

Sopra Steria committed to a more sustainable & responsible world

CORPORATE RESPONSABILITY REPORT

EXTRACT FROM UNIVERSAL
REGISTRATION DOCUMENT 2021

* Le monde est tel que nous le façonnons.

The world is how we shape it*

sopra  steria



For more information,
www.soprasteria.com

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The logo for Sopra Steria, featuring the word "sopra" in a lowercase sans-serif font, followed by a stylized symbol consisting of two overlapping curved shapes in red and orange, and then the word "steria" in a lowercase sans-serif font.

4. Corporate responsibility

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Message from the Chief Executive Officer



Cyril Malargé
Chief Executive Officer

"A fundamental requirement of our day-to-day activities is that they must contribute to a more sustainable world"

Our strategy in relation to corporate responsibility is to be a company that's committed to tackling the key issues that face society today, drawing on our ethical principles and values, while setting ambitious and meaningful targets that create value for all our stakeholders.

To help meet the Group's challenges, we've kicked off a major transformation program rooted in professional excellence and employee engagement. Our employment policy, which relies on hiring the best talent and developing skills aligned with the most demanding market standards, ensures that people – both individually and collectively – are at the heart of our approach to managing human resources.

The latest Great Place to Work survey, conducted across the whole of the Group in 2021, shows that nearly three quarters of employees think Sopra Steria is a great place to work. Similarly, Sopra Steria is now one of the top-performing companies in the market when it comes to diversity.

As regards our environmental policy, we are convinced that we must work together to anticipate the far-reaching changes that lie ahead, drawing on the potential offered by new technologies. For almost 10 years now, we've been pursuing a major programme to reduce the environmental impact of our activities and help combat climate change. But it's also incumbent on us to consider our impact over and above our direct activities. The Group's indirect activities are gradually being factored into our target of achieving net-zero emissions by 2028. In this way, we're involving the whole of our value chain – employees, customers, suppliers and partners – in a process of continuous improvement. These efforts were recently once again recognised in the CDP Climate Change ranking, with the Group featuring in the A List – the highest level of recognition for environmental and climate action – for the fifth year running.

But being a responsible business also means looking out for the most vulnerable in society. The quickening pace of digitalisation during the public health crisis has only further exacerbated existing inequalities in relation to digital technology. As a major player in digital transformation, we also have a responsibility to help work towards an ethical and inclusive digital society.

We've historically carried this responsibility together with all our employees across all of the Group's geographies. In 2021, to coincide with the Sopra Steria-Institut de France Foundation's 20th anniversary, the Group conducted a survey in partnership with Agence Nouvelle des Solidarités Actives and published a white paper titled "Digital technology and human fragility" setting out inspiring practices to help ensure that digital technology helps build a better society rather than creating new obstacles.

A fundamental requirement of our day-to-day activities is that they must contribute to a more sustainable world. I'm proud of our people's commitment and motivation in working to ensure that Sopra Steria is a responsible company that serves the common good.

Foreword

For this fourth annual Statement of Non-Financial Performance (SNFP), Sopra Steria is publishing in its Universal Registration Document (formerly known as the Registration Document) a Corporate Responsibility Report including information relevant to the key non-financial risks to which the Group is exposed (workforce-related, environmental and social information and information relating to human rights and the prevention of corruption and tax evasion). In addition to the information that is required to be included as a mandatory part of the SNFP, this document voluntarily includes all useful and important workforce-related, environmental and social information under the banner of Sopra Steria's corporate responsibility programme.

A description of the Group's business model is set out in the "Business model and value chain" section of the integrated presentation of Sopra Steria that forms part of this Universal Registration Document (pages 10 and 11).

Key risks, methodology and policies, procedures and actions associated with managing and controlling those risks, including non-financial risks, are set out in Chapter 2 of this Universal Registration Document (pages 37 to 52).

1. Sopra Steria's Corporate Responsibility Strategy

Sopra Steria's corporate responsibility strategy is based on our values, convictions and a high level of commitment across the Group. We are keen to be a responsible company that mobilises all its stakeholders to help create a more sustainable world.

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

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

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

Sustainable: we see our actions – whether in running our businesses or helping with the digital transformation of our clients – as part of a long-term approach. Our approach in support of a more sustainable world encompasses all our environmental, social, ethical and inclusive commitments.

Human-centred: our activities are focused on implementing projects that foster digital inclusion, equal opportunity and social

open-mindedness. For a number of years now, we have been committed to education for young people, inclusion for people with disabilities and professional development for women.

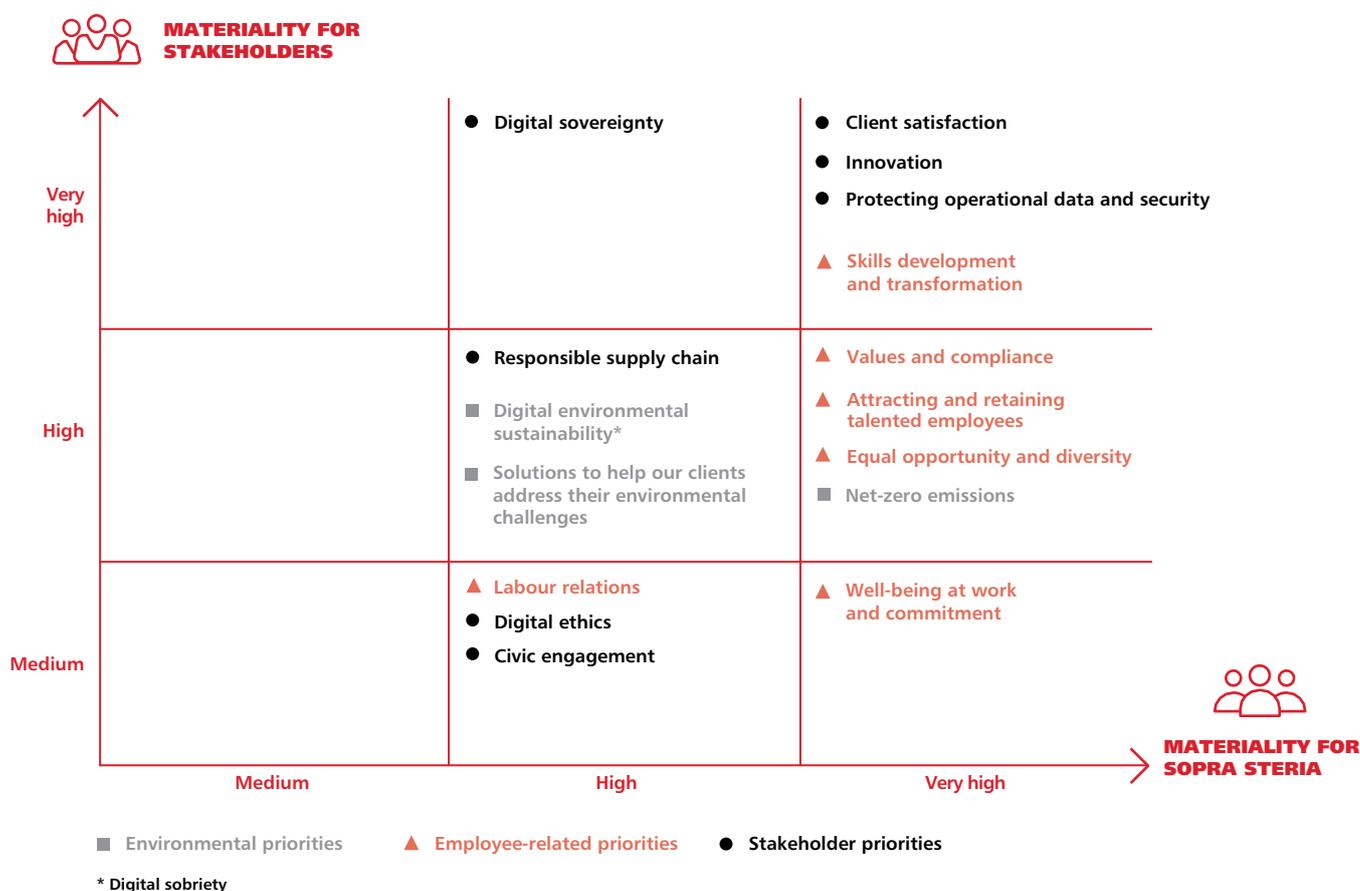
Guiding: our contribution is rooted in our ability to anticipate, understand and translate the challenges posed by digital technology so as to be able to better assess their impacts on everyday life. We are thus able to help our clients meet their own sustainability challenges. We work with our stakeholder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

This strategy is based on our commitment to the United Nations Global Compact and on the materiality matrix that we use to assess the sustainability challenges that the Group faces.

1.1. Materiality matrix

Materiality analysis helps identify and prioritise the most relevant material and non-financial issues for the Group and its stakeholders.

Looking out to 2023, 16 priorities have been identified as being aligned with the Group's strategy.



CORPORATE RESPONSIBILITY

Sopra Steria's Corporate Responsibility Strategy

| STAKEHOLDER PRIORITIES | EMPLOYEE-RELATED PRIORITIES | ENVIRONMENTAL PRIORITIES |
|---|--|--|
| MARKET | | |
| <ul style="list-style-type: none"> Client satisfaction <p>Focus on the Group's strengths: close relationships, responsiveness, reliability and high-quality delivery Achieve and maintain leading-edge production efficiency</p> | <ul style="list-style-type: none"> Skills development and transformation <p>Develop employability and align employee skill sets with the new client priorities</p> | <ul style="list-style-type: none"> Net-zero emissions <p>By 2028, reduce emissions arising from our direct and indirect activities and gradually offset non-averted emissions by investing in carbon capture projects</p> |
| <ul style="list-style-type: none"> Innovation <p>Support clients' digital transformation by gaining a lead in the top technologies on the market and by working with an innovative community predicated on major technological partnerships and startups</p> | <ul style="list-style-type: none"> Attracting and retaining talented employees <p>Gain recognition as the employer of choice among top industry and digital professionals</p> | <ul style="list-style-type: none"> Digital environmental sustainability (sobriété numérique, i.e. digital sobriety) of services delivered to clients <p>Include digital sustainability in the solutions and services delivered to our clients, to benefit the environment</p> |
| <ul style="list-style-type: none"> Protecting operational data and security <p>Safeguard the security of operations and the confidentiality of personal and client data by implementing robust and agile frameworks, paying special attention to cybersecurity</p> | <ul style="list-style-type: none"> Equal opportunity and diversity <p>Eliminate all forms of discrimination, achieve a high level of gender equality and promote diversity at every level of the business</p> | <ul style="list-style-type: none"> Solutions to help our clients address their environmental challenges <p>Use our technological solutions and services to help our clients transition to a net-zero emissions economy</p> |
| <ul style="list-style-type: none"> Values and compliance <p>Place our values and ethical principles at the heart of our relationship with our stakeholders and ensure the compliance of our actions</p> | <ul style="list-style-type: none"> Well-being at work and commitment <p>Foster employee development and build their engagement in support of a corporate plan that is meaningful and adds value for everyone involved</p> | |
| <ul style="list-style-type: none"> Responsible supply chain <p>Work with suppliers and service providers fully aligned with the Group's labour-related, ethical and environmental priorities</p> | <ul style="list-style-type: none"> Labour relations <p>Forge a constructive workplace dialogue benefiting the Group's and employees' development</p> | |
| SOCIETY | | |
| <ul style="list-style-type: none"> Digital sovereignty <p>Help build a firm grasp of data issues across both the public and private sector in Europe</p> | | |
| <ul style="list-style-type: none"> Digital ethics <p>Design dedicated "ethical by design" digital programmes which respond to responsible digital technology criteria</p> | | |
| <ul style="list-style-type: none"> Civic engagement <p>Ratchet up the commitment of the Group and its employees to support the most vulnerable sections of society and foster digital inclusiveness</p> | | |

Key issues resulting from the materiality matrix define the scope of action of Sopra Steria's corporate responsibility programme.

1.2. Seven key commitments aligned with the United Nations Sustainable Development Goals (SDGs)

Drawing on the Group's business model (see "Integrated presentation of Sopra Steria" of this Universal Registration Document on pages 10 to 11) and the changing expectations of its stakeholders, Sopra Steria has defined seven key corporate responsibility commitments in respect of its materiality matrix updated in 2021.

1. Being a leading **employer** that attracts the best talent, fosters employee dialogue and promotes diversity and equal opportunity
2. Achieving net-zero emissions by 2028, protecting resources and helping combat **climate** change
3. Being a long-lasting partner for **our clients**, meeting their needs as effectively as possible by providing them with the best technology as part of a responsible and sustainable value-creating approach
4. Acting **ethically** and with integrity in our day-to-day operations and across all our business activities
5. Establishing ongoing constructive and transparent **dialogue** with our stakeholders
6. **Collaborating with our stakeholder community** to adapt our initiatives in response to the major challenges we face
7. Supporting **local communities** by stepping up our community engagement initiatives, notably in the area of digital inclusion

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

We place great importance on ensuring that our business and our key priorities are aligned with the 10 principles set out in the UN Global Compact and with the Sustainable Development Goals.

As a signatory to the United Nations Global Compact (in the Global Compact **Advanced** reporting category), the Group supports the Global Compact's commitments in relation to human rights, international labour standards, the environment and anti-corruption.

As part of the events marking the United Nations' 75th anniversary and the 20th anniversary of its Global Compact, the Group responded to the call to action launched by the organisation and joined its "Uniting Business for a Better World" pledge, along with more than 1,200 other companies worldwide, to promote peace, justice, strong institutions, adherence to the Global Compact's 10 principles and the achievement of the SDGs.

In addition to our seven commitments, we have defined three priorities for 2022 as part of our environmental, social and governance (ESG) roadmap. The related policies and their main results are presented in the corresponding sections of this Universal Registration Document.

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

OUR THREE ESG PRIORITIES

Priority 1: Be a benchmark employer that pursues a proactive policy of increasing the proportion of women in management positions

| Indicators | 2020 Results | 2021 Results |
|---|--------------|--------------|
| Proportion of women on the Executive Committee – 2025 target: 30% | ■ 12% | ■ 17.6% |
| Proportion of women in 10% most senior positions | ■ 18.6% | ■ 19.4% |
| Percentage of women in workforce | ■ 32.5% | ■ 32.4% |

Priority 2: Achieving net-zero emissions by 2028

| Targets | 2020 Results | 2021 Results |
|--|--|--|
| Reduce emissions per employee from direct activities (Scopes 1/2/3-6 and 3-8) relative to 2015 | ■ -74.0% (incl. pandemic impact) ■ -45% (excl. pandemic impact) | ■ -83.5% (incl. pandemic impact) ■ -50% (excl. pandemic impact) |
| Reduce emissions from indirect activities (in particular supply chain): ■ Measurement of the proportion of suppliers accounting for 70% of the supply chain's GHG emissions that have set an emissions reduction target ■ Measurement of GHG emissions from waste, commuting and homeworking | ■ 44% across France, Spain, Germany and Italy | ■ 55% across all geographies ■ GHG emissions from waste, commuting and homeworking: 21,758 tCO ₂ e |
| Offset unavoided emissions from our direct activities ⁽¹⁾ through Climate Neutral Now carbon capture projects ⁽²⁾ | ■ 100% | ■ 100% |

Priority 3: Incorporate digital sustainability into our value proposition

| Targets | 2020 Results | 2021 Results |
|---|--|--|
| Include digital environmental sustainability in our service proposition (Green IT) | ■ France: 3,000+ employees trained in eco-friendly digital behaviours | ■ Group: 16,000+ employees trained in eco-friendly digital behaviours (35% of the workforce) ■ Digital environmental sustainability gradually incorporated into our value proposition |
| Use our digital solutions and services to support our clients as they transition to a net-zero emissions economy (IT for Green) | ■ Tools and skills developed ■ Strategic studies and analysis from The <i>Exploratoire</i> : "Organisations and environmental transition", "Digital environmental sustainability" | ■ Projects that support decarbonisation in our clients' business sectors ■ Taxonomy: climate change mitigation and adaptation, eligibility (turnover slightly above 5%, capex 97.3%, opex non-material) |
| Take into account the various dimensions of digital sustainability, in particular digital sovereignty, digital ethics and digital inclusion | ■ Digital sovereignty: Sponsor of the "Cybersecurity and Digital Sovereignty" academic chair at the IHEDN ■ Digital ethics: Set up The <i>Exploratoire</i> | ■ Digital sovereignty: Gaia-X (trusted cloud architecture and standards) ■ Digital ethics: data altruism partnership ■ Digital accessibility: awareness raised among 8,400+ employees in France |

(1) Emissions from indirect activities will be offset from 2025 onwards.

(2) Climate Neutral Now: an initiative launched by the UN in 2015 to encourage all citizens to take action to help achieve the goal of a climate-neutral world by the middle of the century, in accordance with the Paris Agreement.

1.2.1. ESG ROADMAP DASHBOARD

| Commitments/SDGs | Materiality matrix issues | Key indicators | 2019 | 2020 | 2021 |
|---|---|---|--|---|---|
| 1. Be a benchmark employer SDGs: 3, 4, 5, 8, 10 and 17 | Skills development and transformation | Average training hours per employee | 29 | 27 | 27 |
| | Attracting and retaining talented employees | Number of new hires | 10,844 | 6,133 | 10,636 |
| | Equal opportunity and diversity | Percentage of women in workforce | 32.0% | 32.5% | 32.4% |
| | Workplace well-being and commitment | GPTW ⁽¹⁾ satisfaction survey participation rate | 82.0% | No survey | 82.0% |
| | Labour relations | Number of agreements in force | 291 | 326 | 357 |
| 2. Protecting resources and helping combat climate change SDGs: 6, 7, 8, 9, 11, 12, 13, 14, 15 and 17 | Net-zero emissions by 2028 | GHG emissions in tCO ₂ e – Scope 1 (incl. fugitive emissions) , offset by Climate Neutral Now projects | 4,712 | 3,718 (100%) | 3,650 (100%) |
| | | GHG emissions in tCO ₂ e – Scope 2 , offset by Climate Neutral Now projects | 1,724 | 1,124 (100%) | 627 (100%) |
| | | GHG emissions in tCO ₂ e – Scope 3 (off-site data centres and business travel) , offset by Climate Neutral Now projects | 35,560 | 12,691 (100%) | 7,098 (100%) |
| | | GHG emissions in tCO ₂ e – Scope 3 (full coverage) | - | - | 292,456 |
| | | Digital environmental sustainability of services and solutions delivered to clients | Actions to promote digital environmental sustainability | 5 dedicated working groups: training, internal transformation, tools and methods, business, and stakeholder community | ■ France: 3,000+ employees trained in eco-friendly digital behaviours ■ Development of digital environmental sustainability tools and skills |
| Solutions to help our clients address their environmental challenges | Sopra Steria: helping our clients navigate environmental transition | Designing environmentally responsible solutions and services (low-carbon mobility, paperless processing, circular economy and smart cities, etc.) | Solutions and services in response to the public health crisis | Solutions aimed at decarbonising industry sectors, particularly mobility, energy, aviation, the public sector and banking | |

(1) GPTW: Great Place to Work®

| Commitments/SDGs | Materiality matrix issues | Key indicators | 2019 | 2020 | 2021 |
|--|--|--|---|---|---|
| 3. Serving as a long-standing partner for our clients SDGs: 8, 9, 11, 16 and 17 | Customer satisfaction | Organic revenue growth | +6.5% | -4.8% | +6.4% |
| | | Customer Voice survey (100 strategic clients surveyed) | | 1st survey: over 80% customer satisfaction | 2nd survey: over 80% customer satisfaction |
| | Innovation | Actions in support of innovation | Creation of Next, the DigiLab flagship dedicated to fostering creativity | Sopra Steria Ventures worked with 50 more start-ups | Sopra Steria Ventures worked with 300+ start-ups |
| 4. Act ethically and with integrity SDGs: 3, 8, 9 and 16 | Protecting operational data and security | Number of employees who have completed GDPR e-learning | 15,296 | 21,056 | 41,397 |
| | | Compliance defects identified by a supervisory authority as defined in Chapter 6 of GDPR | 0 | 0 | 0 |
| | Values and compliance | Number of ISO 27001 certifications ⁽¹⁾ | 13 | 15 | 17 |
| | | Number of employees trained in preventing corruption and influence peddling | 37,400+ | 92% | 92% |
| | 5. Establish constructive dialogue with our stakeholders SDGs: 1, 5, 10, 12, 13 and 17 | Responsible supply chain | Compliance defects | Not found guilty of corruption or influence peddling at any time in the last five years | Not found guilty of corruption or influence peddling at any time in the last five years |
| EcoVadis assessment | | | 247 target suppliers assessed | <ul style="list-style-type: none"> 540 suppliers asked to take assessment (72% of total expenditure) 327 actually assessed (43% of expenditure) | Group: 425 suppliers assessed (over 100% of 2021 target expenditure) |
| Signature of the suppliers' charter | | <ul style="list-style-type: none"> France: 332 charters signed (82% of target suppliers) United Kingdom: 447 target suppliers signed up (43% of expenditure) | <ul style="list-style-type: none"> France: 1,308 suppliers signed up (35.5% of all suppliers) United Kingdom: 539 suppliers signed up (46% of expenditure) | <ul style="list-style-type: none"> France: 1,427 suppliers signed up (66% of eligible suppliers) Group: 2,771 suppliers signed up (57% of eligible suppliers) | |
| 6. Work with our stakeholder community to respond to major changes SDGs: 4, 8, 11, 12, 13, 16 and 17 | Digital sovereignty | Actions to build digital trust | Sponsor of the "Digital, Governance and Sovereignty" academic chair at Sciences Po | Sponsor of the "Cybersecurity and Digital Sovereignty" academic chair at the IHEDN | Helped define secure cloud architecture and standards within Gaia-X |
| | Digital ethics | Actions to promote digital ethics | Member of artificial intelligence (AI) working groups dealing with ethical issues | Set up The <i>Exploratoire</i> , a "do tank" that puts digital ethics at the heart of our actions | Partnered with the Human Technology Foundation on data altruism |
| 7. Support local communities SDGs: 1, 2, 3, 4, 5, 6, 7, 10 and 17 | Civic engagement | Impact of community initiatives | <ul style="list-style-type: none"> 218 non-profit organisations supported More than 50,000 children supported in India 646 students in India awarded higher education scholarships | <ul style="list-style-type: none"> 347 non-profits and schools supported 54,000+ children supported in India 755 students in India awarded higher education scholarships | <ul style="list-style-type: none"> 626 non-profits and schools supported 52,000+ children supported in India 851 students in India awarded higher education scholarships |

(1) ISO/IEC 27001 Information security management.

1.2.2. CHANGE IN NON-FINANCIAL RATINGS, 2020-2021

CONTINUOUS IMPROVEMENT IN ESG SCORES

| Non-financial ratings agencies | | 2020 | 2021 | Change |
|--|--|--------------------------|---------------------------------|--------|
| MSCI ESG | AA since 2019 | 7.4/10 AA Leader | 7.9/10 AA Leader | ↗ |
| Vigeo Eiris | Top 2 in 2020 | 62/100 Advanced | 60/100 Advanced | → |
| Sustainalytics | | 73/100 Outperformer | 75/100 Leader | ↗ |
| Sustainalytics ESG Risk ratings | | 19.2/100 Low risk | 15.1/100 Low risk | ↗ |
| ISS OEKOM | Prime since 2019 | C+ Medium | C+ Medium | → |
| Gaïa | Part of the Gaïa Index for over 10 years | 78/100 | 87/100 | ↗ |
| CDP Climate Change | Score of "A" for the 5th year running in 2021 | A | A | → |
| EcoVadis | In the top 1% for the 3rd year running in 2021 | 74/100 Platinum medal | 78/100 Platinum medal | ↗ |

1.2.3. ESG COMMITMENT: 2021 HIGHLIGHTS

- 11 March 2021: Partnered with UN Women (the United Nations entity for gender equality and women's empowerment) by signing a corporate giving agreement and becoming a signatory of CEO Statement of Support for the Women's Empowerment Principles, in support of the seven Women's Empowerment Principles (WEPS), with a goal of attracting more women to the digital sector and working to combat gender stereotypes
- 1 April 2021: Signed the International Labour Organization (ILO) charter and joined the Global Business and Disability Network
- 22 April 2021: Joined the UN's Climate Neutral Now initiative and continued our partnership with One Carbon World, aimed at offsetting part of our emissions through carbon capture projects
- 21 May 2021: Introduction of a long-term incentive plan based on performance shares
- 31 May 2021: In France, fourth-year secondary school students invented an app to help people with autism communicate, winning the Sopra Steria – Science Factor 2021 Handinumerique Award
- 10 June 2021: The Sopra Steria-Institut de France Foundation announced the six finalists for the 2021 *Prix Entreprendre Pour Demain*
- 12 July 2021: Signed the L'Autre Cercle LGBT+ Commitment Charter and maintained commitment to equal opportunity
- 27 September 2021: Sopra Steria Next joined the Institut du Numérique Responsable
- 30 September 2021: Winner in the "CSR and compliance award" category of the 18th AGEFI Corporate Governance Grands Prix
- 7 October 2021: Came second in the Transparency ranking, winning the 2021 meeting brochure award at the *Grands Prix de la Transparence*
- 12 October 2021: Committed to work with the European Green Digital Coalition – EGDC (joined in 2022)
- 14 October 2021: Celebrated the Sopra Steria-Institut de France Foundation's 20th anniversary and hosted *Prix Entreprendre Pour Demain* awards
- 2 to 10 November: Disability week – by signing up with the *Activeur de Progrès* campaign to become a champion of progress, took another step in pursuing commitment to a digital society accessible to all
- 8 November 2021: Group spoke at two sessions at COP26 in Glasgow – "How your business can save the planet" and "What do science-based targets mean for your organisation?"
- 7 December 2021: Awarded an "A" rating by CDP in recognition of our climate initiatives for the fifth year running – in the top 1.5% of 13,500 companies assessed
- 22 December 2021: Signed up for NegaOctet, a standard for measuring the environmental impact of digital services and suggesting ways to improve

1.3. Corporate Responsibility governance structure supporting the Group's strategy

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

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

The CR&SD Director acts as the Group's Chief Sustainability Officer. As a member of the Group's Executive Committee since 2020, she manages the Group's corporate responsibility programme and her

compensation takes into account targets linked to performance under this programme. Governance of corporate responsibility is structured around this Group department and four interdependent units supported by functional and operational departments.

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

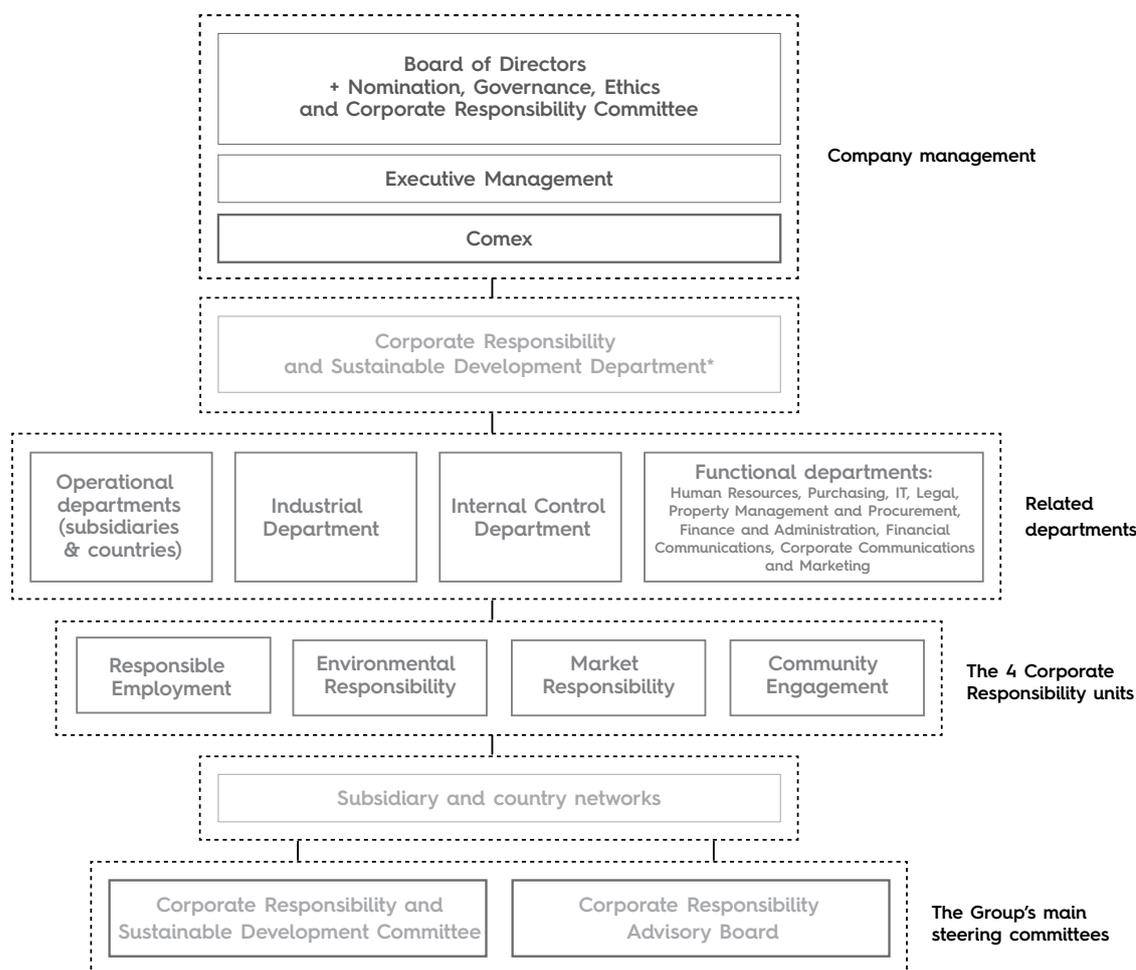
Reporting directly to Executive Management, the Corporate Responsibility and Sustainable Development (CR&SD) Department implements the framework governing the Group's corporate responsibility strategy drawn up with Executive Management. It coordinates action plans, manages reporting, and analyses and assesses performance. It is supported by the relevant departments and divisions and a network of representatives within each entity.

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

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

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

1.3.2. CORPORATE RESPONSIBILITY GOVERNANCE STRUCTURE



* The CR&SD Director is a member of the Executive Committee.

1.3.3. CORPORATE RESPONSIBILITY ADVISORY BOARD

The purpose of the Corporate Responsibility Advisory Board is to provide external feedback on the various components of the Group's corporate responsibility approach. It consists of five external experts and key Group managers with responsibility for business units and major issues. This Board met twice in 2021.

The main items of business in 2021 concerned the following:

- The Group's procurement policy applied to offsetting greenhouse gas emissions through carbon capture projects;
- The proportion of women in senior management positions;
- Achieving a balance between remote working and on-site working for our businesses;
- Involving student populations in social, environmental and community engagement initiatives.

In 2021, the Advisory Board's membership included the following five independent experts:

Patrick Bourdet

Nationality: French

Member of CR Advisory Board: since 2018

Biography

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

Frédéric Tiberghien

Nationality: French

Member of CR Advisory Board: since 2008

Biography

Frédéric Tiberghien, an honorary member of France's Council of State, Chairman of FAIR (formerly Finansol; merged with Impact Investment Lab in June 2021) and Honorary Chairman of ORSE, a French CSR think tank.

Jan Corfee-Morlot

Nationality: American

Member of CR Advisory Board: since 2021

Biography

Jan Corfee-Morlot is an expert in environmental and climate issues. Having previously headed up the OECD's environment and climate development programme, Jan Corfee-Morlot is now a Senior Advisor to the New Climate Economy project and lead author for the Intergovernmental Panel on Climate Change (IPCC).

Marie-Ange Verdickt

Nationality: French

Member of CR Advisory Board: since 2012

Biography

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

Mark Maslin

Nationality: British

Member of CR Advisory Board: since 2011

Biography

Mark Maslin, Professor of Climatology at University College London (UCL), an expert in climate change and author of numerous studies and publications on climate issues.

2. Social responsibility: a committed and responsible Group

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

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

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

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

2021 context

The uncertain public health and economic environment and new hybrid working arrangements prompted the Group to adapt its work environment so as to protect its employees and maintain their engagement. The goal was to establish genuine relationships of trust between managers and their remote teams by rolling out specific programmes and new digital tools designed to help meet this collective challenge. The Group was able to successfully adapt, enabling business to continue without any significant impact on indicators, including recruitment.

2.1. Governance

All matters relating to talent management, employee training and diversity are managed by the Group Human Resources Director, supported by a network of country and/or subsidiary Human Resources Directors.

Regarding matters related to health and safety and labour relations, each country and/or subsidiary is subject to its own country's legislation. Health and safety committees in each country ensure that specific processes and measures are implemented at the local level. These measures cover, in particular, buildings (security of premises, furnishings, heating and air conditioning, etc.) and food (canteen, water, etc.). Social dialogue is organised through regular (weekly, monthly and annual) steering meetings attended by the HR directors of the different companies to exchange and ensure the

consistency of the approach to labour relations with the Group's policy.

The Group Human Resources Director reports directly to Sopra Steria's HR Transformation Director, who is a **member of the Executive Committee**.

2.2. Responsible employment priorities

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

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

The Group's five main responsible employment priorities are as follows:

- **Attracting and retaining more talent** to support the Group's development;
- **Maintaining and developing skills** to boost employees' skills to proactively meet clients' current and future needs;
- **Diversity and equal opportunity** to address issues of importance in the public interest and prevent all forms of discrimination, with a particular focus on access to employment for people with disabilities and young people, as well as workplace gender equality;
- **Labour relations** to work with employee representatives to maintain constructive dialogue and negotiations in order to plan ahead for and support the major changes affecting the Group;
- **Health, safety and working conditions** to offer an environment conducive to quality of life at work.

Given the nature of the Group's business, not all the responsible employment priorities set out above constitute key risks as defined in the Statement of Non-Financial Performance. Only the priorities related to attracting talent and maintaining and developing skills are key risks for the Group, and are treated as such in the "Risk factors" section. The relevant information is set out in section 1, "Risk factors" of Chapter 2 of this Universal Registration Document (pages 38 to 44).

Social responsibility: a committed and responsible Group

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

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

| Priorities | Targets for 2025 | 2020 Results | 2021 Results |
|--|---|--|--|
| 1. Attracting and retaining more talent | Boost visibility of actions and gain more followers on social media | 336,762 followers | 420,200 followers |
| | Give all employees a more meaningful stake in the Company's performance | 6.3% interest managed on behalf of employee shareholders (company mutual fund/trust) | 5.8% interest managed on behalf of employee shareholders (company mutual fund/trust) Launch of the We Share programme |
| | Increase the % of employees under 30 ⁽¹⁾ | +0.2 points | -4.8 points due to delayed resumption of recruitment in the second half of 2021 |
| 2. Maintaining and developing skills | Increase proportion of training hours linked to innovation and digital transformation to 20% ⁽²⁾ | Not available | 13.3% 41.7% of scope: France |
| | 100% of employees receive training every year | 90% | 100% |
| | Management and Leadership programme fully rolled out at Group level | Launched in France in 2021 | Launched in France in 2021 41.7% of scope: France |
| 3. Diversity and equal opportunity | 30% of Executive Committee seats to be held by women | 12% | 17.6% |
| | 20% of senior management positions to be held by women (17% in 2023) | 15% | Update in 2023 |
| | Increase the proportion of women in the 10% most senior positions | 18.6% | 19.4% |
| | Increase the proportion of employees with disabilities to 3.3% (scope: France) | 2.48% ⁽³⁾ | 2.96% |
| | All employees to have access to a non-discrimination training module | Launched in 2021 | 96.3% |
| 4. Health, safety and working conditions | All employees to have access to a workplace well-being programme ⁽⁴⁾ | Launched in 2021 | 97.7% |
| 5. Labour relations | Maintain high-quality labour relations and successfully implement agreements | 74.2% of scope: Europe | 74.4% of scope: Europe |

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

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

(3) In 2020, the reported proportion of 2.21% was recalculated to reflect the entry into force in 2020 of new calculation rules issued by AGEFIPH and not available at the time the 2020 report was published.

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

2.3. Employment policy for professional excellence

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

External growth is also a strong driver of the Group's development and increased business volumes. Thanks to the various acquisitions completed in 2021 (420 employees), the Group can offer a comprehensive response to its clients' needs in terms of transformation and competitiveness.

At 31 December 2021, the Group had 47,437 employees, including acquisitions. The workforce grew relative to 2020 thanks to recruitment returning almost to 2019 levels (with 10,636 new hires in 2021 vs 10,844 in 2019). Employees are mainly based in the following countries: Germany, Spain, France, India, Norway and the United Kingdom, which together account for 88.8% of the Group's total workforce. The Group continued to pursue its policy of taking on work-linked training students and interns, welcoming 995 interns in 2021, compared with 846 in 2020 (66.6% of scope: Austria, Belgium, France, Germany, Italy, Luxembourg, Morocco, Poland, Spain, Switzerland, Tunisia) and 564 work-linked training

students in 2021, compared with 557 in 2020 (41.7% of scope: France).

The employee turnover rate across the Group as a whole is 16%. It was higher than in 2020 but lower than in 2019 and 2018 (13.6% in 2020, 17.7% in 2019 and 16.9% in 2018). Dismissals accounted for 6.9% of total employees leaving the Group.

The employee turnover rate in France is 13.1%. It was higher than in 2020 but lower than in 2019 and 2018 (10.1% in 2020, 15.9% in 2019 and 16.2% in 2018). Dismissals accounted for 3.3% of total employees leaving, compared 2.4% in 2020.

The proportion of permanent contracts was higher than it had been in the previous four years (up 1.3 points since 2018) while that of temporary contracts continued to decline (down 1.1 points in 4 years). This confirms the Group's longstanding commitment to offer stable jobs while promoting access to employment for young people on permanent contracts and work-linked training (94.8% of fixed-term contracts were for work-linked training students, versus 100% in 2020).

2022 recruitment targets

- 11,000 new hires across the Group.
- 3,800 new hires in France.

| Key employment figures | 2018 | 2019 | 2020 | 2021 |
|---|--------|--------|--------|--------|
| Total workforce (acquisitions included) | 44,114 | 46,245 | 45,960 | 47,437 |
| Total FTE (excluding interns) | 42,614 | 44,230 | 43,989 | 45,852 |
| Permanent contracts | 95.7% | 96.1% | 96.7% | 97.0% |
| Temporary contracts | 3.6% | 3.3% | 2.9% | 2.5% |
| Full-time workforce | 93.1% | 94.1% | 93.9% | 93.6% |
| Part-time workforce | 6.1% | 5.9% | 6.1% | 6.4% |
| Average length of service for employees on permanent contracts (in years) | 7.1 | 7.1 | 7.7 | 7.5 |
| Average age of employees on permanent contracts (in years) | 37.8 | 37.8 | 38.7 | 38.8 |

The delayed resumption of recruitment and the decline in employee turnover meant the average age of employees on permanent contracts was slightly higher than in previous years (up 1 point in

three years), as was their average length of service (up 0.4 point in three years). **The distribution by age bracket is evenly balanced between under-30s and over-50s.**

| Age | 2019 | 2020 | 2021 |
|-------|-------|-------|-------|
| <30 | 25.6% | 25.8% | 21.3% |
| 30-50 | 55.1% | 54.7% | 57.2% |
| >50 | 19.3% | 19.5% | 21.8% |

2.4. Regional impact

Reinforcing the Group's positive regional impact

The Group is a benchmark employer. It has a significant impact on regions and communities, given its size and its local roots. It is also a major recruiter in regions where it operates (see section 2.3, "Employment policy for professional excellence", page 108).

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

2.5. Attracting and retaining more talent

The Group's ambition is to attract the best professionals and anticipate future skills requirements through a broad training offering. Employee engagement, motivation and skills are key factors in the Group's success and depend on its ability to attract and retain talent.

As the pace of digitalisation quickened as a result of the Covid crisis, the battle for talent intensified in 2021. Against this backdrop, the Group continued to strengthen its policies in terms of employer brand, recruitment, retention and compensation.

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

- our **employer brand policy** is delivered through communications activities aimed at promoting and boosting the appeal of Sopra Steria's employer promise among candidates and employees (benefits in kind, job opportunities, work environment, training, management support, etc.). These activities are underpinned by four pillars that form the core of the Group's employee value proposition: working together, reaching one's potential, being enterprising and innovative, and having a shared sense of purpose;
- our **recruitment policy** is based on the principles of equal opportunity and non-discrimination. Recruitment policy is aligned with new uses for digital technology and the transparency sought by today's jobseekers. This proactive policy contributes to the national effort to foster access to employment for young people by taking on young graduates, interns and work-linked training students, and through retraining programmes in the digital field with the promise of employment. These tailored retraining paths are offered to people in long-term unemployment. Part of our recruitment activity is also aimed at increasing the proportion of experienced professionals in our workforce, particularly in roles requiring rare skills where there is a shortage of suitable candidates;
- our **retention policy** seeks to meet employees' expectations and needs by offering a supportive work environment where everyone can flourish, be in control of their career and feel able to be themselves;

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- our **compensation policy** is a management tool based on recognising each individual's contribution to the Group's performance, over and above the requirements of local legislation. It is based on the principle of fair treatment and supported by a system of personalised annual performance appraisals for all employees. Compensation offered is in line with local regulations and exceeds the minimum wage (where one exists) in countries in which the Group is present.

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

Employer brand and recruitment: 2021 was a mixed bag due to the public health situation. Activity slowed in the first half of the year, with some remote and face-to-face events resuming in the second half, particularly in schools.

Actions

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

2021 achievements

10,636 new hires, vs 6,133 in 2020
31.7% of new hires under 25, vs 29.5% in 2020
New hires in France spanned 53 different nationalities (15 European and 38 non-European)
Highlight in India: recruitment programme – 574 young people recruited under a graduate programme including 4 to 7 weeks' training and tailored support

Strengthening relationships with universities: promoting jobs in the digital field to attract more young people, welcome more interns and work-linked training students, etc.

995 interns welcomed, vs 846 in 2020
564 work-linked training students welcomed, vs 557 in 2020
420 school initiatives, vs 614 in 2020: decline due not only to the Covid situation but also to a shift in policy to focus more on content-based activities (classes, academic and corporate chairs, etc.) and less on forums
54.6% of scope: Europe, Africa, India
Morocco highlight: an innovative programme in partnership with 17 business and engineering schools to support students, deliver classes and co-design innovative solutions (700 participants)

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

Glassdoor: scored 3.7/5 (up 0.1 point vs 2020)
LinkedIn: selected as one of 25 top companies, with 420,200 followers vs 336,762 in 2020
Potential park: ranked among the top 5 French companies (up 13 places vs 2020)
Happy Trainees: scored 4.06/5 (vs 3.82 in 2020)
Universum: Ranked in the top 3 companies for "Skills Development"
Highlight in France: new recruitment channels, with five original event formats rolled out – coding competitions, e-sports challenges, job dating in unusual settings, open days and talks from Sopra Steria experts

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

62 international job moves to 13 different destinations (vs 78 in 2020)
76.2% of scope: Europe, Africa and the United States

Encouraging more women to join us to help increase the proportion of women working in the digital sector, at all echelons (see section 2.7 "Diversity and equal opportunity" (page 113))

Proportion of women hired: 33%, vs 34% in 2020 (see section 2.7 "Diversity and equal opportunity" (page 113))

(1) Students: due to the public health situation, which resulted in a ban on internships and work-linked training programmes outside France, no internships or work-linked training programmes were undertaken in 2020 or 2021.

Retention is a key priority in a complex environment. Working arrangements were severely disrupted in 2021, with the advent of hybrid working patterns and staff returning to offices after a long period of fully remote working.

Actions

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

2021 achievements

"Get on Board" induction programme (France) and country-specific programmes:
■ 4,207 participants hosted, vs 1,500 in 2020;
■ Get on Board satisfaction rate: 4.4/5.
67.9% of scope: Europe, Africa, South America, Middle East.
Continuous improvement approach with regular satisfaction surveys

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

All Group employees assessed using the same HR systems and processes

Strengthening relationships: additional mentoring available to each and every employee

22,667 employees in 15 countries covered by an enhanced HR system
In addition to operational and HR support, 70% of employees chose a mentor to support them in their career development
64.9% of scope: Africa, United States, Europe
Continue rolling out in other geographies in 2022

Actions

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

Measuring employee satisfaction through regular surveys

Promoting work-life balance

Findings of the Great Place to Work survey

2021 achievements

See section 2.6. “Maintaining and developing skills” (page 112) Employees can access over 10,000 digital resources via a web portal and a mobile app: Group Fundamentals, Management, Strategy & Offerings, Sales, Quality & Methods, Technology, etc.

Ran international GPTW survey again in 2021; 82% of employees took part, unchanged from 2019

Remote working implemented across all geographies: two to three days’ remote working per week depending on country and context. 100% of scope

85% (vs 78% in 2019) of employees responding to the survey felt that “New employees are given a good welcome”

Great place to work

Sopra Steria’s survey of its entire workforce, conducted with the help of Great Place to Work (GPTW), was launched in 2019 and run again in 2021. It forms part of a global transformation approach in which the Group’s employees play a key role.

Significant progress has been made: in particular, 72% of employees think Sopra Steria is a great place to work, 10 percentage points higher than in 2019.

On the whole, all the entities improved their standing, since 20 out of 22 entities⁽¹⁾ were eligible for certification in 2021 (10 more than in 2019), which means that 88.9% of the Group’s employees work for a company recognised as a Great Place to Work.

Eight Group entities⁽²⁾ are also in the running to earn a spot on a Best Workplaces list, distinguishing the best certified companies.

The main strengths identified are our close relationship and communication with employees. The Group made progress despite the public health crisis and hybrid working arrangements, maintaining a friendly atmosphere and paying particular attention to the welcome and induction of new recruits, which often had to take place remotely.

These two points once again stood out very clearly last year, along with the trust shown by management and respect for diversity, both already identified as genuine strengths in 2019. The Group ranks as one of the top performers in the GPTW ranking on the topic of diversity.

The main areas for improvement relate to fair treatment with regard to pay and promotions, pride of belonging and the need for management to clearly express its expectations. The Group continues to pursue further improvements in 2022, focusing on consolidating its strengths and redoubling its efforts in identified areas for improvement.

A new survey will be undertaken at the end of the year to give employees another chance to express their views and assess progress made. This reflects the Group’s commitment to ensuring that its employees are satisfied and offering a healthy and supportive working environment.

Other distinctions included, but were not limited to, the following:

Winner of the *Grand Prix de la Good Economie* in the “Promoting inclusion and diversity” category alongside our partner Diversidays

The *Grand Prix* judges selected the Dé Clics Numériques programme, which aims to orient and retrain jobseekers from working-class and rural areas to work in the digital sector.

Out of a total of 250 companies, Sopra Steria came in **eighth place in the 2021 Grand Prix Humpact Emploi France**, analysed in France, a ranking released by the ESG rating agency Humpact that recognises companies having implemented the most exemplary social policies for employment in France.

Compensation: a driver of recognition

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

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

The pay ratios set out below are the fruit of a policy aimed at harmonising HR processes so as to promote fair treatment across all countries in which the Group operates:

- Pay ratio with respect to the top 1% highest salaries in the Group (100% of the Group excluding interns, work-linked training students and acquisitions): 86.9% of employees work in a country where the average of the top 1% highest salaries is less than 4.5 times the average salary in the country. This pay ratio held steady relative to 2020;
- Senior executive pay ratio, detailed in Section 3.2, “Pay ratios” of Chapter 3, “Corporate governance” of this Universal Registration Document (pages 92 to 95).

(1) Sopra Steria (France, Spain, Luxembourg, Belgium, Netherlands, India, Poland, Germany, Norway, Sweden, Denmark, Italy, Switzerland and United Kingdom), CIMPA (France, Germany, Spain and United Kingdom), Galitt (France), Sopra Financial Technology (Germany), it-Economics (Germany and Bulgaria), Sopra HR Software (Spain and Luxembourg), Sopra Banking Software (United Kingdom, India, Brazil, Spain and Luxembourg).

(2) Sopra Steria (Norway, Sweden, Denmark, NHS United Kingdom, Germany, Italy and Switzerland) and it-Economics (Germany).

CORPORATE RESPONSIBILITY

Social responsibility: a committed and responsible Group

| Pay ratio: Average top 1% of salaries/Average annual salary | % 2019 ⁽¹⁾ | % 2020 ⁽²⁾ | % 2021 ⁽³⁾ |
|---|--------------------------|--------------------------|--------------------------|
| Under 4.5 | 85.5% | 86.9% | 86.9% |
| 4.5 ≤ x ≤ 5 | 14.4% | 13.0% | 13.1% |
| Over 5 | 0.2% | 0.0% | 0.0% |

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

(2) 99.9% of the Group workforce (excluding interns and acquisitions).

(3) 100% of the Group workforce (excluding interns and acquisitions).

Employee share ownership

At 31 December 2021, all the holdings managed on behalf of employees accounted for 5.8% of the share capital and 7.8% of voting rights.

The Board of Directors decided on 12 January 2022 to implement the We Share 2022 employee share ownership plan in the first half of 2022, with the same characteristics as the previous plans, which have met with great success. Under the new plan, employees thus receive an employer contribution of one free share per share

acquired, with the individual employee contribution capped at €3,000.

This plan is in keeping with Sopra Steria's continuing aim to give employees the opportunity to share in the success of the Group's corporate plan and performance over the long term. It helps recognise the commitment of Sopra Steria employees to the goals set by the Group. As key drivers of motivation, the We Share plans help the Group retain talent and contribute to the company's attractiveness during recruitment campaigns.

Achievements: 2019–2021 performance indicator

| Target | 2019 | 2020 | 2021 |
|--------------------------------------|------|------------|----------------------------|
| Increase the % of employees under 30 | N/A* | +0.2 point | -4.8 points ⁽¹⁾ |

(1) The proportion of employees under 30 fell due to the delayed resumption of recruitment. However, recruitment of under-25s increased significantly between 2020 and 2021 (31.7%, vs 29.5% in 2020).

* N/A: not available.

2022–2025 performance indicator target: increase the % of employees under 30.

2.6. Maintaining and developing skills

The digital revolution, the expectations of the next generation and the uncertain environment we are currently navigating, all mean we must constantly develop our employees' skills. It is estimated that nearly 50% of technical or "hard" skills become obsolete in less than five years.

Efforts to maintain and develop employees' skills are underpinned by two key policies: human resources and training. These policies serve the corporate plan and strategic direction, with the goal of ensuring that the Group has access to the appropriate skills at all times and in all places, particularly as project cycles accelerate. Backed by these policies, the Group Core Competency Reference Guide provides a shared framework for understanding the Group's professions, appraising employees and supporting career development. These two policies and the Core Competency

Reference Guide are among the Group's key skills development tools and are designed to meet three challenges:

- Constantly improve our ability to meet client expectations and serve the Group's strategy;
- Boost motivation and build employee engagement;
- Drive performance and maintain employability at the leading edge of technological and business expertise.

These policies are also aimed at maintaining a shared culture of purpose that strengthens relationships within the Sopra Steria community. To illustrate the trend, the following table shows selected key figures for training hours in 2021 (excluding work-linked training students and interns):

| Training hours | 2018 | | 2019 | | 2020 | | 2021 | |
|---|-----------|------|-----------|----|-----------|----|-----------|----|
| Number of hours and average hours per employee | 1,244,583 | N/A* | 1,263,354 | 29 | 1,207,065 | 27 | 1,219,922 | 27 |
| Number of hours and average hours per female employee | N/A* | N/A* | 369,505 | 27 | 374,536 | 26 | 378,547 | 27 |
| Number of hours and average hours per male employee | N/A* | N/A* | 893,850 | 30 | 832,528 | 27 | 841,375 | 27 |

* N/A: not available.

Maintaining and developing skills: 2021 saw an increase in efforts to digitalise training content and a focus on cultivating a learning organisation.

Actions

Providing a common performance appraisal system based on ongoing dialogue between employees and their managers and resulting in an individual development plan

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

1) Internationalising the offering: instil a shared corporate plan, fundamentals (values, basics and governance principles) and compliance rules across the Group

2) Management and leadership programme rolled out to all Group managers (launched in France in 2021, to be gradually rolled out Group-wide starting in 2022)

Managing future operational risk by rolling out the People Dynamics approach, broken down into two key actions:

1) Identify far-reaching changes affecting our businesses over the next one to three years (emerging jobs where there is positive pressure, and/or that are sustainable or sensitive)

2) Draw up HR action plans for acquiring, maintaining and developing required current and future skills

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

Help employees continuously refresh their knowledge to boost their employability and meet clients' demands

Gaining and passing on knowledge must become a key part of our day-to-day activity

2021 achievements

6,792 employees promoted, 32% of them women (vs 4,117 employees promoted in 2020, 35% of them women) The number of promotions represents 15.7% of the permanent contract workforce in post throughout the year (vs 9.8% in 2020) 100% of scope, vs 94% in 2020

1,219,922 training hours, vs 1,207,065 in 2020

Internationalisation of training offering:

Training in English: 40 sessions per month/49,000 hours

(launched 2021); 2022 target: 80 sessions a month

Training in French: 280 sessions per month/385,000 hours

Highlight in France: management and leadership programme

This course aims to develop a shared leadership culture and help managers understand the Group's strategic priorities

58,172 training hours; 40% of managers in France trained

41.7% of scope: France

Group training expenditure: 4.1% of total payroll across the relevant scope

54.6% of scope: France, Germany, Spain

Training expenditure – France: 4.6% of total payroll expenses vs 4.6% in 2020

41.7% of scope: France

Rolled out to all geographies

Highlight in France: targeted "Newskill" programme

to promote the acquisition of new skills and/or retraining to protect and enhance employability for selected Group employees

118 employees trained and 17,315 training hours

13.3% of training hours in "Innovation and digital transformation" modules

100% of scope: Group

25% self-directed learning through digital content

100% of scope: Group

2022-2025 performance indicator targets

- Increase number of hours' training in "Innovation and digital transformation" modules **from 14% to 20% of total training hours.**
- Increase the proportion of self-training by promoting micro-learning: **increase proportion of asynchronous learning (e-learning and platforms) from 25% to 30%.**
- Deploy the Group's management and leadership programme to all entities and countries (to be launched in 2022).

employees from a diverse range of backgrounds and to treat everyone fairly. This approach is underpinned by five inclusive policies:

- A gender equality policy aimed at increasing the proportion of women at every level of the organisation;
- A disability policy aimed at recruiting and keeping people in employment irrespective of their disabilities;
- An intergenerational policy aimed at attracting talented young people while promoting knowledge transfer between generations;
- A policy promoting diversity and access to employment for young people from working-class and rural areas, aimed at diversifying our recruitment and fostering social openness;
- An LGBT+ policy aimed at ensuring that everyone has the same opportunities to flourish and succeed within the Company, irrespective of gender identity, appearance or sexual orientation.

2.7. Diversity and equal opportunity

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

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Our commitment to non-discrimination is reflected in our having signed a number of national and international charters and corporate giving agreements we consider high-priority to support a proactive approach and work to promote diversity:

| Topic | Charters signed |
|---|--|
| Workplace gender equality | UN Global Compact Women's Empowerment Principles (2021-2023 corporate giving agreement) |
| Recruiting and promoting people with disabilities | Global Business and Disability charter under the aegis of the ILO (2021 charter – renewed every year) |
| Diversity and social openness | Diversity Charter: Germany, France and Norway: signed in 2021 and renewed annually United Kingdom: signed in 2018 and renewed annually |
| Non-discrimination against LGBT+ people at work | Autre Cercle charter in France, signed for 2021-2023, with a target of establishing a framework for combating workplace discrimination based on sexual orientation or identity |

2.7.1. GENDER EQUALITY POLICY

Our gender equality policy is designed to help women progress within the Group and support their career development at every level of the Company. This policy is implemented through specific actions to ensure that women are ultimately represented at every

level of the company in proportion to their percentage of the total workforce. Special attention is paid to achieving this representation in management and senior management positions.

| Proportion of women in the Group | 2018 | 2019 | 2020 | 2021 |
|--|-------|-------|-------|-------|
| Women on the Board of Directors | 46% | 50% | 42% | 42% |
| Women on the Executive Committee | 0% | 0% | 12% | 17.6% |
| Women in senior management positions | N/A* | N/A* | 15% | N/A* |
| Women in the 10% most senior positions | 18% | 18% | 18.6% | 19.4% |
| Women recruited | 32.8% | 33.1% | 34% | 33% |
| Women in the workforce | 31.6% | 32% | 32.5% | 32.4% |

* N/A: not available.

The proportion of women in the Group's workforce remained stable, at 32.4% in 2021 compared with 32.5% in 2020. Women held 29.8% of engineering, consulting and project management positions, compared with 29.9% in 2020. It remains higher than the overall proportion of women in scientific careers (28%).

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

The Group has implemented a gender equality programme backed by Executive Management, "TogetHER For Greater Balance", to

involve employees in an innovative collective intelligence exercise designed to tease out ideas and best practices.

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

The six types of initiatives collectively identified and implemented are as follows:

| Actions | 2021 indicators |
|--|---|
| <p>Setting numerical targets to track progress in the proportion of women in the workforce and in management positions (proportion of women recruited, in the workforce, promoted) Indicators for 2021-2025: Women to make up 30% of the Executive Committee 20% of senior management positions to be held by women (with an intermediate target of 17% for women in senior management positions by 2023)</p> | <p>The proportion of women in the workforce held steady: women accounted for 32.4% of the workforce (vs 32.5% in 2020) The proportion of women recruited held steady: 33% of new recruits were women (vs 34% in 2020) Digital skills retraining: 26.4% of new recruits were women, vs 33.3% in 2020 (41.7% of scope: France) Balanced ratio of men and women promoted within the Group: 15.5% of women promoted, vs 15.8% of men Of those promoted, 32% were women, vs 35% in 2020 More women in the 10% most senior positions: 19.4% were held by women, vs 18.6% in 2020</p> |
| <p>Launching Group awareness campaigns under the "TogetHER for Greater Balance" banner, backed by Executive Management, to reaffirm the Group's commitment to diversity</p> | <p>Annual Group "TogetHER for Greater Balance" awareness campaign: 7,684 participants Group highlights: inspiring lecture series led by international experts (UN Women representatives and experts talking about the role of women in the digital sector) for Group employees</p> |

| Actions | 2021 indicators |
|--|--|
| Training employees at every level to drive the cultural and behavioural changes needed to ensure women can advance (addressing the impact of stereotypes on decision-making processes, sexual harassment, sexism, etc.) | 5,011 employees received training in gender equality issues 87% of scope: Europe, South America, Africa, Middle East, Singapore Key events for the Group: Gender Equality Tour with multicultural sessions in five languages: 1,088 employees trained "Action to prevent sexual harassment and sexist behaviour": 3,923 employees trained 72.8% of scope: Europe, South America, Africa, Middle East, India and Singapore |
| Supporting career development for women through mentoring programmes | Programmes supporting women to more quickly increase the proportion of women in management: a total of 188 women mentored, vs 137 in 2020 82.5% of scope: Europe and India |
| Promoting role models to inspire career choices through testimonials, talks, webinars, and internal and external multimedia campaigns involving inspiring women in the Group | Key events for the Group: "TogetHER For Greater Balance" platform promoting women with inspiring careers at Sopra Steria. Media campaign: #WomenWhoInspire in Spain; videos of inspiring women in Belgium |
| Promoting gender equality-focused networks to raise women's and girls' awareness of and attract them to the digital sector through events, in particular at schools (primary, secondary and beyond) | 2,717 members of gender equality-focused networks (Europe and India) working for greater gender equality in the digital sector by including more men in the approach Highlight in Italy: an inspiring female employee served as a role model by promoting careers in STEM to female secondary school students as part of the Elis Training project |
| Great Place to Work survey | 85% of employees (vs 77% in 2019) responding to the survey felt that "Staff are treated fairly irrespective of gender" |

Increasing the proportion of women in senior management positions

Increasing the proportion of women in senior management positions is one of the Group's top three ESG priorities. In accordance with requirements laid down in the AFEP-MEDEF code, Executive Management has drawn up an action plan and targets to more quickly increase the proportion of women in senior management positions. To ensure that targets are achieved, an

operational governance structure has been put in place at the very top of the company to monitor the progress of this action plan.

The target population of women in senior management positions encompasses the following:

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

Actions

Promoting female talent by identifying candidates and facilitating their access to the highest levels of the organisation

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

Adjustments to HR and management practices to promote gender equality

Supporting actions for talented women to encourage and secure their move into senior management positions by setting up specific training, coaching and mentoring programmes

2021 achievements

29% of those promoted at the highest echelons of the organisation were women, in line with the overall proportion of women in the workforce

16.4% of female new hires were recruited into positions in the highest echelons

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

Put in place a mentoring scheme (188 women mentored)
Highlight in France: implemented the "Boost'Her" programme, a mentoring, coaching and training programme to help talented women make it to the very top of the organisation

2021-2025 performance indicator target

The ultimate aim is to ensure that women are represented at every level of the Company, and particularly at the highest levels, in proportion to their percentage of the total workforce.

- Women to make up 30% of the Executive Committee;
- 20% of senior management positions to be held by women (with an intermediate target of 17% of senior management positions to be held by women by 2023).

2.7.2. DISABILITY POLICY

Our disability policy has been implemented to favour the recruitment and retention of people with disabilities through

innovative initiatives in the areas of recruitment, adapting the work environment, training and awareness.

The Group has reaffirmed its commitment and joined the ILO Global Business and Disability Network, an initiative run by the International Labour Organization (ILO). This network of international businesses aims to share best practices in the various countries to improve the recruitment and induction of employees with disabilities.

The Group is committed to complying with local legislation, regulations and recommendations regarding employment of people with disabilities.

Differences in how disability is defined from country to country mean we are not able to collect consistent and comparable data.

Actions

2021 achievements

| | |
|--|---|
| Fostering access to employment for people with disabilities | Percentage of employees with a disability: 2.96%, vs 2.48% ¹ in 2020 |
| Supporting employees with disabilities | Continuation of the plan put in place to reach out to and support employees with disabilities working remotely during the Covid-19 crisis |
| Delivering training and awareness-raising to foster access to employment for people with disabilities | Awareness raised among 6,000 employees (Group) 12,400 employees trained and awareness raised, vs 6,195 in 2020 |
| Facilitating access to higher education for secondary school and university students | Supported 51 secondary school students as part of the HandiTutorat academic tutoring programme 39 grants awarded to students with disabilities (annual programme) |
| Supporting the development of the sheltered employment sector | Facilitated inclusive purchasing: <ul style="list-style-type: none"> ■ Procedure for purchasing from sheltered employers ■ Catalogue of suppliers in the sheltered employment sector ■ Partnered with the national UNEA network of sheltered employers |
| Encouraging innovation to make day-to-day life easier for people with disabilities | Challenge Innovation Awards: three selected projects currently in progress, sponsored by employees Employees took part in fostering the emergence of solutions that improve day-to-day life and increase independence for people with disabilities |

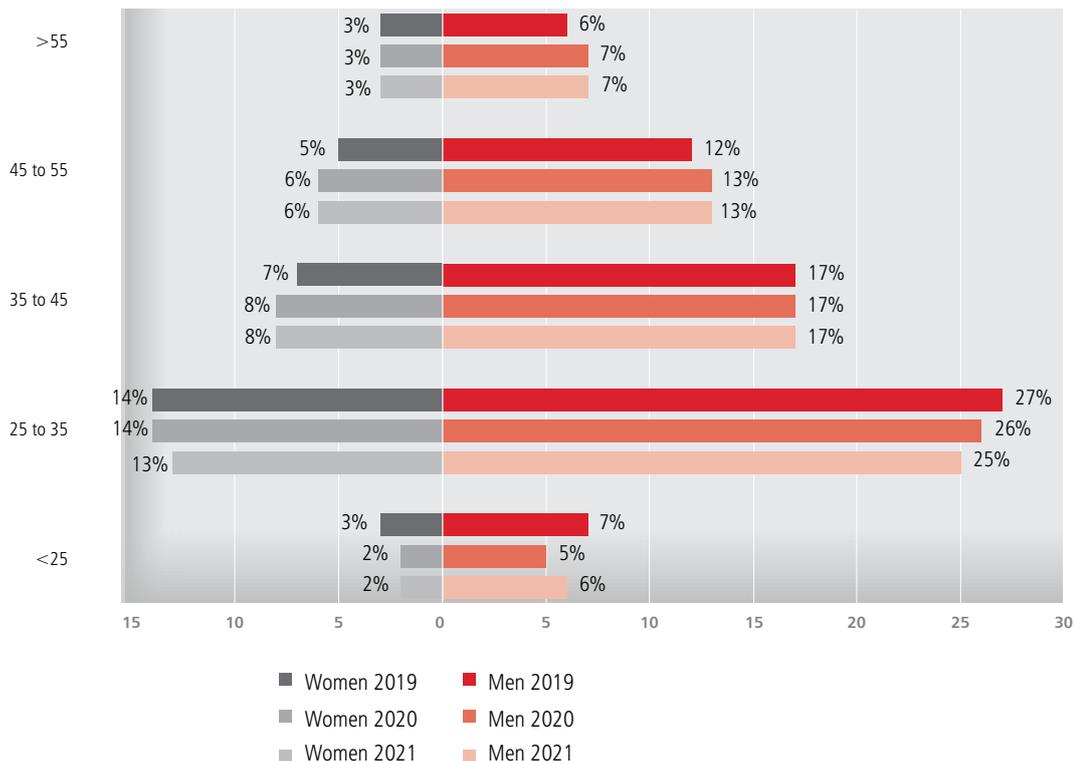
(1) In 2020, the reported proportion of 2.21% was recalculated to reflect the entry into force of new calculation rules issued by AGEFIPH in 2020 and not available at the time the 2020 report was published.

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

2.7.3. INTERGENERATIONAL POLICY

The Group's intergenerational policy aims to attract talented young people while ensuring that different generations continue to be represented. The Group promotes knowledge and skills transfer – a key component of its intergenerational policy – by appointing a mentor for every new recruit aged under 25.

The age pyramid illustrated below, shows a breakdown of the Group's workforce (excluding acquisitions) by gender and age. It has remained stable for the past three years.



| Actions | 2021 achievements |
|--|---|
| Maintaining a balanced age representation. | 7.9% of the workforce was under 25 years of age (compared with 7.0% in 2020) and 10.4% was over 55 (compared with 9.9% in 2020). |
| Facilitating the transition to retirement. | Introduced a phased retirement system to facilitate the transition to retirement. Retirement information session: 812 participants. 41.7% of scope: France. |

2.7.4. POLICY PROMOTING DIVERSITY AND ACCESS TO EMPLOYMENT FOR YOUNG PEOPLE

A diversity and youth employability policy to ensure access to education for all and integrate young graduates into the world of work. This policy is in line with the principle of equal opportunity and is geared towards recruiting and developing young talent. The Group has launched the specific actions set out below, with a particular focus on young people from disadvantaged areas.

| Actions | 2021 achievements |
|--|--|
| Provide career guidance: inform students about our business as soon as they enter secondary school. | 327 secondary school students from disadvantaged areas hosted as part of their fourth-year work experience to learn about jobs in the digital sector and demystify algorithms, in partnership with the non-profit organisation <i>Tous en Stage</i> in France (41.7% of scope). |
| Reaching out and building relationships: help young people of secondary school age understand and familiarise themselves with the business world. | 153 mentors and sponsors to provide secondary school students with year-round support in France (41.7% of scope). |
| Fostering inclusion and access to employment: foster inclusion and reintegration into employment for young people in long-term unemployment. | 320 young people helped back into work through tailored training focused on working in the digital sector. 26.4% women (commitment under the Numeum "Manifesto for retraining women to work in the digital sector"). 43.1% of scope: France and Tunisia. |
| Training and awareness-raising in non-discrimination. | 3,357 employees trained in 2021. 100% of staff involved in recruitment in France trained in non-discrimination. 96.3% of scope: Africa, Europe, India, Singapore. |
| Great Place to Work survey. | 93% of employees (vs 89% in 2019) responding to the survey felt that "Staff are treated fairly irrespective of ethnic origin, religion or sexual orientation". |

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

The Group has for many years undertaken a range of annual digital skills retraining campaigns aimed at people in long-term unemployment in France. These annual campaigns are run in partnership with employment support organisations such as *Ensemble Paris Emploi Compétences* (EPEC), the *Pôle Emploi* public employment centres, the *Maison des Jeunes Talents* and, more recently, non-profit organisation *Diversidays*, and its national programme *DéClics Numériques*. This digital skills retraining programme is aimed at people in long-term unemployment from working-class and rural areas. Sopra Steria's involvement is aimed at promoting its digital skills retraining programme and offering career opportunities.

Since 2018, the Group has also been running a four-year retraining programme for jobseekers in Tunisia. Candidates recruited hold bachelor's degrees or equivalent and receive help towards obtaining a postgraduate engineering degree. In particular, they are awarded

scholarships to fully cover their study costs, receive personalised mentoring to ensure their successful integration, and follow a specific training plan.

Goal for 2022: Rerun initiatives and strengthen momentum at Group level.

2.7.5. LGBT+ POLICY

The Group's LGBT+ policy is committed to respecting every individual's uniqueness. Specifically, the approach covers the following commitments:

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

| Actions | 2021 achievements |
|--|---|
| Training and awareness-raising. | Ran an in-house awareness campaign; set up a dedicated intranet space. |
| Fostering in-house networks. | In France, LGBT champions are on the lookout for instances of "LGBT phobia". In-house networks rolled out in Norway (135 members) and the United Kingdom (141 members). |

2.8. Health, safety and working conditions

Sopra Steria's **workplace health and safety policy** complies with regulatory requirements in each country where the Group is present. It forms part of a preventive approach to occupational risks. It is aimed at protecting employees' and subcontractors'

health and safety, improving their working conditions. It contributes not only to workplace well-being but also to work-life balance.

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

| Actions | 2021 achievements |
|--|--|
| Training and awareness-raising to identify and safeguard against occupational risk | 24,615 employees trained as part of the TechCare programme |
| Provide employees with a psychological counselling and support unit that is independent and can be accessed anonymously, confidentially and free of charge at any time | Rolled out to: 85.1% of scope (Europe and India) |
| Analyse protection and welfare arrangements and travel and repatriation insurance cover in each country | To be updated in 2022 |
| Form a network of stakeholders working in the field: social workers, nurses, occupational health staff, ergonomics specialists, advisors, managers, staff representatives, etc. | 100% of scope |
| Ensuring employees are satisfied with their pace of work | Reworking across all geographies: two to three days' homeworking per week depending on the context Voluntary part-time working: 6.4%, vs 6.1% in 2020; part-time working is never a requirement |
| Managing teams supportively and valuing day-to-day work | Training programme to support managers (hybrid working) and available tools (practical guides, coaching, etc.) |
| Great Place to Work survey | 93% (vs 88% in 2019) of employees responding to the survey felt that "Safety conditions are appropriate" 85% (vs 82% in 2019) of employees responding to the survey felt that "I can take leave when I consider it necessary" |

In 2021, amid the uncertain public health environment, the Group was keen to strengthen its support for employees by rolling out the TechCare programme. This new training and awareness-raising programme aims to prevent accidents, improve health and safety and promote workplace well-being and work-life balance.

This multimodal programme (consisting of virtual classes, e-learning, webinars, guides, etc.) is tailored to various target audiences (recruiters, employees, managers, psychosocial contacts, assistants, etc.). Managers receive additional support. The programme is structured around three key areas:

- **Health and safety** to safeguard against physical and psychological risks: fire safety, what to do in the event of an accident, screen work, preventing psychosocial risks, etc.;
- **Workplace well-being** to guarantee a healthy work environment and encourage employees to take care of themselves and others and manage their emotions: relaxation, ergonomics and yoga workshops; webinars on cultivating a caring environment and positive energy; learning how to switch off; etc.;
- **Supporting new hybrid working patterns:** remote management, managing employees returning to on-site working, etc.

The Group operates in the service sector. Its operations do not involve any high-risk activities, notably in respect of workplace accidents, which occur very rarely and are related purely to the hazards of everyday life.

| Indicators | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|
| Absence rate (%) | N/A* | N/A* | N/A* | 2.7 |
| Lost time injury frequency rate (LTIFR) | N/A* | N/A* | N/A* | 0.12 |
| Total recordable injury frequency rate (TRIFR) | N/A* | N/A* | N/A* | 0.21 |

* N/A: not available.

79.6% of scope: Austria, Belgium, France, Germany, Italy, Luxembourg, Morocco, Netherlands, Poland, Spain, Switzerland, Tunisia, UK

| Indicators: France | 2018 | 2019 | 2020 | 2021 |
|---------------------------------------|-------|-------|-------|-------|
| Absence rate (%) | 2.5 | 2.6 | 2.5 | 2.7 |
| Occupational illness (number) | 0 | 0 | 2 | 2 |
| Frequency rate of workplace accidents | 1.91 | 2.47 | 1.26 | 0.89 |
| Severity rate of workplace accidents | 0.056 | 0.033 | 0.013 | 0.013 |

41.7% of scope: France.

2022 target: continue to roll out the TechCare programme and extend its scope to include all French-speaking countries.

2.9. Labour relations

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

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

Against this backdrop and in accordance with legislation in force in each country where the Group operates, Sopra Steria is committed to establishing constructive dialogue with employee representatives on matters relating to corporate strategy and the company's economic, financial and employee policy.

In the event of a reorganisation project, Group companies place a priority on taking responsible action to support change and guide transformation, in collaboration with employee representatives.

Along these lines, companies can put in place a range of support and professional development measures, including mobility and training opportunities. Truly individualised training programmes can be implemented, and even measures like the "Newskill" programme (see section 2.6. "Maintaining and developing skills" (page 112).

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

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

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

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

2021 achievements

Collective agreements

2021 achievements

| | |
|---|--|
| Agreements signed | 31 foundational labour agreements signed and implemented in 2021 (vs 56 in 2020) |
| Agreements in force | 357 agreements in force, vs 326 in 2020 |
| Scope covered by a company-wide agreement | 74.4% of employees, vs 74.2% in 2020 |

2022 target: maintain momentum on constructive labour relations to support the Group's development and successfully implement new agreements.

3. Environmental Responsibility: Carbon-neutral trajectory – Net-zero emissions by 2028

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

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

Sopra Steria has been innovating to protect the environment for nearly ten years and is a pioneer in this area. The Group has for several years been a leader on climate action and resource protection.

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

3.1. Environmental strategy

Sopra Steria committed to achieving net-zero emissions by 2028. The Group actively contributes to international initiatives aimed at mitigating climate risk and supports the transition to a low-carbon economy through the services it provides to its clients. Its long-term greenhouse gas emissions reduction targets are approved by the Science Based Targets initiative (SBTi) and aligned with the aim of limiting average global warming to 1.5°C.

3.1.1. KEY MILESTONES IN THE GROUP'S ENVIRONMENTAL STRATEGY

| | |
|-------------|---|
| 2012 | Carbon-neutral in France through projects designed to avoid greenhouse gas emissions for business travel |
| 2013 | First listed company in France to be awarded a CDP Climate score of 100A |
| 2015 | Achieved carbon-neutrality for direct activities through projects designed to avoid GHG emissions from business travel, offices and on-site data centres |
| 2017 | Group greenhouse gas emissions reduction targets aligned with 2°C approved by the Science Based Targets initiative |
| 2019 | Group greenhouse gas emissions reduction targets aligned with 1.5°C approved by the Science Based Targets initiative |
| 2020 | Launched programme to achieve net-zero emissions by 2028 including emissions from commuting, homeworking and the supply chain Net-zero emissions through carbon capture projects for unavaoided emissions from offices and on-site data centres |
| 2021 | Awarded a CDP Climate Change score of A for the fifth year running Net-zero emissions through carbon capture projects for emissions unavaoided emissions from offices, on-site data centres and business travel |

3.1.2. ADOPTION OF TCFD AND CDSB RECOMMENDATIONS AND SCENARIO ANALYSIS

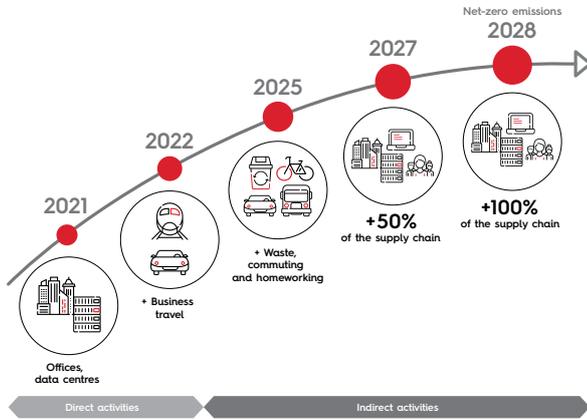
Sopra Steria continues to structure its environmental reporting and reports on its risks and opportunities in keeping with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) using the framework developed by the Climate Disclosure Standards Board (CDSB), taking into account rules laid down in new national and/or European directives each year. This exercise provides all stakeholders with greater transparency and

clarity. The Group's use of the **CDSB/TCFD** reference framework is broken down in this section and summarised in the SDG/GRI/TCFD-CDSB cross-reference table (pages 152 to 154).

We use trends developed in these scenarios to determine the key areas in which we need to develop mitigation strategies and adapt our operations.

3.1.3. ACHIEVING NET-ZERO EMISSIONS BY 2028

TRAJECTORY TOWARD NET-ZERO EMISSIONS BY 2028



Our primary goal over the next ten years is to constantly optimise our resource consumption, continuously reduce our greenhouse gas emissions and offset any unavoided emissions by investing in carbon capture projects in accordance with the UN’s Climate Neutral Now programme so as to achieve net-zero emissions aligned with a 1.5°C trajectory, with the following milestones:

- By end-2022: achieve net-zero emissions from our direct activities (offices, data centres and business travel);
- By end-2025: add indirect activities to those covered by our net-zero emissions pledge (waste, commuting and homeworking, and energy not included in the Scopes 1 and 2);
- By end-2028: include the whole of the value chain in the net-zero emissions programme by adding purchases of goods and services.

TARGETS

| TARGETS | | 2020 | 2021 | 2022 | 2025 | 2027 | 2028 | 2040 |
|--|--------|--|----------------------------------|------------------------------------|-------------------|---|-------------------------|---|
| | | Results | | | Targets | | | |
| Resource optimisation and reducing emissions | SBTi 1 | Reduce absolute GHG emissions from Scopes 1 & 2 (offices and on-site data centres) | -73.0% | -76.2% | | -42% <small>(baseline: 2015)</small> | | |
| | SBTi 2 | Reduce absolute GHG emissions from Scope 3-6 and 3-8 (business travel and off-site data centres) | -61.8% | -78.6% | | -21% <small>(baseline: 2015)</small> | | |
| | SBTi 3 | Reduce GHG emissions per employee from Scopes 1, 2 and 3-6 and 3-8 (baseline 2015) | -74.0% | -83.5% | | | | -85% <small>(baseline: 2015)</small> |
| | SBTi 4 | Ensure that the Group’s suppliers control their GHG emissions | 30.8% from 4 countries | 38.6% from all countries | | Group suppliers accounting for at least 70% of supply chain emissions | | |
| | SBTi 5 | Ensure that the Group’s suppliers set GHG reduction targets | 44.0% of 70% from 4 countries | 55.2% of 70% from all countries | | Involve 90% of these Group’s suppliers, accounting for at least 70% of supply chain emissions | | |
| Offset of residual emissions through carbon capture projects | | Net-zero emissions | | Offices, Data centres: 1.5% | + Business travel | + Waste, commuting and homeworking | 50% of the supply chain | 100% of the supply chain |

The first phase of this net-zero emissions programme focuses on optimising resource consumption, reducing greenhouse gas emissions from our direct activities and then offsetting any unavoided emissions by investing in carbon capture projects. This phase is managed against the following three targets approved by the Science Based Targets initiative (SBTi):

- Reduce absolute GHG emissions from Scopes 1 & 2 (offices and on-site data centres, including fugitive emissions in 2021 but excluded in 2015) by 42% by 2025 relative to 2015 (SBTi Target I);
- Reduce absolute GHG emissions from Scope 3 (business travel and off-site data centres) by 21% by 2025 relative to 2015 (SBTi Target II);
- Reduce GHG emissions per employee from Scopes 1, 2 & 3 (business travel, offices and on- and off-site data centres, including fugitive emissions in 2021 but excluded in 2015) by 85% by 2040 relative to 2015 (SBTi Target III).

The following two phases of the programme cover indirect activities, including in particular waste recycling and reducing greenhouse gas emissions from employee commuting and homeworking and purchases of goods and services.

Reducing the environmental footprint of our supply chain is a key element of our net-zero emissions programme. This target, approved by SBTi and aligned with a trajectory of 1.5°C, relates to our commitment to ensuring that suppliers accounting for at least 70% of our supply chain emissions control their GHG emissions, and that 90% of those suppliers have in place GHG emissions reduction targets by 2025.

The target in relation to our suppliers, approved by SBT, is broken down into three key phases:

- **Over the period 2019-2023**, assess the emissions of suppliers accounting for 70% of our supply chain's GHG emissions. The assessment scope could reach 80% in 2022 and 100% by end 2023;
- **Over the period 2020-2025**, measure the proportion of GHG emissions from suppliers (accounting for 70% of our supply chain emissions) that control their GHG emissions (SBTi Target IV). This proportion may amount to 30% in 2023, 65% in 2024 and 100% by end 2025;
- **Over the period 2020-2025**, identify the proportion of suppliers (accounting for 70% of our supply chain emissions) that have set emissions reduction targets (SBTi Target V). This proportion may amount to 20% in 2023, 45% in 2024 and 90% by end 2025.

Our supplier engagement programme is gradually being rolled out in countries where we have a strong presence, encouraging communication and assessment using a variety of platforms (CDP Climate, EcoVadis, Provigis, etc.).

Throughout the net-zero emissions programme, Sopra Steria will continue to dialogue and work with political decision-makers and other top-tier organisations, including universities, to incubate and develop innovative solutions.

Supporting our clients as they transition to a low-carbon economy

Because Sopra Steria is itself working to achieve net-zero emissions by 2028, it is able to support its clients as they navigate their own environmental transition, in particular by drawing on expertise developed by the Group for its environmental and low-carbon strategy and on the expertise of operational staff to:

- **Optimise consumption and the environmental footprint of digital technology:** accelerating adoption of digital environmental sustainability, notably by selecting the infrastructure and technologies most closely aligned with clients' Sustainable Development Goals, applying eco-design principles to solutions development and taking into account environmental costs when assessing the value of new services;
- **Foster the emergence of new behaviours and uses in support of a carbon-free economy:** harnessing the potential offered by new technologies to develop innovative solutions that protect the environment and the climate. See section 4.2.2. "Including digital sustainability in our value proposition" (pages 136 to 138).

Governance arrangements in relation to environmental responsibility are set out in section 1.3., "Corporate Responsibility governance structure supporting the Group's strategy" (pages 105 to 106).

3.2. Environmental policy

3.2.1. SEVEN PRIORITY AREAS OF ACTION

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

1. Extending ISO 14001 certification of our Environmental Management System (EMS), which provides a framework for the Group's policy to the evolution of environmental priorities;
2. Optimising the use of resources in its operations;
3. Increasing the proportion of electricity consumption met from renewable sources and ensuring it does not fall below 95%;
4. Reducing direct greenhouse gas emissions from offices, data centres and business travel, as well as indirect emissions;
5. Contributing to the circular economy by optimising equipment lifespan and waste management, notably for waste electrical and electronic equipment (WEEE);
6. Ensuring the involvement and contribution of the entire value chain (employees, clients, suppliers, partners, etc.) in the continuous improvement process;
7. Embedding sustainability into the value proposition (digital environmental sustainability, sustainable digital, impact of solutions and services on the environment).

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

3.2.2. SUMMARY OF GREENHOUSE GAS EMISSIONS BY SCOPE

The following table summarises the Group's GHG emissions by scope and category. The table also offers brief statements of the reasons why certain categories are not applicable.

*Results for 2021 relating to emissions in the supply chain (Scope 3-1) include 100% actual data for the first time, thus providing a more accurate assessment compared with the results for prior years, which were partly based on estimates. This is the main reason for the differences between 2021 and 2020 data. All of our supply chain data categories in 2021 were independently audited for the first time.

| Scope | Category | 2019 | | 2020 | | 2021 | |
|---|---|-------------|-----------------------------------|-------------|-----------------------------------|-------------|-----------------------------------|
| | | % | Emissions (tCO ₂ e) | % | Emissions (tCO ₂ e) | % | Emissions (tCO ₂ e) |
| Scope 1 (Offices and on-site data centres) | Diesel, gas | 0.8% | 2,664 | 1.0% | 2,315 | 0.9% | 2,526 |
| | Direct fugitive emissions | 0.6% | 2,048 | 0.6% | 1,403 | 0.4% | 1,124 |
| Scope 2 (Offices and on-site data centres) | Electricity, district heating | 0.5% | 1,724 | 0.5% | 1,124 | 0.2% | 627 |
| | 3-1. Product and service purchases | 65.8% | 221,311 | 80.6% | 189,406 | 87.3% | 259,011* |
| Scope 3 | 3-3. Emissions arising from energy not included in Scopes 1 and 2 | 1.6% | 5,464 | 1.6% | 3,833 | 1.5% | 4,439 |
| | 3-5. Waste (WEEE, paper and cardboard, water) | 0.02% | 78 | 0.02% | 50 | 0.01% | 42 |
| | 3-6. Business travel | 10.2% | 34,310 | 4.9% | 11,559 | 2.3% | 6,957 |
| | 3-7. Employee commuting and homeworking | 19.9% | 66,778 | 10.1% | 23,714 | 7.3% | 21,716 |
| | 3-8. Off-site data centres | 0.4% | 1,250 | 0.5% | 1,132 | 0.05% | 141 |
| | 3-13. Tenants | 0.1% | 494 | 0.2% | 509 | 0.1% | 151 |
| SOPRA STERIA GLOBAL: ENVIRONMENTAL FOOTPRINT | TOTAL | 100% | 336,120 | 100% | 235,045 | 100% | 296,733 |

| Scope | Category | Reason for exclusion |
|-----------------------------------|------------------------------------|--|
| Scope 3 Excluded subcategories | 3-2. Property, plant and equipment | Emissions arising from capital purchases are included in subcategory 1 of Scope 3 |
| | 3-4. Upstream goods transport | Included in subcategory 1 of Scope 3 |
| | 3-9. Downstream goods transport | Sopra Steria's operating activities do not require downstream transport or distribution of goods |
| | 3-10. Processing of sold products | Sopra Steria does not sell processed products |
| | 3-11. Use of sold products | Emissions arising from the use of products sold by Sopra Steria are non-material |
| | 3-12. End of life of sold products | Emissions arising from end-of-life processing of products sold by Sopra Steria are non-material |
| | 3-14. Downstream franchises | Sopra Steria does not own any franchises |
| | 3-15. Investments | The environmental footprint of Sopra Steria's investments in other companies is non-material |

3.3. Incorporating climate risks and opportunities into the Group's strategy

The Group analyses and reviews the impacts of climate change in its general risk mapping each year, but it does not include climate change amongst key residual risks in its five-year risk map (set out in section 1, "Risk factors" of Chapter 2 of this Universal Registration Document on pages 38 to 44) because the nature of the Group's business, the variety of sectors in which it operates and its expanding programme of preventative and mitigating actions limit its exposure to such risks.

3.3.1. IDENTIFICATION PROCESS

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

3.3.2. CLIMATE CHANGE RISKS & OPPORTUNITIES

Risks and opportunities relating to climate change are classed as either physical risks or transition risks (changes in the market and reputational risk). They are assessed in light of their time horizon and severity of impact. (non present en FR)

| Risk | Time horizon | Severity of impact |
|--|--------------|--------------------|
| Market: change in client behaviours | | |
| Disruption due to increasingly violent and severe weather events and their impact on the Group's supply chain | Medium term | ++ |
| Physical risk: extreme weather phenomena such as cyclones and flooding | | |
| Changes in clients' environmental requirements and impact on the types of solutions and services provided by the Group | Medium term | ++ |
| Reputation: increased stakeholder concerns | | |
| Brand reputation among all stakeholders and its impact on the Group's long-term success | Medium term | + |

| Opportunities | Time horizon | Severity of impact |
|---|--------------|--------------------|
| Sustainable digital | | |
| Sustainable design approach to the development and reduction of the environmental impact associated with the use of digital services, while maintaining a consistently high level of quality and service. | Short term | ++ |
| IT for Sustainability | | |
| Harnessing the potential offered by new technologies to develop innovative solutions that protect the environment and the climate. | Short term | ++ |

3.3.3. PHYSICAL RISKS

■ Risk description: The most significant physical risks for Sopra Steria are the consequences of increasingly frequent and high-impact extreme climate events such as cyclones and flooding. The potential magnitude of these risks is considered intrinsically low for the Group's own sites given their current geographical distribution and processes in place. However, the risk is more pressing in the upstream supply chain. Any major event affecting the Group's suppliers or partners could disrupt the supply of components and the manufacturing and shipping

of equipment. Such situations could adversely affect the Group's ability to meet its operational and contractual commitments to clients.

Every year since 2015, this analysis has identified, leading up to 2040, the physical risks (increased probability of extreme weather events), transition-related risks (new carbon regulations) and opportunities, the key ones being set out in section 4.2.2. "Including digital sustainability in our value proposition" (pages 136 to 138).

Risks and opportunities identified at the local or national level are flagged up by correspondents to the Group Environmental Sustainability Committee (GESC), which undertakes more in-depth analysis. The findings of this analysis are presented to the relevant business unit heads at meetings of the Corporate Responsibility and Sustainable Development Committee for inclusion in action plans. The most significant issues for the Group may be discussed at meetings of the Group Executive Committee and the Nomination, Governance, Ethics and Corporate Responsibility Committee, which submit their conclusions to the Board of Directors.

The CR&SD Director, who is a member of the Group's Executive Committee, directly informs the Executive Committee of any environmental or climate-related issues requiring particular attention and any decisions that need to be made.

Details of our analysis are published every year in Sopra Steria's responses to the CDP Climate Change questionnaire.

■ Risk management measures: Mitigation plans are in place to minimise or eliminate the consequences of these physical risks. In particular, these involve agreeing alternative supply arrangements and requiring our suppliers to put in place robust business continuity plans to shift production from affected sites to sites not affected by weather events.

Purchases of IT and telecommunications infrastructure and components are thus closely supervised by the Group's Purchasing and Information Systems departments: this kind of equipment is mainly manufactured in Asian and Far Eastern countries, where climate risk appears to be significantly higher. Manufacturing plants belonging to the main supplier of the Group's IT equipment are located all over the world, notably in India, the United States, Mexico and China. This supplier has in the past been affected by flooding at one of its largest production facilities. By implementing the mitigation plan, Sopra Steria has been able to lessen the adverse effects of delays in the delivery of equipment without any notable impact on its commitments to clients.

3.3.4. TRANSITION RISK

Market:

- Risk description: stricter regulatory requirements in relation to the environment, not only in the digital services sector but also in those industry sectors in which the Group's clients operate (the most obvious examples being energy and aviation), could compromise the Group's ability to contribute as much as it would like to the necessary transition to a low-carbon economy;
- Risk management measures: The Group is approaching these twin risks as follows:
 - by continuously and closely monitoring coming changes in its sector by monitoring the legal landscape, taking part in international initiatives such as the Climate Neutral Now programme, discussing these issues with active networks (e.g. GreenIT.fr, Numeum and the European Green Digital Coalition). No environmental fine or non-financial penalty has ever been recorded within the Group,
 - by maintaining its leadership on environmental sustainability, as shown by its performance on managing its own greenhouse gas emissions, the continuous development of solutions and services that help reduce the environmental impact of digital systems (e.g. a project to digitalise the management of environmental performance indicators for a major player in the aviation sector; supporting decarbonisation strategy in the energy sector by implementing consumption monitoring and optimisation modules; low-carbon mobility projects encouraging users to adopt forms of transport that generate fewer emissions), investments in initiatives supporting its clients' environmental transition goals (e.g. participating in the Boavizta project and signing up for NegaOctet, a standard for measuring the environmental impact of organisations' digital services).

Reputation:

- Risk description: any difficulty in drawing up and implementing proportionate action plans in response to the environmental challenges facing the world could damage Sopra Steria's longstanding reputation among all its stakeholders as a group deeply committed to being an environmentally friendly corporate citizen;
- Risk management measures: wherever possible, the Group is committed to going beyond regulatory requirements. Actions include developing the Group's environmental policy, bolstering its environmental management system in compliance with ISO 14001, implementing programmes designed to reduce its

environmental impact (e.g. net-zero emissions, digital environmental sustainability, implementing the supplier engagement programme to encourage suppliers to reduce their environmental footprint, responding to specific client expectations (e.g. training in life cycle analysis for digital solutions, digital environmental sustainability and taking part in external assessments, as well as being involved in major events relating to the fight against climate change (e.g. COP26 in the United Kingdom in November 2021).

3.3.5. OPPORTUNITIES FOR THE GROUP

Sopra Steria is addressing business opportunities linked to efforts to prevent climate change and protect resources by offering innovative solutions in terms of both sustainable digital and digital for sustainability, in line with the net-zero emissions programme.

These opportunities are set out in section 4.2.2. "Including digital sustainability in our value proposition" (pages 136 to 138).

Sopra Steria publishes all its risks and opportunities annually in its disclosure to the CDP, in accordance with TCFD guidelines.

3.4. Optimising resource consumption and reducing greenhouse gas emissions

Sopra Steria's net-zero emissions programme focuses primarily on optimising resource consumption and reducing greenhouse gas emissions from its direct and indirect activities.

3.4.1. DIRECT ACTIVITIES

The environmental impact of our direct activities derives from our offices, our on- and off-site data centres, and business travel by Group employees.

A simplified approach for determining the impact of the public health crisis on our direct activities

We have adopted the following assumptions and principles for determining the effects of the Covid-19 pandemic on the reduction of the GHG emissions resulting from our direct activities:

- 2019 is considered to be the last non-pandemic year and 2020 and 2021 are pandemic years;
- We use the average annual reductions observed between 2015 (the base year for our SBTi targets) and 2019 to proportionally estimate the reductions of GHG emissions during the pandemic years that are not attributable to the Covid-19 pandemic;
- We attribute the remaining emissions reductions to the effects of the public health crisis.

The impact of (or reduction due to) the health crisis on GHG emissions depends on the activity that causes it; thus, the impact due to the health crisis is more significant on Scope 3-6 emissions (business travel), than on Scope 1 (on-site offices and data centres), and Scope 3-8 (off-site data centres). The impact of the health crisis on Scope 2 emissions is non-material, therefore the reduction in Scope 2 emissions due to the health crisis has not been calculated.

Reducing resource consumption and greenhouse gas emissions from direct activities

- **Aligning our results with the SBTi targets**

CORPORATE RESPONSIBILITY

Environmental Responsibility: Carbon-neutral trajectory – Net-zero emissions by 2028

When the effects of the pandemic are included, Sopra Steria reduced its emissions from its global direct activities by 83.5% in 2021 compared to 2015. This reduction is near the SBTi III target of decreasing GHG emissions by 85% from 2015 to 2040. Much of this reduction is attributable to the public health crisis in 2021, without which the decrease in emissions would have been 50%. When the effects of the public health crisis are included, the emissions intensity of our global direct activities in 2021 was 0.24 tCO₂e per employee. Excluding these effects, it would have been 0.8 tCO₂e per employee.

■ Ramping up the rollout of the Environmental Management System (EMS)

Resource consumption, including the use of energy and water, is optimised by the Group's Environmental Management System, and most of our regions have achieved ISO 14001:2015 certification.

ISO 14001 certification in place: France, Germany, India, Italy, Norway, Poland, Spain, Sweden and the United Kingdom. The Limonest site in France was awarded ISO 14001:2015 certification in January 2022.

■ Optimise energy and water consumption in our offices and data centres, and reduce their emissions

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

- Selection of new offices built to the highest environmental standards (BREEAM, HQE, LEED);
- Selection of new environmentally certified IT equipment (Energy Star® 7.0, EPEAT® Gold);
- Widespread use of collaborative tools to limit the need for large emails and documents to be sent;
- Use of data centres with an effective cooling system and a low PUE (Power Usage Effectiveness), such as Oslo Digiplex (1.1) and Oslo Rata (1.2).

Thanks to these actions, energy consumption (diesel, gas, biodiesel, district heating, electricity) per employee was reduced by 30.1% between 2015 and 2021.

Office closures due to the pandemic have significantly reduced the consumption of electricity, district heating, and the heating of offices and associated services. We attribute to the pandemic about half of the reduction in Scope 1 emissions in 2021 compared to 2019 (the last non-pandemic year). The decrease in fugitive emissions accounts for most of the remaining reduction. The impact of the health crisis on Scope 2 emissions is non-material. The reduction is mainly due to the increase in the proportion of renewables in the electricity we consume on site.

To minimise water leaks and waste, Sopra Steria monitors water consumption. Consumption per employee declined 56.8% between 2017 and 2021.

I RESOURCE CONSUMPTION - DIRECT ACTIVITIES

| Indicators | Target | Baseline | 2019 | 2020 | 2021 |
|--|--|-------------|---------|---------|---------|
| Energy use in offices | | 2015 | | | |
| Absolute consumption (MWh) | | 61,625 | 73,126 | 59,615 | 58,638 |
| Consumption per employee (MWh/employee) | | 1.98 | 1.62 | 1.30 | 1.25 |
| Energy use at on-site data centres | | 2015 | | | |
| Absolute consumption (MWh) | Reduce energy consumption per employee; in France, reduce absolute energy consumption at commercial premises by 40% by 2030 (in accordance with the ELAN law) ⁽¹⁾ | 14,561 | 9,063 | 9,714 | 8,467 |
| Consumption per employee (MWh/employee) | | 0.38 | 0.20 | 0.21 | 0.18 |
| Energy use at off-site data centres | | 2015 | | | |
| Absolute consumption (MWh) | | 20,223 | 16,621 | 15,949 | 15,461 |
| Consumption per employee (MWh/employee) | | N/A | 0.37 | 0.35 | 0.33 |
| Renewable energy use | | 2015 | | | |
| Using renewable energy for electricity consumption at offices and on-site data centres | Increase the proportion of the Group's electricity consumption (at offices and on-site data centres) from renewables to over 85% | 20.4% | 90% | 95% | 99.2% |
| Water use in offices | | 2017 | | | |
| Absolute consumption (cu. metres) | Manage water consumption to minimise leaks and waste | 244,480 | 246,985 | 164,250 | 121,926 |
| Consumption per employee (cu. metres/employee) | | 6.00 | 5.50 | 3.60 | 2.59 |

In 2021, the scope used to calculate indicators includes all entities over which the Group has operational control (and therefore includes the NHS SBS, SSCL and SFT joint ventures) as well as the employees of the acquisitions made up until and including November 2021, particularly those of Luminosity Limited, Sopra Steria Financial Services and Labs. The workforces of our acquisitions in December 2021 (EGGS Design and EVA Group) are not included. Joint ventures are only included from 2017.

In 2020, the scope used to calculate indicators includes all entities over which the Group has operational control (and therefore includes the NHS SBS, SSCL and SFT joint ventures) as well as new acquisitions Sodifrance, Anteo (Consulting and E-Business Solutions), Holocare and xpartners.

In 2019, the scope used to calculate indicators includes all entities over which the Group has operational control (and therefore includes the NHS SBS and SSCL joint ventures) but does not include SAB or Sopra Financial Technology GmbH.

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

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

The 85% objective was exceeded back in 2019, and further progress was made in 2021, increasing Sopra Steria's proportion of electricity consumption from renewable sources to 99.2%. The pandemic did not have a material impact on on-site and off-site data centre operations. The reduction in data centre emissions is mainly attributable to the increased proportion of renewables in our electricity consumption.

■ Reducing emissions from business travel

To reduce the greenhouse gas emissions linked to its employees' business travel, Sopra Steria applies an internal carbon price and supplies each country with its business travel-related environmental footprint. These awareness-raising measures, together with the development of effective communication tools, the use of greener alternative modes of transport and the drastic impact of restricted movement due to the pandemic, helped to reduce **business travel**-related GHG emissions per employee by 41% in 2021 compared with 2020 (an absolute reduction of 40%), and by 84% compared with 2015 (hotels have been included since 2016 and joint ventures since 2017). The impact of the reduction due to the pandemic is material (around 70% to 75% in absolute value) compared with 2019, the last year without Covid.

CORPORATE RESPONSIBILITY

Environmental Responsibility: Carbon-neutral trajectory – Net-zero emissions by 2028

I REDUCING GHG EMISSIONS – DIRECT ACTIVITIES

| Indicators | Scope | Target | Baseline | 2019 | 2020 | 2021 |
|---|--------------|--|-------------|--------|--------|--------|
| Business travel, offices, on- and off-site data centres and fugitive emissions | 1 2 3 | | 2015 | | | |
| Absolute emissions (tCO ₂ e) | o o o | Introduce an internal shadow carbon price for business travel in the Group's key geographies by 2025 . | 51,192 | 41,996 | 17,533 | 11,375 |
| Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee) | | | N/A | -36.7% | -74.0% | -83.5% |
| Offices | | | 2015 | | | |
| Absolute emissions (tCO ₂ e) | o o | | 15,234 | 4,336 | 3,400 | 3,125 |
| Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee) | | | N/A | -76% | -81% | -83% |
| On-site data centres | | Incorporate the Group's business travel, offices and data centres and fugitive emissions into the net-zero emissions programme. | 2015 | | | |
| Absolute emissions (tCO ₂ e) | o o | | 2,726 | 54 | 39 | 27 |
| Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee) | | | N/A | -98.3% | -98.8% | -99.3% |
| Off-site data centres | | | 2015 | | | |
| Absolute emissions (tCO ₂ e) | o | | 1,227 | 1,250 | 1,132 | 141 |
| Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee) | | | N/A | -13% | -23% | -91% |
| Fugitive emissions | | | 2017 | | | |
| Absolute emissions (tCO ₂ e) | o o | | 1,725 | 2,048 | 1,403 | 1,124 |
| Reduction in emissions relative to 2017 (tCO ₂ e) | | SBTi Targets I and III | N/A | 19% | -19% | -35% |
| Business travel* | | | 2015 | | | |
| Absolute emissions (tCO ₂ e) | o | SBTi Targets II and III | 32,005 | 34,310 | 11,559 | 6,957 |
| Emissions per employee (tCO ₂ e/employee) | | | N/A | 0.80 | 0.30 | 0.15 |
| Direct activities relative to revenue/pro forma EBITDA** | | | 2018 | | | |
| Ratio of emissions from direct activities to revenue (tCO ₂ e/€m) | o o o | | 11.0 | 9.5 | 4.1 | 2.4 |
| Ratio of emissions from direct activities to pro forma EBITDA** (tCO ₂ e/€m) | | | 122.3 | 102.9 | 46.4 | 25.4 |

For energy, emissions are calculated within the framework of the Greenstone GHG Protocol, and from residual blend emission factors published by the Association of Issuing Bodies. For business travel, the emissions factors used are those arising from the GHG Protocol. For 2021, indicators were calculated for all of the entities over which the Group has operational control (and therefore the sites of the NHS SBS, SSCL and SFT joint ventures) and includes the employees of the acquisitions made through November 2021, i.e. Luminosity Limited, Sopra Steria Financial Services and Labs. The workforces of our acquisitions in December 2021 (EGGS Design and EVA Group) are not included. Joint ventures are only included from 2017. For 2020, the scope used to calculate indicators includes all entities over which the Group has operational control (and therefore includes the NHS SBS, SSCL and SFT joint ventures) and all companies acquired during the year. For 2019, the scope for the calculation of indicators includes all entities over which the Group has operational control (and therefore includes the NHS SBS and SSCL joint ventures) but does not include SAB or Sopra Financial Technology GmbH. For other years, the scope of calculated indicators includes all entities over which the Group has operational control (and therefore includes NHS SBS and SSCL joint ventures) but does not include Kentor, Galitt, Beamap, Cassiopae or 2MoRO.

*Data taking into account emission reductions due to green business travel in Germany. Excluding the emissions reduction from green travel gives the following values: 7,402 tCO₂e in 2021, 12,698 tCO₂e in 2020, 37,164 tCO₂e in 2019, 38,176 tCO₂e in 2018, 38,133 tCO₂e in 2017 and 36,555 tCO₂e in 2016.

**Pro forma EBITDA as calculated in Chapter 5, Note 12.5.1

Offsetting unavoided emissions from direct activities

Sopra Steria has a policy of investing in carbon capture offset projects under its Climate Neutral Now project, which enabled it to reach its net-zero emissions objective across all its direct activities one year ahead of its target date.



Since 2015, emissions from offices, data centres (fugitive emissions included) and business travel are carbon neutral. In 2020, the Group added the emissions from its offices and data centres to the United Nations' Climate Neutral Now programme. These emissions have been offset by **afforestation⁽¹⁾** carbon capture projects under the net-zero emissions programme. Sopra Steria has chosen to invest in the **Ceibo afforestation project located in eastern Uruguay**. The project covers around 22,000 hectares of land, and its objective is to convert the grasslands destroyed by a long history of cattle grazing into transformative forestry plantations that will help to restore the land, while improving soil quality through water retention and the delivery of micro-nutrients to the soil, and preventing soil erosion. These well-managed forestry plantations produce long-life timber, while sequestering large quantities of carbon dioxide from the atmosphere. The GHG emissions sequestered through afforestation under the project are checked by the Verified Carbon Standard (VCS) and have obtained Compliance Certification Board (CCB) certification.

In 2021, Sopra Steria added business travel to the Climate Neutral Now programme and achieved net-zero emissions for all its direct activities one year ahead of its original target date.

Working to promote Biodiversity

Sopra Steria aims to comply with the six environmental objectives in the EU taxonomy starting from 2021 with the climate change mitigation and adaptation objective. It will then move on in the following years to identifying the eligibility and alignment of its activities with the objectives of sustainable use of protection of aquatic and marine resources, the transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems.

Some examples of positive contributions to biodiversity: since 2014, we have kept hives at one of our offices in Brussels and since 2017 at an office in Hamburg. We help protect European bee species and local biodiversity dependent on pollinators.

In partnership with the Foundation de la Mer, Sopra Banking supported the UN International Biodiversity Day on 22 May 2021. In India, Sopra Steria runs tree planting campaigns and monitors their progress.

The Ceibo afforestation and GHG emission capture project presented in section 3.4.1. "Direct activities" (page 129) also underpin the Group's efforts to promote biodiversity. Environmental and impact studies are conducted on the site by a team of experts. Based on the results achieved, the afforestation plans are managed and tracked to restore the natural systems damaged by previous practices, such as arable and livestock farming, and other activities. Regular monitoring takes place to evaluate the effects of the

forestry operations on the soil, pollution and ecosystems. The fauna is studied to determine the species present, their composition and distribution. The results of these studies provide information about how the various species interact and fare alongside the forestry activities. That provides a basis for formulating recommendations for forestry management and/or the establishment of conservation areas.

3.4.2. INDIRECT ACTIVITIES

Indirect activities include waste management, commuting and homeworking, purchases of goods and services.

Reducing resource consumption and greenhouse gas emissions from indirect activities

To minimise the resources consumed by its indirect activities and cut the related emissions, Sopra Steria introduced awareness campaigns in 2021 encouraging people to cut down on printing paper documents and extend the life of electrical and electronic equipment (optimised WEEE management).

The Group is also pushing ahead with its responsible procurement programme to select suppliers meeting its requirements and committed to treading more lightly on the environment.

■ Step up our contribution to the circular economy

Paper and cardboard

To reduce **paper and cardboard waste**, Sopra Steria optimises printing and runs awareness campaigns to change employee habits. This year, paper and cardboard waste volumes increased by 73.6% on their 2020 level. This rise reflected the higher quality of data, including non-hazardous industrial waste in the United Kingdom. However, paper consumption per employee was cut by 32% between 2017 and 2021. Under a **responsible paper procurement programme**, the percentage of paper certified as environmentally responsible (FSC 100%, FSC Mix and PEFC) increased by 4% in 2021 compared with 2020 excluding the United Kingdom, which revised its purchasing policy by type of product to favour purchases of certified paper. Furthermore, 99.8% of paper and cardboard waste was recycled in 2021.

Waste electrical and electronic equipment (WEEE)

To extend the useful life of **waste electrical and electronic equipment (WEEE)**, the Group brings in specialist service providers to collect and dispose of them, and to **maximise the options for reusing or giving them a second life**. In 2021, over 99.5% of Waste Electrical and Electronic Equipment (WEEE) was reused or recycled to give it a second life.

Sopra Steria does not produce any **hazardous waste** according to the RoHS and REACH definitions. In the course of its business activities, the Group produces WEEE classified as hazardous under Commission Decision 2000/532/EC of 3 May 2000 and Directive 75/442/EEC on waste, and reuses wherever possible such electrical and electronic equipment once it has been retired.

In 2021, the portion of hazardous WEEE not given a second life stood at 0.08% of the total amount of WEEE and paper and cardboard waste.

(1) Afforestation involves establishment of forests where previously there have been none, or where forests have been missing for a long time. It differs from replanting trees or reforestation, which are undertaken to remediate anthropogenic deforestation.

CORPORATE RESPONSIBILITY

Environmental Responsibility: Carbon-neutral trajectory – Net-zero emissions by 2028

I RESOURCE CONSUMPTION - INDIRECT ACTIVITIES

| Indicators | Target | Baseline | 2019 | 2020 | 2021 |
|---|---|-------------|---------|---------|---------|
| Waste electrical and electronic equipment - WEEE | | 2017 | | | |
| Absolute quantity (kg) | Give 100% of WEEE a second life by 2025 (reuse through resale and donation, heat recovery or raw materials for recycling). | 82,609 | 82,947 | 64,657 | 62,541 |
| Quantity per employee (kg/employee) | | 2.10 | 1.90 | 1.50 | 1.34 |
| Proportion given a second life | | 96.2% | 97.0% | 97.0% | 99.5% |
| Paper and cardboard waste* | | 2017 | | | |
| Absolute quantity (kg) | Recycle 100% of paper and cardboard waste by 2025 (heat recovery or raw materials for recycling). | 435,196 | 415,122 | 194,418 | 337,455 |
| Quantity per employee (kg/employee) | | 10.80 | 9.40 | 4.40 | 7.25 |
| Proportion of paper and cardboard waste collected separately and recycled | | 97.0% | 96.0% | 99.7% | 99.8% |
| Paper purchased | | 2017 | | | |
| Absolute quantity purchased (kg) | Reduce paper consumption and increase use of certified environmentally responsible paper. | 112,409 | 96,873 | 39,132 | 23,549 |
| Paper purchased per employee (kg/employee) | | 3.00 | 2.40 | 0.90 | 0.51 |

In 2021, the scope used to calculate indicators includes all entities over which the Group has operational control (and therefore includes the NHS SBS, SSCL and SFT joint ventures) as well as the employees of the acquisitions made up until and including November 2021, particularly those of Luminosity Limited, Sopra Steria Financial Services and Labs. The workforces of our acquisitions in December 2021 (EGGS Design and EVA Group) are not included. Joint ventures are only included from 2017.

In 2020, the scope used to calculate indicators includes all entities over which the Group has operational control (and therefore includes the NHS SBS, SSCL and SFT joint ventures) as well as new acquisitions Sodifrance, Anteo (Consulting and E-Business Solutions), Holocare and cpartners.

In 2019, the scope used to calculate indicators includes all entities over which the Group has operational control (and therefore includes the NHS SBS and SSCL joint ventures) but does not include SAB or Sopra Financial Technology GmbH.

*These data account for the change in methodology in the UK. Under the former methodology, paper and cardboard waste would have amounted to 150,663 kg in 2021.

Encourage our supply chain to control its environmental footprint

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

- Reduce the environmental impact of their sites, products, services and activities as well as contribute to achieving the associated greenhouse gas emissions reduction targets;
- Prevent pollution resulting from their activities;
- Contribute to achieving a net-zero emissions economy;
- Protect natural resources and biodiversity;
- Manage risks arising from the use of chemicals and hazardous materials;
- Promote the circular economy, minimise and manage waste and maximise recycling.

By managing and measuring the environmental footprint of its purchases of goods and services, Sopra Steria is contributing to the achievement of the SBTi's targets.

In 2021, we measured the entire share (100%) of our suppliers accounting for 70% of our supply chain emissions. The Group continued to assess its suppliers via the Provisis, EcoVadis and CDP platforms. While monitoring its SBTi Targets IV and V, Sopra Steria observed that 55% of suppliers accounting for 70% of supply chain emissions are controlling their GHG emissions and have set emissions reduction targets.

The Group conducted more testing in 2021 to obtain a moderate level of assurance, validated by the independent third party, covering analysis of the Group's residual data. The scope was extended from four countries in 2020 (France, Germany, Italy and Spain) to all the Group's countries in 2021. With this approach, we were able to estimate the total residual greenhouse gas emissions linked to the Group's purchasing at 259,011 tCO₂e in 2021 using the factor method recommended by ADEME. These emissions increased by 37% compared with 2020 as a result of more accurate data and significant expansion in the scope of our study. The objective is to continue expanding the Group's supplier evaluation programme and to encourage suppliers to set targets for reducing their emissions by 2025. **A programme providing training for the Group's buyers and raising our suppliers' awareness will be introduced in 2022.**

Measure the environmental footprint of our waste

This year, the Sopra Steria Group measured the emissions produced by its WEEE and paper-cardboard waste by processing technique, and those related to wastewater treatment, using DEFRA emission factors⁽¹⁾. In 2021, the environmental footprint of our waste was relatively non-material, amounting to 42 tCO₂e.

Measure the environmental footprint linked to commuting and homeworking by our employees

We surveyed our employees' patterns of movement in France and India to find out the distances they travel and how they get to work. We adjusted these distances to factor in the percentage of employees working from home as a result of the Covid pandemic. In addition, we corrected the emissions figures linked to commuting journeys by adding in emissions arising from the energy used by people working from home (IT equipment, heating/air conditioning).

We used data concerning employees' movement patterns in France to estimate the distances travelled by employees in the United Kingdom, and we calculated the associated emissions in the same way as for France.

Together, France, the United Kingdom and India accounted for 67% of the Sopra Steria Group's employees in 2021. We estimated the emissions arising from commuting journeys and homeworking by the remaining 33% of employees using emissions produced by employees in France as a point of reference.

The commuting emissions were audited for the first time in 2021 and accounted for 21,716 tCO₂e. As part of our CDP response, we estimated the environmental footprint of these emissions at 21,573 tCO₂e in 2020 and 66,778 tCO₂e in 2019.

As we can see, emissions from our employees' business travel and homeworking were divided by three in 2021 compared with 2019. In 2021, the public health crisis triggered a change in working habits in favour of homeworking. Employees in France spent 85% of their work time at home, i.e. 4.25 days per week (compared to 1 day in 2019). We have a flexible homeworking policy that meets the needs of both our customers and employees, while complying with all local laws and the health authority recommendations. We can thus easily scale homeworking up or down, between 0 and 100%.

REDUCING GHG EMISSIONS - INDIRECT ACTIVITIES

| Indicators | Target | Baseline | 2019 | 2020 | 2021 | |
|--|---------|----------------------------|---------|-------------|----------|---------|
| Purchases (excluding emissions from business travel, offices, and on- and off-site data centres and fugitive emissions) | | | | | | |
| | | 2018 | | | | |
| Absolute emissions (tCO ₂ e) | | 246,447 | 221,311 | 189,406 | 259,011* | |
| Ratio of residual emissions to revenue (tCO ₂ e/€m) | | 60.2 | 49.9 | 44.4 | 55.3 | |
| Ratio of residual emissions to pro forma EBITDA** (tCO ₂ e/€m) | | 666.8 | 542.0 | 501.5 | 578.4 | |
| Employee commuting and homeworking*** | | 2019 | | | | |
| Absolute emissions (tCO ₂ e) | | - | 66,778 | 23,714 | 21,716 | |
| Emissions per employee (tCO ₂ e/employee) | | - | 1.48 | 0.52 | 0.46 | |
| Waste electrical and electronic equipment - WEEE | Scope 3 | Reducing GHG emissions | | | | |
| Absolute emissions (tCO ₂ e) | | | | 2017 | | |
| Emissions per employee (tCO ₂ e/employee) | | | | 1.75 | 1.75 | 1.37 |
| Paper and cardboard waste | Scope 3 | Capturing carbon emissions | | | | |
| Absolute emissions (tCO ₂ e) | | | | 2017 | | |
| Emissions per employee (tCO ₂ e/employee) | | | | 0.00004 | 0.00004 | 0.00003 |
| Wastewater | Scope 3 | Capturing carbon emissions | | | | |
| Absolute emissions (tCO ₂ e) | | | | 2017 | | |
| Emissions per employee (tCO ₂ e/employee) | | | | 9.27 | 8.84 | 4.14 |
| Wastewater | Scope 3 | Capturing carbon emissions | | | | |
| Absolute emissions (tCO ₂ e) | | | | 2017 | | |
| Emissions per employee (tCO ₂ e/employee) | | | | 0.00023 | 0.00020 | 0.00009 |
| Wastewater | Scope 3 | Capturing carbon emissions | | | | |
| Absolute emissions (tCO ₂ e) | | | | 2017 | | |
| Emissions per employee (tCO ₂ e/employee) | | | | 66.50 | 67.18 | 44.68 |
| Wastewater | Scope 3 | Capturing carbon emissions | | | | |
| Absolute emissions (tCO ₂ e) | | | | 2017 | | |
| Emissions per employee (tCO ₂ e/employee) | | | | 0.00164 | 0.00149 | 0.00097 |

In 2021, the scope used to calculate indicators includes all entities over which the Group has operational control (and therefore includes the NHS SBS, SSCL and SFT joint ventures) as well as new acquisitions the workforce from acquisitions through November 2021, in particular the acquisitions of Luminosity Limited and Sopra Steria Financial Services and Labs. The workforce from acquisitions completed in December 2021, EGG Design and EVA Group, is not included. Joint ventures are included from 2017.

In 2020, the scope used to calculate indicators includes all entities over which the Group has operational control (and therefore includes the NHS SBS, SSCL and SFT joint ventures) as well as new acquisitions Sodifrance, Anteo (Consulting and E-Business Solutions), Holocare and cpartners. Joint ventures are included from 2017.

In 2019, the scope used to calculate indicators includes all entities over which the Group has operational control (and therefore includes the NHS SBS and SSCL joint ventures) but does not include the companies SAB or Sopra Financial Technology GmbH.

*By applying the methodology and scope updated in 2021 to previous data, the amounts would be: 242,305 tCO₂e in 2020 and 270,835 tCO₂e in 2019. The values for the ratio to revenue would be: 56.8 tCO₂e/€m in 2020, 61.1 tCO₂e/€m in 2019. The values for the pro forma ratio to pro forma EBITDA would be 641.5 tCO₂e/€m in 2020, 663.3 tCO₂e/€m in 2019.

**Pro forma EBITDA as calculated in Chapter 5, Note 12.5.1

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

(1) DEFRA: The Department for the Environment, Food and Rural Affairs (DEFRA) is an executive department of the UK government responsible for the environment and agriculture.

Offsetting unavoided emissions from indirect activities

Unavoided emissions arising from Sopra Steria's indirect activities will be offset, as for the direct activities, through investments in carbon capture projects, in line with the Climate Neutral Now project. This will enable the Group to achieve its net-zero emissions target by 2028 in the following two stages:

- By 2025, offset the emissions linked to waste, commuting and homeworking by our employees via carbon capture projects,
- By 2028, fully offset the unavoidable emissions from to our supply chain via this type of project.

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

The Taxonomy Regulation (Regulation (EU) 2020/852 of 18 June 2020) is one of the key measures in the European Union's action plan set out in its Green Deal. It consists of a number of initiatives for going carbon-neutral by 2050 by:

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

The Green Taxonomy, which is laid down in delegated acts published on 10 December 2021 in the Official Journal of the European Union, establishes a unique and transparent system of classification using common terminology, for economic activities that can be considered as sustainable from an environmental perspective for the purpose of distinguishing them from other economic activities.

This system of classification separates the activities conducted on behalf of clients, investment activities and those related to day-to-day operations. It reflects these using **three indicators**:

- Turnover;
- Capital expenditure (capex);
- Operating expenses (opex).

They are to be stated in terms of percentage alignment with the taxonomy. An aligned activity is a sustainable activity that helps deliver progress towards one or more of the following environmental objectives:

- Climate change mitigation;
- Climate change adaptation;
- Sustainable use and protection of water and marine resources;
- Transition to a circular economy;
- Pollution prevention and control;
- Protection and restoration of biodiversity and ecosystems.

In the financial year 2021 data, only the first two of the aforementioned environmental objectives are taken into account.

Irrespective of the indicator, activities are classified using a five-step process:

- Identify the activities eligible for the Taxonomy based on one or more environmental objectives. These are listed in delegated acts laying down how the EU regulation is to be implemented;
- Determine the activity's substantive contribution to the environmental objective based on satisfaction of technical criteria;
- Make sure, with the assistance of technical reviews, that the activity does not significantly impair any of the other five environmental objectives;
- Ensure compliance with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, particularly with regard to fundamental labour rights and human rights; At the end of this stage, an activity that has met all the above criteria will be considered to be aligned, i.e. sustainable;
- Determine the value of the indicator by dividing the aligned activities (the numerator) by the total activities. The indicator will be expressed as a percentage.

For 2021, the three Taxonomy indicators to be published apply only to the eligible activities and not the aligned activities.

3.5.1. ACTIONS UNDERTAKEN IN 2021 TO IMPLEMENT THE TAXONOMY REGULATION

The Group's process for Taxonomy reporting in 2021 involved the following three steps:

1 Interpreting the activities recognised under the Taxonomy in terms of the Group's activities

The Group set up internal pilot entities to clarify the scope of the eligible activities, determine the approximate volume of these activities at 31 December 2021, and test its methodology before rolling it out across the Group in 2022.

2 Mobilising the stakeholder community

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

3 2021 reporting based on the results of the pilot entities and estimates

At this point, the project is still in its scoping phase. The Group-wide deployment, Group entity reporting, and overall results implementation phases have not yet begun, nor has the creation of a sustainable and industrial reporting solution. At this stage, the Group is therefore only able to provide 'corporate' estimates of the potential magnitude of its eligible activities, and mainly in relation to turnover.

These estimates may be raised or lowered in 2022. These changes will be made in response to the European Union's clarifications on the activities within the regulatory scope, discussions with industry peers, most notably via Numeum, any interpretations that may result from these discussions, and a detailed analysis of projects at all Group's entities during the deployment and analysis phases.

3.5.2. ACTIVITIES OF MARGINAL IMPORTANCE RELATIVE TO THE TAXONOMY

The main difficulty that Sopra Steria has encountered lies in the application of the activities defined in the Taxonomy and their general lack of relevance to its business model.

As is the case with some digital services companies, the Group's activities do not have a substantial negative impact on the climate. It is therefore only marginally concerned by the activities identified in the Taxonomy, and essentially by those associated with the climate change mitigation objective.

Turnover indicator

The following Taxonomy activities are partly reflected in Sopra Steria's business model and turnover:

1. "Data processing, hosting and related activities";
2. "Data-driven solutions for GHG emissions reductions".

- Data processing, hosting and related activities

This involves hosting activities for clients in the Group's own infrastructures. At this point, it excludes all hosting activities carried out in third-party infrastructures, such as those of data centre operators or cloud providers, management infrastructure services provided outside of the Group's infrastructures, consulting services, and transformation and cloud deployment projects. Given its business model, the Group has negligible eligibility for this activity.

- Data-driven solutions for GHG emissions reductions

This mainly involves Consulting and Integration activities. This includes all projects on behalf of clients which could, directly or indirectly, contribute to reducing greenhouse gas emissions. To enable alignment, the impact of these projects must be scientifically measurable. Some examples of projects that have a direct positive effect on the climate are the development of solutions to determine and measure greenhouse gas emissions, systems that offset greenhouse gas emissions, and the integration of solutions that enable the Group's clients to reduce their consumption of raw materials or components. Some examples of projects that have an indirect positive effect on the climate are integration projects that optimise a constraint or replace physical transactions with a digital process (e.g. road traffic regulation and dematerialisation) or that improve the environmental footprint of the Group's clients. These services would be provided mainly by the Group's Energy & Utilities, Transport and Public Sector market teams. Thus, given its business model, the Group would have very little eligibility for this activity.

On the basis of these initial analyses and the current stage of its Taxonomy project, the Group estimates that **the activities eligible**

under the turnover indicator would represent just over 5% of the Group's total revenue in 2021.

Capex indicator

This second indicator requires an analysis of the eligibility of capital expenditures. The capex to be used is not the cash outflow on the cash flow statement, but the increase in the value of assets. Accordingly, new right-of-use assets will be recognised when leases are signed, while the financing details of capital expenditures, such as late payments, will not be recognised. Capital expenditures also include new intangible assets resulting from business combinations, such as technologies, customer relationships and brands.

Eligible capital expenditures include those that are made for potentially sustainable activities, for a project to make an activity sustainable or to develop a sustainable activity, or for the individually eligible activities defined in the Taxonomy, such as capex on premises, vehicles or data hosting. The Group estimates that **these eligible expenditures** could account for about 97.3% of **its total capex** in 2021. This ratio may vary from year to year, depending on the nature of the capex.

Opex indicator

This third and last indicator requires an assessment of operating expenditures. These include those made for an eligible activity, for a project to make an activity sustainable or to develop a sustainable activity, or for the individually eligible activities defined in the Taxonomy, such as opex on premises, vehicles and data hosting. Not all operating expenditures are to be recognised. Only research and development expenditures, building refurbishment costs, short-term lease expenses, maintenance, cleaning and repair expenses, and any other direct expenditures for the ongoing maintenance of tangible assets that are necessary to maintain their normal functioning.

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

With the exception of research and development expenditures, which are essential to software publishing, the other cost components of the denominator of the opex indicator play only a very small role in the Group's business model. These expenditures are immaterial, amounting to no more than 5.4% of total opex. As such, the Group has decided, at this stage, to disregard them, in accordance with the EU regulation's materiality threshold for opex.

The numerator representing the opex-eligible activities is therefore 0, for a denominator that is estimated not to exceed €236.5m.

3.6. Outlook

Sopra Steria has been exemplary in its commitment to the United Nations Climate Change Conference in Glasgow (COP26), and to addressing the challenges which humanity must face, as shown by the certifications and awards it has received. But the Group wants to do more, by making digital technology a source of opportunities and an accelerator of progress for everyone. Sopra Steria is also finding business opportunities in helping its clients make their transition to a net-zero emissions economy.

Sopra Steria's main objectives for the next three to five years:

- **Direct operations:** continue to reduce greenhouse gas (GHG) emissions by decreasing energy consumption, using more renewable energy, optimising energy consumption in offices and data centres, using technology to reduce business travel, and using low-carbon modes of transport;
- **Client services:** assist our clients with their transition to a net-zero emissions economy, by applying the principles of sustainable design to our solutions, adopting environment friendly approaches, and using the potential of new technologies to reduce GHG emissions;
- **Supply chain:** accelerate our supply chain programme to engage with our key suppliers and review their progress toward achieving the emissions reductions that will be necessary to limit global warming to below 1.5°C;
- **Net-zero emissions by 2028:** continue to reduce GHG emissions and invest in afforestation projects for carbon capture that benefit local communities, while exploring potential solutions based on decarbonisation technology with our partners;
- **Climate ambassador:** proactively engage alongside policy-makers such as national governments, the UN Global Compact, the Science Based Targets initiative (SBTi), the CDP, the European Green Digital Coalition, the European Climate Pact, universities, and niche players in the climate agenda.
- **Sustainability-linked loan:** Sopra Steria Group's new revolving credit facility (RCF), agreed in 2022, will be a sustainability-linked loan (SLL) with a margin that is linked to the annual KPI on GHG emissions reduction per employee, which is in line with Sopra Steria's SBTi objective of reducing GHG emissions per employee by 85% by 2040. The bonus which the bank pays if the KPI is achieved, and the penalty that Sopra Steria must pay if it is not, are allocated to technology projects that serve to reduce the carbon footprint of one or more activities. The following are examples of such projects:
 - Sustainable agriculture: projects that employ "digital technologies" to increase agricultural efficiency while protecting the environment by using energy and water resources more efficiently, permaculture seedlings, agricultural robots, and other means and practices that reduce GHG emissions and carbon storage;

- Carbon reduction and capture technologies: projects that implement the best "digital technologies" across multiple industrial sectors and geographies for the purpose of measuring and reducing environmental footprints and optimising GHG capture and storage;
- Any other category that would have a positive impact on the climate, such as renewable energy and waste reduction.

Sopra Steria's actions to achieve these objectives are based on our '5Cs for Climate Action':

1. **Contain** – The most effective way to keep GHG emissions under control is to reduce the emissions we produce during our operations and throughout our supply chain. Our operations generate little in the way of carbon emissions and we have a code of conduct that defines our suppliers' environmental responsibilities in managing their emissions. As we pursue our goal of achieving net-zero emissions by 2028, we will be focusing on initiatives to reduce emissions all along the value chain and eliminate residual emissions, notably through afforestation programmes;
2. **Credit** – Integrity and responsibility are vital to the fight against climate change: our stakeholders must be convinced that the steps we are taking to mitigate climate change are making a difference. Our external auditors audit our emissions reduction performance in accordance with the ISAE 3000 standard. This covers governance, strategy, risks and opportunities, targets and measurements in relation to our direct operations as well as supplier engagement and client services. The CDP has recognised our performance by including us in its "A list" of top performers for the past five years;
3. **Communicate** – Communication is a key element in the fight against climate change. It is important that we are able to inform, persuade and mobilise our stakeholders, both internal and external, to contribute to the fight against climate change;
4. **Collaborate** – We have formed relationships with and are working with partners ranging from established companies to niche players and new entrants into the market. We share our knowledge and experience via trade bodies, business forums and international organisations such as the United Nations Global Compact and the Science Based Targets initiative (SBTi) so as to promote best practice in relation to climate action and solutions;
5. **Contribute** – We communicate our expertise to society as a whole. The SBTi invited Sopra Steria to road test its first Net-Zero standard. We have contributed to a United Nations Global Compact project on the importance of defining scientific targets and initiatives that businesses can undertake. In the coming years, we will be working with other organisations such as the European Green Digital Coalition.

Sopra Steria clearly intends to continue making climate action and environmental sustainability part of its business-as-usual activities, leveraging digital technology to drive the development of climate solutions and playing a proactive role in helping create a sustainable world for all.

4. Engaging our stakeholders to meet their needs better

We need to show all of our stakeholders (which include our customers, employees, job applicants, shareholders, investors, partners, suppliers and civil society) that our commitments to Corporate Responsibility are central to our business strategy and to everything we do. This enables us to develop a relationship of trust and a transparent, open and inclusive dialogue with our stakeholders and engage them in our Corporate Responsibility commitments and action programmes. As a “contributor” company, Sopra Steria is a committed partner to major organisations in helping them drive their digital transformations. Our ambition is to make digital technology a driver and accelerator of progress for everyone. The incorporation of digital sustainability into our value proposition underpins this commitment.

Through continuous transparent dialogue with its stakeholders and open and inclusive governance, the Group contributes directly or indirectly to the following SDGs: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 16 and 17.

4.1. Creating value for our stakeholders

In an approach where collective action is essential, we work with our staff, our customers, our partners, our suppliers and civil society to provide sustainable answers. Together, we want to take responsible and ethical steps to make innovation work for as many people as possible and have a positive impact on society as a whole.

Thanks to the relevance of its policy and associated programmes to addressing key social issues, the Group is one of the most engaged and high-performing businesses in the area of corporate responsibility.

To help it be a “contributor” company and build a sustainable world, Sopra Steria engages all its stakeholders in a collaborative approach that generates value for all.

EXAMPLES OF INITIATIVES AND COMMITMENTS IN SUPPORT OF STAKEHOLDERS



CLIENTS

- Group priority on including sustainable digital in its value proposition and notably digital environmental sustainability, digital ethics and digital sovereignty
- Launch of a programme of actions associated with the commitment to achieve net-zero emissions by 2028
- Innovation through Sopra Steria Next, a “do tank” focusing on ethics, trust and corporate responsibility whose work is underpinned by ongoing dialogue with all stakeholders
- Launch by Sopra HR Software of “Sopra HR 4YOU”, a new generation of HR solutions geared to the challenges of today, offering a fully digital HR space
- Sopra Steria and Forrester survey of financial institutions’ priorities



EMPLOYEES JOB APPLICANTS

- High-priority programme to bring more women into management
- Sopra Steria signed the UN Women Charter
- Sopra Steria signed the International Labour Organization (ILO) charter and joined the Global Business and Disability Network
- Workforce and diversity commitments: Diversidays, Article1, Tous En Stage, JobIrl.
- Second Group People Survey with Great Place to Work
- Five mandatory e-learning modules forming part of the “Prevention Passport”
- 16,000+ employees trained in eco-friendly digital behaviours (35% of the workforce)
- Mandatory net-zero emissions e-learning module
- 700+ employees volunteered to help environmental causes through the Green Light (France) and Sustainability Champions (United Kingdom) networks
- Two community outreach platforms for employees, covering both voluntary work and skills sponsorship initiatives



SHAREHOLDERS INVESTORS

- Investors and financial analysts are provided with commented reports on earnings and sales via:
 - Bilingual webcast meetings (for the annual and half-yearly earnings reports)
 - Bilingual conference calls (quarterly)
- Meetings with investors:
 - 26 roadshows and 10 conferences
 - 188 institutions met
 - 12 countries and 18 cities
- Responses to questionnaires from investors and ESG rating agencies: MSCI, Sustainalytics, Vigeo Eiris, ISS QualityScore, Gaïa Index and CDP Climate Change.
- Percentage of Sopra Steria’s share capital held by institutional investors at 31 December 2021:
 - 29.1%: International institutional investors
 - 26.6%: French institutional investors
- 11.0%: Percentage of Sopra Steria’s share capital held by individual shareholders at 31 December 2021



PARTNERS

- 300 start-ups added to the Group's value proposition in Europe under the Sopra Steria Ventures programme
- Partnerships with leading market vendors to increase added value for our clients. Strategic partners: Axway, Microsoft, IBM, SAP, Oracle, Dassault Systems; leading players in cloud computing: AWS, Google, OVH; major technology players: Pega, Red Hat, Salesforce, Orange, Talend, Ulpath, Informatica, Microfocus
- Partnerships with universities and research institutes to pursue innovation-related projects, in the Group's key geographies. Sopra Steria contributes to work in education and research, involves researchers in its projects and develops innovative solutions (artificial intelligence; virtual, augmented and mixed reality; Internet of Things; data)
- Digital environmental sustainability: joined NegaOctet, the European Climate Pact and the European Green Digital Coalition.
- Digital sovereignty: Sopra Steria joined the Franco-German Gaia-X initiative (European Association for Data and Cloud)
- Digital ethics: Partnered with the Human Technology Foundation on data altruism



SUPPLIERS

- Assessment by EcoVadis of suppliers accounting for over 100% of target 2021 expenditure
- Inclusive purchases made via STPA comprising sheltered workshops and other organisations that specifically employ people with disabilities in France
- Streamlined access provided to suppliers applying diversity and equal opportunity criteria
- SBTi targets incorporating the suppliers' environmental commitments
- Gradual inclusion in the net-zero emissions programme of our purchases of goods and services that are part of the supply chain, with a target of 50% in 2027 and 100% in 2028
- The Group earned a score of A in CDP's 2021 Supplier Engagement Leader rating for its leadership and performance in engaging its suppliers on climate change



CIVIL SOCIETY

- Publication of a white paper titled "Digital technology and human fragility", in partnership with Agence Nouvelle des Solidarités Actives, to coincide with the Sopra Steria-Institut de France Foundation's 20th anniversary
- Digital accessibility: awareness raised among 8,400+ employees
- More than 174 projects supporting local communities and regions
- Over 800 volunteers on community outreach programmes
- Two community-focused digital projects, Clic&Moi and H'ability, won the *Entreprendre pour Demain* Grand Prix awarded by the Sopra Steria-Institut de France Foundation
- Direct and indirect contribution to the United Nations' 17 Sustainable Development Goals (SDGs)
- Chair of Global Compact France's GC Advanced Club and of Global Compact Norway's Advisory Board
- Sopra Steria joined Association de l'Économie Numérique (ACSEL)

4.2. Helping our clients with innovation and digital sustainability

4.2.1. CUSTOMER SATISFACTION

The primacy of customer service is one of Sopra Steria's core values and delivering customer satisfaction is a key priority. Combining added value with innovative high-performance services, the Group excels in guiding its clients through their transformation projects to help them make the most of digital technology.

To supplement arrangements already in place to regularly interact with clients, at the beginning of 2021 the Group surveyed strategic clients in its key countries through its annual Customer Voice survey, first run in 2019.

The satisfaction rate of the 100 strategic clients surveyed was over 80% in both surveys.

The qualities highlighted during interviews revolve around expertise, listening, proactivity, partnership, engagement and professionalism.

The Group has decided to focus on delivering more breakthrough innovations as a priority for improvement.

This survey is set to be rerun annually across the entire Group.

Following pandemic-related lockdowns, the Group helped its clients quickly adapt their working arrangements. The agility of and speed of intervention by Sopra Steria staff, as well as the quality of services provided, harnessing the full potential of digital technology, enabled clients to maintain good levels of activity. The

Group's responses in a wide range of contexts were very warmly welcomed by clients, thus strengthening local relationships of trust.

Preferred partner

Sopra Steria has been selected, through its Aéroline vertical, as a preferred partner of Airbus for input into engineering activities with its design team, industrial department and customer services department. This vote of confidence from Airbus affirms Sopra Steria's ambition and commitment in relation to forward-looking engineering and the Group's associated major transformation programmes.

4.2.2. INCLUDING DIGITAL SUSTAINABILITY IN OUR VALUE PROPOSITION

Digital technology is a key driver of business transformation. Sopra Steria is supporting its clients as they transition to a net-zero emissions economy and work towards ethical practices and an inclusive and resilient economy. The Group has made this goal its third ESG priority, details of which are set out in section 1.2. in paragraph "Our three ESG priorities" (page 101). Its value propositions are broken down as follows:

- Optimising consumption and the environmental footprint of digital technology;
- Foster the emergence of new behaviours and uses in support of a carbon-free economy;
- Developing inclusive services accessible to all;
- Supporting ethical digital practices;

- Helping organisations become more resilient.

For each of these value propositions, the opportunity is, where relevant, built into the operational business process.

Optimising consumption and the environmental footprint of digital technology

■ Developing environmentally sustainable digital technology

- Sopra Steria accelerated its adoption of digital environmental sustainability, notably by selecting the infrastructure and technologies most closely aligned with clients' and the Group's environmental sustainability goals;
- The Group's trajectory toward achieving net-zero emissions by 2028 will benefit all the services delivered to its clients;
- United Nations Climate Neutral Now programme: investing in carbon capture projects to neutralise emissions arising from the Group's offices, data centres and business travel; greenhouse gas emissions arising from purchases of goods and services (including IT and telecoms) and those arising from commuting and homeworking to be included in this programme by 2028.

■ Assessing the environmental impact of new services and developing eco-designed solutions and services

- Sopra Steria uses and develops a range of methods, standards and tools to assess and reduce the environmental impact of its applications and services:
- ACV screening: measuring the impact in the form of a simplified life cycle for all equipment and simulating optimisations;
- G4IT: automated measurement of the environmental impact of information systems to help coordinate various continuous improvement workstreams, based on dedicated product category rules for digital services and the NegaOctet database;
- Sustainability For You (S4U): measuring the impact of delivering a project (e.g. in terms of business travel);
- Green IT Analysis CLI: Sopra Steria makes its contributions to this tool available on an open source basis. Green IT analysis is incorporated into DevOps project workflows, making it possible to estimate the environmental impact of a web path (using the ecoindex service) and carry out an initial audit of the quality of eco-design code (using the ecometer service);
- Scaphandre and Power API: research and development projects looking at measuring impacts in real time using servers that interact with the stakeholder community.

- **Working with the stakeholder community and sector-specific organisations:** Collectif Conception Numérique Responsable (CNUMR), Institut du Numérique Responsable (INR), Boavizta (Calculator working group), Planet Tech'Care, Numeum (Green Taxonomy working group), Institute of Environmental Management and Assessment (IEMA), make.org Grande Cause Environnement, French Business Climate Pledge, We Mean Business, SBTi, United Nations Global Compact (Environment Working Group), NegaOctet Advisory Board appointed by ADEME, European Green Digital Coalition (EGDC) and Climate Pact.

Helping clients boost their positive impact

Digital environmental sustainability training. Through awareness-raising and training for project teams of a French ministry and helping embed digital environmental sustainability, Sopra Steria developed the skills needed to measure the environmental impact of a digital solution, identified areas for improvement and created key performance indicators.

Cloud migration. Today, this type of migration must address issues of resilience and scalability, while including the ability to create new innovative services and encompassing the notions of data sovereignty and sustainability. For a company in the logistics sector, Sopra Steria optimised and migrated processing applications to the cloud, thus helping this operator move closer to meeting its net-zero emissions goal.

Foster the emergence of new behaviours and uses in support of a carbon-free economy

■ Rethinking the future of urban mobility

The Commute project, which is looking at collaborative mobility management in the area around Toulouse airport, is an opportunity to rethink the future of urban mobility. Toulouse is a major city that attracts many visitors, aggravating traffic congestion throughout the area: according to projections, the number of journeys per day could increase from 4 million in 2015 to 4.5 million in 2025, with 265,000 of these extra journeys in the area around the airport alone. Launched in 2018, this innovative collaborative initiative, backed by European funding, brings together public and private stakeholders from around the Toulouse area. Sopra Steria is contributing to the project by putting in place a digital data monitoring and analysis platform. The key aims are to improve traffic flows, reduce environmental impacts, help the area remain an attractive destination and improve quality of life for the local population.

■ Measuring and reducing resource consumption

Sopra Steria has developed a digital solution for a leading European aerospace group designed to improve the process of requesting critical raw materials from its suppliers, improving order accuracy by moving from annual to monthly ordering. Measures put in place include life cycle analysis, impact measurement and an eco-design process.

Developing inclusive services accessible to all

- The Group is helping its clients adopt paperless processes and supporting major public sector bodies and industrial players as they roll out digital accessibility and seek to comply with the RGAA regulation (on accessibility for public authorities), making their services as widely accessible as possible.
- Sopra Steria is developing its employees' digital accessibility skills through a full suite of training modules. In France, nearly 8,600 employees have already completed an awareness-raising e-learning module.
- Lastly, a commitment to digital accessibility for all is an integral component of the Group's community engagement and associated actions, notably through the Sopra Steria-Institut de France Foundation. Further information can be found in section 4.6.3. in paragraph "Developing access to digital technology for all" (page 147).

Supporting ethical digital practices

■ The *Exploratoire*: The do tank for responsible digital technology

Created by Sopra Steria Next in 2020, The *Exploratoire* is a do tank dedicated to addressing issues raised by the changes businesses are experiencing in relation to ethics, trust and corporate responsibility. Its mission is to tease out, share and disseminate best practice drawing on stakeholders' communities: business networks, schools, the Group's clients, institutions, foundations, and so on. The *Exploratoire* tackles tangible issues of genuine concern to society and the business world. Its work takes a variety of forms: briefing notes, opinion surveys, decision-maker surveys, face-to-face and virtual events, and experimental projects.

Digital ethics at the heart of design, evaluation and decision processes

While its fundamental principles (transparency, equity, sustainability, privacy, security, etc.) enjoy broad acceptance, the real question is how best to put them into practice and devise “ethical by design” digital systems that are fit for purpose and meet the criteria for responsible use of digital technology. The *Exploratoire* proposes three ways in which ethics can be built into decision, design and evaluation processes so that it becomes a new criterion in strategic corporate decision-making.

Experimenting with a data code of ethics in France’s Occitania region

Under the banner of Sopra Steria Next’s digital ethics *Exploratoire*, a working approach has been devised and is currently being trialled in the Occitania region. Regional authorities have already been engaging with ethical issues for the past several years, notably through participative public policy-making. They have also founded Occitania Data, a public interest group that aims to engage a community of stakeholders committed to the secure use of data, one of whose deliverables is a code of ethics that can be applied to any project involving the use of data. The “ethical by design” approach to digital services, which will be trialled in keeping with this code of ethics, goes slightly further by providing a framework for dynamically questioning all identified ethical constituents at each step of the design process: impact on society and the common good, HR impact, equity, diversity and inclusion, privacy, transparency, security, environmental impact, participatory aspects and governance of ethics. Asking these kinds of questions at each stage in the design of a service – an approach based on “design thinking” – is what makes this approach so original and attractive.

- **Sopra Steria Next – via The *Exploratoire* – and the Human Technology Foundation have published a report entitled "Data altruism: Using data to help serve the public interest"**

The advent of the modern digital economy has triggered an exponential acceleration in both the generation of data and the ability to make use of that data. The stated aim of data altruism is to help serve the public interest by asking for data that is little used or unused, and to re-establish a mechanism of exchange in a digital world hitherto dominated by extractivism (the extraction of large amounts of data, not all of which is used). Ahead of a forthcoming European regulation, the Sopra Steria Next *Exploratoire* and the Human Technology Foundation are keen to propose practical and legally feasible actions to show that the idea of data altruism can help identify ways of ethically sharing data.

Helping organisations become more resilient

- **Digital sovereignty**

The Group has been committed to digital sovereignty for a number of years now. Further information can be found in section 4.2.3. in paragraph “Commitments in support of digital sovereignty” (page 140).

- **Using artificial intelligence in pursuit of sustainability for a European manufacturer**

Sopra Steria adopts sustainable digital solutions powered by artificial intelligence in pursuit of three goals – cutting costs,

increasing return on investment and reducing environmental impact. AI can lengthen the lifespan of this manufacturer’s machines by optimising utilisation and maintenance.

4.2.3. INNOVATION AND STRATEGIC PARTNERSHIPS

We are a trusted partner to our clients, bringing them the best technology to develop innovative solutions. Thanks to a network of experts, startups and major technology partners, we work with our clients to build solutions that meet their requirements for sustainable performance.

Co-design to mobilise collective intelligence

Developing a collaborative approach fosters creativity. It affects the design of services, uses, processes, organisational structures and shared strategies. By involving business experts, end users and technical experts, this approach shortens the design phase, optimises processes and helps maximise access to digital technology.

A network of DigiLabs to inspire, create and deliver

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

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

The DigiLabs support innovative projects put forward for the Sopra Steria Innovation Awards, and in particular those connected to disability, such as the following:

- **MoveMe:** a Norwegian project that helps children with cerebral palsy communicate.
- **PepperBotyfy4Autism:** a French project that will be using artificial intelligence, robotics and home automation to help young adults with autism integrate into society.
- **Illumie:** a Norwegian project that uses computer vision to help visually impaired people move about in unknown environments.

Next: the DigiLab flagship

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

A strategy of partnering with leading market vendors

To help it respond to client needs and to support them with their digital transformation projects, Sopra Steria partners with some of the largest software vendors and cloud players in the market.

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

The Group has developed three types of partnerships with:

- Strategic partners;
- Key players in cloud computing;
- Major technology players.

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

Developing environmentally sustainable digital

These partners are committed to a strategy of developing sustainable digital. Sopra Steria draws on their solutions to implement architectures and applications for its clients that meet the demands of a carbon-free economy. One of the challenges in meeting this goal relates to the ability to measure the carbon footprint of activities ranging from digital services to infrastructure. Examples of solutions used include Microsoft's CO₂ calculator and SAP's Carbon Footprint Management system.

Sopra Steria Ventures: Building an innovative European digital community

Sopra Steria is working to address the strategic challenges faced by each of the major industry sectors in which it operates, positioning itself as an architect and integrator of innovative solutions.

Sopra Steria works with over 300 start-ups, involving them in its projects and entering into industrial partnerships with around 100 of them.

Through Sopra Steria Ventures, the Group contributes to building an innovative European digital community:

- By making direct or indirect equity investments in around 30 start-ups through partnerships with investment funds ACE Capital, Truffle and Spring Invest, based on investment cases in targeted areas (cybersecurity, FinTech and InsurTech, retail and supply chain, etc.);
- By forming joint ventures to create innovative businesses with its clients and other investors.

These partnerships enable the Group to respond innovatively to business challenges in its key industry sectors by drawing on emerging technologies to deepen its expertise. They also support solutions produced by the Group's specialised software vendors: Sopra Banking Software, Sopra HR Software and Sopra Real Estate Solutions.

Through Sopra Steria Ventures, the Group is affirming its stance on digital sovereignty in France and Europe by supporting only European start-ups.

A civic project combating climate change

At the end of 2019, Sopra Steria became a founding partner of the *Grande Cause Environnement* initiative "How can we immediately work together for the environment?" launched by make.org, a platform promoting engagement and cooperation.

Mobilising civil society with make.org

The *Grande Cause Environnement* aims to involve businesses, foundations, non-profit organisations, institutions, media, schools, universities and citizens in a broad consultation on the fight against climate change and to move from ideas to action within three years by delivering tangible projects with a genuine impact on French society.

A Sopra Steria consultant shared his organisational expertise with the project for nine months and ten or so employees took part in workshops to devise action plans. Sopra Steria also encourages its employees to take part in implementing projects, particularly through a skills sponsorship programme.

Feedback from the Commute project, developed with Sopra Steria to promote soft mobility and reduce pollution from private vehicles in the area surrounding Toulouse airport, will inform the development of solutions as part of the "Mobility for All" initiative.

Key figures:

- Over 500,000 citizens consulted, including nearly 3,000 Sopra Steria employees;
- Consensus around action in seven areas: waste, energy and resources, nature and biodiversity, food and agriculture, transport, education and fiscal policy;
- 13,600 proposals and 2.3 million votes;
- 11 projects selected and kicked off by partners of the *Grande Cause Environnement*.

Artificial intelligence: Supporting research and academic institutions to drive innovation in our clients' projects

Following the Villani report, the French Government launched an artificial intelligence (AI) plan. This plan encompasses a number of initiatives including the establishment of four Interdisciplinary Artificial Intelligence Institutions and a *Grand Défi* (Key Challenge) in relation to Trustworthy AI. Sopra Steria is participating in both these initiatives.

- The Group is thus partnering with the Toulouse Interdisciplinary Artificial Intelligence Institution, which aims to facilitate the use of AI for human-critical applications. Research topics cover the acceptability of AI (including its social acceptability), vehicle certification and human-robot collaboration for use in Industry 4.0.
- The Trustworthy AI Key Challenge aims to build a platform that will produce standardised components to ensure that AI can be trusted in use. It will draw, in particular, on the findings of ANITI (Artificial and Natural Intelligence of Toulouse Institute), one of the Interdisciplinary Artificial Intelligence Institutions to which the Group is contributing. As part of a consortium of ten industrial and technological partners, Sopra Steria will be building a secure platform for validating critical systems.

Safe AI

Sopra Steria is a sponsor to the project of the Université de Technologie de Compiègne (UTC) Foundation for Innovation to create a Chair on “Safer and more Robust Learning for Safer Artificial Intelligence”. This Chair is largely dedicated to promoting AI that is safe, and more precisely safe and robust.

In addition to safety and robustness, the concept of safe AI encompasses transparency, ethics and explainability.

The fruit of these various workstreams will be applicable in all the Group’s sectors and verticals and will help bring findings from academic research to bear in solving clients’ problems. It will also help promote an atmosphere of confidence and trust.

Commitments in support of digital sovereignty

Building trust in digital technology helps address the challenges of digital sovereignty. This encompasses a range of complex questions such as the threat posed to our data by the extraterritoriality of US law, the manipulation of opinion by fake news and the use of personal data for business purposes. Alongside state and institutional actors, the Group is committed to initiatives aimed at strengthening digital sovereignty, building a cybersecurity community in France and Europe and helping public and private sector organisations better manage their data.

Sopra Steria is a founding member and member of the Board of Directors of Campus Cyber, a cybersecurity hub established at the initiative of the French President and the French national agency for information systems security (ANSSI). This initiative aims to promote France’s excellence in cybersecurity by bringing together experts and national and international stakeholders from the sector and developing synergies around innovative projects.

The Group also plays a very active role within Pôle Excellence Cyber, a non-profit organisation founded by the French Ministry of the Armed Forces and the Brittany region that brings together stakeholders from all over the country involved in research, training and industry to help develop France’s cybersecurity sector and promote it internationally.

Sopra Steria is also an active member of the European Cyber Security Organisation (ECSO), which it joined in 2020. ECSO exists to bring together public and private sector players from across the European cybersecurity industry and act as preferred point of contact in its dealings with the European Commission.

In 2021, Sopra Steria joined the Franco-German Gaia-X initiative (European Association for Data and Cloud) to participate in a project to define secure cloud architectures and standards aligned with European values of openness, transparency and trust, alongside other businesses and institutions, and to help create data spaces in various sectors of the economy (banking, energy, transport, healthcare, industry, etc.).

The Group also sponsors two research chairs in France:

- “Cybersecurity and digital sovereignty” with the national defence institute IHEDN, whose work covers issues relating to data management and mapping the datasphere as well as legal issues;
- Through its sponsorship of the “Digital, Governance and Sovereignty” academic chair at Sciences Po, the Group is working in three main areas: new criteria for defining sovereignty at a time when digital technology appears to be transcending borders and legislative constraints; legal regulation of digital issues, notably in connection with the US Cloud Act and tax-related matters; and

the role of digital technology in shaping opinion, notably as regards the use of social media as a political tool.

4.3. Suppliers and partners

Aligning the supply chain with corporate responsibility priorities

4.3.1. RESPONSIBLE PURCHASING POLICY

According to the Group’s risk mapping exercise and the duty of vigilance, risks associated with the supply chain do not constitute a main risk factor for Sopra Steria. The relevant information is set out in section 4.7., “Duty of vigilance and vigilance plan” (pages 148 to 149).

The responsible purchasing programme is aimed at aligning the supply chain with the Group’s priorities. The programme also seeks to manage associated risks while taking into account very strict labour-related, environmental and ethical requirements.

The Group is working to gradually reduce carbon emissions from its supply chain under its target of achieving net-zero emissions by 2028. It aims to do this by increasing the proportion of suppliers pursuing a low-carbon strategy so as to reduce the carbon footprint of the Group’s indirect activities. Sopra Steria measures the environmental footprint of its supply chain and is pursuing actions to shrink it in keeping with its commitment to the Science Based Targets initiative.

With effect from 2019, all Group entities now follow a responsible purchasing approach and are subject to Group purchasing procedures. Corporate responsibility criteria must be applied to all purchases; this approach has been strengthened through the introduction of Group oversight in 2020.

The Group earned a score of A in CDP’s 2021 Supplier Engagement Leader rating for its leadership and performance in engaging its suppliers on climate change.

Suppliers’ charter

Since 2019, the Group suppliers’ charter has been expanded to cover the entire Group.

All suppliers must sign the Group suppliers’ charter to confirm that they agree to the principles set out in it. The charter includes requirements relating to business ethics, fundamental human and environmental rights, and compliance with regulations in force.

- Efforts to have suppliers sign the Group suppliers’ charter were stepped up in France in 2021. The charter has now been signed by 1,427 suppliers, equating to 66% of eligible suppliers accounting for annual expenditure of over €5k.
- A total of 2,771 suppliers have signed up across the Group, equating to 57% of eligible suppliers.
- The charter was revised in 2021 to include all third parties (excluding clients).

EcoVadis assessment

Suppliers are assessed via the EcoVadis platform. The assessment takes into account a range of issues: social issues and human rights, business ethics, the environment and responsible purchasing. For suppliers with a score of 24/100 or less (overall and/or on the “Business ethics” module), an alert is triggered by EcoVadis. The supplier is then contacted by Sopra Steria’s Purchasing Department to put in place the necessary corrective actions and undergo a new EcoVadis assessment within a period of three months.

Sopra Steria's expectations for suppliers, as outlined in its responsible purchasing policy, call for an overall EcoVadis score greater than or equal to 45/100. If the overall score and/or the score on any one of the four modules (social issues and human rights, business ethics, environment, and supply chain) is less than 40/100, the supplier is considered non-compliant. In this case, the supplier is asked to refer to the areas for improvement identified in the course of its assessment to put in place a corrective action plan, which will be reassessed during the ensuing campaign.

Since 2015, the Group has been committed to evaluating its suppliers and assessing its target suppliers with over 26 employees, representing annual expenditure of over €150K. In 2021, 79% of suppliers already assessed were reassessed.

Across the whole Group, a total of 425 suppliers were awarded positive EcoVadis assessments in 2021, covering more than €500 million of expenditure (more than 100% of target 2021 expenditure). The assessment response rate is 77.43% (including suppliers in the process of being assessed).

- The average score for Sopra Steria suppliers who had completed the assessment was 56.7 out of 100, nearly 13 points higher than the average score for all suppliers assessed via the EcoVadis platform.
- The average improvement across all suppliers reassessed in 2021 was 3.7 points.
- No suppliers assessed or reassessed in 2021 scored less than Sopra Steria's alert threshold of 24/100.
- 84% of suppliers assessed or reassessed achieved a score of at least 45 out of 100 (compared with only 47% of all businesses assessed by EcoVadis).
- An awareness and training campaign covering the assessment method used by the EcoVadis platform was delivered to all buyers and other key stakeholders in the supply chain in 2021.

Ethical and inclusive purchasing

- In France, the Group uses services provided by sheltered workshops and other organisations that specifically employ people with disabilities. The relevant information is set out in section 2.7.2, "Disability policy" (pages 115 to 116).
- In the United Kingdom, initiatives are in place to open up access to the Group's supply chain for SMEs as well as women- and diverse-owned businesses.

Reducing the environmental impact of the supply chain

A supply chain committed to Science Based Targets initiative

The Group's commitments, approved by the Science Based Targets initiative (SBTi), are aligned with the target of limiting the rise in average global temperatures to a maximum of 1.5°C. This commitment includes reducing greenhouse gas emissions from the supply chain. Sopra Steria also committed in 2020 to achieving net-zero emissions by 2028. These points are set out in section 3.1.3, "Achieving net-zero emissions by 2028" (pages 121 to 122) and in section 3.4., "Optimising resource consumption and reducing greenhouse gas emissions" (pages 125-132).

- Purchases of renewable electricity directly from suppliers, purchases of International Renewable Energy Certificates (I-RECs) and Guarantees of Origin (GOs). Further information can be found in section 3.4.1. in table "Resource consumption - Direct activities" (page 126).
- Purchases of certified paper from sustainable sources. Further information can be found in section 3.4.2. in table "Resource consumption - Indirect activities" (page 130).

4.3.2. MAIN OBJECTIVES FOR 2022

- Continue rolling out EcoVadis to entities not yet covered.
- Carry out EcoVadis assessments of target suppliers accounting for annual expenditure of €700 million in 2022, equating to 67% of total target expenditure in 2021.
- Mobilising suppliers to help them improve their ratings in EcoVadis' 2022 assessment, particularly those that did not meet Sopra Steria's standards in the 2021 assessment.
- Continuing efforts to roll out at scale the Group suppliers' charter signed by suppliers and partners.
- Contribute to the Group's key environmental programmes: Science Based Targets initiative and net-zero emissions.

4.4. Ethics and compliance

4.4.1. VALUES AND ETHICS

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

A Code of Ethics and core values supported at the highest levels of the Group

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

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

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

Furthermore, Sopra Steria expects all those with whom it has a business relationship to abide by the spirit of its code of ethics, irrespective of legislation and regulations in the countries in which they operate.

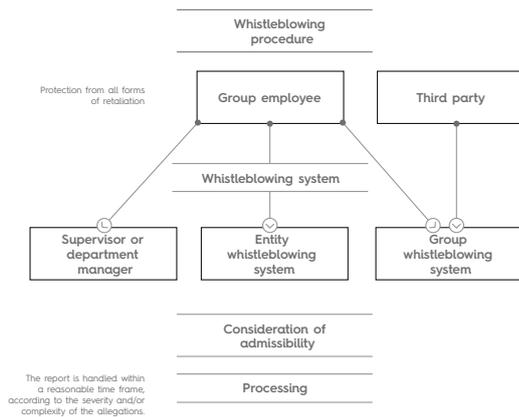
Engaging our stakeholders to meet their needs better

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

Core rules and Group procedures

The code of ethics is supplemented by an anti-corruption code of conduct, a code of conduct for stock market transactions, a suppliers' charter and a common core of rules and procedures. (See Chapter 2, "Risk factors and internal control", of this Universal

Whistleblowing procedure



The whistleblowing procedure can be used to flag up serious situations and risks relating to legal or regulatory requirements, ethical principles or internal policies, notably in the following areas: corruption and influence peddling, fraud, insider trading, breaches of competition law and infringements of the duty of care (human rights and fundamental freedoms, health and safety, environment).

Employees may bring any concerns they have to the attention of their line manager, their line manager's manager, their entity's Compliance Officer, the Compliance Officer of the functional division to which their entity belongs or the Group Compliance Officer, as they see fit. As an alternative to these usual communication channels, they may choose to use Sopra Steria's whistleblowing procedure. An e-mail address is provided within each entity, managed by a designated individual approved by the Group's Internal Control Department, which is responsible for the whistleblowing procedure.

Concerns can also be raised directly with the Group's Internal Control Department by writing to the following e-mail address: ethics@soprasteria.com. This reporting channel is also open to all external stakeholders, including in particular the Group's clients, suppliers, subcontractors and business partners. It is also available on the Ethics and Compliance page of the Group's website at www.soprasteria.com.

Registration Document on pages 37 to 50.) As part of the compliance programme, work was undertaken at Group level in 2021 to continuously improve existing rules and clarify guidelines and procedures to ensure that regulatory changes are taken into account, best practice is adopted and these procedures are applied and controlled within the Group on an ongoing basis. For example, ten or so rules relating to compliance issues were either added to or further clarified within the Group Rules, which constitute the operating fundamentals applicable to all Group entities.

Data security, integrity and confidentiality are assured. Sopra Steria guarantees that all information exchanged, including the identity of the whistleblower and any other relevant persons, will remain confidential. Anonymous whistleblowing is possible but not recommended. Anonymous reports can be dealt with if sufficient detail is provided and the gravity of the situation can be established. Sopra Steria can better protect whistleblowers against reprisals of any kind if they disclose their identity. Under the Group's whistleblowing procedure, reports received are assessed for admissibility before a decision is made as to whether to conduct an internal investigation. Reports are handled within a reasonable time frame, according to the severity and/or complexity of the allegations.

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

4.4.2. GOVERNANCE AND ORGANISATION

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

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

- The Internal Control Department oversees compliance issues and coordinates all stakeholders involved in compliance and internal control across the Group. The Internal Control Director is the primary reference point for the whistleblowing system in her capacity as Group Compliance Officer;
- This department is supported by the network of Internal Control & Compliance Officers. They are appointed to work with local teams in each Group entity;
- It also works with the Group-level functional and operational departments, each with expertise in its own area (Human Resources Department, Legal Department, Finance Department, Purchasing Department, Industrial Department, and Corporate Responsibility and Sustainable Development Department). To ensure that all compliance issues are covered, each of these departments has its own correspondents within the Group's various entities.

Monthly steering meetings unite Executive Management, Finance Department, Internal Audit Department and Internal Control Department to review compliance issues and programme progress and implementation.

The Internal Control Department and the Internal Audit Department meet regularly to exchange updated information, notably concerning the audit plan and the identification of risks.

Risk management and control within the Group, and the relationship with the Internal Audit Department and external auditors, are described in more detail in Section 3, "Internal control and risk management", Chapter 2 of this Universal Registration Document (pages 45 to 49).

4.4.3. BUSINESS ETHICS AND COMPLIANCE

Preventing corruption and influence peddling

The Sopra Steria Group is committed to having measures in place to safeguard against risks arising from exposure to corruption and influence peddling. These measures help protect the Group's reputation and maintain the trust of its internal and external stakeholders. To this end, the Group applies a **zero-tolerance policy** with respect to corruption and influence peddling.

In particular, the following measures are in place:

- **A high degree of executive involvement** in the implementation and monitoring of the Group's programme to prevent corruption and influence peddling. This firm commitment takes shape in particular through the Group's specific code of conduct covering these issues, the direct oversight of the programme at the Internal Control Department's steering meetings, informational meetings for senior managers and regular communications campaigns targeting all Group employees: for example, Executive Management reiterated its commitment to all Group employees on International Anti-Corruption Day, which took place on 9 December;
- **A Group-wide organisational structure in charge of managing**, monitoring and controlling the framework, through a network of Internal Control & Compliance Officers, who have responsibility for compliance and risk management issues within each entity;
- **A specific mapping exercise to identify risks of corruption and influence peddling**, updated every two years or as soon as is necessary following a major Group-level event;
- **A specific code of conduct for the prevention of corruption and influence peddling**, including a foreword by the Chairman of the Board of Directors and the Chief Executive Officer and illustrated with real-world examples, as a supplement to the Code of Ethics. This code of conduct has been translated into 10 languages and covers all Group entities;
- **A disciplinary regime** based on the code of conduct enforceable against all employees since its inclusion in the Group's internal rules and regulations, or through any other mechanism in force at Group entities;
- **Specific, formal procedures**, allowing in particular for the implementation of the first- and second-level controls, in order to respond to situations identified as potentially exposed to risk. For example: policies on hospitality and gifts and procedures covering conflicts of interest, client events and export activities;

- **A strict procedure for assessing third parties**, including clients, suppliers and subcontractors. In this regard, the Group implements its purchasing procedure and suppliers' charter to ensure that all new regulations, and more specifically those connected with the "Sapin II" Act and the duty of vigilance, are covered. Specific procedures are also in place to assess export clients, beneficiaries of donations, sponsorship and patronage, and acquisition targets;

- **A Group training programme** aimed at raising awareness among all employees, using a practical and accessible approach, and training those segments of the workforce considered as the most exposed in light of the results of the risk mapping exercise for bribery and influence-peddling risks. This programme is based on the following:

- **A mandatory e-learning course for all employees:** this course, renewed in 2021, is available in five languages. It is easily accessible via the website of Sopra Steria's training organisation. This tailored course, designed in-house, consists of eight interactive modules (Legal framework, code of conduct and key contact points; Invitations and gifts; Conflicts of interest; Public agents; Commercial intermediaries and international sanctions; Donations, sponsorship and patronage; Facilitation payments; Whistleblowing procedure) and ends with a mandatory knowledge assessment quiz that employees must pass to successfully complete the course. At 31 December 2021, 92% of Group employees had completed this e-learning module.

- **Dedicated training** for populations considered the most exposed: managers, sales staff, buyers, etc.

- **Strengthened control and audit procedures:** The specific controls are covered in the procedures developed under the programme for the prevention of corruption and influence peddling and may be either ongoing or periodic. In addition to the first-level controls carried out in the form of self-checks by the employees concerned and by line managers, controls are mainly performed, depending on the area involved, by the functional departments concerned (Finance Department, Internal Control Department, Industrial Department, Legal Department, Human Resources Department). The procedures are also assessed by the Internal Audit Department when auditing the Group's subsidiaries and/or divisions, by running through some 30 specific checks, and during specific compliance audits as part of the internal audit programme;

- **A whistleblowing procedure** as set out in section 4.4.1., "Whistleblowing procedure" (page 142).

To the best of the company's knowledge at the time of writing this Universal Registration Document, neither Sopra Steria, nor its subsidiaries nor any member of an administrative or management body have been found guilty of corruption or influence peddling at any time in the last five years.

Tax regulations and transparency – Fight against tax evasion

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

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

Sopra Steria does not make use of aggressive tax planning or any structuring methods for its transactions that would detach the tax location from the location of business activity. The Group thus abstains from establishing operations in tax havens (uncooperative countries or territories on the official French list or the European Union's blacklist), has no bank accounts at banks established in such countries or territories, and more generally abstains from creating any entities that have no economic substance or business purpose.

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

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

Data protection

Protection of personal information

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

This programme is under the responsibility of the head of the Group's Legal Department, an Executive Committee member, who is responsible for coordinating measures to protect personal data processed by Group companies (both for their own purposes and on behalf of their clients).

This programme is underpinned by an organizational and governance structure and an overarching policy on the protection of personal data.

The organisational and governance structure has two tiers: a group tier and a local (country/entity) tier. Data Protection Officers have been appointed within each of the Group entities concerned. The Group Data Protection Officer relies on this structure to roll out the compliance programme across the Group.

This programme has the following goals in particular:

- The rollout of a specific tool to keep records of all processing of personal data by Group entities, both for their own purposes and on behalf of their clients;
- The implementation of specific procedures to respond to requests received from individuals exercising their rights relating to personal data, including the right to access, the right to rectification, the right to object to processing and the right to remove data across the system, including archived and recorded data:
 - For employees of Group companies,
 - For third parties (for example, job applicants in connection with recruitment procedures),
 - For personal data processed by Group companies under contractual arrangements with their clients, as instructed in writing by the latter;
- The review of various internal and external media to ensure compliance with legal and regulatory requirements;
- The provision of standard contracts and clauses covering the protection of personal data in the context of contractual relationships with clients, subcontractors and suppliers;
- The rollout of a mandatory training module for all existing Group employees and for every new employee;
- The management of the whistleblowing procedure to report actual or suspected abuses and irregularities relating to personal data.

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

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

Protecting and securing client data

The Group has put in place a policy and robust system across all its entities and operations, supported by appropriate governance, procedures and controls that are reviewed annually. This point is presented in Section 1, "Risk factors", of Chapter 2 of this Universal Registration Document (pages 38 to 44).

As regards awareness-raising and training in the area of information security more specifically, the Group has a catalogue of training made available to employees via the Group Academy. Employees may take one or more of these training courses a year depending on their role. As regards awareness-raising, two e-learning modules are available, which are reviewed every two years. These are also supplemented by information messages and best practice, which are constantly shared on the Group's intranets.

Other regulations

Fair competition

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

Inside information and rules on insider trading

As a company listed on the Euronext Paris exchange, Sopra Steria has a code of conduct for stock market transactions that sets out rules and protective measures relating to stock market transactions and the use or disclosure of inside information as defined in the European Market Abuse Regulation (Regulation 596/2014, known as MAR), i.e. any specific information that has not been made public and which, if made public, would be liable to significantly influence the share price.

Anti-money laundering

Sopra Steria undertakes not to engage or participate in any practice that constitutes the laundering of assets, revenue or capital. Financial transactions are entered into in strict compliance with anti-money laundering legislation and regulations. The Group is thus committed to exercising special care in assessing third parties in countries considered high-risk. Moreover, a project was kicked off in 2021 to automate and reinforce procedures for verifying third-party bank details.

International sanctions and export controls

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

4.5. Human rights, international labour standards, environment and anti-corruption commitments

As an expression of its values, Sopra Steria is a signatory of the United Nations Global Compact, in the "Global Compact Advanced" reporting category. Through this commitment, Sopra Steria supports the Global Compact's 10 principles in the areas of human rights, international labour standards, the environment and anti-corruption. The Group also undertakes to promote these principles within its sphere of influence and to continue with its own efforts along these lines.

| Frame of reference | The 10 principles of the UN Global Compact | Sopra Steria's commitments |
|--|--|---|
| Human rights | | |
| The Global Compact draws on the Universal Declaration of Human Rights. Human rights are the inalienable rights of all people, regardless of nationality, place of residence, sex, ethnic or national origin, colour, religion, language or any other criterion. | 1. Support and respect the protection of internationally proclaimed human rights | See section 2. "Social responsibility: a committed and responsible Group" (pages 107 to 119): "Diversity and equal opportunity", "Health, safety and working conditions" and "Labour relations". See section 4. "Governance that meets stakeholders' expectations" (pages 135 to 149): "Suppliers and partners", "Helping our clients with innovation and digital sustainability sustainable", "Preventing corruption and influence peddling", "Data protection", "Group's community commitment", "Duty of vigilance and vigilance plan". |
| | 2. Make sure we are not complicit in human rights abuses | |
| International labour standards | | |
| The Global Compact refers to the ILO (International Labour Organization) Declaration on Fundamental Principles and Rights at Work (1998). | 3. Uphold the freedom of association and the effective recognition of the right to collective bargaining | See section 2 "Social responsibility: a committed and responsible Group" (pages 107 to 119): "Maintaining and developing skills", "Labour relations", "Diversity and equal opportunity", "Health and safety", "Health, safety and working conditions". |
| | 4. Uphold the elimination of all forms of forced and compulsory labour | |
| | 5. Uphold the effective abolition of child labour | |
| | 6. Uphold the elimination of discrimination in respect of employment and occupation | |
| Environment | | |
| The Global Compact draws on some of the principles of the Rio Declaration on Environment and Development (1992) such as the precautionary principle, and in Section 30 of the Rio Summit's Agenda 21 report setting out the role of businesses in sustainable development. | 7. Support a precautionary approach to environmental challenges | See section 3. "Environmental responsibility: Carbon-neutral trajectory - Net-zero emissions by 2028" (pages 120 to 134). |
| | 8. Undertake initiatives to promote greater environmental responsibility | |
| | 9. Encourage the development and diffusion of environmentally friendly technologies | |
| Fight against corruption | | |
| This principle refers to the United Nations Convention against Corruption. | 10. Work against corruption in all its forms, including extortion and bribery | See section 4.4.3. paragraph "Preventing corruption and influence peddling" (page 143) |

4.6. Group's community commitment

A longstanding commitment to an ethical and inclusive digital society

For many years, Sopra Steria has pursued an extensive community programme in aid of disadvantaged populations to give them access to education, employment and the benefits of digital technologies, as well as for water rights.

The unprecedented situation caused by the coronavirus crisis raised awareness of the importance of digital technology at work, in social life and as a tool for building and maintaining relationships with isolated and vulnerable individuals. However, it also exacerbated inequalities affecting those least able to access digital technology. Faced with the recurrence of this digital divide, the Group's longstanding commitment to an ethical and inclusive digital society is more relevant today than ever before. Thanks to this commitment, which relies on the engagement of many employees who volunteer their skills and time, Group entities in many countries have been able to put in place projects that can be run remotely, drawing on employees' skills: fundraising campaigns, volunteering with non-profit organisations, participating in challenges and hackathons, etc.

As a leading digital player with operations in many countries, Sopra Steria implements community actions having a positive and lasting impact on society, with an emphasis on digital inclusion. These actions aim to promote social and professional integration for the most vulnerable and to protect the environment. Playing a key role in the Group's programme of actions, the Sopra Steria-Institut de France Foundation and all Group entities give shape to these commitments through projects bringing together the Group's employees and civil society stakeholders. The Foundation, which celebrated its 20th birthday in 2021, constitutes a remarkable collective adventure shared by the staff and employee volunteers who demonstrate their commitment on a day-to-day basis.

4.6.1. KEY EVENTS

In 2021:

- 174 projects supported;
- Over 800 volunteers;
- 42 participating clients/partners;
- 626 non-profits and schools supported;
- Over 52,000 children supported in 55 schools in India and 851 students in India awarded higher education scholarships through the Sopra Steria Scholarships Programme;
- 20th anniversary of the Sopra Steria-Institut de France Foundation and publication of a white paper titled "Digital technology and human fragility", in partnership with Agence Nouvelle des Solidarités Actives;
- Signature of the Manifesto of Coalition Française des Fondations pour le Climat, at the initiative of Centre Français des Fonds et Fondations;
- Partnership with Entreprise des Possibles, a collective of businesses working to combat poverty and exclusion in Lyon.

4.6.2. A PROACTIVE POLICY INVOLVING THE ENTIRE ORGANISATION, EMPLOYEES AND COMMUNITIES

To implement this policy, which involves the participation of more than 800 employees in all countries, Sopra Steria is supported by:

- A network of 25 country representatives, led and coordinated at Group level, who implement the actions decided;

- Two foundations in France and India, the latter coordinating a large educational programme along with a range of other community actions;
- Sponsorships and partnerships developed with public interest organisations;
- Community initiatives and fundraising events in several countries in which employees proactively take part, thus complementing the initiatives put in place under the Group's policy;
- Employee engagement platforms in France, the United Kingdom, Morocco and Tunisia;
- United Nations International Volunteer Day, on which awareness-raising campaigns are run in all countries to promote community initiatives, inspire employees and thank them for their commitment.

4.6.3. A FRAMEWORK FOR GROUP ACTION TO PROMOTE INITIATIVES WITH A STRONG, LASTING IMPACT

Providing access to quality education and improving employability

In India, the education programme, which has been running for a number of years, aims to combat poverty in a country with high levels of inequality. This programme is primarily aimed at children from poor rural areas, in particular girls, who can benefit from schools located close to the company's sites. Despite school closures in 2021, the distribution of tablet computers with pre-loaded course materials enabled students to continue their studies remotely with the support of volunteers. Following on from actions initiated by the Group in 2020, donation campaigns were kicked off in the United Kingdom and Belgium in partnership with MSF to support India in its fight against coronavirus.

- Over 52,000 children and young people at 55 primary and secondary schools benefit from this comprehensive educational programme and are supported in their schooling by hundreds of Sopra Steria volunteers.
- To further improve access to education for these young people, Sopra Steria has developed the Sopra Steria Scholarships Programme in India since 2006 to fund higher education for students from schools supported by the Group. This programme, funded by entities in most of the countries in which the Group operates, continued in 2021 despite delays arising from the public health crisis.

In other countries where the Group operates, various projects were launched or continued to run despite the crisis:

- A partnership with the Sat'Egidio community in Italy, which combats poverty and exclusion, working with Sopra Steria employees to develop an app that can be used by volunteers to provide schooling for children from impoverished families;
- Initiatives to raise awareness among young people of the risks associated with internet use, including the Safe for Fun programme in Belgium, with employee volunteers working either in schools or remotely through videos;
- Many other initiatives supported by employee volunteers supplementing these educational initiatives in the countries where the Group operates.

Developing access to digital technology for all

To make digital technology accessible to all, local initiatives involving clients, partners and employees were able to continue during the public health crisis.

In France, the Sopra Steria-Institut de France Foundation celebrated 20 years of digital solidarity at a virtual event attended

by Cédric O, France's Secretary of State for Digital Transition. The "Digital technology and human fragility" white paper, produced in partnership with Agence Nouvelle des Solidarités Actives to coincide with the Foundation's 20th anniversary, lists inspiring practices and recommended ways forward. The 2021 *Prix Entreprendre pour Demain* awards, which recognise students and young entrepreneurs, were announced during the programme. The winning projects from 2020 also moved forward with the help of their sponsors. Following the FarmlA connected agriculture project at Télécom Sud Paris, Sopra Steria will be involved in the school's Digital Technology and Environment teaching chair for three years starting in 2022. The Opopop project to reduce the amount of packaging used in e-commerce was incubated at Planetec Lab and achieved growth of 30% a month in 2021. In 2022, the company plans to sign up major e-tailers for a pilot and complete a new funding round.

In 2021, the Foundation supported 17 digital community projects with a social or environmental dimension sponsored by employees. For example, non-profit organisation Adiléos, which runs a digital services portal for marginalised or disadvantaged people and their social workers, finalised its accommodation assistance service and launched a new mobile application to facilitate contact between recipients and their social workers.

In Spain, the partnership with the Balia Foundation was extended. This partnership aims to boost the employability of young women and young people in insecure jobs through training and mentoring provided by Sopra Steria volunteers. A new "Women and ICT" programme was launched to help equip socially excluded women with digital skills.

In Norway, Sopra Steria continues, with the help of volunteers, to provide computing classes for female immigrants and coding classes for children from disadvantaged suburbs.

Employee engagement platforms

During the coronavirus crisis in 2020, the Group set up digital platforms to support and manage employee engagement in this area in France and the United Kingdom. Sopra Banking Software launched two new platforms in 2021, in Morocco and Tunisia. In France, over 1,200 employees registered with the Vendredi platform and undertook volunteering and skills sponsorship projects with 56 non-profit organisations, with an engagement rate of 10%. In the United Kingdom, nearly 1,500 employees have taken part in fundraising and volunteering activities for hundreds of causes since the Benevity platform was launched in September 2020.

Prix Entreprendre pour Demain

The Sopra Steria-Institut de France Foundation's *Prix Entreprendre pour Demain* (Entrepreneurship for tomorrow awards) recognise young people working to develop digital solutions that address social and environmental issues. Winners receive financial and operational support to bring their projects to fruition, with the help of Group mentors. In 2021, the "Digital technology and human fragility" award was sponsored by Frédéric Bardeau, co-founder and chairman of Simplon, a social enterprise that offers free technical training in digital skills. The "Student" award went to the team Clic&Moi, which offers simple, personalised, low-cost digital training while promoting strong and unique intergenerational bonds. H'ability, which won the 2021 "Young Entrepreneur" award, is a fun and immersive virtual reality solution specially designed for the functional rehabilitation of people with hemiplegia.

Tech for Good partnerships

In 2021, the Tech for Good programme, which was launched in the United Kingdom in 2019, continued to work with local communities in the field of digital inclusion and education, with the help of Sopra Steria. Partnerships with non-profit organisations like Career Ready Mentoring, Apps for Good and Micro-Tyco Innovate (WildHearts Group) offer employees opportunities to share their skills through long-term tutoring, expertise in mobile apps that serve the public interest, and career guidance and support. For example, a programme has been put in place with Career Ready Mentoring to provide volunteer tutoring in disadvantaged schools in England and Scotland followed by summer internships at Sopra Steria.

Water rights

Sopra Steria has for several years been supporting international organisations working in particular to protect the oceans through financial sponsorship and skills. The main organisations supported are:

- Fondation de la Mer: the partnership that began in 2020 continued, supporting educational initiatives and encouraging young people to take action to protect the ocean. Projects are also available to employees in France via the Vendredi platform;
- Join for Water: this integrated water management programme launched in Uganda in 2019 runs employee awareness-raising campaigns including the distribution of reusable flasks;
- In Germany, Sopra Steria supports Fleetenkieker e.V, a non-profit organisation that works to protect the environment and water, particularly in Hamburg, using boats to clean up the waters of the Alster river;
- A programme to install drinking water towers at a number of schools in India has been underway for several years.

4.7. Duty of vigilance and vigilance plan

This section provides a summary description of Sopra Steria's vigilance plan. As laid down in the Act of 27 March 2017 on the duty of care, it sets out reasonable vigilance measures aimed at identifying risks and preventing serious violations in respect of human rights and fundamental freedoms, health and safety, and the environment. These risks and serious violations include those resulting from the following:

- Activities of the Company and of the companies it controls, within the meaning of Article L. 233-16 of the French Commercial Code, whether directly or indirectly and across the Group's entire scope of operations;
- Activities of subcontractors or suppliers with which Sopra Steria Group has business relations, in France and around the world;
- The vigilance plan was prepared by the main departments responsible for the areas covered by the duty of vigilance: Corporate Responsibility and Sustainable Development, Human Resources, Purchasing, Industrial and Legal. This plan was presented and subsequently signed off by the Group Executive Committee. It was also presented to the Works Council when the initiative was launched. In addition, prior to preparing the plan, the results of the Group's risk mapping exercise are aligned with the materiality matrix of corporate responsibility issues. The vigilance plan is reviewed each year, in light of possible developments in risks and the effectiveness of mitigation measures put in place. Furthermore, reasonable vigilance measures are implemented gradually for newly acquired

companies as part of the integration of these companies within the Group and with respect to its procedures and systems.

The vigilance plan consists of four parts:

- A mapping of risks to identify, analyse and prioritise the risks relating to the duty of vigilance;
- Risk mitigation and prevention plans;
- A system for the receipt of reports relating to the existence of risks or the occurrence of risk events;
- A system to monitor the measures implemented and assess their effectiveness.

4.7.1. RISK MAPPING EXERCISE

The mapping of risks relating to the duty of vigilance draws on the Group's overall risk mapping exercise as well as the Group's main corporate responsibility challenges. The methodology used for the mapping of risks relating to the duty of vigilance is similar to that used for the Group's general risk mapping exercise.

The risk areas listed below were analysed and prioritised in line with their severity and likelihood of occurrence in the context of the Group's business activities and those of its suppliers and subcontractors:

- Human rights and fundamental freedoms: diversity and equal opportunity, freedom of association and the right to collective bargaining, protection of personal data, respect for the rights of local communities, preventing child labour and forced labour within the supply chain;
- Health and safety: right to safe and healthy working conditions (e.g. access to buildings, sanitation, safety and security of business travel), prevention of occupational illnesses, healthcare benefits and workplace prevention measures for the Group and its supply chain;
- Environment: GHG emissions, treatment of polluting waste, air and soil pollution, depletion of raw materials, soil erosion and degradation, degradation of ecosystems and biodiversity in the supply chain.

4.7.2. RISK MITIGATION AND PREVENTION PLANS

The continuous improvement approach adopted in line with the Group's corporate responsibility policy put in place several years ago focuses on the various issues targeted by the French duty of vigilance law. The cross-reference table indicates the corresponding sections of the Corporate Responsibility Report that describe the risk mitigation and prevention plans put in place.

| Area | Category | Mitigation plans and preventive measures |
|--|---------------------------------------|---|
| Risks relating to the Group's business activities | Human rights and fundamental freedoms | The relevant information is set out in sections 2 and 4 (pages 107 and 135). |
| | Health and safety | The relevant information is set out in section 2.8, "Health, safety and working conditions" (pages 118 to 119). |
| | Environment | The relevant information is set out in section 3, "Environmental responsibility: Carbon-neutral trajectory - Net-zero emissions by 2028" (pages 120 - 134). |
| Risks relating to the business activities of the Group's suppliers | Responsible purchasing | The relevant information is set out in section 4.3., "Suppliers and partners" (pages 140 to 141). |

Sopra Steria's policies, actions and results in respect of the workforce and human rights, business ethics, the environment and responsible purchasing are assessed annually by EcoVadis. Since this label was created in 2020, Sopra Steria has achieved the highest possible rating of Platinum. The Group has also been among the top 1% for the past three years.

4.7.3. WHISTLEBLOWING PROCEDURE

Sopra Steria has put in place a whistleblowing procedure for receiving reports in connection with its duty of care. This procedure is set out in section 4.4.1. "Whistleblowing procedure" (page 142).

4.7.4. SYSTEM TO MONITOR THE MEASURES IMPLEMENTED AND ASSESS THEIR EFFECTIVENESS

For risks relating to the duty of vigilance, the procedures for the regular assessment of the Group's business activities and those of its

subsidiaries, along with those of its main suppliers, are carried out at the level of the departments concerned. Each department with oversight for issues involving the duty of vigilance is responsible for monitoring the risks identified in the mapping of risks relating to the duty of vigilance.

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

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

5. Methodological note

The Corporate Responsibility Report, presented in the 2021 Universal Registration Document, aims to set out the non-financial information that is most relevant to the Group in the context of its business model, its activities, the main issues arising from the materiality matrix and the main risks facing the Group.

The information required to draw up this report is collected in accordance with a reporting procedure, available on request from Sopra Steria's CR&SD Department. This procedure is reviewed annually to take into account changes in the Group's scope and reporting approach and, with effect from 2018, new regulatory requirements arising from Ordinance 2017-1180 of 19 July 2017 on disclosure of non-financial information.

Based on regulations in force and taking into account the specific nature of its business activities, Sopra Steria measures the Group's progress in four areas: Workforce, Society, Environment, Ethics and Compliance.

The environmental reporting presented complies with the framework proposed by the CDSB and with TCFD recommendations.

This report includes a significant amount of information pertaining to Articles L. 225-100 and L. 225-102 of the French Commercial Code and Articles 70 and 173 of the Energy Transition for Green Growth Act, its implementing decree 2017-1265 of 9 August 2017, guided in our thinking by the general principles of the GRI or Global Reporting Initiative (2016-2021 standards), in a continuous improvement approach, and aligned as closely as possible with the core subjects addressed by ISO 26000. A cross-reference table covering non-financial information included in the Statement of Non-Financial Performance has been added as an appendix to this document. The relevant information is set out in the "Cross-reference tables for the Management Report" section of this Universal Registration Document (pages 323 to 324).

Furthermore, pursuant to the seventh paragraph of Article L. 225-102-1 of the French Commercial Code, Sopra Steria has appointed Mazars as independent third party to verify that the Statement of Non-Financial Performance complies with the provisions laid down in Article R. 225-105 of the French Commercial Code and that the information provided pursuant to point 3 of the first and second paragraphs of Article R. 225-105 of the French Commercial Code, disclosed in this report pursuant to Article R. 225-105-2 of the French Commercial Code, is truthful.

Definitions of workforce indicators

Unless otherwise indicated, indicators are calculated on the basis of numbers of employees on permanent and temporary contracts and internship agreements. The following definitions are used:

- Permanent contract: Full-time or part-time employment contract entered into with an employee for an indefinite period;
- Fixed-term contract: Full-time or part-time employment contract entered into with an employee and expiring at the end of a specific period or on completion of a specific task lasting an estimated period;
- Frequency rate of workplace accidents in France: Calculated in business days, using the following formula: $(\text{Number of workplace accidents with work stoppage} \times 1,000,000) / \text{Total number of hours worked by total workforce in the year}$;
- Severity rate of workplace accidents in France: $(\text{Number of working days lost due to workplace accidents} \times 1,000) / \text{Total number of hours worked by all employees during the year}$. Work stoppages continuing on from the previous year are not counted. Work stoppages continuing on as a result of workplace accidents that occurred the previous year are not counted;
- Lost time injury frequency rate: Calculated in business days, using the following formula: $(\text{Number of workplace accidents with work stoppage} \times 200,000) / \text{Total number of hours worked by total workforce in the year}$;
- Total recordable injuries frequency rate: Calculated in business days, using the following formula: $(\text{Number of workplace accidents with or without work stoppage} \times 200,000) / \text{Total number of hours worked by total workforce in the year}$;
- Absence rate: Calculated in business days and on the basis of the average full-time equivalent workforce. It takes into account absences for illness, workplace accidents and accidents while travelling. It corresponds to the ratio of the number of actual calendar days' absence and the number of work days theoretically available;
- Percentage of employees with a disability: total employment units accounted for by employees with a declared disability ("disabled employment units" in France), multiplied by 1.5 where allowed under the rules applied by French government agency Agefiph (which promotes employment for people with disabilities), divided by the size of the relevant workforce. The workforce numbers used are also calculated according to the rules defined by Agefiph.

Scope of reporting

To ensure compliance with regulations, the Group has developed a reporting process for collecting the relevant data and leveraging the results in this document.

The following information (required by Article L. 225-102.1 of the French Commercial Code) has been excluded since it does not apply to Sopra Steria Group's business: combating food waste and food insecurity, promoting animal welfare and responsible food production.

Sopra Steria's corporate responsibility policy applies to all Group entities. The headcounts provided in the workforce section of this report and used in certain environmental indicators include all Group employees. Depending on the indicator, the geographic scope is either:

- The full worldwide scope of Sopra Steria Group businesses (i.e. Sopra Steria Group);
- All Sopra Steria Group businesses in a given country (Sopra Steria France, Sopra Steria UK, Sopra Steria España, etc.). For each country, all Sopra Steria Group subsidiaries are included (Sopra Banking Software, Sopra HR Software, I2S, CIMPA, Beamap, Cassiopae, Galitt, 2MoRO, it-economics, APAK, SAB, Luminosity Limited, Sopra Steria Financial Services, EGGS Design, Labs and EVA Group);

- As regards the scope of workforce indicators:
 - Employees of companies acquired in 2021, including in particular Luminosity Limited and Sopra Steria Financial Services, EGGS Design, Labs and Eva Group, are taken into account when calculating indicators,
 - For Sodifrance, cpartners, Soft-Maint, Anteo Consulting, Anteo E-Business Solutions and Mia Software, which joined the consolidated Group during 2020, only the “Total workforce” indicator will be calculated. The scope will be specified for each indicator;
 - As regards the scope of environmental indicators (CDSB REQ-07/TCFD):
 - Employees of companies acquired in the period up to November 2021 inclusive were taken into account when calculating indicators, including in particular Luminosity Limited, Sopra Steria Financial Services and Labs. Employees of companies acquired in December 2021 (EGGS Design and Eva Group) were not taken into account,
 - The scope of 2021 environmental reporting spans all entities over which the Group has both financial and operational control. The NHS SBS, SSCL and Sopra Financial Technology GmbH joint ventures are thus included in all indicators;
 - As regards reporting policy (CDSB REQ-08/TCFD):
 - To check consistency between financial and non-financial reporting, some structural indicators common to both areas are compared and verified at various levels of detail,
 - A snapshot of the reporting process and reporting tools relating to this report is set out in the reporting protocol available on request from Sopra Steria’s CR&SD Department;
 - As regards the reporting period (CDSB REQ-09/TCFD): Corporate responsibility reporting covers the calendar year from 1 January to 31 December 2021. Any exceptions to calendar year reporting are indicated in respect of the data concerned,
 - To check consistency between financial and non-financial reporting, some structural indicators common to both areas are compared and verified at various levels of detail.
- An overview of the reporting process and reporting tools relating to this report is set out in the reporting protocol available on request from Sopra Steria’s CR&SD Department.
- No corrections have been noted in relation to data published in the 2021 Universal Registration Document (CDSB REQ-10/TCFD).
 - As the first of ten signatory companies, Sopra Steria made a public commitment during Climate Week NYC in September 2017 to disclose climate-related information in accordance with guidelines issued by the Task Force on Climate-related Financial Disclosures (TCFD) for a period of three years. Sopra Steria opted to use the Climate Disclosure Standards Board (CDSB) framework because it complies with TCFD guidelines. Since 2017, the Group has provided a CDSB cross-reference table in its annual report demonstrating compliance (CDSB REQ-11/TCFD). This report on 2021 data uses the structure set out in the CDSB framework to provide the required information in a fully compliant manner.
 - Independent assurance meeting ISAE 3000 is provided by an independent third party, which carries out checks on a reasonable assurance basis on figures in the report identified by the sign ✓, the majority of which relate to greenhouse gas emissions (excluding greenhouse gas emissions from the supply chain, which are verified on a limited assurance basis). This assurance (CDSB REQ-12/TCFD) is set out in section 8, “Report by the independent third party on the consolidated statement of non-financial performance presented in the Management Report”, of this chapter (pages 163 to 167).

6. SDG/GRI/TCFD-CDSB cross-reference table

| Universal Registration Document | | | SDGs ⁽¹⁾ | GRI ⁽²⁾ | TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework) |
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(1) SDGs: For more information, see page 319.

(2) GRI: Indicators from the GRI standards (2016-2021).

(3) TCFD-CDSB REQ: For more information, see the Glossary on page 319.

| Universal Registration Document | | | SDGs ⁽¹⁾ | GRI ⁽²⁾ | TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework) |
|---------------------------------|--|------|---------------------|---|--|
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| 3.1. | Environmental strategy | 120 | 17 | GRI 102-14 GRI 102-15 GRI 302-1 GRI 302-2 GRI 302-4 GRI 302-5 GRI 305-1 GRI 305-2 GRI 305-4 GRI 305-5 GRI 413-1 | REQ-01 REQ-02 |
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| 3.2.2. | Summary of greenhouse gas emissions by scope | 123 | | | |
| 3.3. | Incorporating climate risks and opportunities into the Group's strategy | 124 | 9, 11, 12, 13, 15 | GRI 102-15 GRI 201-2 GRI 308-2 | REQ-03 REQ-04 REQ-05 |
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| 3.4.1. | Direct activities | 125 | | GRI 302-1 GRI 302-2 GRI 302-3 GRI 303-4 GRI 303-5 GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4 GRI 305-5 | REQ-04 REQ-05 |
| 3.4.2. | Indirect activities | 129 | | GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4 GRI 305-5 GRI 306-1 GRI 306-2 GRI 306-3 GRI 306-4 GRI 306-5 GRI 307-1 | REQ-04 REQ-05 |
| 3.5. | Green taxonomy (Regulation (EU) 2020/852 of 18 June 2020) | 132 | | | |
| 3.5.1. | Actions undertaken in 2021 to implement the Taxonomy Regulation | 132 | | | |
| 3.5.2. | Activities of marginal importance relative to the Taxonomy | 133 | | | |
| 3.6. | Outlook | 134 | | GRI 302-4 GRI 302-5 GRI 305-4 GRI 305-5 GRI 305-6 | REQ-06 |

(1) SDGs: For more information, see page 319.

(2) GRI: Indicators from the GRI standards (2016-2021).

(3) TCFD-CDSB REQ: For more information, see the Glossary on page 319.

CORPORATE RESPONSIBILITY

SDG/GRI/TCFD-CDSB cross-reference table

| Universal Registration Document | | | SDGs ⁽¹⁾ | GRI ⁽²⁾ | TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework) |
|---------------------------------|---|------|--------------------------------|--|--|
| Chapter/ Section | Chapter/Section heading | Page | | | |
| 4. | Engaging our stakeholders to meet their needs better (page 135) | | | | |
| 4.1. | Creating value for our stakeholders | 135 | 3, 8, 9, 11, 17 | GRI 102-12 GRI 102-13 GRI 102-40 | |
| 4.2. | Helping our clients with innovation and digital sustainability | 136 | | | |
| 4.2.1. | Customer satisfaction | 136 | | | |
| 4.2.2. | Including digital sustainability in our value proposition | 136 | 4, 11, 12, 13, 16 | | |
| 4.2.3. | Innovation and strategic partnerships | 138 | 8, 9, 11, 16, 17 | | |
| 4.3. | Suppliers and partners | 140 | 1, 5, 10, 12, 13, 17 | GRI 308-1 GRI 412-1 GRI 414-1 | |
| 4.3.1. | Responsible purchasing policy | 140 | | | |
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| 4.4.1. | Values and ethics | 141 | | | |
| 4.4.2. | Governance and organisation | 142 | 1, 8, 13, 16 | GRI 205-1 | |
| 4.4.3. | Business ethics and compliance | 143 | 4, 16 | GRI 205-2 | |
| 4.5. | Human rights, international labour standards, environment and anti-corruption commitments | 146 | 4, 16 | | |
| 4.6. | Group's community commitment | 147 | 1, 2, 3, 4, 5, 6, 7, 8, 10, 11 | GRI 203-1 | |
| 4.6.1. | Key events | 147 | | GRI 413-1 | |
| 4.6.2. | A proactive policy involving the entire organisation, employees and communities | 147 | | | |
| 4.6.3. | A framework for Group action to promote initiatives with a strong, lasting impact | 147 | | | |
| 4.7. | Duty of vigilance and vigilance plan | 148 | 8, 11, 12, 13, 16 | GRI 308-1 GRI 412-1 GRI 414-1 | |
| 4.7.1. | Risk mapping exercise | 149 | | | |
| 4.7.2. | Risk mitigation and prevention plans | 149 | | | |
| 4.7.3. | Whistleblowing procedure | 149 | | | |
| 4.7.4. | System to monitor the measures implemented and assess their effectiveness | 149 | | | |
| 5. | Methodological note (page 150) | | | | REQ 07-08-09-10-11-12 |

(1) SDGs: For more information, see page 319.

(2) GRI: Indicators from the GRI standards (2016-2021).

(3) TCFD-CDSB REQ: For more information, see the Glossary on page 319.

7. Social and environmental indicators

Information marked with the ✓ symbol has been audited by the independent third party to provide a reasonable assurance opinion. The figures presented are rounded, which may result in slight discrepancies in some totals.

Summary of social indicators

EMPLOYMENT

I WORKFORCE BY GEOGRAPHIC AREA (INCLUDING ACQUISITIONS) ✓

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|---------------|---------------|---------------|---------------|
| Group | 44,114 | 46,245 | 45,960 | 47,437 |
| France | 19,013 | 19,499 | 19,759 | 19,831 |
| International (excluding France) | 24,849 | 26,476 | 26,201 | 27,606 |
| of which United Kingdom | 6,407 | 6,305 | 6,646 | 6,919 |
| of which India | 5,348 | 5,726 | 4,982 | 5,440 |
| of which Spain | 4,060 | 4,189 | 3,999 | 4,032 |
| of which Germany | 2,842 | 3,363 | 3,304 | 3,447 |
| of which Norway | | 1,792 | 1,999 | 2,445 |
| of which Italy | | 1,009 | 976 | 994 |
| of which Morocco | | 308 | 279 | 277 |
| Managers ("cadres") | 40,001 | 40,014 | 40,581 | 44,501 |

Note

The notion of "cadres" is specific to France. The number of managers outside France is extrapolated from the figures for France.

I FULL-TIME EQUIVALENT (FTE) WORKFORCE (EXCLUDING INTERNS) ✓

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|---------------|---------------|---------------|---------------|
| Group | 42,614 | 44,230 | 43,898 | 45,852 |
| France | 18,439 | 18,849 | 18,464 | 19,319 |
| International (excluding France) | 24,175 | 25,381 | 25,434 | 26,533 |
| of which United Kingdom | 5,903 | 6,057 | 6,374 | 6,467 |
| of which India | 5,347 | 5,724 | 4,981 | 5,438 |
| of which Spain | 4,005 | 4,128 | 3,951 | 3,978 |
| of which Germany | 2,655 | 2,733 | 3,011 | 3,217 |
| of which Norway | | 1,790 | 1,996 | 2,331 |
| of which Italy | | 944 | 942 | 909 |
| of which Morocco | | 299 | 267 | 275 |

I WORKFORCE BY TYPE OF EMPLOYMENT CONTRACT ✓

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|--------------|--------------|--------------|--------------|
| Permanent contracts | | | | |
| Group | 95.7% | 96.1% | 96.7% | 97.0% |
| France | 95.6% | 95.3% | 96.9% | 96.8% |
| International (excluding France) | 95.7% | 96.7% | 96.6% | 97.2% |
| of which United Kingdom | 94.1% | 95.2% | 92.6% | 96.3% |
| of which India | 99.0% | 99.0% | 99.7% | 99.3% |
| of which Spain | 93.8% | 97.3% | 98.4% | 97.7% |
| of which Germany | 94.8% | 94.4% | 95.3% | 94.6% |
| of which Norway | | 99.6% | 99.8% | 99.9% |
| of which Italy | | 94.0% | 96.7% | 91.6% |
| of which Morocco | | 99.7% | 95.7% | 100.0% |
| Temporary contracts | | | | |
| Group | 3.6% | 3.3% | 2.9% | 2.5% |
| France | 4.1% | 4.6% | 3.0% | 3.0% |
| International (excluding France) | 3.3% | 2.4% | 2.9% | 2.1% |
| of which United Kingdom | 5.9% | 4.7% | 7.4% | 3.7% |
| of which India | 1.0% | 1.1% | 0.3% | 0.7% |
| of which Spain | 5.8% | 2.5% | 1.6% | 1.9% |
| of which Germany | 1.7% | 1.3% | 1.8% | 2.9% |
| of which Norway | | 0.5% | 0.2% | 0.1% |
| of which Italy | | 0.7% | 1.1% | 1.2% |
| of which Morocco | | 0.3% | 0.0% | 0.0% |

CORPORATE RESPONSIBILITY

Social and environmental indicators

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|-------------|-------------|-------------|-------------|
| Internships | | | | |
| Group | 0.7% | 0.6% | 0.4% | 0.5% |
| France | 0.3% | 0.2% | 0.1% | 0.2% |
| International (excluding France) | 1.0% | 0.9% | 0.6% | 0.8% |
| of which United Kingdom | 0% | 0.1% | 0.0% | 0.0% |
| of which India | 0% | 0.0% | 0.0% | 0.0% |
| of which Spain | 0.4% | 0.2% | 0.1% | 0.4% |
| of which Germany | 3.6% | 4.3% | 2.8% | 2.5% |
| of which Norway | | 0.0% | 0.0% | 0.0% |
| of which Italy | | 5.4% | 2.2% | 7.1% |
| of which Morocco | | 0.0% | 4.3% | 0.0% |

I AVERAGE LENGTH OF SERVICE FOR EMPLOYEES ON PERMANENT CONTRACTS

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|------------|------------|------------|------------|
| Group | 7.1 | 7.1 | 7.7 | 7.5 |
| France | 8.0 | 8.0 | 8.6 | 8.8 |
| International (excluding France) | 6.4 | 6.4 | 7.0 | 6.7 |
| of which United Kingdom | 10.7 | 10.3 | 10.3 | 9.5 |
| of which India | 4.3 | 4.4 | 5.2 | 4.5 |
| of which Spain | 5.0 | 5.0 | 5.7 | 6.0 |
| of which Germany | 7.3 | 7.5 | 8.4 | 8.2 |
| of which Norway | | 4.1 | 4.1 | 4.0 |
| of which Italy | | 6.0 | 6.3 | 7.0 |
| of which Morocco | | 4.1 | 5.2 | 5.2 |

I AVERAGE AGE OF EMPLOYEES ON PERMANENT CONTRACTS

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|-------------|-------------|-------------|-------------|
| Group | 37.8 | 37.8 | 38.7 | 38.8 |
| France | 37.5 | 37.8 | 38.5 | 38.9 |
| International (excluding France) | 38.0 | 37.8 | 38.8 | 38.8 |
| of which United Kingdom | 44.2 | 43.6 | 43.9 | 44.2 |
| of which India | 31.3 | 31.4 | 32.4 | 31.9 |
| of which Spain | 37.4 | 37.5 | 38.4 | 39.0 |
| of which Germany | 41.7 | 41.6 | 42.8 | 42.5 |
| of which Norway | | 38.0 | 38.1 | 38.0 |
| of which Italy | | 38.0 | 38.6 | 40.0 |
| of which Morocco | | 32.0 | 33.7 | 33.4 |

I NEW STAFF ON ALL TYPES OF EMPLOYMENT CONTRACT ✓

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|---------------|---------------|--------------|---------------|
| Group | 11,662 | 10,844 | 6,133 | 10,636 |
| France | 4,356 | 4,112 | 2,045 | 3,019 |
| International (excluding France) | 7,306 | 6,732 | 4,088 | 7,617 |
| of which United Kingdom | 1,083 | 1,155 | 1,293 | 1,764 |
| of which India | 1,636 | 1,695 | 490 | 2,255 |
| of which Spain | 1,414 | 1,229 | 632 | 978 |
| of which Germany | 770 | 651 | 366 | 702 |
| of which Norway | | 499 | 517 | 739 |
| of which Italy | | 219 | 132 | 214 |
| of which Morocco | | 93 | | 57 |

I NEW STAFF ON PERMANENT CONTRACTS ✓

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|--------------|--------------|--------------|--------------|
| Group | 9,225 | 8,047 | 4,166 | 8,453 |
| France | 3,135 | 2,570 | 1,189 | 1,951 |
| International (excluding France) | 6,090 | 5,477 | 2,977 | 6,502 |
| of which United Kingdom | 784 | 942 | 723 | 1,481 |
| of which India | 1,533 | 1,620 | 480 | 2,214 |
| of which Spain | 1,193 | 1,084 | 566 | 841 |
| of which Germany | 623 | 488 | 298 | 569 |
| of which Norway | | 428 | 459 | 670 |
| of which Italy | | 107 | 56 | 85 |
| of which Morocco | | 61 | 12 | 29 |

TURNOVER RATE FOR EMPLOYEES ON PERMANENT CONTRACTS

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|--------------|--------------|--------------|--------------|--------------|
| Group | 16.9% | 17.7% | 13.6% | 16.0% |
| Women | | | 13.5% | 15.4% |
| Men | | | 13.6% | 16.4% |

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|--------------|--------------|--------------|--------------|
| Group | 16.9% | 17.7% | 13.6% | 16.0% |
| France | 16.2% | 15.9% | 10.1% | 13.1% |
| International (excluding France) | 17.4% | 18.9% | 16.1% | 18.2% |
| of which United Kingdom | 19.4% | 21.7% | 15.2% | 12.6% |
| of which India | 21.6% | 19.4% | 23.2% | 29.1% |
| of which Spain | 16.6% | 20.5% | 15.3% | 19.3% |
| of which Germany | 12.4% | 14.7% | 11.9% | 13.8% |
| of which Norway | | 12.8% | 12.4% | 13.0% |
| of which Italy | | 13.0% | 14.4% | 16.2% |
| of which Morocco | | 25.5% | 17.3% | 16.4% |

TRAINING

AVERAGE TRAINING HOURS PER EMPLOYEE (MANDATORY AND NON-MANDATORY) ✓

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|--------------|-------------|-------------|-------------|-----------|
| Total | N/A* | N/A* | N/A* | 27 |
| Women | N/A* | N/A* | N/A* | 27 |
| Men | N/A* | N/A* | N/A* | 27 |

* N/A: not available.

NUMBER OF HOURS TRAINING PROVIDED DURING THE YEAR ✓

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|--------------|------------------|------------------|------------------|------------------|
| Total | 1,244,583 | 1,263,354 | 1,207,065 | 1,219,922 |
| France | 596,557 | 619,219 | 559,853 | 573,169 |
| India | 180,105 | 115,630 | 209,113 | 192,772 |
| Spain | 136,201 | 94,114 | 88,485 | 99,616 |
| Germany | 36,972 | 103,282 | 54,524 | 57,132 |
| Norway | 115,820 | 140,874 | 123,006 | 114,997 |
| Morocco | 19,651 | 14,723 | 17,187 | 11,810 |
| Belgium | | 10,476 | | 13,043 |
| Poland | | 10,308 | | 19,865 |
| Tunisia | | 59,743 | | 20,060 |
| UK | | 83,117 | 79,571 | 53,163 |

AVERAGE NUMBER OF TRAINING HOURS PER PERSON (AVERAGE FTE) ✓

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------|------|-------------|-------------|-------------|
| Total | | 29.0 | 27.3 | 27.1 |
| France | 4.6 | 4.2 | 30.1 | 29.9 |
| India | 4.8 | 20.9 | 38.5 | 37.5 |
| Spain | 4.9 | 22.9 | 21.7 | 25.3 |
| Germany | 2.0 | 38.3 | 17.5 | 18.4 |
| Norway | 10 | 82.6 | 65.1 | 53.7 |
| Morocco | 9.3 | 50.0 | 58.8 | 43.4 |
| Belgium | | 14.1 | | 17.9 |
| Poland | | 11.4 | | 19.9 |
| Tunisia | | 14.8 | | 31.3 |
| United Kingdom | | 1.9 | 12.6 | 8.3 |

CORPORATE RESPONSIBILITY

Social and environmental indicators

DIVERSITY

Gender equality

I FEMALE STAFF

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|--------------|--------------|--------------|--------------|
| Group | 31.6% | 32.0% | 32.5% | 32.4% |
| France | 28.4% | 29.4% | 29.6% | 29.1% |
| International (excluding France) | 34.0% | 34.0% | 34.6% | 34.8% |
| of which United Kingdom | 44.9% | 43.7% | 44.5% | 45.0% |
| of which India | 34.3% | 33.1% | 31.7% | 30.2% |
| of which Spain | 27.7% | 28.6% | 29.0% | 29.7% |
| of which Germany | 24.1% | 25.2% | 27.6% | 28.7% |
| of which Norway | | 27.3% | 27.0% | 29.3% |
| of which Italy | | 28.5% | 29.7% | 29.7% |
| of which Morocco | | 35.1% | 34.4% | 38.2% |

I FEMALE NEW HIRES ✓

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|--------------|--------------|------------|------------|
| Group | 32.8% | 33.1% | 34% | 33% |
| France | 29.7% | 30.9% | 27.5% | 25.9% |
| International (excluding France) | 34.7% | 34.4% | 37.3% | 35.7% |
| of which United Kingdom | 48.2% | 44.2% | 53.2% | 52.7% |
| of which India | 38.4% | 35.4% | 29.4% | 29.0% |
| of which Spain | 23.5% | 21.9% | 25.2% | 24.6% |
| of which Germany | 29.9% | 34.4% | 32.0% | 34.8% |
| of which Norway | | 29.9% | 27.1% | 34.5% |
| of which Italy | | 30.1% | 28.0% | 26.6% |
| of which Morocco | | 41.9% | 42.1% | 40.4% |

Disability

I PERCENTAGE OF EMPLOYEES WITH A DISABILITY ✓

| Scope/Topic | 2018 | 2019 | 2020* | 2021* |
|----------------------------------|-------|-------|--------------|--------------|
| France: direct employment rate | 2.16% | 2.43% | 2.48% | 2.96% |
| France: indirect employment rate | 0.56% | 0.63% | Not included | Not included |
| France: employment rate | 2.72% | 3.06% | 2.48%* | 2.96%* |

* In 2020, the reported proportion of 2.21% was recalculated to reflect the entry into force of new calculation rules issued by AGEFIPH in 2020 and not available at the time the 2020 report was published. Furthermore, the indirect employment rate (sheltered employers) is no longer counted when calculating the total employment rate from 2020 onwards, in accordance with the new regulations.

Intergenerational policy

I PROPORTION OF YOUNG PEOPLE AND OLDER EMPLOYEES (INCLUDING INTERNS) ✓

Workforce by age bracket

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|---|------|-------|-------|-------|
| Group | | | | |
| Under 25 | 9% | 10.0% | 7.0% | 7.9% |
| Over 55 | 8% | 8.7% | 9.9% | 10.4% |
| France | | | | |
| Under 25 | 10% | 10.4% | 6.9% | 7.6% |
| Over 55 | 8% | 8.8% | 10.1% | 10.6% |
| International (excluding France) | | | | |
| Under 25 | 9% | 9.6% | 7.1% | 8.2% |
| Over 55 | 9% | 8.6% | 9.7% | 10.2% |
| Of which United Kingdom | | | | |
| Under 25 | 7% | 8.0% | 7.4% | 6.0% |
| Over 55 | 20% | 20.1% | 20.2% | 22.2% |
| Of which India | | | | |
| Under 25 | 17% | 17.3% | 12.3% | 18.3% |
| Over 55 | 0.3% | 0.3% | 0.3% | 0.4% |
| Of which Spain | | | | |
| Under 25 | 6% | 5.4% | 3.3% | 4.5% |
| Over 55 | 3% | 3.4% | 4.1% | 4.7% |
| Of which Germany | | | | |

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|-------------------------|------|-------|-------|-------|
| Under 25 | 4% | 5.0% | 3.3% | 3.9% |
| Over 55 | 15% | 15.0% | 18.1% | 17.6% |
| Of which Norway | | | | |
| Under 25 | | 2.5% | 3.3% | 2.7% |
| Over 55 | | 6.8% | 7.0% | 7.1% |
| Of which Italy | | | | |
| Under 25 | | 11.0% | 9.8% | 7.7% |
| Over 55 | | 6.6% | 7.9% | 9.7% |
| Of which Morocco | | | | |
| Under 25 | | 14.4% | 10.0% | 8.7% |
| Over 55 | | 0.7% | 0.4% | 0.4% |

I PROPORTION OF OLDER EMPLOYEES IN FRANCE (ALL CONTRACTS, EXCLUDING ACQUISITIONS)

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|--|-------|-------|--------|-------|
| Number of employees aged (45 and older) | 4,919 | 5,186 | 5,491 | 5,929 |
| Proportion of employees aged (45 and older relative to the total workforce at 31/12) | 26% | 27.2% | 29.3% | 30.2% |
| Number of employees aged (55 and older) | 1,499 | 1,680 | 1,883 | 2,082 |
| Proportion of employees aged (55 and older relative to the total workforce at 31/12) | 8% | 8.8% | 10.10% | 10.6% |

HEALTH, SAFETY AND WORKING CONDITIONS

I ORGANISATION OF WORK AND WORKING HOURS/PART-TIME WORK – EMPLOYEES ON PERMANENT CONTRACTS FROM 1 JANUARY TO 31 DECEMBER

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|-------------|-------------|-------------|-------------|
| Group | 6.1% | 5.9% | 6.1% | 6.4% |
| France | 6.0% | 5.9% | 6.3% | 6.6% |
| International (excluding France) | 6.2% | 5.9% | 5.9% | 6.3% |
| of which United Kingdom | 14.1% | 12.8% | 12.1% | 14.0% |
| of which India | 0.2% | 0.1% | 0.0% | 0.1% |
| of which Spain | 5.9% | 6.3% | 5.5% | 4.9% |
| of which Germany | 9.0% | 8.8% | 10.4% | 10.1% |

I SCOPE GROUP

| Indicators | 2018 | 2019 | 2020 | 2021 |
|--|------|------|------|------|
| Absence rate (%) | N/A* | N/A* | N/A* | 2.7 |
| Lost time injury frequency rate (LTIFR) | N/A* | N/A* | N/A* | 0.12 |
| Total recordable injury frequency rate (TRIFR) | N/A* | N/A* | N/A* | 0.21 |

* N/A: Not available.

I SCOPE FRANCE

| Indicators | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|
| Absence rate (%) | 2.5% | 2.6% | 2.5% | 2.7 |
| Occupational illness (number) | 0 | 0 | 2 | 2 |
| Frequency rate of workplace accidents in France | 1.91 | 2.47 | 1.26 | 0.89 |
| Severity rate of workplace accidents in France | 0.056 | 0.023 | 0.013 | 0.013 |

LABOUR RELATIONS

| Scope/Topic | 2018 | 2019 | 2020 | 2021 |
|--|------------|------------|------------|------------|
| Number of agreements signed during the year | 36 | 49 | 112 | 31 |
| France | 21 | 24 | 38 | 11 |
| Germany | 14 | 24 | 16 | 19 |
| Belgium | 0 | 0 | 0 | 1 |
| United Kingdom | 0 | 0 | 2 | 0 |
| Italy | 1 | 0 | 0 | 0 |
| Spain | 0 | 1 | 0 | 0 |
| Number of collective bargaining agreements in force | 241 | 291 | 652 | 357 |
| France | 91 | 129 | 164 | 169 |
| Germany | 126 | 134 | 137 | 162 |
| Belgium | 11 | 11 | 11 | 12 |
| Italy | 1 | 5 | 0 | 0 |
| United Kingdom | 11 | 11 | 13 | 13 |
| Spain | 1 | 1 | 1 | 1 |

Summary of environmental indicators

In 2021, the scope of the indicators calculated concerns all entities over which the Group has operational control (thus including the sites of the NHS SBS, SSCL and SFT joint ventures) and includes the employees of the acquisitions completed to and including November 2021, in particular the Luminosity Limited, Sopra Steria Financial Services and Labs acquisitions. The employees of acquisitions completed in December 2021, EGG Design and Eva Group are not included. Joint ventures are only included from 2017 onwards.

In 2020, the scope of the indicators calculated covers all the entities over which the Group has operational control (thus including the sites of the NHS SBS, SSCL and SFT

joint ventures), and includes the new acquisitions Sodifrance, Anteo (Consulting, E-Business Solutions), Holocare, cpartners.

In 2019, the scope of the indicators calculated covers all the entities over which the Group has operational control (thus including the sites of the NHS SBS and SSCL joint ventures), but does not take into account SAB and Sopra Financial Technology GmbH.

*France includes French Polynesia. United Kingdom includes Ireland. Africa and Middle East includes Lebanon, Senegal, Cameroon, Ivory Coast, Morocco, Tunisia and the United Arab Emirates.

RESOURCE CONSUMPTION

| Country | Year | Energy consumption ✓ | | | Proportion of electricity consumption (offices and on-site data centres) provided by renewables ✓ | Waste electrical and electronic equipment (WEEE) ✓ | | | | |
|--------------------------|------|---------------------------|------------------------|-------------------------|---|--|---|--|-----------------------------|-----|
| | | Offices + miscellaneous ✓ | On-site data centres ✓ | Off-site data centres ✓ | | Proportion reused | Proportion valorised by heat or raw material recovery | Proportion incinerated without heat recovery | Proportion sent to landfill | |
| | | Total | Total | Total | Total | Total | % | % | % | % |
| | | MWh | MWh | MWh | % | kg | % | % | % | % |
| France* | 2021 | 25,071 | 3,823 | 9,616 | 98.5% | 31,791 | 51.3 | 48 | 0.4 | 0.3 |
| | 2020 | 26,519 | 3,974 | 9,390 | 90% | 30,354 | 71 | 28.3 | 0.6 | 0.1 |
| | 2019 | 31,708 | 2,718 | 10,390 | 86% | 19,724 | 44.3 | 50.6 | 2.8 | 2.3 |
| | 2015 | 28,092 | 3,161 | 7,813 | 1% | 20,939 | N/A | N/A | N/A | N/A |
| | 2021 | 16,029 | 2,759 | 561 | 100% | 11,745 | 40.7 | 59.4 | 0 | 0 |
| United Kingdom* | 2020 | 14,676 | 3,689 | 930 | 100% | 16,013 | 15.7 | 81.6 | 2.8 | 0 |
| | 2019 | 17,953 | 4,087 | 865 | 100% | 19,426 | 27.3 | 68.8 | 4 | 0 |
| | 2015 | 9,987 | 7,651 | 6,943 | 70% | 25,674 | N/A | N/A | N/A | N/A |
| Total: Rest of Europe | 2021 | 11,900 | 25 | 5,284 | 100% | 15,904 | 28 | 71.4 | 0.6 | 0 |
| | 2020 | 11,683 | 23 | 5,630 | N/A | 18,262 | 24.2 | 70.2 | 2.6 | 3 |
| | 2019 | 13,522 | 22 | 5,366 | N/A | 26,468 | 48 | 49.7 | 0.8 | 1.5 |
| | 2015 | 10,219 | 2,055 | 5,467 | N/A | 6,452 | N/A | N/A | N/A | N/A |
| Total: Rest of the World | 2021 | 5,638 | 1,859 | 0 | 100% | 3,101 | 98.7 | 0.5 | 0 | 0.8 |
| | 2020 | 6,738 | 2,028 | 0 | N/A | 27 | 0 | 80 | 20 | 0 |
| | 2019 | 9,943 | 2,236 | 0 | N/A | 17,328 | 0 | 99.3 | 0.7 | 0 |
| | 2015 | 13,326 | 1,784 | 0 | N/A | 107,181 | N/A | N/A | N/A | N/A |
| Total: Group | 2021 | 58,638 | 8,467 | 15,461 | 99.2% | 62,541 | 45.7 | 53.7 | 0.3 | 0.2 |
| | 2020 | 59,615 | 9,714 | 15,949 | 95% | 64,657 | 44 | 53 | 2 | 1 |
| | 2019 | 73,126 | 9,063 | 16,621 | 90% | 82,947 | 32.3 | 64.7 | 2 | 1.1 |
| | 2015 | 61,625 | 14,651 | 20,223 | 20% | 160,246 | N/A | N/A | N/A | N/A |

| Country | Year | Paper and cardboard waste ⁽¹⁾ ✓ | | | | Purchases of certified paper from sustainable sources ✓ | | Water ✓ | |
|--------------------------|-------------|--|---|--|-----------------------------|---|-------------------------------------|---------------------------------|----------------|
| | | Total | Proportion valorised by heat or raw material recovery | Proportion incinerated without heat recovery | Proportion sent to landfill | Total | % of paper from sustainable sources | Quantity purchased per employee | Total |
| | | kg | % | % | % | kg | % | kg/employee | m ³ |
| | 2021 | 65,024 | 100 | 0 | 0 | 8,019 | 72 | 0.41 | 37,090 |
| | 2020 | 53,782 | 100 | 0 | 0 | 23,454 | 69 | 1.19 | 62,235 |
| | 2019 | 109,168 | 84.8 | 15.2 | 0 | 55,268 | 48 | 2.89 | 74,874 |
| France* | 2015 | 96,269 | N/A | N/A | N/A | N/A | N/A | N/A | 55,760 |
| | 2021 | 222,508 | 100 | 0 | 0 | 7,592 | 34 | 1.1 | 37,789 |
| | 2020 | 63,730 | 100 | 0 | 0 | 6,270 | 57 | 0.94 | 31,603 |
| | 2019 | 173,509 | 100 | 0 | 0 | 11,173 | 79 | 3.11 | 57,841 |
| United Kingdom* | 2015 | 146,900 | N/A | N/A | N/A | N/A | N/A | N/A | 21,272 |
| | 2021 | 48,417 | 100 | 0 | 0 | 6,592 | 84 | 0.49 | 18,972 |
| | 2020 | 73,014 | 99.1 | 0.9 | 0 | 7,701 | 86 | 5.32 | 35,811 |
| | 2019 | 119,940 | 99.9 | 0.1 | 0 | 21,437 | 79 | 13.96 | 43,560 |
| Total: Rest of Europe | 2015 | 58,062 | N/A | N/A | N/A | N/A | N/A | N/A | 27,315 |
| | 2021 | 1,506 | 49.3 | 0 | 50.7 | 1,345 | 70 | 0.21 | 28,074 |
| | 2020 | 3,893 | 100 | 0 | 0 | 1,705 | 72 | 0.3 | 34,602 |
| | 2019 | 12,506 | 100 | 0 | 0 | 8,995 | 71 | 1.45 | 70,710 |
| Total: Rest of the World | 2015 | 27,217 | N/A | N/A | N/A | N/A | N/A | N/A | 140,133 |
| | 2021 | 337,455 | 99.8 | 0 | 0.2 | 23,548 | 63 | 0.51 | 121,926 |
| | 2020 | 194,418 | 99.7 | 0.3 | 0 | 39,132 | 71 | 0.88 | 164,250 |
| | 2019 | 415,122 | 96 | 4 | 0 | 96,873 | 60 | 2.35 | 246,985 |
| Total: Group | 2015 | 328,448 | N/A | N/A | N/A | N/A | N/A | N/A | 244,480 |

REDUCING GHG EMISSIONS

I SCOPE 1 AND 2

| Country | Year | Scope 1 ✓ | | | | Scope 2 ✓ | | | |
|--------------------------|-------------|---|-------|----------------------|-------|---|-------|--------------------|---|
| | | Diesel, gas, biodiesel (offices and on-site data centres) ✓ | | Fugitive emissions ✓ | | Grid electricity, district heating (offices and on-site data centres) ✓ | | | |
| | | tCO ₂ e | % | tCO ₂ e | % | tCO ₂ e | % | tCO ₂ e | % |
| | 2021 | 259.4 | 0.2% | 105.7 | 0.1% | 261.8 | 0.2% | | |
| | 2020 | 281 | 3.9% | 96.6 | 1.3% | 624 | 8.6% | | |
| | 2019 | 374 | 2.2% | 194 | 1.1% | 765 | 4.5% | | |
| France* | 2015 | 284 | 9.7% | N/A | N/A | 2,195 | 74.7% | | |
| | 2021 | 1,724.2 | 1.9% | 197.9 | 0.2% | 0 | 0% | | |
| | 2020 | 1,468 | 45.9% | 72.7 | 2.3% | 0 | 0% | | |
| | 2019 | 1,696 | 26.6% | 33 | 0.5% | 0 | 0% | | |
| United Kingdom* | 2015 | 1,067 | 32.9% | N/A | N/A | 1,844 | 56.9% | | |
| | 2021 | 360.3 | 0.5% | 32.3 | 0% | 364.8 | 0.5% | | |
| | 2020 | 339 | 5.1% | 30.3 | 0.5% | 500 | 7.6% | | |
| | 2019 | 425 | 3% | 39.1 | 0.3% | 888 | 6.3% | | |
| Total: Rest of Europe | 2015 | 233 | 9.4% | N/A | N/A | 1,805 | 72.9% | | |
| | 2021 | 182.1 | 1.6% | 788.4 | 6.9% | 0 | 0% | | |
| | 2020 | 226.2 | 4.6% | 1,202.9 | 24.7% | 0 | 0% | | |
| | 2019 | 169 | 1.6% | 1,780.6 | 16.8% | 72 | 0.7% | | |
| Total: Rest of the World | 2015 | 653 | 6.2% | N/A | N/A | 9,880 | 93.8% | | |
| | 2021 | 2,526.1 | 0.9% | 1,124.3 | 0.4% | 626.6 | 0.2% | | |
| | 2020 | 2,315 | 1% | 1,402.5 | 0.6% | 1,124 | 0.5% | | |
| | 2019 | 2,664 | 0.8% | 2,048 | 0.6% | 1,724 | 0.5% | | |
| Total: Group | 2015 | 2,237 | 4.4% | N/A | N/A | 15,724 | 30.7% | | |

(1) These data account for the change in methodology in the UK. Under the former methodology, paper and cardboard waste would have amounted to 150,663 kg in 2021.

CORPORATE RESPONSIBILITY

Social and environmental indicators

I SCOPE 3

Scope 3

| Country | Year | 3-1 Residual emissions from purchases (excluding business travel, offices, on- and off-site data centres and fugitive emissions) ⁽¹⁾ | | 3-3 Energy-related emissions not included in Scopes 1 and 2 ✓ | | 3-5 Waste treatment ✓ | | 3-6 Business travel ⁽²⁾ ✓ | | 3-7 Employee commuting and homeworking ⁽³⁾ ✓ | | 3-8 Off-site data centres ✓ | | 3-13 Tenants ✓ | |
|--------------------------|------|---|-------|---|-------|-----------------------|------|--------------------------------------|-------|---|-------|-----------------------------|-------|--------------------|------|
| | | tCO ₂ e | % | tCO ₂ e | % | tCO ₂ e | % | tCO ₂ e | % | tCO ₂ e | % | tCO ₂ e | % | tCO ₂ e | % |
| France* | 2021 | 112,393 | 89.4% | 580.8 | 0.5% | 11.8 | 0.0% | 3,195.2 | 2.5% | 8,934 | 7.1% | 0 | 0% | 0 | 0% |
| | 2020 | N/A | N/A | 609.6 | 8.4% | 18.7 | 0.3% | 4,813.7 | 66.4% | N/A | N/A | 500 | 6.9% | 303 | 4.2% |
| | 2019 | N/A | N/A | 859.8 | 5% | 23.1 | 0.1% | 14,138 | 82.8% | N/A | N/A | 553 | 3.2% | 160 | 0.9% |
| | 2015 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 458 | 15.6% | N/A | N/A |
| | 2021 | 85,144 | 92.2% | 1,022.1 | 1.1% | 15.2 | 0.0% | 418.9 | 0.5% | 3,730 | 4% | 58 | 0.1% | 0 | 0% |
| United Kingdom* | 2021 | 56,030 | 83.3% | 740.7 | 1.1% | 6.4 | 0.0% | 3,081 | 4.6% | 6,534 | 9.7% | 83 | 0.1% | 10 | 0.0% |
| | 2020 | N/A | N/A | 554.8 | 8.4% | 11.7 | 0.2% | 4,646.2 | 70.3% | N/A | N/A | 514 | 7.8% | 15 | 0.2% |
| | 2019 | N/A | N/A | 685.7 | 4.8% | 15 | 0.1% | 11,377.9 | 80.4% | N/A | N/A | 699 | 4.9% | 18 | 0.1% |
| | 2015 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 437 | 17.7% | N/A | N/A |
| | 2021 | 5,445 | 47.6% | 2,095 | 18.3% | 8.4 | 0.1% | 262 | 2.3% | 2,518 | 22% | 0 | 0% | 141 | 1.2% |
| Total: Rest of Europe | 2021 | 259,011 | 87.3% | 4,438.6 | 1.5% | 41.9 | 0.0% | 6,957.1 | 2.3% | 21,716 | 7.3% | 141 | 0.0% | 151 | 0.1% |
| | 2020 | 189,406 | 80.6% | 3,832.9 | 1.6% | 50.2 | 0.0% | 11,559 | 4.9% | 23,714 | 10.1% | 1,132 | 0.5% | 509 | 0.2% |
| | 2019 | 221,311 | 65.8% | 5,463.7 | 1.6% | 77.8 | 0.0% | 34,310 | 10.2% | 66,778 | 19.9% | 1,250 | 0.4% | 494 | 0.1% |
| | 2015 | N/A | N/A | N/A | N/A | N/A | N/A | 32,005 | 62.5% | N/A | N/A | 1,227 | 2.4% | N/A | N/A |
| | 2021 | 5,445 | 47.6% | 2,095 | 18.3% | 8.4 | 0.1% | 262 | 2.3% | 2,518 | 22% | 0 | 0% | 141 | 1.2% |
| Total: Rest of the World | 2021 | 259,011 | 87.3% | 4,438.6 | 1.5% | 41.9 | 0.0% | 6,957.1 | 2.3% | 21,716 | 7.3% | 141 | 0.0% | 151 | 0.1% |
| | 2020 | 189,406 | 80.6% | 3,832.9 | 1.6% | 50.2 | 0.0% | 11,559 | 4.9% | 23,714 | 10.1% | 1,132 | 0.5% | 509 | 0.2% |
| | 2019 | 221,311 | 65.8% | 5,463.7 | 1.6% | 77.8 | 0.0% | 34,310 | 10.2% | 66,778 | 19.9% | 1,250 | 0.4% | 494 | 0.1% |
| | 2015 | N/A | N/A | N/A | N/A | N/A | N/A | 32,005 | 62.5% | N/A | N/A | 1,227 | 2.4% | N/A | N/A |
| | 2021 | 5,445 | 47.6% | 2,095 | 18.3% | 8.4 | 0.1% | 262 | 2.3% | 2,518 | 22% | 0 | 0% | 141 | 1.2% |
| Total: Group | 2021 | 259,011 | 87.3% | 4,438.6 | 1.5% | 41.9 | 0.0% | 6,957.1 | 2.3% | 21,716 | 7.3% | 141 | 0.0% | 151 | 0.1% |
| | 2020 | 189,406 | 80.6% | 3,832.9 | 1.6% | 50.2 | 0.0% | 11,559 | 4.9% | 23,714 | 10.1% | 1,132 | 0.5% | 509 | 0.2% |
| | 2019 | 221,311 | 65.8% | 5,463.7 | 1.6% | 77.8 | 0.0% | 34,310 | 10.2% | 66,778 | 19.9% | 1,250 | 0.4% | 494 | 0.1% |
| | 2015 | N/A | N/A | N/A | N/A | N/A | N/A | 32,005 | 62.5% | N/A | N/A | 1,227 | 2.4% | N/A | N/A |
| | 2021 | 5,445 | 47.6% | 2,095 | 18.3% | 8.4 | 0.1% | 262 | 2.3% | 2,518 | 22% | 0 | 0% | 141 | 1.2% |

I TOTAL: SCOPES 1, 2 AND 3

| Country | Year | Total: Scopes 1, 2 and 3 | | Emissions per employee |
|--------------------------|------|--------------------------|-------------------------------|-------------------------------|
| | | tCO ₂ e | % compared to other countries | tCO ₂ e / employee |
| France* | 2021 | 125,742 | 42.4% | 6.41 |
| | 2020 | 7,246 | 3.1% | 0.37 |
| | 2019 | 17,067 | 5.1% | 0.89 |
| | 2015 | 2,937 | 5.7% | 0.17 |
| | 2021 | 92,310 | 31.1% | 13.33 |
| United Kingdom* | 2021 | 67,241 | 22.7% | 4.91 |
| | 2020 | 6,611 | 2.8% | 0.51 |
| | 2019 | 6,374 | 1.9% | 1.01 |
| | 2015 | 3,243 | 6.3% | 0.8 |
| | 2021 | 11,439 | 3.9% | 1.67 |
| Total: Rest of Europe | 2021 | 296,733 | 100% | 6.30 |
| | 2020 | 235,044 | 100% | 5.13 |
| | 2019 | 336,121 | 100% | 7.44 |
| | 2015 | 51,193 | 100% | 1.47 |
| | 2021 | 11,439 | 3.9% | 1.67 |
| Total: Rest of the World | 2021 | 296,733 | 100% | 6.30 |
| | 2020 | 235,044 | 100% | 5.13 |
| | 2019 | 336,121 | 100% | 7.44 |
| | 2015 | 51,193 | 100% | 1.47 |
| | 2021 | 11,439 | 3.9% | 1.67 |
| Total: Group | 2021 | 296,733 | 100% | 6.30 |
| | 2020 | 235,044 | 100% | 5.13 |
| | 2019 | 336,121 | 100% | 7.44 |
| | 2015 | 51,193 | 100% | 1.47 |
| | 2021 | 11,439 | 3.9% | 1.67 |

(1) By applying the methodology and scope updated in 2021 to previous data, the amounts would be: 242,305 tCO₂e in 2020 and 270,835 tCO₂e in 2019.(2) Data taking into account emission reductions due to green business travel in Germany. Excluding the emissions reduction from green travel gives the following values: 7,402 tCO₂e in 2021, 12,698 tCO₂e in 2020, 37,164 tCO₂e in 2019, 38,176 tCO₂e in 2018, 38,133 tCO₂e in 2017 and 36,555 tCO₂e in 2016.

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

8. Report by the independent third party of the consolidated statement of non-financial performance presented in the Management Report

To the Shareholders,

In our capacity as an independent third party, member of the Mazars network and a Statutory Auditor of Sopra Steria Group, certified by COFRAC Inspection under number 3-1058 (scope of certification available on www.cofrac.fr), we have conducted work in order to formulate a reasoned opinion expressing limited assurance about the historical information (observed or extrapolated) provided in the consolidated statement of non-financial performance, as well as at the Company's request and outside the scope of accreditation, reasonable assurance about a selection of information, prepared in accordance with the entity's procedures (hereinafter the "Guidelines") for the financial year ended 31 December 2021 (hereinafter the "Information" and the "Statement"), presented in the Group's 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 (Code de Commerce).

CONCLUSION

Based on the procedures implemented, as described in the section "Nature and scope of work" and the information collected, we did not identify any material misstatement that would cause us to conclude that the consolidated statement of non-financial performance is not consistent with applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines.

REASONABLE ASSURANCE REPORT ON SELECTED CSR INFORMATION

Regarding the information selected by the Company and identified by the symbol ✓, we performed, at the request of the Company and in line with its proactive approach, the same types of procedure as those described in the "Nature and scope of work" section above for the key performance indicators and the other quantitative results that we considered to be the most important, but in a more in-depth manner, in particular with respect to the number of tests conducted.

The selected sample thus represents an average of 50% of the workforce and between 37% and 89% of environmental data identified by the symbol ✓.

We believe that these procedures enable us to express a reasonable assurance conclusion with respect to the information selected by the Company and identified by the symbol ✓.

CONCLUSION

In our opinion, the information selected by the Company and identified by the symbol ✓ has been prepared, in all material respects, in accordance with the Guidelines.

PREPARATION OF THE STATEMENT OF NON-FINANCIAL PERFORMANCE

As there is no generally accepted and commonly used reference framework or established practices for assessing and measuring the Information, different but acceptable measurement techniques can be used that may affect comparisons between entities and over time.

The Information should therefore be read and understood in reference to the Guidelines, the significant elements of which are set out in the Statement.

INHERENT LIMITATIONS TO PREPARING INFORMATION

Information may be subject to uncertainties relating to the level of scientific or economic knowledge and the quality of external data used. Some information is sensitive to choices of methodology, assumptions and/or estimates used to prepare this information and set out in the Statement.

RESPONSIBILITY OF THE COMPANY

The Board of Directors is responsible for:

- selecting or drawing up appropriate criteria for the preparation of the Information;
- drawing up a Statement complying with legal and regulatory provisions, including an overview of the business model, a description of the main non-financial risks, an overview of policies adopted in light of those risks and the results of those policies, including key performance indicators and the information laid down in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- as well as implementing the internal controls it deems necessary to prepare Information that is free of material misstatement, whether due to fraud or error.

The Statement has been prepared in accordance with the entity's Guidelines, as mentioned above.

RESPONSIBILITY OF THE INDEPENDENT THIRD PARTY

On the basis of our work, it is our responsibility to formulate a reasoned opinion expressing limited assurance as to:

- the Statement's compliance with the provisions laid down in Article R. 225-105 of the French Commercial Code;
- the fair presentation of historical information (recognised or extrapolated) provided pursuant to Point 3 of Paragraphs I and II of Article R. 225-105 of the French Commercial Code, namely the results of policies, including key performance indicators, and actions relating to the key risks.

As it is our duty to formulate an independent conclusion on the Information as prepared by management, we are not authorised to be involved in preparing this Information, as this could compromise our independence.

It is also our responsibility, at the entity's request and outside the scope of accreditation, to express a reasonable assurance opinion

about whether the information selected by the entity⁽¹⁾ has been prepared, in all material respects, in accordance with the Guidelines.

- It is not our responsibility to issue an opinion on whether:
- the entity complies with other applicable legal and regulatory provisions, notably as regards the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the vigilance plan, anti-corruption measures and the prevention of tax evasion;
- the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy) is accurate;
- products and services comply with applicable regulations. (Commentaire: VF: supprimer le point en trop)

REGULATORY REQUIREMENTS AND APPLICABLE PROFESSIONAL STANDARDS

Our work described below was carried out in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code establishing the manner in which an independent third party should fulfil its engagement, with industry policy issued by the CNCC for this type of engagement in lieu of a verification programme and with the revised International Standard on Assurance Engagements (ISAE) 3000.

INDEPENDENCE AND QUALITY CONTROL

Our independence is enshrined in the provisions of Article L. 822-11 of the French Commercial Code and the French Code of Ethics for Statutory Auditors. We have also implemented a quality control system comprising documented policies and procedures for ensuring compliance with ethical and professional standards, and the applicable legal and regulatory requirements of the CNCC for this type of engagement.

MEANS AND RESOURCES

Our work was carried out by a team of 7 people between October 2021 and February 2022 and required a total of 10 weeks.

To help us with our work, we have called on our specialists in sustainable development and social responsibility. We conducted around ten interviews with individuals responsible for preparing the Statement, notably representing the Human Resources and Sustainable Development departments.

NATURE AND SCOPE OF WORK

We have planned and performed our work taking account of the risk of material misstatement with regard to Information.

- We believe that the procedures we have undertaken, to the best of our professional judgement, provide a sufficient basis for our limited assurance conclusion:
- we familiarised ourselves with the business of all entities in the consolidated group, and the overview of key risks;
- we assessed the suitability of the Guidelines in terms of their relevance, completeness, reliability, impartiality and comprehensibility, taking industry best practice into account where applicable;
- we checked that the Statement covers each category of disclosure stipulated in the third paragraph of Article L. 225-102-1 in relation to labour-related and environmental information, as well as respect for human rights, anti-corruption measures and the prevention of tax evasion;
- we checked that the Statement presents the information laid down in paragraph II of Article R. 225-105 where that information is relevant to the key risks, and that it includes, as the case may be, a reasoned explanation for the absence of any information required by the second subparagraph of paragraph III of Article L. 225-102-1;
- we checked that the Statement includes an overview of the business model and key risks associated with the business of all entities in the consolidated group (Commentaire: VF: imprécision apparente corrigée ici), including, where relevant and proportionate, risks arising from its business relationships, products and services, as well as policies, actions and results, including key performance indicators;
- we consulted source documents and carried out interviews to:
 - assess the process used to identify and confirm key risks and the extent to which results, including key performance indicators selected, are consistent with the key risks and policies presented; and
 - corroborate the qualitative information (actions and results) we considered most important, presented in Annex 1. For risks relating to difficulties in attracting, developing and retaining talent and/or loss of key roles, our work was carried out at the level of the consolidating entity and at a selection of entities (see Annex).
- we checked that the Statement covers the consolidated group, i.e. all entities falling within the scope of consolidation in accordance with Article L. 233-16, within the limits specified in the Statement;

(1) List of information reviewed on a reasonable assurance basis.

Report by the independent third party of the consolidated statement of non-financial performance presented in the Management Report

- we familiarised ourselves with the internal control and risk management procedures put in place by the entity and assessed the collection process to ensure that the Information is complete and accurate;
- for the key performance indicators and other quantitative results we considered most important (presented in Annex 1), we:
 - used analytical procedures to check that the data collected had been properly consolidated, and that any changes in the data were consistent,
 - carried out detailed, sample-based testing or other selection methods to check that definitions and procedures had been properly applied and to reconcile data with supporting documents. This work was undertaken on a selection of

contributing entities and countries and covered between 37% and 100% of the consolidated data used in the key performance indicators and results selected for these tests;

- we assessed the Statement's overall consistency based on our understanding of all entities in the consolidated group.

The procedures implemented within the framework of a limited assurance audit are less extensive than those required for a reasonable assurance audit performed in accordance with the professional standards of the Compagnie Nationale des Commissaires aux Comptes (CNCC, the French national institute of statutory auditors); a higher level of assurance would have required more extensive verifications.

Paris La Défense, 3 March 2022

Independent third party
Mazars SAS

Jérôme NEYRET
Partner

Edwige REY
CSR & Sustainable Development Partner

CORPORATE RESPONSIBILITY

Report by the independent third party of the consolidated statement of non-financial performance presented in the Management Report

I ANNEX 1: INFORMATION CONSIDERED MOST IMPORTANT

Annex: Key performance indicators and other quantitative results considered most important, and selection of contributing entities and countries subjected to detailed testing.

✓ Information reviewed on a reasonable assurance basis.

| Information | Audited Entity/Country |
|---|---|
| <ul style="list-style-type: none"> ■ Workforce by geographic area (including acquisitions) ✓ ■ FTE (full-time equivalent) (excluding interns) ✓ ■ Headcount by contract type ✓ ■ New hires – All types of contracts ✓ ■ New hires – Permanent contracts only ✓ ■ Female new hires ✓ ■ Proportion of younger and older employees (including interns) ✓ | <p>France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Beamap, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO SAS)</p> <p>Germany (Sopra HR Software GmbH, Sopra Banking Software GmbH, Sopra Steria SE, ISS Software GmbH, CIMPA GmbH, it-economics GmbH, Sopra Financial Technology GmbH, Fidor Solutions AG)</p> <p>Tunisia (Sopra HR Software S.A.R.L., Sopra Banking Software Tunisia, SAB Tunisie)</p> |
| <ul style="list-style-type: none"> ■ Number of training hours ✓ ■ Number of training hours per employee (mandatory and non-mandatory) ✓ ■ Average number of training hours per person (average FTE) ✓ | <p>France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Beamap, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO SAS)</p> <p>Germany (Sopra HR Software GmbH, Sopra Banking Software GmbH, Sopra Steria SE, ISS Software GmbH, CIMPA GmbH, it-economics GmbH, Sopra Financial Technology GmbH, Fidor Solutions AG)</p> <p>Tunisia (Sopra HR Software S.A.R.L., Sopra Banking Software Tunisia, SAB Tunisie)</p> |
| <ul style="list-style-type: none"> ■ Percentage of employees with a disability ✓ | <p>France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Beamap, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO SAS)</p> |
| <ul style="list-style-type: none"> ■ Energy consumption per employee ✓ ■ Energy consumption (offices and on-site data centres) ✓ ■ Energy consumption of data centres (on-site and off-site) ✓ ■ Proportion of electricity consumption for offices and on-site data centres provided by renewable energies ✓ ■ Greenhouse gas emissions from energy consumption (offices and on-site data centres) ✓ ■ Greenhouse gas emissions from energy consumption of data centres (on-site and off-site) ✓ ■ Greenhouse gas emissions – Energy consumption not included in Scopes 1 and 2 ✓ ■ Greenhouse gas emissions – Energy consumption of the tenants - Scope 3 ✓ ■ Greenhouse gas emissions – Scopes 1 & 2 per employee ✓ ■ Greenhouse gas emissions – Scope 3 per employee ■ Greenhouse gas emissions – Business travel ✓ | <p>France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Beamap, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO SAS)</p> <p>United Kingdom (Sopra Banking Software Ltd, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Ltd, Shared Services Connected Ltd, CIMPA Ltd, Apak Group Limited)</p> <p>Tunisia (Sopra HR Software S.A.R.L., Sopra Banking Software Tunisia, SAB Tunisie)</p> <p>Norway (Sopra Steria AS) – only on- and off- site data centres</p> |
| <ul style="list-style-type: none"> ■ Quantity of WEEE generated per employee ✓ ■ Proportion of waste electrical and electronic equipment given a second life ✓ ■ Proportion of "hazardous waste" ✓ ■ Greenhouse gas emissions – WEEE ✓ | <p>France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Beamap, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO SAS)</p> <p>Germany (Sopra HR Software GmbH, Sopra Banking Software GmbH, Sopra Steria SE, ISS Software GmbH, Sopra Steria Services GmbH, CIMPA GmbH, it-economics GmbH, Sopra Financial Technology GmbH)/ Austria (Sopra Steria GmbH)/ Bulgaria (it-economics Bulgaria EOOD)</p> <p>Spain (Sopra Steria España S.A.U., Sopra Steria Euskadi S.L., Sopra HR Software S.L., CIMPA PLM España S.L., Sopra Financial Solutions Iberia S.L.)</p> |
| <ul style="list-style-type: none"> ■ Quantity of WEEE generated per employee ✓ ■ Proportion of waste electrical and electronic equipment given a second life ✓ ■ Proportion of "hazardous waste" ✓ ■ Greenhouse gas emissions – WEEE ✓ | <p>France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Beamap, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO SAS)</p> <p>United Kingdom (Sopra Banking Software Ltd, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Ltd, Shared Services Connected Ltd, CIMPA Ltd, Apak Group Limited)</p> <p>Spain (Sopra Steria España S.A.U., Sopra Steria Euskadi S.L., Sopra HR Software S.L., CIMPA PLM España S.L., Sopra Financial Solutions Iberia S.L.)</p> |

Report by the independent third party of the consolidated statement of non-financial performance presented in the Management Report

| Information | Audited Entity/Country |
|--|---|
| <ul style="list-style-type: none"> ■ Greenhouse gas emissions – Employee commuting and homeworking ✓ | <p>France (Sopra Steria Group S.A, Sopra HR Software, Sopra Banking Software, Beamap, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO SAS) United Kingdom (Sopra Banking Software Ltd, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Ltd, Shared Services Connected Ltd, CIMPA Ltd, APAK Group Limited) India (Sopra Steria India, SBS Solutions India Private Limited)</p> |
| <ul style="list-style-type: none"> ■ Water consumption (offices and on-site data centres) ✓ ■ Water consumption per employee ✓ ■ Greenhouse gas emissions – Wastewater ✓ | <p>France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Beamap, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO SAS) Sweden (Sopra Steria Sweden AB) India (Sopra Steria India, SBS Solutions India Private Limited)</p> |
| <ul style="list-style-type: none"> ■ Quantity of green paper purchased per employee ✓ | <p>France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Beamap, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO SAS) Belgium (Sopra Banking Software Belgium, Sopra HR Software S.P.R.L., Sopra Steria Benelux SA/NV)/ Netherlands (Sopra Financial Solutions Netherlands B.V., Sopra Steria Benelux – NL Branch)/ Luxembourg (Sopra Banking Software Luxembourg, Sopra HR Software S.A.R.L., Sopra Steria PSF Luxembourg SA)</p> |
| <ul style="list-style-type: none"> ■ Quantity of paper and cardboard waste per employee ✓ ■ Percentage of paper and cardboard waste recycled ✓ ■ Greenhouse gas emissions – Paper and cardboard waste ✓ | <p>France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Beamap, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO SAS) United Kingdom (Sopra Banking Software Ltd, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Ltd, Shared Services Connected Ltd, CIMPA Ltd, Apak Group Limited) Belgium (Sopra Banking Software Belgium, Sopra HR Software S.P.R.L., Sopra Steria Benelux SA/NV)/ Netherlands (Sopra Financial Solutions Netherlands B.V., Sopra Steria Benelux – NL Branch)/ Luxembourg (Sopra Banking Software Luxembourg, Sopra HR Software S.A.R.L., Sopra Steria PSF Luxembourg SA)</p> |
| <ul style="list-style-type: none"> ■ Direct fugitive greenhouse gas emissions (offices and on-site data centres) ✓ | <p>France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Beamap, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO SAS) India (Sopra Steria India, SBS Solutions India Private Limited)</p> |
| <ul style="list-style-type: none"> ■ Greenhouse gas emissions related to the supply chain (calculated per million euros) | <p>Sopra Steria Group</p> |

Glossary

Acronyms

- AMF: Autorité des Marchés Financiers (French financial markets authority)
- ANSSI: Agence Nationale de la Sécurité des Systèmes d'Information (French IT security agency)
- API: Application programming interface
- BPS: Business process services
- CISO: Chief Information Security Officer
- CNIL: Commission Nationale de l'Informatique et des Libertés (French data protection authority)
- COP21: 2015 Paris climate change conference
- DevSecOps: Development - Security - Operations
- DLP: Data loss prevention
- DRM: Digital rights management
- FEDEEH: Fédération Étudiante pour une Dynamique Études et Emploi avec un Handicap (Student Federation for the Promotion of Education and Jobs for People with Disabilities)
- GAFAs: Google, Apple, Facebook, Amazon ("Big Four" tech companies)
- GDPR: General Data Protection Regulation
- HR: Human resources
- ILO: International Labour Organization
- LPM: French Military Planning Act (*Loi de programmation militaire*, French Law No. 2013-1168 of 18 December 2013)
- NIS: Network information system
- PaaS: Platform as a Service
- PLM: Product lifecycle management
- SaaS: Software as a Service
- SNFP: Statement of non-financial performance
- SOC: Security operations centre
- UN: United Nations
- UX: User experience
- WEPS: Women's Empowerment Principles

Alternative performance indicators

- **Restated revenue:** Revenue for the prior year, expressed on the basis of the scope and exchange rates for the current year.
- **Organic revenue growth:** Increase in revenue between the period under review and restated revenue for the same period in the prior financial year.
- **EBITDA:** This measure, as defined in the Universal Registration Document, is equal to consolidated operating profit on business activity after adding back depreciation, amortisation and provisions included in operating profit on business activity.
- **Operating profit on business activity:** This measure, as defined in the Universal Registration Document, is equal to profit from recurring operations adjusted to exclude the share-based payment expense for stock options and free shares and charges to amortisation of allocated intangible assets.
- **Profit from recurring operations:** This measure is equal to operating profit before other operating income and expenses, which includes any particularly significant items of operating income and expense that are unusual, abnormal, infrequent or not foreseeable, presented separately in order to give a clearer picture of performance based on ordinary activities.
- **Basic recurring earnings per share:** This measure is equal to basic earnings per share before other operating income and expenses net of tax.
- **Free cash flow:** Free cash flow is defined as the net cash from operating activities, less investments (net of disposals) in property, plant and equipment, and intangible assets, less net interest paid and less additional contributions to address any deficits in defined-benefit pension plans.
- **Downtime:** Number of days between two contracts (excluding training, sick leave, other leave and pre-sale) divided by the total number of business days.

Corporate responsibility

- **Sustainable Development Goals (SDGs)** defined by the United Nations: The Sustainable Development Goals (SDGs) defined by the United Nations are 17 global goals adopted by all of the organisation's member states in 2015 to be achieved by 2030. They cover many different areas, from protecting the planet to building a more peaceful world and ensuring that everyone can live in safety, security and dignity. These goals are part of a development programme that aims to prioritise support for the most vulnerable, especially children and women.
<https://sustainabledevelopment.un.org/sdgs>
- **Materiality matrix:** A materiality analysis helps identify and prioritise the most relevant issues for a company and its stakeholders, and is presented in the form of a matrix, which plots these issues according to their importance to the company (x-axis) and to its external stakeholders (y-axis).
- **Materiality:** The degree of materiality determined reflects the extent to which an issue is capable of influencing the company's strategy, reputation or financial health.
- **Greenhouse gases (GHG):** Greenhouse gases are gaseous components that absorb infrared radiation emitted from the earth's surface and contribute to the greenhouse effect. The increase in their concentration in the earth's atmosphere is one of the factors causing global warming.
- **Science Based Targets initiative (SBTi):** Science Based Targets is an internationally recognised initiative offering mathematical models for identifying the environmental footprint of activities so as to be able to set ambitious greenhouse gas emissions reduction targets.
- **CDP:** Non-profit organisation that runs the global disclosure system for investors, companies, cities, countries and regions to manage their environmental impact.
- **Task Force on Climate-related Financial Disclosures (TCFD):** A task force focused on climate-related financial disclosures, created as part of the G20 Financial Stability Board. The TCFD is one of the most important developments in the area of climate reporting by businesses.
- **Net-zero emissions:** When all greenhouse gas emissions generated by an organisation throughout its value chain are removed from the atmosphere thanks to emissions capture projects, bringing net emissions to zero.
- **Scope 1 of the GHG Protocol:** Covers direct greenhouse gas emissions arising from the combustion of fossil fuels (petroleum, fuel oil, biodiesel and gas) and the escape of coolants from air conditioning systems in offices and on-site data centres.
- **Scope 2 of the GHG Protocol:** Covers indirect greenhouse gas emissions associated with consumption of grid electricity and district heating in offices and on-site data centres.
- **Scope 3 of the GHG Protocol:** Covers indirect greenhouse gas emissions associated with energy-related activities not included in Scopes 1 or 2, purchased goods and services, capital goods, waste, upstream transportation of goods, business travel, upstream leased assets, investments, transportation of visitors and clients, downstream transportation of goods, use of sold products, end-of-life treatment of sold products, downstream franchises, downstream leased assets and employee commuting.
- **Market-based:** Method for calculating greenhouse gas emissions based on emissions factors specific to the energy source used.
- **Climate Disclosure Standards Board (CDSB):** The Climate Disclosure Standards Board is an international consortium of businesses and environmental NGOs that works in particular with the TCFD on these issues. The CDSB has built a reporting framework covering the following 12 recommendations:
 - **CDSB/REQ-01 Governance:** Disclosures shall describe the governance of environmental policies, strategy and information.
 - **CDSB/REQ-02 Management's environmental policies, strategy and targets:** Disclosures shall report management's environmental policies, strategy and targets, including the metrics, plans and timeliness used to assess performance.
 - **CDSB/REQ-03 Risks and opportunities:** Disclosures shall explain the material current and anticipated environmental risks and opportunities affecting the organisation.
 - **CDSB/REQ-04 Sources of environmental impact:** Quantitative and qualitative results, together with the methodologies used to prepare them, shall be reported to reflect material sources of environmental impact.
 - **CDSB/REQ-05 Performance and comparative analysis:** Disclosures shall include an analysis of the information disclosed in REQ-04 compared with any performance targets set and with results reported in a previous period.
 - **CDSB/REQ-06 Outlook:** Management shall summarise their conclusions about the effect of environmental impacts, risks, opportunities and policy outcomes on the organisation's future performance and position.
 - **CDSB/REQ-07 Organisational boundary:** Environmental information shall be prepared for the entities within the boundary of the organisation or group for which the mainstream report is prepared and, where appropriate, shall distinguish information reported for entities and activities outside that boundary.
 - **CDSB/REQ-08 Reporting policies:** Disclosures shall cite the reporting provisions used for preparing environmental information and shall (except in the first year of reporting) confirm that they have been used consistently from one reporting period to the next.
 - **CDSB/REQ-09 Reporting period:** Disclosures shall be provided on an annual basis.
 - **CDSB/REQ-10 Restatements:** Disclosures shall report and explain any prior year restatements.
 - **CDSB/REQ-11 Conformance:** Disclosures shall include a statement of conformance with the CDSB Framework.
 - **CDSB/REQ-12 Insurance:** If assurance has been provided over whether reported environmental information is in conformance with the CDSB Framework, this shall be included in or cross-referenced to the statement of conformance of REQ-11.

Cross-reference tables for the Management Report (extract)

REQUIRED ITEMS

| | REFERENCE TEXTS | PAGES | CHAPTERS |
|---|--|--------------------|-------------------------------|
| STATEMENT OF NON-FINANCIAL PERFORMANCE (SNFP) | | | |
| Articles L. 225-102-1 and R. 225-105 of the French Commercial Code | Business model | 10-11 | Integrated Presentation |
| Overview of the main risks related to the Company's business activities | Articles L. 225-102-1 and R. 225-105, I, 1° of the French Commercial Code | 14; 38-44; 124-125 | Integrated Presentation; 2; 4 |
| Information on the manner in which the Group takes into account the social and environmental consequences of its business activities as well as the impact of these business activities on respect for human rights, anti-corruption measures and the prevention of tax evasion (Overview of policies adopted by the Company) | Articles L. 225-102-1, III, L. 22-10-36, R. 225-105, I, 2° and R. 22-10-29 of the French Commercial Code | 97-167 | 4 |
| Results of policies adopted by the Company or the Group, including key performance indicators | Articles L. 225-102-1 and R. 225-105, I, 3° of the French Commercial Code | 101-141; 155-162 | 4 |
| Workforce-related information (employment, work organisation, health and safety, labour relations, training, equal treatment) | Articles L. 225-102-1 and R. 225-105, II, A, 1° of the French Commercial Code | 107-119 | 4 |
| Environmental information (general environmental policy, pollution, circular economy, climate change) | Articles L. 225-102-1 and R. 225-105, II, A, 2° of the French Commercial Code | 120-134 | 4 |
| Social information (civic engagement to promote sustainable development, subcontractors and suppliers, fair business practices) | Articles L. 225-102-1 and R. 225-105, II, A, 3° of the French Commercial Code | 135-149 | 4 |
| Information relating to anti-corruption measures and actions implemented to prevent corruption | Articles L. 225-102-1 and R. 225-105, II, B, 1° of the French Commercial Code | 79-80; 143-146 | 3; 4 |
| Information relating to actions to support human rights | Articles L. 225-102-1 and R. 225-105, II, B, 2° of the French Commercial Code | 107; 135; 141-146 | 4 |
| Information specific to Seveso sites | Article L. 225-102-2 of the French Commercial Code | N/A | N/A |
| Certification by the independent third party | Articles L. 225-102-1, III and R. 225-105-2 of the French Commercial Code | 163-165 | 4 |
| Publication of revenue, capital expenditure and operating expenses of economic activities eligible for the taxonomy | Article 8 of the taxonomy regulation (Regulation (EU) 2020/852) and delegated act of 6 July 2021 | 132-133 | 4 |

Key figures for 2021

Sopra Steria, a European Tech leader, recognised in consulting, digital services and software development, helps its clients drive their digital transformation and obtain tangible and sustainable benefits.

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

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

Revenue

€4.7bn

Organic growth of 6.4%¹



€4.0bn Digital services

€0.7bn Development of business solutions

Operating profit on business activity

€379.2m

8.1% of revenue

Net profit attributable to the Group

€187.7m

4.0% of revenue

Basic earnings per share

€9.27

Dividend per share

€3.20²

Equity

€1.6bn

Net financial debt

€327.1m

equal to 0.73x 2021 pro forma EBITDA before the impact of IFRS 16

Market capitalisation at 31/12/2021

€3.3bn

Number of employees

47,437

Number of offices

184

Number of countries

30



TOP 5

European digital services companies



TOP 12

European digital services companies

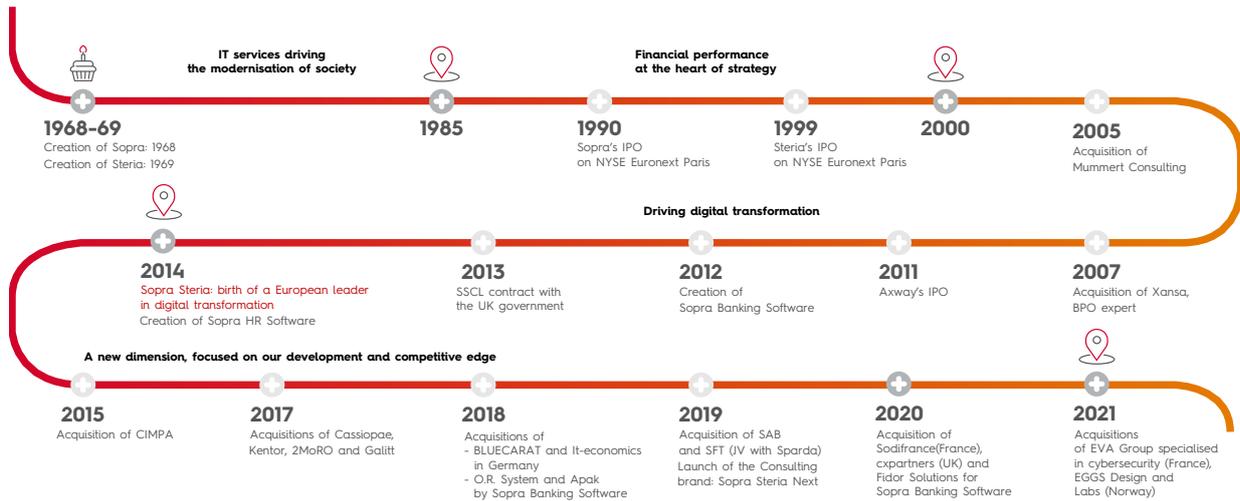
¹ Alternative performance measures are defined in the glossary of this document.

² Dividend proposed for approval at the General Meeting of 1 June 2022.

See Chapter 5 for more information

History and corporate plan

More than 50 years of continuous growth and transformation



Sopra Steria was formed from the 2014 merger between Sopra and Steria, two of France's longest-standing digital services companies founded in 1968 and 1969 respectively. Both companies have always been driven by entrepreneurial spirit and a collective commitment to meeting clients' needs. The Group is now a European leader in digital transformation solutions.

Key points of the corporate plan

An independent model

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

Entrepreneurial culture

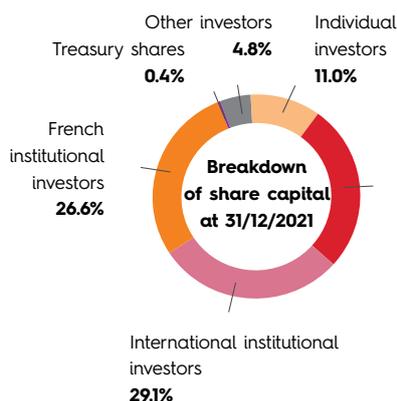
Agility, rapid decision-making, and speed of execution are hard-wired into Sopra Steria's DNA. Our ethos is predicated on an unwavering focus on client service, autonomous decision-making, collective endeavour and respect for others

Importance of human capital

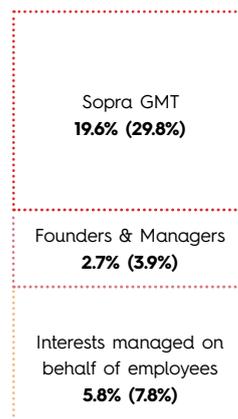
A rigorous talent-focused human resources policy combining strong collective mindset and the development of employees' skills.

See Chapter 1 for more information

A key shareholder backing the corporate plan



Controlled share ownership and interests managed on behalf of employees **28.1% (41.5%)**



20,547,701 listed shares.
26,431,305 exercisable voting rights.
XXX% = percentage of share capital held.
(XX.X%) = percentage of exercisable voting rights.

TPI survey of identifiable owners of shares at 31/12/2021 - Ownership threshold of over 1,000 shares.

See Chapter 7 for more information

Our mission and values

Our mission

Technology serves as a gateway to infinite possibilities. As fascinating as this never-ending stream of innovations is, it also raises questions as to what is actually behind the frantic race for novelty and change. Solutions are never straightforward or obvious, and there is certainly never just one way of doing things.

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

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

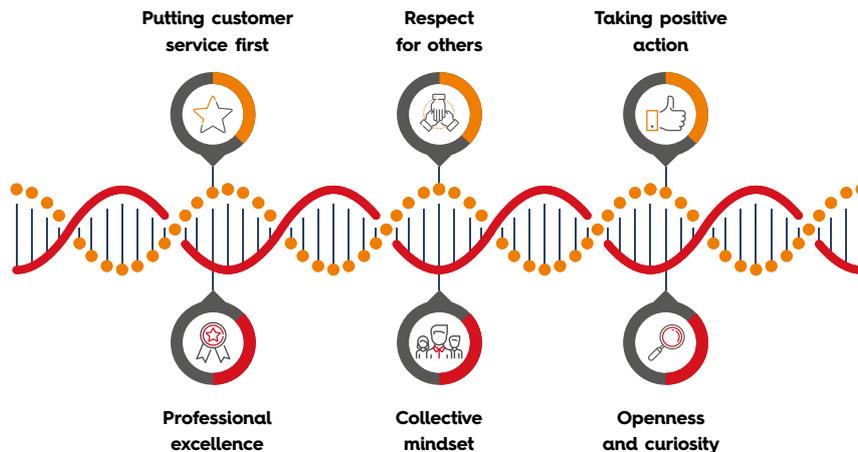
Together, we are building a highly promising future by delivering tangible benefits: sustainable solutions with positive impacts that take full account of interactions between digital technology and society.

There's still so much more we can achieve together.

Dare together

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

Values that bring us together



Putting customer service first

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

Respect for others

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

Taking positive action

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

Professional excellence

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

Collective mindset

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

Openness and curiosity

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

Corporate responsibility

Together, building a positive future by making digital work for people

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

Three ESG priorities:



Helping combat climate change

Sopra Steria has committed to achieving net-zero emissions by 2028

- Since 2015, greenhouse gas emissions related to our direct activities have fallen, in line with the objectives aligned with a 1.5°C trajectory, as certified by SBTi⁽²⁾;
- Progressive incorporation of emissions related to indirect activities in the carbon neutral programme;
- Offset of emissions not averted through investment in carbon capture projects.



Reduction in GHG emissions¹ per employee in 2020 (baseline: 2015)



Reduction in GHG emissions¹ per employee in 2021 (baseline: 2015)



Ambitious policy of bringing more women into the management team

The Group's target is for women to account for 30% of Executive Committee members⁽³⁾ by 2025

- Further increase in the number of female Group employees;
- Three women joined the Executive Committee in 2021.



Female percentage of 2021 workforce (2020: 32.5%)



Percentage of female employees hired in 2021 (2020: 34.0%)



Digital sustainability in our value proposition

Sopra Steria is accelerating innovation and digital inclusion

- Digital systems helping our clients achieve their sustainability goals;
- Digital inclusion outreach programmes.

174
Outreach projects

supported by the Group including 17 digital projects by the Sopra Steria-Institut de France Foundation

Recognition of ESG⁽⁴⁾ commitments by the leading rating agencies in 2021

| Non-financial rating agencies | MSCI | Sustainalytics | Vigeo Eiris | ISS QualityScore <i>1 for best to 10 for worst</i> | CDP Climate Change | CDP Supplier Engagement Rating | EcoVadis |
|-------------------------------|-----------|----------------|-----------------|---|--------------------|--------------------------------|-----------------|
| Score/Category | AA Leader | 75/100 Leader | 60/100 Advanced | 3 | A List | A | Top 1% Platinum |

(1) Greenhouse gas emissions from business travel, offices and on-site data centres

(2) SBTi: Science Based Targets initiative

(3) Group Executive Committee

(4) Environmental, Social and Governance

(5) Excl. Covid impact; -74% incl. Covid impact

(6) Excl. Covid impact; -83.5% incl. Covid impact

See Chapter 4 for more information

Corporate responsibility

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

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

Examples of indicators

1 To be a benchmark employer that attracts the best talent, promotes social dialogue, diversity and equal opportunities



- 10,636 new hires within the Group
- 27 hours of training on average per employee
- 88.9% of our workforce is employed by a Great Place to Work company

2 To achieve net zero emissions by 2028, protecting resources and contributing to the fight against climate change



- 50,0%⁽¹⁾ reduction in GHG emissions² per employee in 2021 (baseline: 2015)
- Over 16,000 employees trained in eco-friendly digital behaviours

3 To be a long-term partner for our customers, working closely with them on their challenges by providing them with the best technologies with a responsible approach that creates sustainable value



- 80% of the 100 strategic customers expressed satisfaction in the Customer Voice survey

4 To conduct our business ethically and with integrity in our day-to-day operations and across all our activities



- 41,397 employees have completed a GDPR training e-learning course

5 To engage in constructive, transparent and continuous dialogue with our stakeholders



- Evaluation of suppliers by EcoVadis representing more than 100% of the 2021 target spend

6 To work together with our ecosystem to adapt our initiatives in response to the major changes we face



- The European Climate Pact joined NegaOctet⁽³⁾ and the European Green Digital Coalition as part of our digital sobriety approach

7 To support local communities by stepping up our community initiatives, particularly in the field of digital inclusion



- 174 outreach projects supported by the Group including 17 digital projects by the Sopra Steria-Institut de France Foundation
- Over 800 volunteers on community outreach programmes

(1) Excl. Covid impact, -83.5% incl. Covid impact

(2) GHG: greenhouse gas

(3) NegaOctet, the baseline for the environmental impact of digital technology

Business model

Our vision

The digital revolution has triggered a radical transformation in our environment.

It is speeding up changes in our clients' business models, internal processes and information systems. In this fast-changing environment, we bring our clients new ideas and support them in their transformation by making the most effective use of digital technology.

Our business

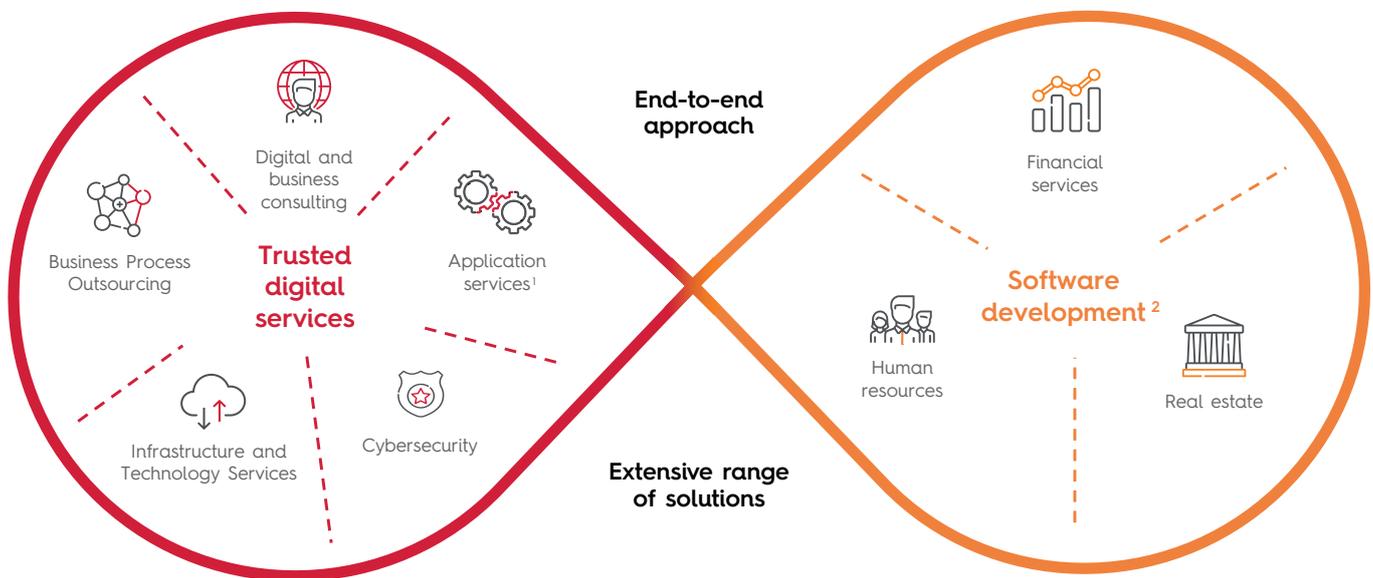
Sopra Steria provides end-to-end solutions to address the core business needs of large companies and organisations, helping them remain competitive and grow, supporting them throughout their digital transformation in Europe and around the world.

Our market

- Spending on digital services in Western Europe: \$318.0bn in 2021*
- Market forecast to grow more than 5% per year on average from 2022 - 2025*
- Sopra Steria ranks among the top 12 digital services companies operating in Europe (excluding captive service providers and purely local players)

(*) Source: Gartner, Q4 2021, in constant US dollars

Our offering



(1) Systems integration and third-party application maintenance
 (2) Licensing model and SaaS/Cloud model

Contacts



Follow us on

Group website

<https://www.soprasteria.com>

Investors

<https://www.soprasteria.com/investors>

Sustainable Development & Corporate Responsibility

<https://www.soprasteria.com/about-us/corporate-responsibility>



<https://twitter.com/soprasteria>



<https://www.facebook.com/soprasteria>



<https://www.linkedin.com/company/soprasteria>



<https://www.youtube.com/user/SteriaGroup>

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Corporate Responsibility Director

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sopra  steria