



2022

Sopra Steria
committed
to a more
sustainable &
responsible world

Corporate Responsibility Report

Extract from Universal Registration Document 2022

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Message from the Chief Executive Officer



Cyril Malargé
Chief Executive Officer

We have faced one health, energy and social crisis after another, with geopolitical tensions exacerbating the situation, and now we urgently need to embark on the most universally acceptable environmental transition possible.

These are huge challenges. The changes they necessitate are opening up plenty of opportunities, and the transformations will go so deep that they will require integrity, resolve, a commitment to high standards and, lastly, decision-making and actions in good faith.

In 2022, Sopra Steria addressed these challenges head-on, applying the strengths of a Group that had long been committed to responsibility and sustainability. We have worked with and achieved progress with all our stakeholders. Our employees are the bedrock of our strength and our ability to get things done. Our clients are the reason why we innovate and embrace change. With our partners, we are developing tech-driven solutions to create a more sustainable world. We are taking our suppliers with us on our

“Building a brighter future for everyone and protecting the environment are central to our commitments”

journey, and our shareholders are firmly behind our corporate project.

Building a brighter future for everyone and protecting the environment are central to our commitments. Alongside our stakeholders, we are focused on creating sustainable, shared value.

These key social, environmental, ethical and solidarity-based commitments, which we present in this report, crystallise the Group’s corporate responsibility vision and action agenda.

We provide support for and empower our talented people so they can forge their own way as part of a collective drive for a fairer, more inclusive and sustainable world. Sopra Steria is deeply committed to diversity, inclusion and education and works hard to deliver equal opportunities at every level of the organisation that will help our Group forge ahead.

Our employees are at the forefront of our strategy. We must enable them to give the best of themselves, and offer them the opportunity to develop in their own way, as part of a team that gives them a sense of purpose to what they do within our Group.

The climate emergency, environmental protection and biodiversity are no longer optional extras. We need to step up our existing efforts and rally everyone behind these causes – in our ecosystem and beyond.

We are among the climate action pioneers in our industry. To double down on

climate, we have embraced the highest international standards in a highly transparent manner, and have been encouraged to take this even further by the recognition we have gained for our efforts. We are proud to appear on the CDP’s A List for the 6th year in a row, to be the number 1-rated French business in our industry in the Financial Times’ list of Europe’s Climate Leaders, and to rank in 2nd place among all French businesses, all sectors combined in Le Point’s ESG league table.

As well as mitigating our own environmental impacts arising from our operations, we are speeding up efforts to integrate environmental and climate issues into our value proposition so we can enhance our clients’ sustainability. Given the impact digital technology has on society and the economy, this represents a major goal for digital players such as Sopra Steria, which supports the transformation programmes of Europe’s leading organisations.

Our corporate responsibility-based values and principles are also reflected in the helping hand we provide for communities weakened by crises and facing the prospect of even greater inequalities with the accelerating digitalisation of the economy.

As a leading player in the European tech industry, we have a duty to act responsibly and help lay the foundations for a more sustainable future.

Foreword

For this fifth annual Statement of Non-Financial Performance (SNFP), Sopra Steria is publishing in its Universal Registration Document (formerly known as the Registration Document) a Corporate Responsibility Report including information relevant to the key non-financial risks to which the Group is exposed (workforce-related, environmental and social information and information relating to human rights and the prevention of corruption and tax evasion). In addition to the information that is required to be included as a mandatory part of the SNFP, this document voluntarily includes all useful and important workforce-related, environmental and social information under the banner of Sopra Steria’s corporate responsibility programme. A description of the Group’s business model is set out in the “Business model and value chain” section of the integrated presentation of Sopra Steria that forms part of this Universal Registration Document (pages 10 and 11). Key risks, methodology and policies, procedures and actions associated with managing and controlling those risks, including nonfinancial risks, are set out in Chapter 2 of this Universal Registration Document (pages 39 to 52).

1. Sopra Steria's corporate responsibility strategy

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

Our aim is to help create a more sustainable world by working together with all our stakeholders.

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

We firmly believe that digital technology can create opportunity and progress for all. When closely linked to humanity, it creates a virtuous circle that benefits society as a whole. Sopra Steria has chosen to be a "contributor" company involved in building a 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 analysis that we use to assess the sustainability challenges faced by the Group.

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

Drawing on the Group's business model (see the "Integrated presentation of Sopra Steria" section of this Universal Registration Document on pages 10-11) and the changing expectations of its stakeholders, Sopra Steria has defined seven key corporate responsibility commitments in respect of its materiality matrix updated in 2022:

1. Being a leading employer that attracts the best talent and promotes positive labour relations, diversity and equal opportunity.
2. Being a long-lasting, strategic 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.
3. Achieving net-zero emissions, protecting resources and helping combat climate change.
4. Working with an expanded business ecosystem to collectively address key social issues that affect us all.
5. Establishing ongoing constructive and transparent dialogue with our stakeholders.
6. Acting ethically in our day-to-day operations and across all our business activities.
7. Supporting local communities by stepping up our community engagement initiatives, notably in the area of digital inclusion.

Sopra Steria: Founding partner of Forum de l'Engagement

In 2022, our commitment to being a responsible and engaged company led to the Group becoming the founding partner of Forum de l'Engagement. When it comes to meeting the economic, social and environmental challenges facing the world, businesses and their employees are in the front line.

Sopra Steria is proud to be the founding partner of Forum de l'Engagement, an initiative that aims to highlight and promote efforts by institutions and businesses to transition social, environmental and governance models towards a fairer and more responsible world.

The Forum's member companies and organisations are committed to tangible action in six areas: fair, innovative and responsible economics, finance and industry; a more inclusive society; an effective ecological strategy; more socially and environmentally efficient regions; protecting human rights; and governance and responsible reporting.

As a major player in the tech sector and an advocate for the responsible use of digital technology, we are keen to play our part in building a more ethical and inclusive digital society by sharing our experience with all Forum members.

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

We place great importance on ensuring that our corporate responsibility approach and the related initiatives are aligned with the UN Global Compact's Ten Principles 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.

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

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

In addition to our seven commitments, we have defined three ESG ⁽¹⁾ priorities for 2023 as part of our roadmap. The related policies and their main results are presented in the corresponding sections of this Universal Registration Document.

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

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

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

The Deputy Chief Executive Officer oversees the Group's corporate responsibility programmes. He represents the Group in dealings with major government and industry bodies touching on these issues and on key committees overseeing corporate responsibility. That being the case, he chairs the Corporate Responsibility Committee and the Corporate Responsibility Advisory Board, both of which are described later in this document. In conjunction with the Corporate Responsibility and Sustainable Development (CR&SD) Director, he oversees analysis of risks and opportunities relating to corporate responsibility issues. See Chapter 2, Section 1, "Risk factors" (pages 40-46).

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: Environment, Workforce, Market and Community.

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

Reporting directly to Executive Management, the Corporate Responsibility and Sustainable Development (CR&SD) Department

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

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

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

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

The governance structure ensures that corporate responsibility is:

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

1.2.2. CORPORATE RESPONSIBILITY ADVISORY BOARD (CR ADVISORY BOARD)

The purpose of the Corporate Responsibility Advisory Board is to provide external feedback on the various components of the Group's corporate responsibility approach. It consists of five external experts and key Group managers with responsibility for business units and major issues. This Board met twice in 2022.

Topics discussed in 2022 include the following:

- Europe's new Sustainable Finance Disclosure Regulation (SFDR);
- climate change and the challenges it presents for Sopra Steria;
- SBTi's new Net-Zero Standard

(1) ESG: Environmental, Social and Governance

In 2022, the Advisory Board's membership included the following five independent experts:

Patrick Bourdet – Member of the CR Advisory Board since 2018

Nationality: French

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

Jan Corfee-Morlot – Member of the CR Advisory Board since 2021

Nationality: American

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

Mark Maslin – Member of the CR Advisory Board since 2011

Nationality: British

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

Frédéric Tiberghien - Member of the CR Advisory Board since 2008

Nationality: French

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

Marie-Ange Verdickt – Member of the CR Advisory Board since 2012

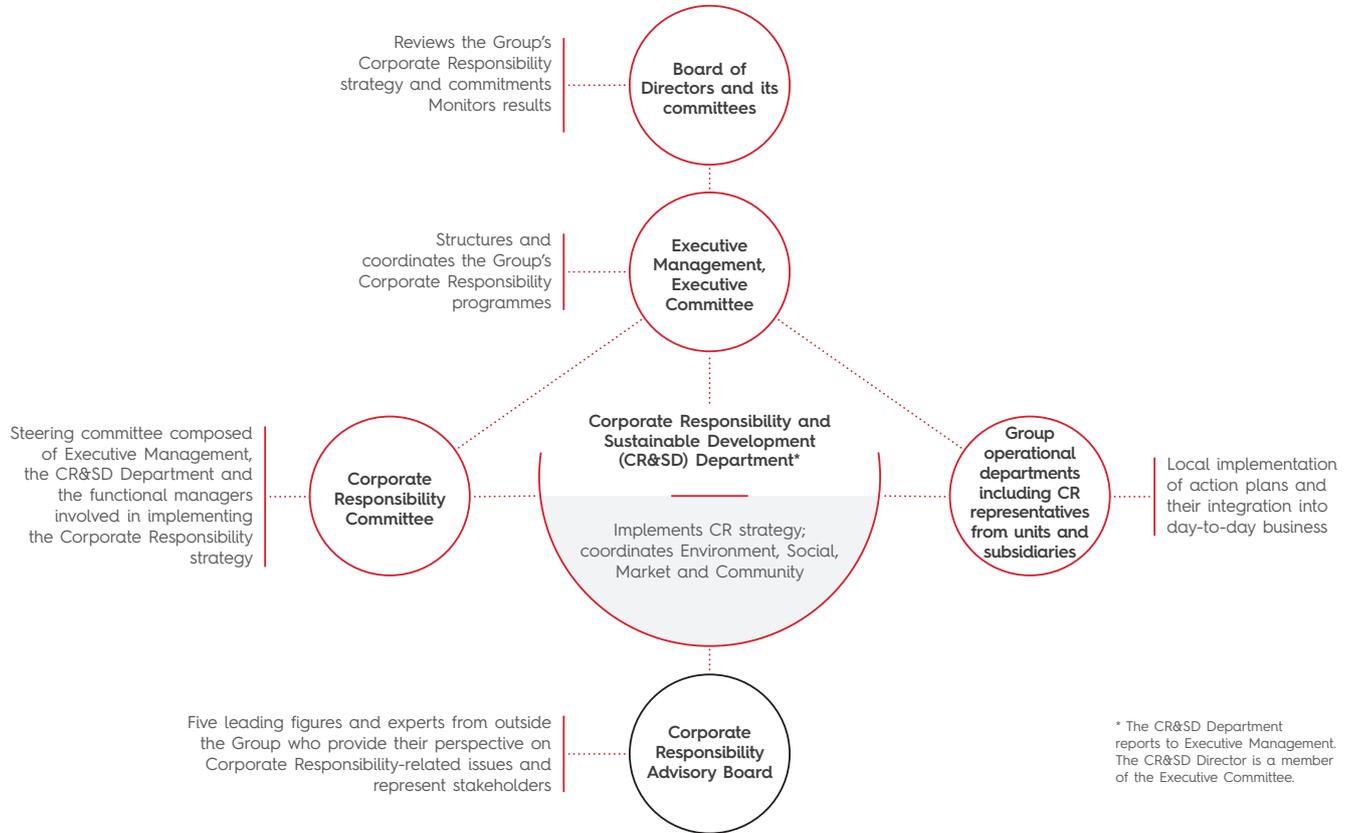
Nationality: French

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

CORPORATE RESPONSIBILITY

Sopra Steria's corporate responsibility strategy

1.2.3. CORPORATE RESPONSIBILITY GOVERNANCE STRUCTURE

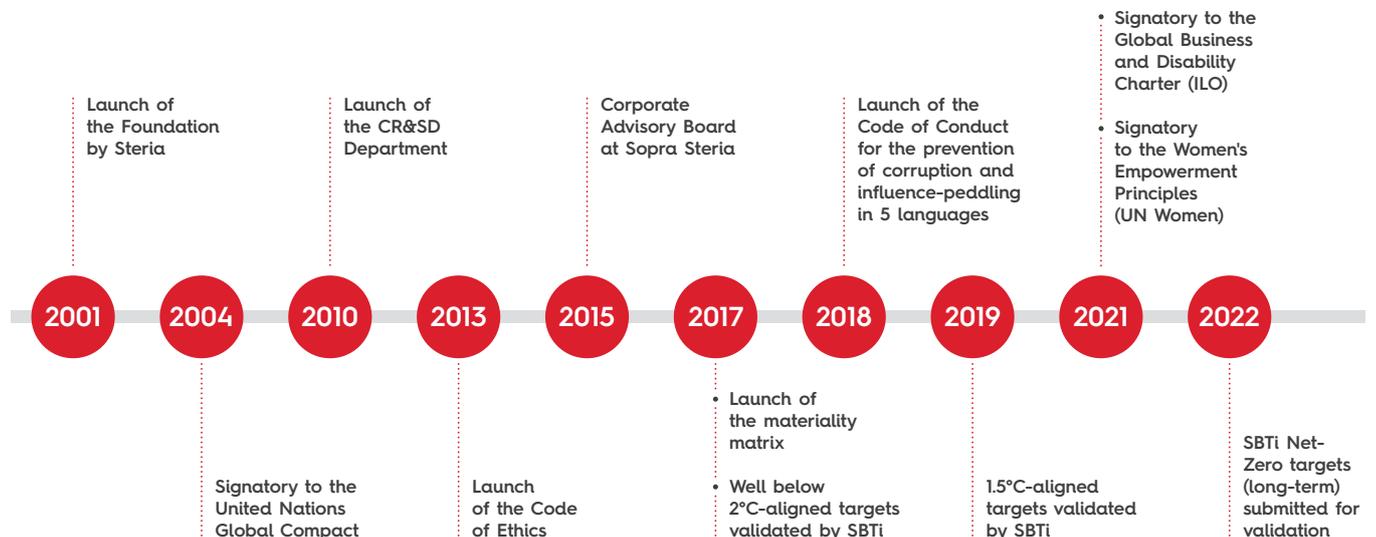


The Chief Executive Officer's variable compensation is linked to achievement of the Group's ESG goals. On environmental and social issues, qualitative targets ensure that the Group is moving closer to its long-term goals each year. Achievements are measured against the defined trajectory towards these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

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

1.2.4. LONG-STANDING COMMITMENT

The Group's commitment to progressing its corporate responsibility programmes goes back more than 20 years.



1.3. Approach enriched through ongoing dialogue with our stakeholders

1.3.1. BROAD BUSINESS ECOSYSTEM OF STAKEHOLDERS

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.

1.3.2. TOOLS AND APPROACHES SUPPORTING DIALOGUE WITH OUR STAKEHOLDERS



CLIENTS

- Annual Customer Voice survey: interviews with 536 customers from 94 of the Group's strategic accounts
- Regular project reviews
- Client account reviews
- Responding to client ESG questionnaires in connection with listings, calls for tender and new projects
- Responding to questionnaires from ESG analysts at the request of our clients: EcoVadis, Acesia, IntegrityNext, Heliios
- Commitments entered into through contracts and charters



EMPLOYEES JOB APPLICANTS

Employees:

- Third "Group People Survey" with Great Place To Work
- Labour relations: 360 agreements in force
- Employee training, for example:
 - Five mandatory e-learning modules forming part of the "Prevention Passport",
 - 19,000+ employees trained in eco-friendly digital behaviours (38% of the workforce),
 - 16,000+ employees trained to facilitate the move to net-zero emissions;
- Employees volunteered to support 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

Candidates:

- 604 initiatives with schools
- *Prix Entreprendre pour Demain* (Entrepreneurship for tomorrow) awards



SHAREHOLDERS INVESTORS

- Dedicated investor relations team
- Investor Relations website featuring all relevant information for shareholders and investors
- Investors and financial analysts are provided with commented reports on earnings and sales via:
 - bilingual webcast meetings (for the presentations of the annual and half-year results),
 - bilingual conference calls (quarterly);
- Meetings with investors: 25 roadshows, 11 talks and meetings with 175 institutions covering 11 countries and 17 cities
- Responses to questionnaires from investors and non-financial rating agencies: MSCI ESG, Sustainalytics, S&P Global, ISS QualityScore, Gaïa Index and CDP Climate Change



PARTNERS

- Partnerships with leading market vendors to increase added value for our clients. Strategic partners: Axway, Microsoft, IBM-Red Hat, SAP, Oracle, Dassault Systèmes; leading players in cloud computing: AWS, Google, OVH; major technology players: Pega, Salesforce, Orange, Talend, Ulpath, Informatica and ServiceNow.
- Partnerships with universities and research institutes to pursue innovation-related projects, in the Group's key geographies. Sopra Steria contributes to work in education and research, involves researchers in its projects and develops innovative solutions (artificial intelligence; virtual, augmented and mixed reality; Internet of Things; data) and sponsors several academic chairs.
- Digital Sustainability: Member of NegaOctet, the Institut du Numérique Responsable, the European Climate Pact and the European Green Digital Coalition
- Digital sovereignty: Member of the European Alliance for Industrial Data, Edge and Cloud
- Digital ethics: Publication with the Human Technology Foundation of a report titled "Data altruism: Using data to help serve the public interest"
- Startups added to the Group's value proposition in Europe under the Sopra Steria Ventures programme

CORPORATE RESPONSIBILITY

Sopra Steria's corporate responsibility strategy

**SUPPLIERS**

- Account reviews
- Tender processes that take into account all ESG requirements
- Webinars to raise supplier awareness of ESG priorities and the EcoVadis assessment (questionnaire and carbon module)
- Signing of the code of conduct for suppliers and partners to reaffirm commitments
- Ensuring suppliers are committed to meeting compliance requirements: Documents collected through Provigis or other methods
- EcoVadis assessment of target suppliers
- 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

**CIVIL SOCIETY**

- More than 200 projects supporting local communities and regions
- Over 1,000 volunteers on community outreach programmes
- Sopra Steria-Institut de France Foundation created
- *Prix Entreprendre pour Demain* awards aimed at students and young entrepreneurs
- Sopra Steria serves as an ambassador for Global Compact France
- Communication on Progress (CoP) submitted each year to the UN Global Compact
- Digital accessibility: Awareness raised among 8,200+ employees in 2022 (France)
- Review of key strategic corporate responsibility themes with the CR Advisory Board

1.4. Our corporate responsibility roadmap

The corporate responsibility roadmap is guided by two complementary approaches:

- Group-wide risk mapping, which includes non-financial risks;
- materiality analysis of ESG priorities

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

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

1.4.1. MATERIALITY ANALYSIS

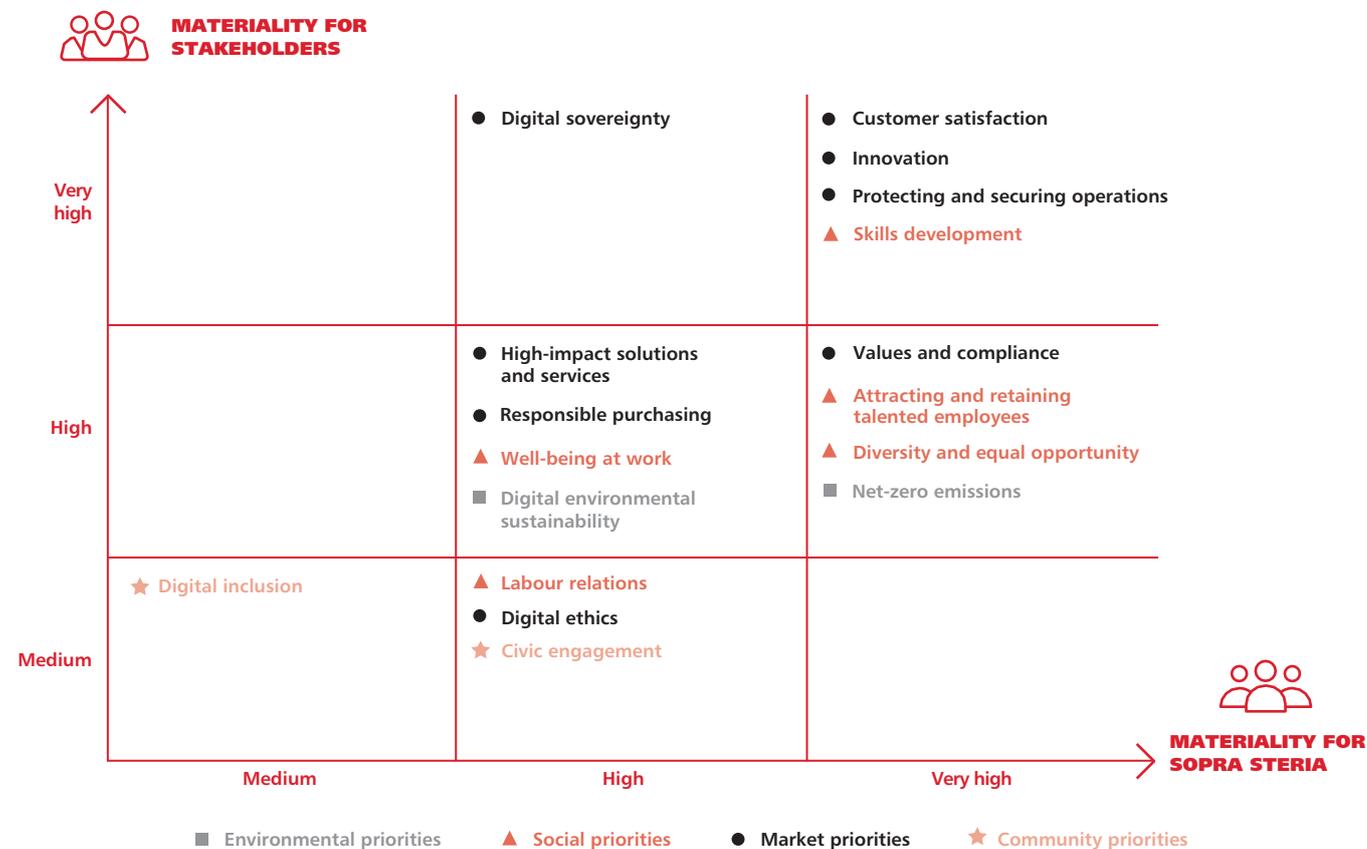
- The materiality matrix ranks the Group's priority economic, social, environmental and outreach issues both in light of the Group's strategy and from the perspective of internal and external stakeholders (customers, employees, job applicants, shareholders, investors, partners, suppliers and civil society).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

Materiality analysis helps identify and prioritise the most relevant material and non-financial issues.

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

To update its materiality matrix, the Group uses existing channels to dialogue with its key stakeholders, notably including the annual Customer Voice survey of key accounts and the Great Place To Work employee survey.

Looking out to 2023, 18 priorities have been identified as being aligned with the Group's strategy.



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

1.4.2. OUR CORPORATE RESPONSIBILITY ROADMAP

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

In each key area, Executive Management has set a priority that corresponds to:

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

The three ESG priorities for the Group and its stakeholders are as follows:

- 1: Helping combat climate change;
- 2: Ambitious policy of bringing more women into the management team;
- 3: Digital sustainability in our value proposition.

CORPORATE RESPONSIBILITY

Sopra Steria's corporate responsibility strategy

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

The overview includes KPIs related to the three ESG priorities.

1.4.3. OVERVIEW OF OUR CORPORATE RESPONSIBILITY ROADMAP

Commitments/SDGs	Materiality matrix priorities	KPI	2022 performance	Target	Change versus 2021
Commitments to employees					
Commitment 1: Being a leading employer that attracts the best talent and promotes positive labour relations, diversity and equal opportunity ESG priority: Ambitious policy of bringing more women into the management team SDGs 3, 4, 5, 8, 10 and 17 See pages 114-129	Attracting and retaining talented employees Be recognised as the tech employer of choice among young graduates and top digital professionals	<ul style="list-style-type: none"> Number of new hires 	<ul style="list-style-type: none"> 13,073 	<ul style="list-style-type: none"> 11,000 	<ul style="list-style-type: none"> +23%
	Skills development Drive employability and align employee skill sets with the new client priorities	<ul style="list-style-type: none"> Average number of training hours per employee 	<ul style="list-style-type: none"> 33 hours 	<ul style="list-style-type: none"> Improvement in results 	<ul style="list-style-type: none"> +6 hours (vs 27 hours in 2021)
	Diversity and equal opportunity Promote equal opportunities to boost attractiveness, innovation and performance and combat discrimination in all its forms	<ul style="list-style-type: none"> Proportion of women on the Executive Committee Proportion of women in the 10% most senior positions Percentage of women in the Group's workforce 	<ul style="list-style-type: none"> 20% 	<ul style="list-style-type: none"> 2025: 30% Improvement in results 	<ul style="list-style-type: none"> +2.4 points (vs 17.6% in 2021)
			<ul style="list-style-type: none"> 20.4% 	<ul style="list-style-type: none"> Improvement in results 	<ul style="list-style-type: none"> +1 point (vs 19.4% in 2021)
			<ul style="list-style-type: none"> 33.1% 	<ul style="list-style-type: none"> Improvement in results 	<ul style="list-style-type: none"> +0.7 points (vs 32.4% in 2021)
	Well-being at work Foster employee fulfilment	<ul style="list-style-type: none"> GPTW satisfaction survey participation rate 	<ul style="list-style-type: none"> 84% 	<ul style="list-style-type: none"> Improvement in results 	<ul style="list-style-type: none"> +2 points (vs 82% in 2021)
Labour relations Build and maintain constructive dialogue between management and employees to support the corporate plan	<ul style="list-style-type: none"> Number of agreements in force 	<ul style="list-style-type: none"> 360 	<ul style="list-style-type: none"> Improvement in results 	<ul style="list-style-type: none"> +3 (vs 357 in 2021) 	
Commitment to society					
Commitment 2: Being a long-term 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 SDGs 8, 9, 11, 16 and 17 See pages 143-145 & 158-161	Customer satisfaction Maintain and develop a high level of customer satisfaction and anticipate and support emerging customer expectations	<ul style="list-style-type: none"> Organic revenue growth 	<ul style="list-style-type: none"> 7.6% 	<ul style="list-style-type: none"> See materiality matrix priority 	<ul style="list-style-type: none"> +1.2 points (vs 6.4% in 2021)
		<ul style="list-style-type: none"> Customer Voice survey (100 strategic clients surveyed) 	<ul style="list-style-type: none"> 3rd survey: 80% customer satisfaction 		<ul style="list-style-type: none"> =
	High-impact solutions and services Solutions and services that help our clients uphold their environmental, social and ethical commitments	<ul style="list-style-type: none"> Solutions and services with a positive impact 	<ul style="list-style-type: none"> Environmental sustainability within our service offering: SBTi Net-Zero strategy; environmental reporting and management of compliance; measuring and reducing the environmental footprint Projects with a positive social impact relating to digital inclusion and employability 	<ul style="list-style-type: none"> See materiality matrix priority 	<ul style="list-style-type: none"> New indicator for 2022
					<ul style="list-style-type: none"> Actions in support of innovation

Commitments/SDGs	Materiality matrix priorities	KPI	2022 performance	Target	Change versus 2021
Environmental commitments					
Commitment 3: Achieving net-zero emissions, protecting resources and helping combat climate change		<ul style="list-style-type: none"> Reduce emissions per employee from direct activities (Scopes 1/2/3-6 and 3-8) relative to 2015 	<ul style="list-style-type: none"> -68% tCO₂e per employee (excl. Covid-19 pandemic impact) in 2022 (baseline: 2015) -75.7% tCO₂e per employee (incl. Covid-19 pandemic impact) in 2022 (baseline 2015) 	<ul style="list-style-type: none"> -85% tCO₂e by 2040 (baseline: 2015; SBTi 1.5°C target) New SBTi Net-Zero targets submitted in 2022 	<ul style="list-style-type: none"> -18% tCO₂e per employee (vs -50% (excl. Covid-19 pandemic impact) in 2021) +7.8% tCO₂e per employee⁽¹⁾ (vs -83.5% (incl. Covid-19 pandemic impact) in 2021)
Priority ESG issue: Helping combat climate change		<ul style="list-style-type: none"> 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 (WEEE, paper and cardboard, water), commuting and remote working UN Climate Neutral Now programme: Offset unavoided carbon emissions from our direct activities through afforestation 	<ul style="list-style-type: none"> Of the suppliers accounting for 70% of the supply chain's GHG emissions, 55% have set emissions reduction targets (target: 90% in 2025) GHG emissions from waste, commuting and remote working: 36,084 tCO₂e in 2022 New SBTi Net-Zero targets submitted in 2022 100% in 2022 	<ul style="list-style-type: none"> Secure commitments from 90% of suppliers accounting for at least 70% of supply chain emissions (SBTi 1.5°C target) See materiality matrix priority 	<ul style="list-style-type: none"> = (In 2021, of the suppliers accounting for 70% of the supply chain's GHG emissions, 55% have set emissions reduction targets (target: 90% in 2025)) +14,325 tCO₂e⁽²⁾ (vs GHG emissions from waste, commuting and remote working: 21,758 tCO₂e in 2021) = (vs 100% in 2021)
SDGs 6, 7, 8, 9, 11, 12, 13, 14, 15 and 17 See pages 130-153	Net-zero emissions Continue along the SBTi-approved trajectory for reducing greenhouse gas emissions from direct activities and determine long-term targets aligned with the new criteria laid down in SBTi's Net-Zero	<ul style="list-style-type: none"> Scope 1 GHG emissions in tCO₂ (fugitive emissions included) Scope 2 GHG emissions in tCO₂e GHG emissions – Scope 3 (off-site data centres and business travel, in tCO₂e) GHG emissions – Scope 3 (full coverage, in tCO₂e) 	<ul style="list-style-type: none"> 3,307 tCO₂e in 2022 New SBTi Net-Zero targets submitted in 2022 398 tCO₂e in 2022 New SBTi Net-Zero targets submitted in 2022 14,017 tCO₂e in 2022 New SBTi Net-Zero targets submitted in 2022 325,176 tCO₂e in 2022 New SBTi Net-Zero targets submitted in 2022 		<ul style="list-style-type: none"> -343 tCO₂e (vs 3,650 tCO₂e in 2021) -229 tCO₂e (vs 627 tCO₂e in 2021) +6,919 tCO₂e⁽³⁾ (vs 7,098 tCO₂e in 2021) +32,720 tCO₂e⁽⁴⁾ (vs 292,456 tCO₂e in 2021)
	Digital environmental sustainability Apply digital environmental sustainability and sustainable design principles to the solutions and services delivered to our clients	<ul style="list-style-type: none"> Actions to promote digital environmental sustainability 	<ul style="list-style-type: none"> Actions to promote digital environmental sustainability 	<ul style="list-style-type: none"> See materiality matrix priority 	<ul style="list-style-type: none"> 3,000+ employees (vs 16,000, equating to 35% of the workforce in 2021)

(1) Business travel expenses increased in 2022 compared with 2021 (the year when the effects of the Covid-19 pandemic were at their peak) as in-person working and travel to client sites resumed.

(2) In 2022, the return to in-person working naturally decreased remote working and increased employee commuting.

(3) Business travel expenses increased in 2022 compared with 2021 (the year when the effects of the Covid-19 pandemic were at their peak) as in-person working and travel to client sites resumed.

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

CORPORATE RESPONSIBILITY

Sopra Steria's corporate responsibility strategy

Commitments/SDGs	Materiality matrix priorities	KPI	2022 performance	Target	Change versus 2021
Commitments to society					
Commitment 4: Working with an expanded ecosystem to collectively address key social issues that affect us all ESG priority: Digital sustainability in our value proposition SDGs 4, 8, 11, 12, 13, 16 and 17 See pages 143-145 & 158-161	Digital sovereignty Help build a firm grasp of data and intellectual property issues across both the public and private sector in Europe Digital ethics Design dedicated "ethical by design" digital programmes which respond to responsible digital technology criteria	<ul style="list-style-type: none"> Actions to build digital trust 	<ul style="list-style-type: none"> Member of the European Alliance for Industrial Data, Edge and Cloud, which aims to consolidate Europe's leading position in industrial data 	<ul style="list-style-type: none"> See materiality matrix priority 	<ul style="list-style-type: none"> More initiatives
		<ul style="list-style-type: none"> Actions to build digital trust 	<ul style="list-style-type: none"> Commitment to promote data altruism Publication by the Human Technology Foundation and Sopra Steria Next of a report titled "Data altruism: using data to help serve the public interest" 	<ul style="list-style-type: none"> See materiality matrix priority 	
Commitment 5: Establishing ongoing constructive and transparent dialogue with our stakeholders SDGs 1, 5, 10, 12, 13 and 17 See pages 107-108 & 157-158	Responsible purchasing Work with suppliers and service providers fully aligned with the Group's workforce-related, ethical and environmental priorities	<ul style="list-style-type: none"> EcoVadis assessment 	<ul style="list-style-type: none"> Group: 603 target suppliers⁽¹⁾ assessed (+85% (€737m) of 2022 target expenditure⁽²⁾) 	<ul style="list-style-type: none"> See materiality matrix priority 	<ul style="list-style-type: none"> 178+ suppliers +€237m (vs Group: 425 target suppliers assessed (over 100%, €500m, of 2021 target expenditure))
		<ul style="list-style-type: none"> Signature of the code of conduct for suppliers and partners 	<ul style="list-style-type: none"> Number of suppliers signed up and % of eligible suppliers signed up: <ul style="list-style-type: none"> France: 1,327, 51.83% Group: 2,631, 55.48% 	<ul style="list-style-type: none"> Process for collecting signed charters and checking data reliability reviewed in 2022 	
Commitment 6: Acting ethically in our day-to-day operations and across all our business activities SDGs 3, 8, 9 and 16 See pages 154-157 & 165	Protecting and securing operations Safeguard the security of operations and the confidentiality of data by implementing robust and agile frameworks, paying special attention to cybersecurity	<ul style="list-style-type: none"> Number of employees who have completed GDPR e-learning 	<ul style="list-style-type: none"> 39,647 employees 	<ul style="list-style-type: none"> See materiality matrix priority 	<ul style="list-style-type: none"> -1,750 employees (vs 41,397 employees in 2021)
		<ul style="list-style-type: none"> Compliance defects identified by a supervisory authority as defined in Chapter 6 of GDPR 	<ul style="list-style-type: none"> 0 compliance defects 		=
		<ul style="list-style-type: none"> Number of ISO 27001 certifications 	<ul style="list-style-type: none"> 17 certifications (Group) 		=
	Values and compliance Place our values and ethical principles at the heart of our relationship with our stakeholders and ensure the compliance of our actions	<ul style="list-style-type: none"> Percentage of employees trained in preventing corruption and influence peddling 	<ul style="list-style-type: none"> 93% of employees 	<ul style="list-style-type: none"> See materiality matrix priority 	<ul style="list-style-type: none"> +1% of employees (vs 92% of employees in 2021)
<ul style="list-style-type: none"> Compliance defects 		<ul style="list-style-type: none"> Not found guilty of corruption or influence peddling at any time in the last five years 		=	
Commitment 7: To support local communities by stepping up our community initiatives, particularly in the field of digital inclusion SDGs 1, 2, 3, 4, 5, 6, 7, 10 and 17 See pages 162-164	Civic engagement Ratchet up the commitment of the Group and its employees to support the most vulnerable sections of society and foster digital inclusiveness Digital inclusion Make digital technology as widely accessible as possible	<ul style="list-style-type: none"> Impact of community initiatives 	<ul style="list-style-type: none"> 679 non-profits and schools supported 53,000+ children supported in India 	<ul style="list-style-type: none"> See materiality matrix priority 	<ul style="list-style-type: none"> 53+ non-profits and schools 1,000+ children (vs in 2021: 626 non-profits and schools supported; 52,000+ children supported in India)
		<ul style="list-style-type: none"> Actions to promote access to digital technology 	<ul style="list-style-type: none"> 8,200 employees made aware of digital accessibility issues in 2022 Sopra Steria-Institut de France Foundation projects in support of digital inclusion Sopra Steria's role as founding member of Forum de l'Engagement, which will promote digital inclusion 	<ul style="list-style-type: none"> See materiality matrix priority 	<ul style="list-style-type: none"> New indicator for 2022

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

(2) Target expenditure: expenditure with target suppliers.

1.4.4. ESG COMMITMENTS: 2022 HIGHLIGHTS

December:

- CDP Climate Change: On the A List for the sixth year running.
- Net-zero emissions: Group's new targets submitted to the Science Based targets initiative in light of the new SBTi Net-Zero Standard.
- Signed Corporate Parenthood Charter to promote work-life balance.
- Signed agreement to set up a European Works Council.

November:

- Le Point/Statista ranking of France's top 250 most responsible companies: Ranked second across all sectors and first in the IT, computing and telecommunications sector.
- COP27: Took part in the podcast "Green Finance: Aligning the financial markets with climate action", hosted by the Group's partner One Carbon World in collaboration with the United Nations Climate Neutral Now initiative.
- Diversity and inclusion: Signed a manifesto for greater diversity and inclusion in the cybersecurity profession.

October:

- Launched the third "Great Place To Work" employee satisfaction survey.
- Launched the first Ethical Business Awards in partnership with Public Sénat.

September:

- Strengthened partnership with Algoan in support of financial inclusion.

July:

- Winner of the Transparency Awards 2022 in the CAC Mid 60 category and second overall for the quality and transparency of its financial information.
- Signed the Numeum Manifesto for Ethical AI to design, develop, implement and administer artificial intelligence systems that respect fundamental human rights.
- Gender Equality European & International Standard: Assessed HR policies from a gender equality perspective and secured GEEIS certification.

June:

- Sopra Steria-Institut de France Foundation's *Prix Entreprendre pour Demain*: Presented awards on the theme "What solutions can tech offer to reduce the environmental impact of human activities?"
- EcoVadis: Winner of a platinum medal and in the top 1% for the fourth year running, with a score of 80 out of 100.
- Sopra Steria announced the launch of the Aeroline Zero Emission programme for the aeronautics sector.

February:

- Sopra Steria launches We Share 2022, a new employee share ownership plan.

1.4.5. CHANGE IN NON-FINANCIAL RATINGS

CONTINUOUS IMPROVEMENT IN ESG SCORES

Non-financial ratings agencies	Agency rating scale	Track record	2019	2020	2021	2022
MSCI ESG	AAA to CCC	AA since 2019	7.3/10 AA Leader	7.4/10 AA Leader	7.9/10 AA Leader	7.6 AA Leader
Sustainalytics ESG Risk ratings	Negligible risk = 0 to Severe risk = 40+	Low risk since 2020	-	19.2/100 Low risk	15.1/100 Low risk	15.3/100 Low risk
ISS ESG	A+ to D-	Medium since 2019	C+ Medium	C+ Medium	C+ Medium	C+ Medium
ISS QualityScore Governance	1 (best) to 10 (worst)		5/10	3/10	3/10	6/10
S&P Global	Percentile out of 280 companies in sector	1 st contribution in 2022	-	-	-	88/100
Gaïa	Out of 100	Part of the Gaïa Index for over 10 years	-	68/100	76/100	75/100
CDP Climate Change	A to D-	On the A List for the sixth year running in 2022	A List	A List	A List	A List
EcoVadis	Out of 100	In the top 1% for the 4 th year running in 2022	72/100 Gold	74/100 Platinum	78/100 Platinum	80/100 Platinum

2. Social responsibility: A committed and responsible Group

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

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

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

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

The Group Human Resources Director is **a member of the Executive Committee** and reports directly to Sopra Steria's Executive Management.

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 Covid-19 pandemic, affecting many areas of day-to-day life. Teaching, healthcare and the service sector have been very quick to adopt digital technology. Digital technology is a real necessity at a time when the Company must reinvent itself while also maintaining a responsible long-term vision.

Sopra Steria Group is transforming itself to 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 40-46).

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

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

Priorities	Targets for 2025	2021 Results	2022
1. Attracting and retaining more talent	Boost visibility of actions and gain more followers on social media	420,200 LinkedIn followers	544,580 LinkedIn followers
	Give all employees a more meaningful stake in the Company's performance	5.8% interest managed on behalf of employee shareholders (company mutual fund/trust) Launch of the We Share programme	6.4% interest managed on behalf of employee shareholders (company mutual fund/trust) Launch of the We Share programme
	Increase the % of employees under 30 ⁽¹⁾	-4.5 points due to delayed resumption of recruitment in H2 2021	+0.3 points
2. Maintaining and developing skills	Increase the proportion of training hours devoted to innovation and digital transformation to 20% ⁽²⁾	13.3% 41.7% of scope: France	15.6% 98.3% of scope: Africa, Asia, Europe
	100% of employees receive training every year	100%	100%
	Management and Leadership programme fully rolled out at Group level	Launched in France in 2021 41.7% of scope: France	89.3% of scope: Africa, Americas, Asia and Europe
3. Diversity and equal opportunity	30% of Executive Committee seats to be held by women	17.6%	20.0%
	20% of senior management positions to be held by women (17% in 2023)	Update in 2023	Update in 2023
	Increase the proportion of women in the 10% most senior positions	19.4%	20.4%
	Increase the proportion of employees with disabilities to 3.3% (scope: France)	2.96%	3.3%
	All employees to have access to a non-discrimination training module	96.3%	100%
4. Health, safety and working conditions	All employees to have access to a workplace well-being programme ⁽³⁾	97.7%	100%
5. Labour relations	Maintain high-quality labour relations and successfully implement collective bargaining agreements	74.4% of scope: Group	72.1% of scope: Group

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

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

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

2.3. Employment policy for professional excellence

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

External growth is also a strong driver of the Group's development and increased business volumes. Thanks to the various acquisitions completed in 2022, the Group can offer a comprehensive response to its clients' needs in terms of transformation and competitiveness.

At 31 December 2022, the Group employed 50,000 people of 119 different nationalities from 30 countries, forming a network of multicultural, multiskilled teams. This increase in the workforce since 2021 reflects the resumption of recruitment activity and the Group's proactive policy, in place for many years, of taking on interns and work-linked training students. Permanent contracts remain the most

common form of contract. This confirms the Group's longstanding commitment to offer stable jobs while promoting access to employment for young people on permanent contracts and work-linked training (98.3% of fixed-term contracts were for work-linked training students, vs 94.8% in 2021).

Employees are mainly based in France, Germany, India, Norway, Spain and the United Kingdom, which together accounted for 89.3% of the Group's total workforce in 2022, vs 88.8% in 2021.

Group-level employee turnover increased by 1 point, continuing to reflect buoyant business. Most departures were voluntary (95.2%, of which 30.5% women). Non-voluntary departures accounted for 4.4% (1.3% women) of total employees leaving the Group.

In France, most departures were voluntary (98.1%, of which 0.4% women). Non-voluntary departures accounted for 1.9% (0.4% women) of total employees leaving the Group.

2023 recruitment targets

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

Key employment figures	2019	2020	2021	2022
Total workforce (acquisitions included)	46,245	45,960	47,437	49,690
Total FTE (excluding interns)	44,230	43,989	45,852	48,391
Permanent contracts	96.1%	96.7%	97.0%	96.8%
Temporary contracts	3.3%	2.9%	2.5%	2.7%
Full-time workforce	94.1%	93.9%	93.6%	94.0%
Part-time workforce	5.9%	6.1%	6.4%	6.0%
New arrivals	10,844	6,133	10,636	13,073
Employee turnover	17.7%	13.6%	16.0%	17.0%
Average length of service for employees on permanent contracts (in years)	7.1	7.7	7.5	7.2

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

Average age and headcount by age group* – Employees on permanent contracts	2019	2020	2021	2022
Average age (years)	37.8	38.7	38.8	38.7
<30	31.9%	27.4%	26.9%	28.3%
30-50	53.1%	56.1%	55.8%	54.0%
>50	14.9%	16.5%	17.2%	17.7%

* Percentages for each age group have been amended and calculated based on the number of employees on permanent contracts.

The average age of employees on permanent contracts has fallen slightly relative to previous years (down 0.1 points), reflecting increased recruitment of young people (with the proportion of employees aged under 30 rising from 26.9% in 2021 to 28.3% in 2022).

The changes seen between 2019 and 2022 mainly reflect a sharp slowdown in recruitment in 2020 as a result of the Covid-19 pandemic, picking up again in 2021 and 2022.

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 116).

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

Highlight in Spain: Since 2019, the Group has participated in the "Women and ICT" programme launched by the Balia Foundation. This programme is aimed at marginalised and disadvantaged women who are out of work. Sopra Steria employees have supported more than 320 women at risk of social exclusion. The programme provides guidance and support to help women actively seek work through personalised mentoring, workshops, training and classes to develop the digital skills needed to apply for jobs.

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.

With a further acceleration in the pace of digitalisation, the battle for talent remained a reality in 2022. 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 (including benefits in addition to compensation, job opportunities, work environment, training and management support). These activities are underpinned by the Group's Employee Value Proposition (EVP), which in 2022 was strengthened by the launch of an international campaign. The Group's employee value proposition is underpinned by four pillars: working together, reaching one's potential, being enterprising and innovative, and having a shared sense of purpose;

- our **recruitment policy** is based on the principles of equal opportunity and non-discrimination. Recruitment policy is aligned with new uses for digital technology and the transparency sought by today's jobseekers. This proactive policy contributes to the 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 on permanent contracts. These tailored retraining paths are offered to people in long-term unemployment. Part of our recruitment activity also targets experienced professionals to strengthen our workforce in roles requiring rare skills that are in short supply;
- our **retention policy** seeks to meet employees' expectations and needs by offering a supportive work environment where everyone can flourish, be in control of their career and feel able to be themselves;
- our **compensation policy** is a management tool based on recognising each individual's contribution to the Group's performance, 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: face-to-face and remote events aimed at potential applicants resumed in 2022, with a number of innovative projects launched.

Actions

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

2022 achievements

13,073 new hires (vs 10,636 in 2021)
31.7% of new hires under 25 (vs 31.7% in 2021)
New hires in France spanned 60 different nationalities (12 European and 48 non-European)
Highlight in Norway: Recruitment programme. 288 young people recruited under a graduate programme and given 3 years of personalised support. The programme begins with 2 to 3 weeks' technical training and continues with training throughout their entire last year of study.

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

1,381 interns (vs 995 in 2021)
801 work-linked training students (vs 564 in 2021)
604 school initiatives (vs 420 in 2021): This increase reflects the resumption of on-campus face-to-face school events.
72.0% of scope: Africa, Europe, India
Highlight in France: new recruitment channels to strengthen relationships with students. The Group launched a roadshow covering the campuses of ten prestigious grandes écoles and ten French cities, with an immersive stand fully decked out in Sopra Steria's colours and students given a personal welcome by employees. Over 3,000 students met locally with the Group.

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

Glassdoor: Score of 3.8/5 (up 0.1 points vs 2021)
LinkedIn: 544,580 followers (vs 420,000 in 2021 – up 26%)
Potential park: Ranked among the top 3 French companies for candidate experience (up 2 places vs 2021)
Happy Trainees: Happy Trainees accreditation – 8th place, unchanged from 2021. 88% of interns and work-linked training students recommend Sopra Steria for an internship (score: 3.94 out of 5, vs 4.06 in 2021)
Universum: Ranked in the top three companies for "Diversity of projects".
Highlight in Germany: new recruitment channels, with the fourth-quarter launch of Sopra Steria's Corporate Influencer Programme, including the creation of a pilot ERG (Employee Resource Group) community to promote the Group's culture on social media and boost its appeal.

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

67 international job moves to 14 different destinations in Africa, Asia and Europe (vs 62 in 2021)

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" (pages 122-128).

Proportion of women hired: 34.3% (vs 33% in 2021)
Presented in Section 2.7, "Diversity and equal opportunity" (pages 122-128)

CORPORATE RESPONSIBILITY

Social responsibility: A committed and responsible Group

Retention: key performance issue hinging, in particular, on working conditions which must be conducive to employee fulfilment.

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

Maintaining employability: Ongoing career and skills assessment and development process

Strengthening relationships: Additional mentoring available to each and every employee

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

2022 achievements

“Get on Board” induction programme (France) and country-specific programmes:
■ 5,263 participants (vs 4,207 in 2021)
75.4% of scope: Africa, Asia, Europe
Highlight in France: the continuous improvement approach was strengthened through the addition of regular satisfaction surveys, delayed feedback and the use of the eDoing platform to assess the effectiveness of training through role play.

All Group employees assessed using the same HR systems and processes

Each employee receives local management support covering both project assessment and career development.

24,442 employees in 16 countries covered by an enhanced HR system

75% of employees chose a mentor in addition to their line manager to support them in their career development

78.1% of scope: Africa, Asia, Europe

In 2023: Consolidate and continue phased roll-out to other geographies

See Section 2.6, “Maintaining and developing skills” (pages 120-122)

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

Ran international GPTW survey again in 2022 – **84%** of employees took part (vs 82% in 2021)

Hybrid working rolled out across all geographies: Two to three days’ remote working per week depending on country and context.
100% of scope

87% (vs 85% in 2021) of employees responding to the survey felt that “New employees are given a good welcome”

Great Place To Work

Employee engagement and satisfaction are key drivers of development and performance that help make us more innovative and better able to meet our clients’ expectations. That’s why the Group has continued with its overall transformation process, launching its third Great Place To Work survey of all employees worldwide at the end of 2022. A total of 46,952 employees were asked to take part. The priority goal is to evaluate employee engagement, satisfaction and quality of life at work through employees’ key relationships with management, colleagues and work itself.

Actions implemented

Once the findings of the end 2021 survey had been analysed, an improvement plan was developed jointly by employees and management as a whole. This Group-wide plan is structured around three key priorities:

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

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

Survey findings and rankings

As regards the findings of the end 2022 survey, the increase in the already high participation rate (up from 82% in 2021 to 84% in 2022) once again highlights the fact that employees are committed to the improvement and transformation process instigated by the Group. Seventy-eight percent of employees think Sopra Steria is a great place to work, 6 percentage points more than in 2021 (72%).

Key strengths identified in the end 2022 survey are as follows:

- respect for others: Sopra Steria is one of the top performers in the Great Place To Work ranking in terms of fair treatment ("People here are treated fairly regardless of their origin": up 1 point to 93%; "People here are treated fairly regardless of their sexual orientation": up 1 point to 94%);
- teamwork: People care about each other (up 2 points to 83%) and new recruits are made to feel welcome (up 2 points to 87%);
- integrity: Management is honest and ethical in its business practices (up 3 points to 84%);
- engagement: Employees feel they make a difference to the organisation (up 4 points to 78%) and are willing to give extra to get the job done (up 2 points to 80%).

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

Thanks to these strong results, the Group is part of the Best Workplace ranking of global companies. In 2022, based on the findings of the 2021 survey, Sopra Steria ranked as follows:

- 8th out of the 25 Best Workplaces in Europe™ 2022;
- 23rd out of the 25 World's Best Workplaces™ 2022.

Targets for 2023-2030

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

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

Silver award in the "International Learning" category at "U-Spring – Le Printemps des Universités d'Entreprise":

International event for HR directors and the professional training community. The awards go to businesses that have adopted the most innovative and effective practices in the areas of human resources and skills development. Prizes are awarded by a panel of experts including heads of HR and professional training programmes.

European Cyber Woman Award – Nuno Filipe award for European Cyberwomenday 2022.

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

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

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

Compensation: a driver of recognition

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

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

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

- pay ratio with respect to the top 1% highest salaries in the Group: 98.6% of employees work in a country where the average of the top 1% highest salaries is less than 4.5 times the average salary in the country;
- senior executive pay ratio, detailed in Section 3.2, "Pay ratios" in Chapter 3, "Corporate governance" of this Universal Registration Document (pages 94-97).

Pay ratio: Average top 1% of salaries/Average annual salary	% in 2020 ⁽¹⁾	% in 2021 ⁽²⁾	% in 2022 ⁽³⁾
Under 4.5	86.9%	86.9%	98.6%
4.5 ≤ x ≤ 5	13.0%	11.7%	0%
Over 5	0.0%	1.4%	1.4%

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

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

(3) 99.9% of the Group workforce (excluding interns and acquisitions).

CORPORATE RESPONSIBILITY

Social responsibility: A committed and responsible Group

Employee share ownership

At 31 December 2022, all the holdings managed on behalf of employees accounted for 6.4% of the share capital (vs 5.8% at 31 December 2021) and 8.1% of voting rights (vs 7.8% at 31 December 2021).

Under the We Share 2022 plan agreed by the Board of Directors on 12 January 2022, participating employees acquired 189,639 shares (with one free share awarded for each share purchased).

The Board of Directors decided on 11 January 2023 to implement the We Share 2023 employee share ownership plan in the first half of 2023, with the same characteristics as the previous plans, which have met with great success. Under this new plan, employees will receive a matching contribution of one free share for every share

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

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

Achievements: 2019–2022 performance indicator

Target and achievements	2020	2021	2022
Workforce aged under 30 in post throughout the year	25.8%	21.3%	21.6%
Increase the % of employees under 30	+0.2 points	-4.5 points ⁽¹⁾	+0.3 points

(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).

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

2.6. Maintaining and developing skills

The digital revolution, the widespread adoption of hybrid work models inspired by the persistent rise in remote working, the expectations of younger generations and today's uncertain environment all mean that we must constantly develop our employees' skills. It is estimated that nearly 50% of technical or "hard" skills will be obsolete in five years (source: OCDE) and 80% of jobs that will exist in 2030 have yet to be invented (source: Dell).

In order to respond to these challenges, it is important for the Group to work towards being a learning company. This means placing the priority on behaviours and rituals that instil a daily desire to learn, both individually and with others.

Efforts to maintain and develop employees' skills are underpinned by two key policies: human resources and training. These policies serve the corporate plan and strategic direction, with the goal of ensuring that the Group has access to the appropriate skills at all times and in all places, particularly as project cycles accelerate. If the company is to deliver on its corporate plan, it is essential that all employees undertake ongoing training.

Backed by these policies, the Group Core Competency Reference Guide provides a shared framework for understanding the Group's professions, appraising employees and supporting career development. These two policies and the Core Competency Reference Guide are among the Group's key skills development tools and are designed to meet 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 towards learning, the following table shows selected key figures for training hours in 2022 (excluding work-linked training students and interns):

Training hours	2019		2020		2021		2022	
Number of hours and average hours per employee	1,263,354	29	1,207,065	27	1,219,922	27	1,537,505	33
Number of hours and average hours per female employee	369,505	27	374,536	26	378,547	27	499,332	33
Number of hours and average hours per male employee	893,850	30	832,528	27	841,375	27	1,038,173	33

Group training expenditure in 2022 was 4.1% of total payroll expenses (vs 4.1% in 2021) across 82.6% of the relevant scope (Africa, Europe and India, vs 54.6% in 2021: France, Germany and Spain).

In France, training expenditure was 5.2% of total payroll, vs 4.6% in 2021.

Maintaining and developing skills: 2022 saw an increase in efforts to pool resources and streamline processes, with the availability of a range of structured training courses and a strengthened learning organisation model.

Actions

Managing future operational risk by rolling out the People Dynamics approach,

Broken down into three 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

3) Providing a common performance appraisal system based on ongoing dialogue between employees and their managers and resulting in an individual development plan Plus a HRIS to facilitate oversight and decision-making.

2022 achievements

Rolled out to all geographies

Planning for business transformation

All business areas are covered by professional development paths to track employee skills development and their career development. In addition to professional development paths, à la carte training is available in some business areas and at some levels.

The Academy regularly creates and overhauls professional development paths. This approach is designed to offer employees training that supports long-term skills development as they progress from level to level within their business area.

Training paths are designed using a project-based approach with its own dedicated organisational structure (with a sponsor, an internal project owner and in-house business line specialists involved in designing modules and delivering training). These paths also make use of digital platforms to provide additional training materials.

Helping our people develop

6,935 employees promoted, 33.3% of them women (vs 6,792 employees promoted in 2021, 32% of them women)

The number of promotions represents 14.0% of the permanent contract workforce who were with the Group throughout the year (vs 15.7% in 2021).

2022 highlights: The Academy created and rolled out a number of new professional development paths

- Consulting: Training paths for managers. Modules for directors and senior directors were developed in 2022 and will be rolled out in 2023.
 - Sales: Training path designed to provide individual support to our sales managers. This path measures drivers of sales performance and effectiveness.
 - Recruitment: Two training paths for recruiters in HR and in operational roles.
 - Project Management: 15 new business expertise modules developed (with 3,025 employees trained in 2022).
 - Architecture: "Experienced Solutions Architect" training path.
 - Business Analysis: Training path to support business analysts.
 - Solution Builders: Roll-out of the Software Craftsmanship course was ramped up in 2022 and a springboard course to help employees transition to the managerial level is to be rolled out in 2023.
- 100% of scope

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 and gradually rolled out Group-wide starting in 2022)

The training offering has been rolled out internationally, with 4,464 sessions (excluding country-specific sessions) a year, broken down as follows:

Training in English: 567 sessions per year, i.e. 47 sessions per month and 62,900 hours – Target for 2023: 70 to 80 sessions per month

Training in French: 5,100 sessions per year, i.e. 425 sessions per month and 520,000 hours

Highlight in France: continuing roll-out of Management & Leadership programme

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

116,865 training hours, vs 58,172 in 2021 (France)

44% of Group managers trained, vs 40% of managers in France in 2021

89.3% of in-scope employees, vs 41.7% in 2021 (France)

CORPORATE RESPONSIBILITY

Social responsibility: A committed and responsible Group

Actions

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

2022 achievements

Knowledge transfer (both behavioural and technical) is supported by, inter alia, training events led by in-house trainers who embody the Group's values and promote the highest standards of professional excellence. More than 1,500 Group employees have been involved in leading training.

15.6% of training hours in "Innovation and digital transformation" modules

160,000 hours of professional training in our business lines

Group highlight: Increase in the number of digital platforms and licences made available on CoopAcademy, Pluralsight, SAP and SecureFlag and access to cloud vendor platforms for taking certification tests (AWS, Google Cloud Platform, Microsoft Azure).

100% of scope: Group

2022-2025 performance indicator targets

- Increase number of hours' training in "Innovation and digital transformation" modules **from 14% to 20% of total training hours.**
- Boost the proportion of professional training for our business lines: **increase from 160,000 to 200,000 hours (i.e. +25%)**
- Deploy the Group's management and leadership programme to all entities and countries (launched in 2022)

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 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 disadvantaged 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.

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

Topic	Charters signed
Workplace gender equality	UN Global Compact Women's Empowerment Principles (2021-2023 corporate giving agreement) Corporate Parenthood Charter created by the Observatoire de la Qualité de Vie au Travail (OQVT) signed in 2022 GEEIS accreditation secured in 2022 Numeum ethical AI charter signed in 2022
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. Belgium: signed in 2022. Manifesto for greater diversity and inclusion in the cybersecurity profession, supported by the Cyber Centre of Excellence. Signed in 2022.
Non-discrimination against LGBT+ people at work	Autre Cercle charter in France, signed for 2021-2023, with a target of establishing a framework for combating workplace discrimination based on sexual orientation or identity Signed up to the Employers for Equality programme in Germany in 2022 Parks Liberi e Uguali: Joined in Italy in 2022

2.7.1. GENDER EQUALITY POLICY

The Group's **gender equality policy** is designed to ensure fair treatment, to help women progress and to support their career development at every level of the Company. To promote gender equality within the Group, Executive Management sets numerical targets, gender is taken into account within human resources processes, and awareness campaigns and training programmes are implemented. This policy is also implemented through specific actions to ensure that women are ultimately represented at every level of the Group in proportion to their percentage of the total workforce. Special attention is paid to achieving this representation in management and senior management positions.

Equal pay to women and men for work of equal value

As regards compensation, specific measures aimed at preventing and correcting unjustified pay gaps have been put in place across the Group. Annual pay reviews are carried out to ensure that men and women receive equivalent compensation for roles with the same level of responsibility, up to and including the most senior positions in the company. To ensure fair compensation, the Group applies a methodology for analysing gender pay differences that is signed off by representatives of management and labour. This

analytical approach is supported by systems that facilitate oversight and decision-making.

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

On the first criterion, the Group scored 39 out of 40, equating to a difference of less than 1% in favour of men. The Group achieved the maximum possible score on the second, third and fourth criteria (salary increases, promotions, and equal treatment for women returning from maternity leave). The total score was 89 out of 100 for the economic and employee unit (UES), 92 out of 100 for Galitt and 93 out of 100 for CIMPA.

Proportion of women in the Group	2019	2020	2021	2022
Women on the Board of Directors	50%	42%	42%	42%
Women on the Executive Committee	0%	12%	17.6%	20.0%
Women in the 10% most senior positions	18.0%	18.6%	19.4%	20.4%
Women recruited	33.1%	34%	33%	34.3%
Women in the workforce	32.0%	32.5%	32.4%	33.1%

* N/A: Not available.

1) The first results are due to be published in 2023.

CORPORATE RESPONSIBILITY

Social responsibility: A committed and responsible Group

The proportion of women in the Group's workforce was slightly up, at 33.1% in 2022 compared with 32.4% in 2021. Women held 30.0% of engineering, consulting and project management positions, compared with 29.8% in 2021. 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 is a long-term programme. 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	2022 achievements
<p>1) 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)</p>	<p>Slight increase in the proportion of women: Women now account for 33.1% of the workforce (vs 32.4% in 2021)</p> <p>Increase in new female hires: 34.3% of new recruits were women (vs 33% in 2021)</p> <p>Digital skills retraining: 33.3% of new recruits were women, vs 26.4% in 2021 (41.4% of scope: France and Tunisia)</p> <p>Balanced ratio of men and women promoted within the Group: 14.4% of women promoted (vs 13.8% of men) Of those promoted, 33.3% were women (vs 32% in 2021)</p> <p>More women in the 10% most senior positions: 20.4% were held by women (vs 19.4% in 2021)</p>
<p>2) Launching Group awareness campaigns under the "TogetHER for Greater Balance" banner, backed by Executive Management, to reaffirm the Group's commitment to gender equality</p>	<p>Annual Group "TogetHER for Greater Balance" awareness campaign: 10,796 participants</p> <p>Group highlights: launched live international "Inspiring Women by Sopra Steria" talks on the LinkedIn Live platform. These talks are given by female Sopra Steria employees on topics such as defence and security, inclusive finance, cloud computing and artificial intelligence. In-house webinars are also run by male and female employees covering feedback on mentoring, initiatives by gender equality-focused networks and the impact of role models.</p>
<p>3) Training employees at every level to drive the cultural and behavioural changes needed to ensure women can advance (addressing the impact of stereotypes on decision-making processes, sexual harassment, sexism, etc.)</p>	<p>3,514 employees received training in gender equality issues 82.2% of scope: Africa, Asia and Europe</p> <p>Key events for the Group: Gender Equality Tour with multicultural sessions in five languages: 587 employees trained and first session aimed at 14 European and Indian CEOs</p> <p>"Taking action to prevent sexual harassment and sexist behaviour": 2,927 employees trained. 57.6% of scope: Europe and India</p>
<p>4) Supporting career development for women through mentoring programmes</p>	<p>Programmes supporting women to more quickly increase the proportion of women in management positions: in total, 171 women mentored (vs 188 in 2021) 88.8% of scope: Europe and India</p> <p>Highlight in the United Kingdom: Sopra Steria ranked one of the best places to work for women (Best Workplaces for Women).</p>
<p>5) Promoting role models to inspire career choices through testimonials, talks, webinars, and internal and external multimedia campaigns involving inspiring women in the Group</p>	<p>Group highlights: "TogetHER For Greater Balance" platform promoting women with inspiring careers at Sopra Steria.</p> <p>Media campaign: #WomenWhoInspire in Spain; videos of inspiring women in Belgium</p>
<p>6) Promoting gender equality-focused networks to raise women's and girls' awareness of and attract them to the digital sector through events, in particular at schools (primary, secondary and beyond)</p>	<p>4,038 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</p> <p>UK highlight: signed up for the National Cyber Security Centre's CyberFirst programme. This programme is aimed at inspiring and encouraging students from all backgrounds to consider a STEM degree and/or a career in cybersecurity and to apply for a CyberFirst scholarship.</p> <p>Sopra Steria partnered with a girls' school to deliver IT classes and mentoring by Sopra Steria employees.</p>
<p>Findings of the Great Place To Work survey</p>	<p>88% of employees (vs 85% in 2021) responding to the survey felt that "Staff are treated fairly irrespective of gender"</p>

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	2022 achievements
Promoting female talent to identify them and facilitate their access to the highest levels of the organisation	30.5% of those promoted at the highest echelons of the organisation were women, in line with the overall proportion of women in the workforce
A recruiting plan to help meet the targets for female representation at the levels concerned alongside internal promotion procedures	23.5% of female new hires were recruited into positions in the highest echelons
Adjustments to HR and management practices to promote gender equality	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
Initiatives to support of female talents to encourage them and secure their move into senior management positions by setting up specific training, coaching and mentoring programmes	Put in place a mentoring scheme (177 women mentored) Highlight in the United Kingdom: introduction of the Women in Leadership 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).

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

2.7.2. DISABILITY POLICY

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

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

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

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

Actions	2022 achievements
Fostering access to employment for people with disabilities	853 employees with disabilities, of which 336 women (39.4%) 74.8% of scope: Africa, Europe and India
Supporting employees with disabilities	Percentage of employees with a disability: 3.30% (vs 2.96% in 2021) 40.0% of scope: France
Delivering training and awareness-raising to foster access to employment for people with disabilities	Year-round plan to attend to the needs of employees with disabilities, More than 1,700 employees are currently receiving assistance in France. 11,475 employees took part in training and awareness-raising initiatives (vs 12,400 in 2021) (Group).

Actions

received were approved.

Supporting the development of the sheltered employment sector

2022 achievements

- Facilitated inclusive purchasing:
- procedure for purchasing from sheltered employers;
 - catalogue of suppliers in the sheltered employment sector;
 - partnered with the national UNEA network of sheltered employers;
 - all buyers trained in inclusive purchasing.

Encouraging innovation to make day-to-day life easier for people with disabilities

Challenge Innovation Awards: Two projects selected for the 2022 awards and led by employees (in progress)
 Employees took part in fostering the emergence of solutions that improve day-to-day life and increase independence for people with disabilities

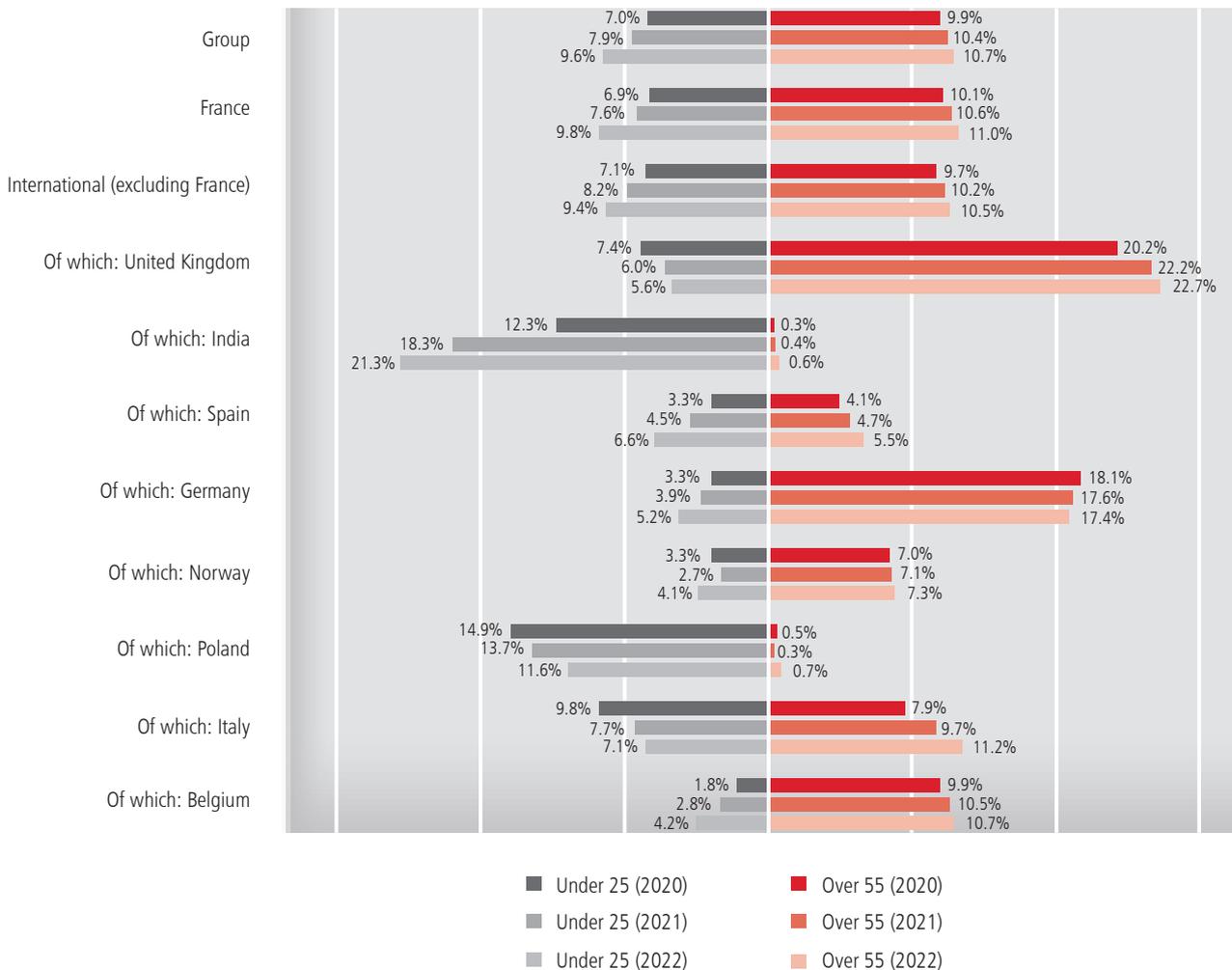
2021-2025 performance indicator target: Increase the proportion of employees with disabilities from 2.96% to 3.30%. **Target exceeded.**

New 2021-2025 performance indicator target: Increase the proportion of employees with disabilities from 3.30% to 3.50%.

2.7.3. INTERGENERATIONAL POLICY

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

pyramid illustrated below shows a breakdown of the Group’s workforce (excluding acquisitions) by age. The distribution by age bracket is evenly balanced between under-25s and over-55s across the Group. Local differences chiefly reflect the nature of the Group’s main activities in each country.



Actions	2022 achievements
Maintaining a balanced age representation	9.6% of the workforce was under 25 years of age (compared with 7.9% in 2021) and 10.7% was over 55 (compared with 10.4% in 2021)
Facilitating the transition to retirement	Introduced a phased retirement system to facilitate the transition to retirement Retirement information session: 956 participants 40.0% of scope: France

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

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

Actions	2022 achievements
Providing career guidance: inform students about our business as soon as they enter secondary school	547 secondary school students from disadvantaged areas hosted as part of their fourth-year job shadowing experience to learn about jobs in the digital sector and demystify algorithms, in partnership with the non-profit organisation Tous en Stage in France (40.0% of scope).
Reaching out and building relationships: help young people of secondary school age understand and familiarise themselves with the business world	Highlight in India: Talk Season is an education and social openness programme aimed at disadvantaged children of secondary school age. The purpose of the programme is to offer fun workshops on life sciences and maths, with a particular focus on understanding the solar system, as well as a series of aeromodelling workshops led by Sopra Steria employees. Mentoring and academic support is available to help students preparing for exams. A total of 641 students in India took part in the Talk Season and aeromodelling programmes. 151 mentors and sponsors to provide secondary school students with year-round support in France and India (52.6% of scope)
Fostering inclusion and access to employment: foster inclusion and reintegration into employment for young people in long-term unemployment	572 young people helped back into work through tailored training focused on working in the digital sector (464 in France and 108 in Tunisia) 25.6% women (commitment under the Numeum France "Manifesto for retraining women to work in the digital sector") 41.4% of scope: France and Tunisia
Training and awareness-raising in non-discrimination	20,845 employees trained in at least one aspect of non-discrimination in 2022 100% of staff involved in recruitment in France trained in non-discrimination 87.2% of scope: Africa, Europe and India
Findings of the Great Place To Work survey	93% of employees (vs 93% in 2021) responding to the survey felt that "Staff are treated fairly irrespective of ethnic origin"

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

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

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

In 2022, the first intake successfully completed the programme, with 66 engineers graduating, 65% of them women.

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

CORPORATE RESPONSIBILITY

Social responsibility: A committed and responsible Group

2.7.5. LGBT+ POLICY

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

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

Actions	2022 achievements
Training and awareness-raising	Ran an in-house awareness campaign; set up a dedicated intranet space
Fostering in-house networks	In France, LGBT champions are on the lookout for instances of "LGBT phobia" In-house networks rolled out in Norway (146 members) and the United Kingdom (375 members)
Findings of the Great Place To Work survey	94% of employees responding to the survey felt that "Staff are treated fairly irrespective of sexual orientation"

- 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.

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	2022 achievements
Training and awareness-raising to identify and safeguard against occupational risk	18,042 employees trained as part of the TechCare programme 86.8% of scope (Africa, Asia and Europe)
Providing employees with a psychological counselling and support unit that is independent and can be accessed anonymously, confidentially and free of charge at any time	Rolled out to: 85.5% of scope (Europe and India)
Providing employees (including expatriates) with protection covering travel and repatriation insurance	Global business travel assistance programme for employees, including expatriates. 100% of scope
Forming a network of stakeholders working in the field: social workers, nurses, occupational health staff, ergonomics specialists, advisors, managers, staff representatives, etc.	100% of scope
Ensuring employees are satisfied with their pace of work	Remote working in place in all geographies: 2 to 3 days' remote working per week depending on the context Voluntary part-time working: 6.0% (vs 6.4% in 2021); part-time working is never obligatory
Managing teams supportively and valuing day-to-day work	Training programme to support managers (hybrid working) and available tools (practical guides, coaching, etc.)
Findings of the Great Place To Work survey	95% (vs 93% in 2021) of employees responding to the survey felt that "Safety conditions are appropriate" 88% (vs 85% in 2021) of employees responding to the survey felt that "I can take leave when I consider it necessary"

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

- **health and safety** to safeguard against physical and psychological risks: Fire safety, what to do in the event of an accident, screen work, preventing psychosocial risks, etc.;
- **well-being at work** to guarantee a healthy work environment, encourage employees to engage in physical activity and sport,

take care of themselves and others, and manage their emotions through a range of offerings, from relaxation, ergonomics and yoga workshops to webinars on ways to protect themselves from stress, sedentary behaviours, screen time and repetitive movements, as well as guidance on learning how to switch off;

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

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.

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

Highlight: Sopra Banking Software took action across all geographies to get its employees moving and combat physical inactivity as well as to bring employees together to promote cohesion and togetherness. Key figures from this campaign are as follows: 961 employees registered for the two challenges; 84 teams were formed all over the world; the total distance covered was 148,000km.

Indicators	2019	2020	2021	2022
Absence rate (%)	N/A*	N/A*	2.7	2.8
Lost time injury frequency rate (LTIFR)	N/A*	N/A*	0.12	0.15
Total recordable injury frequency rate (TRIFR)	N/A*	N/A*	0.21	0.4

*N/A: Not available.

85% of scope: Austria, Benelux, Denmark, France, Germany, India, Morocco, Poland, Spain, Switzerland, Tunisia, United Kingdom.

Indicators: France	2019	2020	2021	2022*
Absence rate (%)	2.6	2.5	2.7	3.1
Occupational illnesses (number)	0	2	2	1
Frequency rate of workplace accidents	2.47	1.26	0.89	1.24
Severity rate of workplace accidents	0.033	0.013	0.013	0.017

* 40.2% of scope: France.

Target for 2023: Continue to roll out the TechCare programme.

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.

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

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

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

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

Collective agreements	2022 achievements
Agreements signed (number)	48 foundational labour agreements signed and implemented in 2022 (vs 31 in 2021)
Agreements in force (number)	360 agreements in force (vs 357 in 2021)
Scope covered by a company-wide agreement	72.1% of employees, vs 74.4% in 2021

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

nature.

Target for 2023: Maintain momentum on constructive labour relations to support the Group's development, successfully implement new agreements and establish the European Works Council, appointing members from each eligible country.

3. Environmental responsibility: Beyond climate action and net-zero emissions

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

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

Over the past ten years, Sopra Steria's environmental programme has focused on protecting the environment (reducing emissions, promoting the circular economy, fostering biodiversity and engaging with stakeholders) and ensuring that environmental best practice is integrated into the Group's operations, services delivered to clients and supply chain. The Group has for several years been a leader on climate action and environmental protection.

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

3.1. Environmental strategy

Sopra Steria endorses UN and EU objectives supporting the transition to a net-zero emissions economy by 2050. The Science Based Targets initiative (SBTi) validated the Group's targets for reducing emissions from direct activities. Performance against these targets is independently audited every year. The Group is also a participant in the UN's Climate Neutral Now programme in relation to its direct activities (offices, data centres and business travel) and achieved climate neutrality ⁽¹⁾ for this scope.

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	Joined the UN's Climate Neutral Now programme, Climate neutrality achieved in our offices and data centres, Carbon offsetting through afforestation projects
2021	Addition of business travel to the UN's Climate Neutral Now programme. Climate neutrality achieved in our offices, data centres and business travel. Carbon offsetting through afforestation projects
2022	CDP Climate Change A list for the sixth year running SBTi Net-Zero 2040 targets submitted to SBTi for approval in accordance with the new long-term standard

3.1.2. ADOPTION OF TCFD AND CDSB RECOMMENDATIONS AND SCENARIO ANALYSIS

Sopra Steria continues to improve its environmental disclosures, reporting on its governance, strategy, risk management (including both risks and opportunities) and metrics/targets, in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Sopra Steria uses the framework developed by the Climate Disclosure Standards Board (CDSB, recently consolidated into the International Financial Reporting Standards Foundation to support the work of the newly established International Sustainability Standards Board, ISSB) to demonstrate compliance with TCFD recommendations. This information is set out in the SDG/Global Compact/GRI/TCFD-CDSB cross-reference table (pages 168-171).

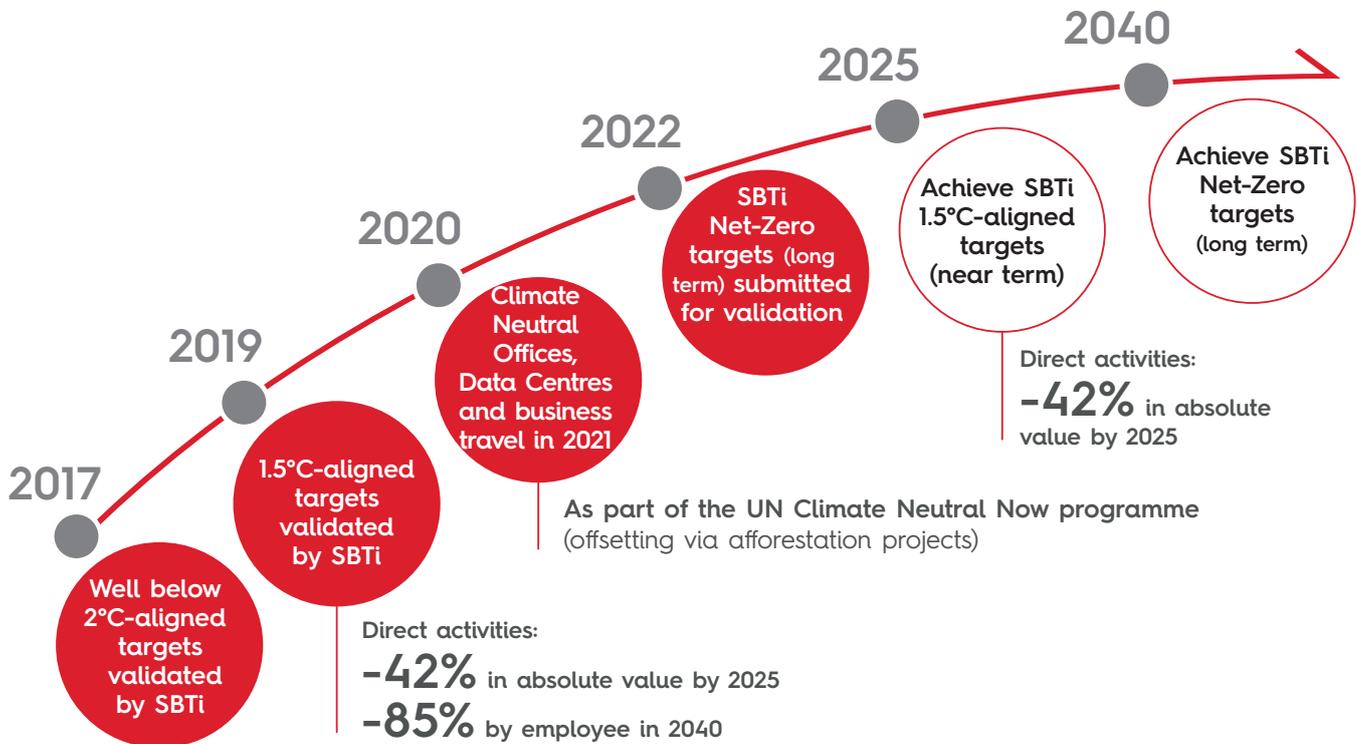
Sopra Steria has analysed the consequences of two climate scenarios, in both qualitative and quantitative terms: the Sustainable Development Scenario (SDS) developed by the International Energy Agency (IEA), which is aligned with the Paris Agreement; and the RCP 8.5 "business as usual" scenario developed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

(1) With the Climate Neutral Now programme, Sopra Steria has in fact achieved climate neutrality, which goes beyond carbon neutrality by aiming to offset all greenhouse gases (whereas carbon neutrality only takes into account carbon dioxide) through afforestation projects.

3.1.3. REACHING NET-ZERO EMISSIONS

TRAJECTORY TOWARD NET-ZERO EMISSIONS

Key milestones on the way to achieving SBTi's near-term 1.5°C-aligned targets and long-term net-zero emissions targets (baseline: 2015).



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

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

the Group submitted its long-term 2040 net-zero emissions target, covering its entire value chain (with a maximum of 10% offsetting), to SBTi for approval. Sopra Steria will also continue to participate in the UN's Climate Neutral Now programme in relation to its direct activities (offices, data centres and business travel). In 2022, the Group achieved Climate Neutral Gold status for the "Measure" and "Reduce" steps and Silver status for the "Contribute" step.

The Group's objectives and targets are summarised below:

CORPORATE RESPONSIBILITY

Environmental responsibility: Beyond climate action and net-zero emissions

SBTi trajectory	2019	2020	2021	2022	2025	2040
	Results				Targets	
SBTi 1: Reduce absolute GHG emissions from Scopes 1 and 2 (baseline: 2015)	-64.2%	-73.0%	-76.2%	-79.4%	-42%	
SBTi 2: Reduce absolute GHG emissions from Scopes 3-6 and 3-8 (baseline: 2015)	+7.0%	-61.8%	-78.6%	-57.8%	-42%	
SBTi 3: Reduce GHG emissions per employee (Scopes 1, 2, 3-6 and 3-8) (baseline: 2015)	-36.7%	-74.0%	-83.5%	-75.7%		-85%
SBTi 4: Secure commitments from the Group's suppliers to put in place GHG emissions reduction targets						
Measure the percentage of suppliers that have set targets among those accounting for 70% of our supply chain emissions		Of the suppliers accounting for 70% of the supply chain's GHG emissions, 44.0% have set emissions reduction targets (across four countries)	Of the suppliers accounting for 70% of the supply chain's GHG emissions, 55.2% have set emissions reduction targets (across all countries)	Of the suppliers accounting for 70% of the supply chain's GHG emissions, 55.2% have set emissions reduction targets (target: 90% in 2025)	Secure commitments from 90% of suppliers accounting for at least 70% of supply chain emissions	
SBTi 5: Net-zero emissions (SBTi Net-Zero targets submitted in 2022) (baseline: 2019)						Net-zero emissions across the entire value chain

Note: the baseline year for targets approved by SBTi (2015) will probably be amended to harmonise with SBTi's new net-zero emissions target. For comparison purposes, Sopra Steria reports its performance against the original baseline of 2015 as well as the probable new baseline of 2019.

SBTi targets set and validated in 2019:

- **SBTi target I (short-term, 1.5°C-aligned):** Reduce absolute Scope 1 and 2 emissions by 42% by 2025 (baseline: 2015).
- **SBTi target II (short-term, 1.5°C-aligned):** Reduce absolute Scope 3 emissions in Categories 6 (business travel) and 8 (upstream leased assets: off-site data centres) by 42% by 2025 (baseline: 2015).
- **SBTi target III (long-term, 1.5°C-aligned):** Reduce Scope 1 and 2 emissions per employee in Categories 6 (business travel) and 8 (upstream leased assets: off-site data centres) by 85% and Scope 3 emissions per employee in Categories 6 (business travel) and 8 (upstream leased assets: off-site data centres) by 85% by 2040 (baseline: 2015).
- **SBTi target IV ⁽¹⁾ (short-term, 1.5°C-aligned):** Supply chain
 - Over the period 2019-2023, assess the emissions of suppliers accounting for 70% of our supply chain's GHG emissions. This

assessment scope could reach 80% in 2022 and 100% by the end of 2023.

- Over the period 2020-2025, measure the proportion of GHG emissions from suppliers (accounting for 70% of our supply chain emissions) actively monitoring their own emissions. This proportion could reach 30% in 2023, 65% in 2024 and 100% by the end of 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. This proportion may amount to 20% in 2023, 45% in 2024 and 90% by end 2025.

SBTi target submitted in 2022 for validation in 2023:

- **SBTi target V (long-term, aligned with SBTi Net-Zero Standard):** Achieve carbon neutrality (net-zero emissions) across the entire value chain by 2040 (baseline: 2019).

(1) Sopra Steria is committed to ensuring that suppliers accounting for at least 70% of its supply chain emissions control their GHG emissions, and that 90% of those suppliers have in place GHG emissions reduction targets by 2025.

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

Action plans	Scope 1	Scope 2	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3
			3-8 (Upstream leased assets)	3-3 (Fuel- and energy-related activities) + 3-13 (Downstream leased assets)	3-5 (Waste generated by operations)	3-6 (Business travel)	3-7 (Employee commuting and remote working)	3-1 (Supply chain)
Energy efficiency of buildings and data centres	X	X	X	X				
Energy performance of IT equipment and extending equipment life/Use of collaborative tools	X	X	X	X				X
Climate neutrality of offices, data centres and business travel (Climate Neutral Now)	X	X	X			X		
Renewable energy (direct green tariff, Guarantees of Origin, I-RECs and REGOs) and renewable energy production		X	X	X				
Recycling of paper and cardboard waste and WEEE					X			
Internal shadow carbon price for all business travel, particularly flights and personal cars							X	
Fleet including electric and hybrid vehicles						X	X	
Sustainable mobility allowance to promote cycling and carpooling/Bicycle mileage allowance/Bicycle shelters/ Carpooling/Reserved carpool parking						X	X	
Measurement of actual emissions data from our supply chain and engagement of suppliers (webinar, EcoVadis carbon module)								X

3.2. Seven priority areas of action

3.2.1. SEVEN PRIORITY AREAS OF ACTION: ENVIRONMENTAL POLICY

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

1. Rolling out ISO 14001 certification of the Environmental Management System (EMS), which provides a framework for the Group's policy and environmental priorities;
2. Optimising the use of resources – especially energy – in our operations and contributing to the circular economy by extending equipment lifespans and through improved waste management, notably for waste electrical and electronic equipment (WEEE);
3. Increasing the proportion of renewable energies in the electricity we use, with the aim of having at least 95% of electricity use covered by renewables;
4. Reducing direct greenhouse gas emissions from offices, data centres and business travel, as well as indirect emissions;

5. Committing to protect biodiversity, transparently report on the impact of the Group's activities on biodiversity and take the necessary steps to protect biodiversity whenever possible in the course of the Group's business, help raise awareness of this issue, advise public- and private-sector bodies and work with local communities on tangible projects;
6. Ensuring the involvement and contribution of the entire value chain (employees, clients, suppliers, partners, etc.) in the continuous improvement process;
7. Embedding environmental concerns into the value proposition (digital environmental sustainability, sustainable IT, development of solutions and services reducing the impact of business activities 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.

CORPORATE RESPONSIBILITY

Environmental responsibility: Beyond climate action and net-zero emissions

3.2.2. SUMMARY OF GREENHOUSE GAS EMISSIONS BY SCOPE

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

SUMMARY OF GREENHOUSE GAS EMISSIONS BY SCOPE

Scope	Category	2015		2019		2020		2021		2022	
		Emissions (tCO ₂ e)	%	Emissions (tCO ₂ e)							
Scope 1 (offices + on-site data centres)	Diesel, gas	2,237	0.8%	2,664	1.0%	2,315	0.9%	2,526	0.6%	1,952	
	Direct fugitive emissions	N/A	0.6%	2,048	0.6%	1,403	0.4%	1,124	0.4%	1,355	
Scope 2 (offices + on-site data centres)	Electricity, direct heating	15,724	0.5%	1,724	0.5%	1,124	0.2%	627	0.1%	398	
	3-1. Product and services purchases	N/A	65.8%	221,311	80.6%	189,406	87.3%	259,011*	82%	269,837**	
	3-3. Emissions arising from energy not included in Scopes 1 and 2	N/A	1.6%	5,464	1.6%	3,833	1.5%	4,439	1.4%	4,539	
Scope 3	3-5. Waste (WEEE, paper and cardboard, water)	N/A	0.02%	78	0.02%	50	0.01%	42	0.01%	45	
	3-6. Business travel	32,005	10.2%	34,310	4.9%	11,559	2.3%	6,957	4.2%	13,826	
	3-7. Employee commuting and remote working	N/A	19.9%	66,778	10.1%	23,714	7.3%	21,716	11%	36,039	
	3-8. Off-site data centres	1,227	0.4%	1,250	0.5%	1,132	0.05%	141	0.1%	191	
	3-13. Tenants	N/A	0.1%	494	0.2%	509	0.1%	151	0.2%	699	
SOPRA STERIA'S CARBON FOOTPRINT	TOTAL		100%	336,120	100%	235,045	100%	296,733	100%	328,881	

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

** The method was improved in 2022 by including real emission factors from some of our key suppliers. With the former ADEME method, we would have had 277,344 tCO₂e.

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 as part of its overall 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 40-46) because the nature of the Group's business, the variety of sectors in which it operates and its programme of preventative and mitigating actions limit its exposure to such risks.

3.3.1. IDENTIFICATION PROCESS

The Group undertakes both qualitative and quantitative analysis of risks that may arise and opportunities it should seize in pursuing its business, as well as risks and opportunities arising from its activities that might affect the environment or the climate. This analysis focuses on different time horizons: the short term (0-2 years), the medium term (2-10 years) and the long term (10-25 years). Risks and opportunities are then prioritised in accordance with scales produced by the CDP. This work is viewed alongside continuously gathered intelligence and comparative analyses relating to the Group's industry sector.

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 3.5, "Including environmental sustainability in our service offering" (pages 143-145). 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 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 (ExCom), directly informs the members of this committee of any environmental or climate-related issues requiring particular attention and any decisions that need to be made.

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). The inherent risks ⁽¹⁾ are assessed in light of their time horizon, likelihood of occurrence and severity of impact.

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

Sopra Steria publishes the details of our analysis of our risks and opportunities annually in our disclosure to the CDP, in accordance with TCFD guidelines.

Inherent risks	Time horizon	Inherent likelihood	Inherent impact
Physical risk: Extreme weather phenomena such as cyclones and flooding	Medium term	Highly probable	Medium/High
Market: Change in client behaviours	Medium term	Highly probable	High
Reputation: Increased stakeholder concerns	Medium term	Likely	High
Emerging regulations: Authorisation and regulation of existing products and services	Short term	Almost certain	Medium

While climate risk is one of the greatest current threats to humanity, it also offers opportunities for businesses to innovate. The digital sector must work to develop solutions that reduce, avert or counter this risk. Sopra Steria is exploring the opportunities set out in the table below:

Opportunities	Time horizon	Probability	Impact
Products and services: Helping our clients develop a net-zero emissions strategy	Short term	Likely	Medium
Products and services: Managing compliance through a focus on reporting	Short term	Almost certain	Medium/High
Products and services: Measuring and reducing environmental impacts by working towards a carbon-free economy	Short term	Almost certain	Medium/High
Products and services: Helping our clients get their staff on board to drive environmental transformation	Short term	Likely	Medium/High

As part of its regular assessment of climate change risks and opportunities, in 2023 Sopra Steria plans to review the timescales for leveraging certain opportunities linked to climate change.

(1) *Inherent: before taking into account preventive measures (aimed at limiting likelihood of occurrence) and mitigating measures (aimed at limiting the impact should a risk materialise).*

3.3.3. PHYSICAL RISKS

In accordance with TCFD recommendations, the Group defines physical risks as those risks that arise from the physical effects of climate change such as, for example, higher temperatures, flood, drought, limited availability of water and rising sea levels.

In analysing climate-related risks, Sopra Steria has identified the following types of relevant physical risk:

■ Physical risks:

- **Description:** Sopra Steria draws on a wide range of IT infrastructure and equipment to help it respond to its clients' requirements in both qualitative and quantitative terms and to serve the needs of its own in-house functions. Increasingly frequent and severe extreme climate events such as cyclones and flooding, potentially affecting supplies of materials, manufacturing and/or transportation, could threaten part of the supply and delivery chain. This type of supply chain risk particularly affects the supply of components and IT equipment, which are mainly manufactured in Asia and the Far East, where the risk is considerably higher. Unless anticipated and mitigated, this risk could have a negative impact on our commitment to deliver solutions to our clients, resulting in market share losses, reputational damage and higher operating and production costs. There could be both a direct effect on our own IT equipment and an indirect effect where infrastructure or infrastructure suppliers are impacted (data centres, cloud suppliers, telecoms operators, etc.).
- **Risk management:** 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 closely supervised by the Group's Purchasing and Information Systems departments.

3.3.4. TRANSITION RISK

In accordance with TCFD recommendations, the Group defines transition risk as risk associated with changes arising from adapting to a low-carbon future. Sopra Steria has identified a total of six transition risks and three types of transition risk that fall into the "significant risk" category:

■ Emerging regulations:

- **Description:** Domestic and European regulations are rapidly evolving in response to climate change and the need to protect the environment; France's "ELAN Act" requires businesses to improve energy efficiency in their buildings; the EU taxonomy requires businesses to show what they are doing to help protect the environment; the Corporate Sustainability Reporting Directive (CSRD) will require corporate environmental reporting standards to be reinforced and standardised from 2025 onwards (using data from 2024) and Sopra Steria is taking steps to prepare all required indicators; and the UK's Streamlined Energy and Carbon Reporting (SECR) regulations and the EU's Corporate Sustainability Due Diligence directive introduce stricter requirements on reporting climate impacts and climate action.
- **Risk management:** Sopra Steria's risk identification process, set out in Section 3.3.1 (page 135), and the Environmental Management System (EMS), which received ISO 14001

certification, ensure that emerging regulations are monitored and the associated risks are managed, measured and adequately resourced. In anticipation of these changes, Sopra Steria's network of digital sustainability officers in each of the Group's verticals and entities in France has raised awareness of the need to adopt best practice as regards digital sustainability, develop and share knowledge and the Group's learning and development programmes, involve and engage in dialogue with suppliers about clients' needs and demands, participate in forums organised by industry bodies and those in the digital services space (e.g. the Green Tech Forum, Université de la Rochelle's institute for digital sustainability [INR]), work with other members of the ecosystem and take the lead on marketing and communication programmes.

■ Market:

- **Description:** Stricter regulatory requirements relating to the environment, not only in the digital services segment, but also in 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 towards a low carbon emissions economy.
- **Risk management:** The Group is addressing these twin risks primarily by continuously and closely monitoring changes in its sector and the legal landscape, taking part in international initiatives such as the Climate Neutral Now programme and participating in active networks focused on this area (e.g. Institut du Numérique Durable, GreenIT.fr, Numeum, the European Green Digital Coalition and the Sustainable Digital Infrastructure Alliance). The Group also maintains its environmental leadership by:
 - efficiently managing its own greenhouse gas emissions,
 - developing solutions and services to reduce the environmental impact of digital systems,
 - investing in initiatives to help its clients navigate the environmental transition (e.g. by participating in the Boavizta project and signing up for NegaOctet).

■ Reputation:

- **Description:** Any difficulty in preparing and implementing proportionate action plans in response to global environmental challenges could harm Sopra Steria's reputation among all stakeholders as a group committed to corporate social responsibility and environmental protection.
- **Risk management:** To mitigate this risk and consolidate and develop business with public and private sector clients, Sopra Steria must demonstrate to all its stakeholders that it is taking the steps needed all along its value chain (suppliers, operations and clients). In keeping with its philosophy of continuous improvement, the Group systematically takes into account feedback from clients and other stakeholders. Sopra Steria has been widely recognised for its environmental performance: CDP A-List, EcoVadis Platinum, Financial Times European Climate Leader (ranked seventh out of 400 companies). As far as possible, the Group is committed to going beyond regulatory requirements through initiatives such as extending ISO 14001 certification based on the environmental management system, raising employee awareness, engaging suppliers, developing innovative client solutions and making an active contribution to its ecosystem.

3.3.5. OPPORTUNITIES FOR THE GROUP

Sopra Steria is addressing business opportunities linked to efforts to prevent climate change and protect environment 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 3.5 (pages 143-145).

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.

Impact of the Covid-19 pandemic

While the Covid-19 pandemic had little direct impact on these activities in 2022, the pandemic years of 2020 and 2021 ushered in lasting changes in the Group's working practices. For example, the amount of business travel, and consequently emissions falling within Scopes 3 to 6, increased in 2022, albeit not to pre-pandemic levels. Furthermore, water consumption at our offices decreased during the Covid-19 pandemic but has bounced back now that in-person working has resumed.

Reducing resource consumption and greenhouse gas emissions from direct activities

■ Aligning our results with the SBTi targets

Sopra Steria reduced its emissions from its global direct activities by 75.7% per employee in 2022 compared to 2015. This reduction is near the SBTi III target of decreasing GHG emissions by 85% from 2015 to 2040. Part of this reduction is attributable to the Covid-19 pandemic in 2022, without which the decrease in emissions would have been 68%, based on our estimates ⁽¹⁾, with the resumption of normal activity for business travel in June 2022. When the effects of the Covid-19 pandemic are included, the emissions intensity of our global direct activities in 2022 was 0.36 tCO₂e per employee. Based on our estimates, excluding these effects, it would have been 0.5 tCO₂e per employee.

Although such emissions were higher than in 2021, mainly because of the partial resumption of business travel, they were in line with the SBTi target of achieving an 85% reduction by 2040.

In light of the energy crisis, Sopra Steria has drawn up an Energy Savings Plan. This plan aims to achieve a 10% reduction in the amount of energy consumed by our buildings and IT equipment by 2023 (baseline: 2021), with a focus on three areas:

- 1) Heating: Lowering and optimising the temperature in our offices;
- 2) Lighting: Aligning lighting schedules with activity in our offices;
- 3) IT equipment: Adopting sustainable IT rules and eco-friendly behaviours.

These changes in behaviour and habits help reduce consumption.

In October 2022, Sopra Steria launched its Energy Savings Plan as a result of a communication and awareness-raising campaign. This plan is aligned with the Group's long-term greenhouse gas emissions reduction trajectory.

■ Ramping up the roll-out 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: Denmark, 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.

■ Minimising energy and water consumption in our offices and data centres, and reducing 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). The Group is also aiming to achieve an average PUE at its data centres of 1.5 by 2028 and 1.1 by 2033.

Thanks to these actions, and some office closures, energy consumption in our offices and on-site data centres (diesel, gas, biodiesel, district heating, electricity) per employee was reduced by 44% between 2015 and 2022.

Sopra Steria monitors water consumption so as to minimise leaks and waste.

Sopra Steria has selected new buildings with the highest levels of environmental performance:

- **Latitude at Paris-La Défense**, certified HQE "Exceptional", Effinergie+ and BREEAM "Excellent". This site is among the 15% of office buildings in France with the lowest energy consumption. It was recognised in the ULI Europe Awards for Excellence 2022.
- **Eria at Paris-La Défense**, certified HQE "Excellent", Effinergie+, BREEAM "Excellent" and WELL Silver Core & Shell. The Group has joined the Cyber Campus in this building.
- **Trinity at Paris-La Défense**, certified HQE "Exceptional" and BREEAM "Excellent". This is the first office tower in France to score full marks on the HQE certification, achieving a "High performance" rating on all 14 targets. The Trinity Tower received an award from the Council on Tall Buildings and Urban Habitat (CTBUH) in the "Best Tall Office Building" category. This building will come into use sometime in 2023 once it has been fully fitted out.

(1) We estimate that 20% of the decrease in emissions from business travel between 2019 and 2022 were due to the impact of the Covid-19 pandemic. This methodology enables us to gain insight into what our emissions from global direct activities might have been if not for the pandemic.

CORPORATE RESPONSIBILITY

Environmental responsibility: Beyond climate action and net-zero emissions

RESOURCE CONSUMPTION – DIRECT ACTIVITIES

Indicators	Target	Baseline	2019	2020	2021	2022	
Energy use in offices		2015					
Absolute consumption (MWh)		61,625	73,126	59,615	58,638	54,476	
Consumption per employee (MWh/employee)		1.98	1.62	1.30	1.25	1.10	
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	6,799	
Consumption per employee (MWh/employee)		0.38	0.20	0.21	0.18	0.14	
Energy use at off-site data centres		2015					
Absolute consumption (MWh)		20,223	16,621	15,949	15,461	15,558	
Consumption per employee (MWh/employee)		N/A	0.37	0.35	0.33	0.31	
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%	99.3%	
Water use in offices		2017					
Absolute consumption (m ³)	Manage water consumption to minimise leaks and waste	244,480	246,985	164,250	121,926	135,445	
Consumption per employee (m ³ /employee)		6.00	5.50	3.60	2.59	2.73	

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

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

For 2020, the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS, SSCL and SFT joint ventures) as well as newly acquired companies Sodifrance, Anteo (Consulting and E-Business Solutions), Holocare and cpartners.

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

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

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, Germany, Austria, Bulgaria, Sweden, Denmark 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, Canada and Singapore).

Sopra Steria exceeded its target by 85% in 2019 and has since made further progress; in 2022, 99.3% of the electricity it consumed was from renewable sources.

■ Reducing emissions from business travel

Sopra Steria has implemented a number of management tools and actions to reduce greenhouse gas emissions from business travel: quarterly business travel overviews, an internal shadow carbon price, the use of technology for online meetings, incentives to travel by train whenever possible and access to a fleet of electric vehicles. Although the Group's absolute emissions in 2022 were nearly twice as high (up 99%) as in 2021 (the year when the effects of the Covid-19 pandemic were at their peak), they still equated to only 40% of emissions in 2019, the year before the Covid-19 pandemic began. Emissions in 2022 were 70% lower per employee than they were in the Group's baseline year of 2015. The impact of the reduction due to the Covid-19 pandemic is relative (around 30% to 35% in absolute value) compared with 2019, the last year without Covid.

REDUCING GHG EMISSIONS – DIRECT ACTIVITIES

Indicators	Scope	Target	Baseline	2019	2020	2021	2022
Business travel, offices, on- and off-site data centres and fugitive emissions	1 2 3		2015				
Absolute emissions (tCO ₂ e)		Introduce an internal shadow carbon price for business travel in the Group's key geographies by 2025 .	51,192	41,996	17,533	11,375	17,722
Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee)	x x x		N/A	-36.7%	-74.0%	-83.5%	-75.7%
Offices			2015				
Absolute emissions (tCO ₂ e)			15,234	4,336	3,400	3,125	2,319
Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee)	x x		N/A	-76%	-81%	-83%	-89%
On-site data centres			2015				
Absolute emissions (tCO ₂ e)			2,726	54	39	27	30
Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee)	x x		N/A	-98.3%	-98.8%	-99.3%	-99.2%
Off-site data centres		Incorporate the Group's business travel, offices, data centres and fugitive emissions into the net-zero emissions programme .	2015				
Absolute emissions (tCO ₂ e)			1,227	1,250	1,132	141	191
Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee)	x		N/A	-13%	-23%	-91%	-89%
Fugitive emissions			2017				
Absolute emissions (tCO ₂ e)			1,725	2,048	1,403	1,124	1,355
Reduction in emissions relative to 2017 (tCO ₂ e)	x x	SBTi Targets I and III	N/A	+19%	-19%	-35%	-21%
Business travel*			2015				
Absolute emissions (tCO ₂ e)			32,005	34,310	11,559	6,957	13,826
Emissions per employee (tCO ₂ e/employee)	x	SBTi Targets II and III	0.92	0.80	0.30	0.15	0.28
Direct activities relative to revenue/pro forma EBITDA**			2018				
Ratio of emissions from direct activities to revenue (tCO ₂ e/€m)			11.0	9.5	4.1	2.4	3.5
Ratio of emissions from direct activities to pro forma EBITDA** (tCO ₂ e/€m)	x x x		122.3	102.9	46.4	25.4	35.7

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

For 2022, the scope used to calculate indicators includes all entities over which the Group has operational control (and thus includes the NHS SBS, SSCL and SFT joint ventures, which were only brought in scope from 2017) and employees at companies acquired up to and including December 2022, namely Graffica and Footprint Consulting AS, as well as EGGS Design and EVA Group, which were not included in the 2021 report. For 2021, the scope includes employees at companies acquired up to and including November 2021, namely Luminosity Limited, Sopra Steria Financial Services and Labs. For 2020, the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS, SSCL and SFT joint ventures) and all companies acquired during the year. For 2019, the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS and SSCL joint ventures) but does not include SAB or Sopra Financial Technology GmbH. For prior years (2015, 2017, 2018), the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS and SSCL joint ventures from 2017 onwards) but does not include Kentor, Galitt, Beamap, Cassiopae or 2MoRO.

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

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

Offsetting unavoided emissions from direct activities

Since 2020, Sopra Steria has invested in carbon capture projects via afforestation under the banner of the UN Climate Neutral Now programme. By using carbon offsets from these projects, the Group was able to meet its target of achieving climate neutrality across all direct activities in 2021, a year ahead of schedule. (Sopra Steria had previously been carbon-neutral since 2015 through emissions avoidance projects.)



The Ceibo afforestation project located in eastern Uruguay is one of these carbon capture projects via afforestation. The project covers around 22,000 hectares of land, and its objective is 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.

Working to promote Biodiversity

A dedicated biodiversity policy has been developed to align our activities with Sopra Steria's objectives aimed at meeting the six environmental goals laid down in the EU Taxonomy. Sopra Steria has thus committed not only not to harm biodiversity but also to transparently report on the Group's impact on biodiversity. The Group will analyse its impact based on four issues and will, by the end of 2023, define indicators measuring that impact. An action plan will then be devised and implemented, with impacts and progress measured against these indicators.

In this regard, the Group will whenever possible take the necessary steps to protect biodiversity in the course of its business. The Group is also keen to put digital technology to work for the environment by applying its skills to protect biodiversity.

Some examples of positive contributions to biodiversity:

The partnership with Fondation de la Mer in 2022 contributed to the Code Océan initiative (see Section 4.5.2, "Employees involved in high-impact projects", on pages 163-164). This initiative is designed to explain marine plastic pollution to children aged 8 to 15 and encourage them to think about solutions, with the support of the French education system. This approach helps raise awareness of marine plastic pollution and its impact on biodiversity among primary schoolers.

In India, Sopra Steria runs tree planting campaigns and monitors their progress. In 2022, these campaigns used organic waste as fertiliser.

Sopra Steria's carbon offsets are based on Ceibo afforestation projects in Uruguay and help protect biodiversity in this region. Tasks performed by the teams responsible for these projects include regular monitoring of the effects of forestry activities on the soil, pollution and ecosystems. Expert assessments are undertaken to determine the impact of forestry activities on the interaction and dynamics of the various species present, resulting in recommendations on forest management and/or the establishment of high conservation value (HCV) areas.

We also pay particular attention to biodiversity when selecting buildings and are careful to make improvements that support biodiversity whenever we take possession of new premises. For example, the Latitude site in France and the Quatuor site in Belgium

are the result of renovating existing buildings in already built-up areas so that they have no impact on protected areas such as watercourses or nature reserves. Planted areas were added as part of the renovation. Furthermore, for the Quatuor site in Brussels, the local council resurfaced pavements and planted new trees. Planted terraces were created at the Latitude site and the newly constructed Trinity site at La Défense in Paris to encourage local biodiversity.

The Group intends to include the biodiversity impact of these projects within the indicators tracked and to communicate them transparently.

3.4.2. INDIRECT ACTIVITIES

Indirect activities include waste management (WEEE, paper and cardboard, water), commuting and remote working, 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 2022 encouraging people to cut down on printing documents and extend the life of electrical and electronic equipment (optimised WEEE management).

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

Paper/cardboard waste and WEEE accounted for half of all solid waste generated by Sopra Steria in 2022.

Step up our contribution to the circular economy

Paper and cardboard

In 2022, paper and cardboard waste volumes were 6.5% below their 2021 level. Policies to reduce printing helped change on-site habits. Paper consumption per employee was cut by 71.5% between 2019 and 2022. Under a responsible paper procurement programme, the percentage of paper certified as coming from sustainably managed forests (FSC 100%, FSC Mix and PEFC) increased by 18% in 2022 relative to 2021 (notably in France and the United Kingdom). Furthermore, 99.8% of paper and cardboard waste was recycled in 2022, the same as 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 2022, waste electronic equipment volumes were 48.4% above their 2021 level. Collections of WEEE that had been put on hold in 2021 due to the Covid-19 pandemic were postponed until 2022 and some processing sites shut down operations or merged. In 2022, over 98.4% of waste electrical and electronic equipment (WEEE) was reused or recycled to give it a second life, down 1% from the previous year. This decline was mainly due to the addition of a new supplier in France, which will be putting an action plan in place for 2023.

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

In 2022, the portion of hazardous WEEE not given a second life stood at 0.36% of the total amount of WEEE and paper and cardboard waste.

RESOURCE CONSUMPTION – INDIRECT ACTIVITIES

Indicators	Target	Baseline	2019	2020	2021	2022	
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	92,822*	
Quantity per employee (kg/employee)		2.10	1.90	1.50	1.34	1.89	
Proportion given a second life		96.2%	97.0%	97.0%	99.5%	98.4%	
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	315,530	
Quantity per employee (kg/employee)		10.80	9.40	4.40	7.25	6.43	
Proportion of paper and cardboard waste collected separately and recycled		97.0%	96.0%	99.7%	99.8%	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	32,950	
Paper purchased per employee (kg/employee)		3.00	2.40	0.90	0.51	0.67	

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

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

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

For 2020, the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS, SSCL and SFT joint ventures) as well as newly acquired companies Sodifrance, Anteo (Consulting and E-Business Solutions), Holocare and Cpartners.

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

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

Encourage our supply chain to control its environmental footprint

Sopra Steria has implemented a programme to raise awareness among its suppliers and partners and encourage them to reduce their environmental impact. This programme is based on the code of conduct for suppliers and partners, which reminds 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. 2022 was the first year where Supply Chain (Scope 3-1) emissions have been verified to a Reasonable Assurance level (previously Limited Assurance).

In 2022, the Group continued to assess its suppliers via the Provigis, EcoVadis and CDP platforms. We measured the entire share of our suppliers accounting for 70% of our supply chain emissions, one year before the date set by Sopra Steria through its SBTi target. Of these suppliers, 55.2% are controlling their greenhouse gas emissions and have set emissions reduction targets (compared with

a target of 90% by 2025).

With this approach, we were able to estimate the total residual greenhouse gas emissions linked to the Group's purchasing at 277,344 tCO₂e in 2022 using the factor method recommended by ADEME. These emissions increased by 7.1% compared with 2021 due to a larger number of purchases of goods and services, in line with higher business levels.

The method was improved in 2022 by including real emission factors from some of our key suppliers, giving a total of 269,837 tCO₂e. Adding these real emission factors resulted in a 2.7% reduction relative to the method using only ADEME emission factors. Despite higher emissions arising from increased purchases of goods and services in line with business growth, the ratio of residual emissions from purchases to revenue was 4% lower in 2022 than in 2021.

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. We carried out a campaign to encourage the monitoring and reduction of GHG emissions by our main suppliers, which account for about 50% of residual emissions in our supply chain. Specific measures were taken in 2022 to include a more comprehensive approach to carbon footprint issues in our supplier survey (addition of the EcoVadis carbon module). These were communicated to suppliers during a dedicated webinar.

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

In 2022, Sopra Steria is in 'The A List for Supplier Engagement', for the 3rd year.

CORPORATE RESPONSIBILITY

Environmental responsibility: Beyond climate action and net-zero emissions

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

We surveyed our employees' patterns of movement in France and India to find out the distances they travel and how employees get to work. We adjusted these distances to factor in the percentage of employees working from home. 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 67.3% of the Sopra Steria Group's employees in 2022. We estimated the emissions arising from commuting and working from home by the remaining 32.7% of employees using emissions generated by employees in France as a point of reference.

Emissions arising from employee commuting were audited in 2022 and accounted for 36,039 tCO₂e (versus 21,716 tCO₂e in 2021, with 85% working from home, the first year in which this indicator

was audited).

Employees in France spent 37.55% of their work time at home, i.e. 1.87 days per week (compared with 1 day in 2019). We have a flexible remote work policy that meets the needs of both our clients and our employees, while complying with all local laws and recommendations issued by public health authorities.

Measure the carbon 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 2022, the carbon footprint of our waste (WEEE, paper/cardboard and water) was relatively non-material at 45 tCO₂e.

Other types of waste (metal, glass, organic, plastic, wood, municipal and general) are not included when calculating this indicator or greenhouse gas emissions from solid waste. Sopra Steria is working to improve the reliability of data on these other categories of solid waste with the aim of being able to report across the full scope within the next few years. In 2022, the environmental impact of this solid waste was estimated at 30 tCO₂e.

REDUCING GHG EMISSIONS – INDIRECT ACTIVITIES

Indicators	Target	Baseline	2019	2020	2021	2022
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*	269,837
Ratio of residual emissions to revenue (tCO ₂ e/€m)		60.2	49.9	44.4	55.3	52.9
Ratio of residual emissions to pro forma EBITDA** (tCO ₂ e/€m)		666.8	542.0	501.5	578.4	543.5
Employee commuting and remote working***		2019				
Absolute emissions (tCO ₂ e)		-	66,778	23,714	21,716	36,039
Emissions per employee (tCO ₂ e/employee)		-	1.48	0.52	0.46	0.73
Waste electrical and electronic equipment – WEEE	Scope 3	2017				
Absolute emissions (tCO ₂ e)		1.75	1.75	1.37	0.73	1.25
Emissions per employee (tCO ₂ e/employee)		0.00004	0.00004	0.00003	0.00002	0.00003
Paper and cardboard waste		2017				
Absolute emissions (tCO ₂ e)		9.27	8.84	4.14	7.97	7.21
Emissions per employee (tCO ₂ e/employee)		0.00023	0.00020	0.00009	0.00017	0.00015
Wastewater		2017				
Absolute emissions (tCO ₂ e)		66.50	67.18	44.68	33.16	36.84
Emissions per employee (tCO ₂ e/employee)		0.00164	0.00149	0.00097	0.0007	0.0007

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

For 2020, the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS, SSCL and SFT joint ventures) as well as newly acquired companies Sodifrance, Anteo (Consulting and E-Business Solutions), Holocare and cpartners.

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

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

3.5. Including environmental sustainability in our service offering

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

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

Before setting out to assist our clients in reaching their environmental sustainability goals, we apply this transformation to ourselves and have presented our net-zero emissions strategy, our environmental policy, the measures and initiatives adopted, and the results obtained in Section 3 (pages 130-142).

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

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

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

3.5.1. HELPING OUR CLIENTS DEVELOP A NET-ZERO EMISSIONS STRATEGY

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

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

- Maturity assessments, systems audits, business analyses
- Mapping and categorising environmental risks and identifying potential mitigating actions

- Business model optimisation, identifying new revenue streams from activities relating to the environmental transition
- Modelling of SBTi 1.5°C-aligned (near-term) and net-zero (long-term) scenarios, building roadmaps with clients for each emissions category
- Getting our clients' employees on board to help drive environmental transformation

3.5.2. MANAGING COMPLIANCE THROUGH A FOCUS ON REPORTING

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

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

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

Benchmarking ESG reporting solutions

A retail operator was looking for a tool to report its non-financial performance at group level. To help it state its needs more quickly and clearly, this client wanted to see the leading market solutions benchmarked. Sopra Steria carried out a custom benchmarking exercise based on its client's specific KPIs and selection criteria such as upgradeability, security and ease of integration.

3.5.3. MEASURING AND REDUCING ENVIRONMENTAL IMPACTS BY WORKING TOWARDS A CARBON-FREE ECONOMY

Applying a rigorous methodology to estimate impacts

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

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

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

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

Low-carbon mobility

COMMUTE

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 this project by implementing a digital data monitoring and analysis platform to streamline traffic, reduce its environmental impact, help the area remain an attractive destination and improve quality of life for local residents.

Make.org Grande Cause Environnement and COMMUTE

The Commute initiative was chosen through Make.org's public consultation programme. Backed by ADEME, the French agency for ecological transition, the initiative is helping develop a collaborative model for sustainable urban mobility with input from large corporates, local authorities, transport authorities and citizens in a given region. Commute will be presented to more local authorities and companies.

Stargate

The model of collaborative governance supported by digital technology as developed by Commute is now being trialled as part of a green airport project for which Sopra Steria was selected by the European Commission through the H2020 Stargate call for projects. The project, led by Brussels Airport, brings together 23 partners and aims to achieve net-zero emissions through action on energy, mobility, collaborative governance and digital twinning. Sopra Steria is responsible for the Mobility work package, through which the technologies and processes used by Commute will be replicated at Brussels, Athens, Budapest and Toulouse airports.

Ecomode

The Ecomode programme is a way to scale up collaborative governance. It enables local authorities and companies to mobilise citizens and employees by encouraging the shift to carbon-free mobility. Sopra Steria is developing an eco-calculator to help users choose the most environmentally form of transport for each journey taking into account the environment as well as journey time and cost. By using carbon-free modes of transport, users increase their "eco-mobility score" and win reward points. The app, which is being tested in Toulouse, currently has 6,000 users and has already helped save 26,000 litres of fuel.

Leveraging data to ramp up sustainability projects

Sopra Steria is mapping all sustainability projects across the various business units of a nationwide transport group and, where applicable, recommending ways to ramp up these projects (in terms of both impact and time to market) using data and artificial intelligence.

Sopra Steria has developed a number of projects to promote low-carbon mobility

Simplifying sustainable transport through the use of single tickets valid throughout a region; increasing the number of trains by optimising the use of rail and human resources; and facilitating and boosting the use of metro lines thanks to optimised coordination.

Measuring 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.

- As part of a PO&M project, Sopra Steria worked with Enel, an Italian energy operator, to minimise maintenance stoppage times at its renewable energy plant, thereby maximising renewable energy production relative to thermal energy production in the local electricity market.
- Sopra Steria developed CLIMT, a decision support tool for the Italian transmission system operator (TSO) Terna, to help transition from thermal power plants to renewable energy. The tool simulates the operator's electricity production capability over a 20-year trajectory.
- This project can help European energy operators reduce the proportion of fossil fuels in their energy mix. Collecting, selecting and storing remote measurement data makes it possible to take concrete action by encouraging eco-friendly behaviours on a day-to-day basis, for example by deferring consumption to avoid peak periods. This type of approach is supported by a large number of commercial applications, notably consumer apps. It can be particularly helpful in achieving the right balance between loads and intermittent local production of renewable energy.

The Active3D environmental performance module developed by Sopra Real Estate Software can help reduce energy consumption in supervised buildings by 15% in the first year, according to feedback from our clients.

Active3D services use building information modelling (BIM) to manage 3D models of buildings and their power and water infrastructure that take into account environmental, thermal and acoustic constraints. The module makes it easy to collect energy data and produces an analysis that identifies ways of improving the operation of real estate assets: management of elements of an asset's energy life cycle; energy reference systems (energy mix, climate zones and sites); management of metering plans (delivery points, actual and virtual metering, per-element distribution of real estate assets, uses, management of actual, billed and estimated consumption); importing consumption data from any source (remote reading, manual input, billing); analysis of energy consumption; and ranking of properties by energy intensity.

Measuring the benefits of process digitalisation

Sopra Steria runs many digitalisation projects that digitalise processes so as to replace physical flows with digital data flows. By estimating greenhouse gas emissions arising from physical flows and comparing them with emissions arising from digital flows, Sopra Steria helps its clients understand the benefits of measuring the expected net environmental gain before embarking on any process digitalisation project.

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

- Carrying out an organisational maturity survey based on the Digital Responsibility Best Practice Guide for organisations, developed by France's Interministerial Directorate for Digital Services (DINUM) and Institut du Numérique Responsable (INR).
- Drawing up a digital sustainability action plan based on a quantitative and qualitative analysis of the estimated environmental impact of the information system and the organisation's maturity in terms of digital sustainability. This approach allows for the identification of five strategic levers to optimise the reduction of environmental impacts:
 - a responsible governance structure receiving a high level of support within the organisation that tracks a set of automated key performance indicators to ensure the alignment of the approach over time with specific targets,
 - employees and users fully aware of the environmental issues addressed and motivated around the organisation's objectives,
 - an application or software mesh underpinning a dual approach that minimises the impact of existing systems and creates conditions conducive to eco-design. The following measurement tools may be used:
 - **RGESN Evaluator:** RGESN is a digital services eco-design standard issued by DINUM, ADEME and the INR covering the relevance, management principles and issues addressed by the design of a given digital service,
 - **Green For IT (G4IT):** This tool, developed by Sopra Steria, is used to assess the environmental impact of digital services;
 - minimising the environmental impact of digital infrastructure by analysing data centres, rooms and machines (servers and network equipment): Impact assessment, optimisation and compliance, particularly to bring equipment in line with the provisions of the EU's Code of Conduct for Energy Efficiency in Data Centres,
 - optimising the environmental impact of hardware: Analysis of all equipment (EPEAT Registry, impact information provided by manufacturers), raising employee awareness, optimisation of equipment allocation, lifetime extension and end-of-life management.

These various steps have already been implemented by clients in many industry sectors including large public authorities, transport and distribution.

Automatically measuring the environmental impact of an automotive manufacturer's information system

- Measuring the environmental impact of the information system as a whole using a multi-criteria approach aligned with digital services product category rules to define numerical reduction targets and actionable improvements.

- Using a variety of approaches to raise employee awareness of the impact of use, including in particular a major communications plan for Cyber World CleanUp Day.

Occitanie region secures level 2 Digital Responsibility certification

Sopra Steria helped the Occitanie region secure level 2 Digital Responsibility certification. This certification aims to reduce the social, economic and environmental footprint of digital technology by targeting the three pillars of sustainable development: people, planet and profit. The Group helped its client:

- leverage sustainable IT principles in the most cost-effective way;
- gain expertise within the digital responsibility community, a collective of engaged organisations;
- implement a continuous improvement policy;
- ensure that its approach is assessed by an impartial third-party certifying body.

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

- **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.
- **Calculating power usage effectiveness (PUE) and making recommendations:** In France, Law 2021-1485 of 15 November 2021 aimed at reducing the digital sector's environmental footprint (known as the REEN law) introduced a series of measures to encourage more responsible digital uses and encompasses all stakeholders, from digital professionals to consumers. Sopra Steria assisted a French ministry in drawing up a list of energy production sources and the calculation of their footprint.
- **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, Institute of Environmental Management and Assessment (IEMA), SBTi, United Nations Global Compact (Environment Working Group), NegaOctet Advisory Board appointed by ADEME, European Green Digital Coalition (EGDC) and Climate Pact.

3.6. 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 achieving climate neutrality by 2050 by:

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

The Green Taxonomy, which is laid down in delegated acts 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.

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

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

In the financial year 2022 data, only the first two of the aforementioned climate-related environmental objectives are taken into account.

In 2022, as in 2021, some industry sectors, such as aviation, nuclear power, gas and retail, were not identified in the delegated acts pertaining to climate change mitigation and adaptation. The nuclear power and gas sectors are covered in a supplementary delegated act published in 2022 for application in 2023.

An activity is considered sustainable or Taxonomy-aligned if:

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

This analysis culminates in the publication of:

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

3.6.1. ELIGIBILITY ANALYSIS

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

NUMEUM POSITION PAPER

In 2022, Numeum carried out an analysis of activities defined in Annex 1 of the Climate Delegated Act supplementing the EU Taxonomy Regulation as contributing to climate change mitigation and matched them with those pursued by its members. Numeum has published a position paper presenting its approach to identifying activities it considers as eligible under Annex 1:

<https://numeum.fr/note-danalyse/note-de-position-sur-la-taxonomie-verte-premiere-partie>

Data processing, hosting and related activities (§8.1 of Annex 1 to the Delegated Act)

The following are eligible:

- The data storage and processing activities must be carried out using the entity's own infrastructure. Alternatively, if the entity is a tenant occupying space in a data centre owned by a service provider, the entity must have control over the technical specifications for the rooms and the equipment.
The entity must be able to isolate the revenue for its activities in the storage and processing of data.
- This revenue must be generated by the entity acting as principal and not as agent (i.e. it is not merely involved in purchasing and reselling a hosting service, for example).

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

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

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

- Measure greenhouse gas emissions along the value chain with the goal of adopting measures to reduce these emissions;
- Reduce the quantities of energy, raw materials and components used to provide a service, on condition that the associated reduction in greenhouse gas emissions can be proven. For example:
 - Solutions that lower a building's energy costs by collecting consumption data and helping decide which measures to take to reduce them,
 - Solutions that optimise low-carbon transport;
- Increase the proportion of renewable energies in the client's total energy consumption;
- Reduce the carbon footprint of a product across its entire life cycle;
- Extend the useful life of the client's equipment, for example by means of a predictive maintenance solution that helps reduce the product's greenhouse gas emissions over its entire life cycle;
- Reduce the environmental impact of an organisation's processes thanks to digitalisation;
- Reduce the environmental impact of IT by activating sustainability levers covering equipment, infrastructure, applications and data, provided that this reduction makes a substantial contribution to reducing the client's greenhouse gas emissions.

Activities to upgrade eligible solutions are also considered eligible.

In addition, consulting activities are eligible if they lead to the implementation of a transformation project resulting in the reduction of a client's greenhouse gas emissions and may include, for example:

- Defining the client's net-zero strategy and assisting with its implementation;
- Helping the client's employees get on board with change by raising awareness of digital environmental sustainability;
- Accompanying the transition to a low-carbon vehicle fleet;
- Optimising consumption at data centres;
- Assisting in hosting edge computing applications to help reduce emissions.

The Group's approach to identifying eligible activities and projects is strictly aligned with the stance adopted by Numeum. Numeum's position paper supports the analysis undertaken for the purposes of 2021 reporting. 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 included in Annex 1 (Climate change mitigation objective), namely:

- 8.1 "Data processing, hosting and related activities",

- 8.2 "Data-driven solutions for GHG emissions reductions".

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

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

CORPORATE RESPONSIBILITY

Environmental responsibility: Beyond climate action and net-zero emissions

In 2022, the Group identified eligible projects in three priority verticals. No eligible projects were identified in other verticals in 2022. This analysis will continue in 2023.

It then launched a procedure for the technical analysis of projects in order to determine their alignment. It is being introduced gradually and it is therefore not yet possible to analyse all eligible projects. Projects that have not been analysed are considered non-aligned.

■ Data processing, hosting and related activities

Eligible projects falling under activity 8.1 include hosting activities for clients using either the Group's own infrastructure or equipment owned by the Group installed in service providers' data centres where hosting revenue can be isolated from revenue from other services. It excludes all hosting activities carried out in third-party infrastructures, such as those of data centre operators not owned by the Group or cloud providers, management infrastructure services provided outside of the Group's infrastructures, consulting services, and transformation and cloud deployment projects.

■ Data-driven solutions for GHG emissions reductions

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

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

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

- projects considered as enabling under the Taxonomy, i.e. that help the Group's clients make a substantial contribution to climate change mitigation. Most of the projects identified in 2022 fall into this category, particularly in the Transport and Energy sectors. These may be projects that will accelerate the transition to electric trains on the railway network or projects that will lead to growth in renewable energy generation. Projects for clients in economic sectors that fall outside the scope of the EU regulation in 2022 are excluded: oil, coal, gas, nuclear power, aeronautics, retail and agriculture;
- software solutions that make a direct or indirect contribution to reducing the client's greenhouse gas emissions, for example environmental performance monitoring modules included in solutions developed by Sopra Real Estate Software.

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

Work also began in 2022 to raise employee awareness of the concept of the "digital services life cycle" and of client activities to which the Group's solution contributes. Accordingly, a certain number of eligible projects allowed for an order of magnitude calculation of direct and indirect emissions avoided thanks to the Group's solutions and services. This upskilling will continue in 2023, supported by the standardisation work being done by the European Green Digital Coalition, of which Sopra Steria is a member.

The dissemination of information to project teams regarding the EU Taxonomy will continue, with the aim of accompanying the sustainable transformation of our activities.

3.6.2. ALIGNMENT ANALYSIS

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

Meeting substantial contribution criteria

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

Meanwhile, eligible projects falling under activity 8.2, "Data-driven solutions for GHG emissions reductions", meet the substantial contribution criterion under which the solution must be used for the provision of data enabling GHG emission reductions and are thus aligned.

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

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

This applied to two buildings for which lease right-of-use assets were recognised in the company's accounts in 2022. The buildings in question, Trinity and Eria, are both in France at La Défense; Eria is home to the Cyber Campus.

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

DNSH— Climate change adaptation

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

To this end, the Group pursues a policy of adapting to physical climate risks, as set out in Section 3.3 of this report, “Incorporating climate risks and opportunities into the Group’s strategy” (pages 135-137).

DNSH— Transition to a circular economy

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

A waste management plan is in place, ensuring that end-of-life electrical and electronic equipment is recycled as far as possible. This plan is described in Section 3.4.2 of this report, “Indirect activities” (pages 140-142). In 2022, 98.4% of waste electrical and electronic equipment was given a second life.

Compliance with minimum safeguards

Minimum safeguards are procedures implemented by an undertaking that is carrying out an economic activity to ensure alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights.

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

MINIMUM SAFEGUARDS

Area	Evidence of safeguards and reference to corresponding sections in the Universal Registration Document
	The Group is committed to complying with applicable law, has in place a human rights policy and is subject to the duty of vigilance laid down in French regulations. See Sections 2, “Social responsibility: A committed and responsible Group” (pages 114-129), 4.2, “Implementing responsible purchasing” (pages 157-158), 4.4.1, “Protection of personal data” (pages 161-162), 4.5, “Our community engagement initiatives” (pages 162-164) and 4.6, “Duty of vigilance and vigilance plan” (page 165).
Human rights	The Group applies a zero-tolerance policy with respect to corruption and influence peddling. A specific code of conduct on the prevention of corruption and influence peddling is available in ten languages and covers all Group entities. An e-learning training course has been developed for all employees, supplemented by dedicated training for those populations considered the most exposed. See Section 4.1.5, “Preventing corruption and influence peddling” (pages 155-156). The Group has also put in place procedures for assessing its suppliers and subcontractors.
Business ethics and anti-corruption	See Section 4.2.1, “Responsible purchasing system”, and in particular the subsections headed “Code of conduct for suppliers and partners” and “EcoVadis assessment” (page 157).
Taxation	The Group is committed to fully complying with tax regulations. In particular, the Group pays its taxes and duties in the countries where its operations are located and where value is created. See Section 4.1.6, “Preventing tax evasion” (page 156).
Fair competition	Sopra Steria is committed to managing its business in strict compliance with legislation relating to competition in countries in which the Group operates. See Section 4.1.7, “Other regulations” (pages 156-157).

RESULTS

The following indicators have been prepared using financial data determined in accordance with the accounting principles set out in Chapter 5, “2022 consolidated financial statements” (pages 189-257).

CORPORATE RESPONSIBILITY

Environmental responsibility: Beyond climate action and net-zero emissions

Revenue

TAXONOMY – TURNOVER INDICATOR

Economic activity	Code(s)	Absolute revenue (in millions of euros)	Proportion of revenue	Substantial contribution criteria		DNSH criterion ("Does Not Significantly Harm")		Minimum safeguards	Proportion of Taxonomy-aligned revenue in year Y	Category ("enabling activity")	Category ("transition activity")
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy				
A. TAXONOMY-ELIGIBLE ACTIVITIES											
A.1. Environmentally sustainable activities (Taxonomy-aligned)											
Data-driven solutions for GHG emissions reductions	8.2	33.8	0.7%	100%							
Revenue from environmentally sustainable activities (Taxonomy-aligned) (A.1)		33.8	0.7%						0.7%		
A.2. Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned)											
Data processing, hosting and related activities	8.1	23.6	0.5%								
Data-driven solutions for GHG emissions reductions	8.2	0.0	0.0%								
Revenue from Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned) (A.2)		23.6	0.5%						0.5%		
TOTAL (A.1 + A.2)		57.4	1.1%						1.1%		
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES											
Revenue from non-Taxonomy-eligible activities (B)		5043.7	98.9%								
TOTAL (A + B)		5101.2	100%								

Capex

The capex to be used is not the cash outflow on the cash flow statement (see Chapter 5, "2022 consolidated financial statements"), but the increase in the value of assets. Accordingly,

new right-of-use assets will be recognised when leases are signed, while the financing details of capital expenditures, such as late payments, will not be recognised. Capital expenditures also include new intangible assets resulting from business combinations, such as technologies, customer relationships and brands.

TAXONOMY – CAPEX INDICATOR

Economic activity	Code(s)	Absolute capex (in millions of euros)	Proportion of capex	Substantial contribution criteria		DNSH criterion ("Does Not Significantly Harm")		Minimum safeguards	Proportion of Taxonomy-aligned capex in year Y
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy		
A. TAXONOMY-ELIGIBLE ACTIVITIES									
A.1. Environmentally sustainable activities (Taxonomy-aligned)									
Transport by motorbikes, passenger cars and light commercial vehicles	6.5	2.5	1.2%	100%				Yes	1.2%
Acquisition and ownership of buildings	7.7	27.9	13.4%	100%				Yes	13.4%
Capex from environmentally sustainable activities (Taxonomy-aligned) (A.1)		30.3	14.5%						14.5%
A.2. Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned)									
Transport by motorbikes, passenger cars and light commercial vehicles	6.5	6.3	3.0%						
Operation of personal mobility devices, cycle logistics	8.2								
Renovation of existing buildings	7.2								
Installation, maintenance and repair of energy efficiency equipment	7.3								
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	7.4								
Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings	7.5								
Installation, maintenance and repair of renewable energy technologies	7.2								
Acquisition and ownership of buildings	7.7	69.5	33.3%						
Capex from Taxonomy-eligible but environmentally unsustainable activities (non-Taxonomy-aligned) (A.2)		75.8	36.3%						36.3%
TOTAL (A.1 + A.2)		106.1	50.8%						50.8%
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES									
Capex from non-Taxonomy-eligible activities (B)		102.6	49.2%						
TOTAL (A + B)		208.7	100%						

CORPORATE RESPONSIBILITY

Environmental responsibility: Beyond climate action and net-zero emissions

Opex

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

The Group's business model is people-intensive. It therefore includes

essential expenditures on subcontracting, travel and communication services, which fall outside the scope of the Taxonomy.

With the exception of research and development expenditures, which are essential to software publishing, the other cost components of the denominator of the opex indicator play only a very small role in the Group's business model. These expenditures are immaterial, amounting to no more than 5.1% of total opex, i.e. €243.9 million. As such, the Group has decided, as it did for reporting in 2021, to disregard them, in accordance with the EU regulation's materiality threshold for opex. The numerator representing the opex-eligible activities is therefore 0, for a denominator that amounts to €243.9 million.

TAXONOMY – OPEX INDICATOR

Economic activity	Code(s)	Absolute turnover (in millions of euros)	Proportion of turnover	Substantial contribution criteria		DNSH criterion ("Does Not Significantly Harm")		Minimum safeguards	Proportion of Taxonomy-aligned turnover in year Y	Category ("enabling activity")	Category ("transition activity")
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy				
A. TAXONOMY-ELIGIBLE ACTIVITIES											
A.1. Environmentally sustainable activities (Taxonomy-aligned)											
Data-driven solutions for GHG emissions reductions											
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)											
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0%						0.0%		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)											
Data processing, hosting and related activities											
Data-driven solutions for GHG emissions reductions											
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0.0	0.0%						0.0%		
TOTAL (A.1 + A.2)		0.0	0.0%								
B. NON-TAXONOMY-ELIGIBLE ACTIVITIES											
Turnover of Taxonomy-non-eligible activities (B)		243.9	100%								
TOTAL (A + B)		243.9	100%								

3.7. Outlook

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

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

- **Direct activities:** Continue to reduce greenhouse gas (GHG) emissions by decreasing energy consumption, using higher proportion of renewable energy, optimising energy consumption in offices and data centres, using technology to reduce business travel, and using low-carbon modes of transport. Our targets are aligned with SBTi's near-term standards and its long-term Net-Zero Standard.
- **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 environmentally friendly approaches, and using the potential of new technologies to reduce GHG emissions;
- **Supply chain:** Accelerate our supply chain programme to continue 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; secure commitments from our suppliers to reduce their emissions: maximise the proportion of actual emission factors provided directly by suppliers when calculating our Scope 3-1 emissions, rather than using secondary data.
- **SBTi Net-Zero:** While complying with the SBTi standard, continue to significantly 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) was secured in 2022, 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 target 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 or 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, we will be focusing on initiatives to reduce emissions all along the value chain and eliminate residual emissions (capped at 10%), 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 activities 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 six 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; in 2022, the Climate Fresk was rolled out to raise employees' awareness about climate change. This initiative will continue in 2023, together with the roll-out of the Digital Collage, directly related to our activities;
- 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. Commitments to society

As a global digital services company, Sopra Steria's corporate responsibility concerns the following:

- strict observance of ethical and compliance rules;
- responsible interactions with the Group's stakeholders, particularly suppliers and subcontractors, through a responsible purchasing policy and vigilance plan;
- innovation to meet societal needs: Solutions to help our clients address their priorities with regard to the environment, digital sovereignty, digital ethics and the development of trustworthy artificial intelligence;
- protecting and securing data and operations;
- civic engagement to support struggling and highly vulnerable populations.

Benefits for the Group:

- developing relationships of trust and transparent dialogue with our stakeholders;
- boosting its appeal;
- developing new markets.

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

4.1. Put our values into effect and ensure the compliance of our actions

4.1.1. GOVERNANCE AND ORGANISATION

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

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

- The Internal Control Department oversees business ethics and compliance issues and coordinates all stakeholders involved in compliance and internal control across the Group. The Internal Control Director is the primary reference point for the whistleblowing system in her capacity as Group Compliance Officer. The Internal Control Department directly manages programmes aimed at preventing corruption, influence peddling and money laundering as well as those concerning economic sanctions and the duty of vigilance.
- 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: Human rights (Diversity and equal opportunity, working conditions, health and safety and labour relations),

- Legal Department: Protection of personal data, competitive practices, stock market ethics,
- Purchasing Department: Responsible purchasing,
- Finance Department: Tax transparency, Green Taxonomy,
- Security Department: Systems and data security,
- Corporate Responsibility and Sustainable Development Department: combatting climate change, protecting natural resources, etc.

Each of these departments also have their own correspondents within the Group's various entities.

Regular steering meetings bring together these departments and Executive Management to discuss programme implementation and changes to be instigated.

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

4.1.2. 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.

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.

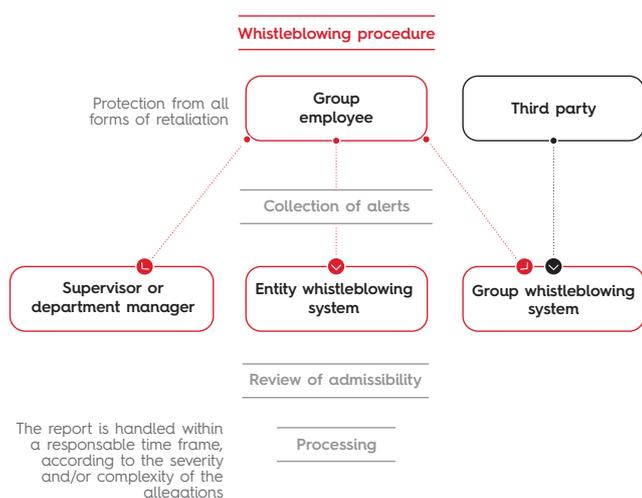
Furthermore, Sopra Steria expects all those with whom it has a business relationship to abide by the spirit of its code of ethics, irrespective of legislation and regulations in the countries in which they operate.

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

4.1.3. RULES AND PROCEDURES

The code of ethics is supplemented by an anti-corruption code of conduct, a code of conduct for stock market transactions, a code of conduct for suppliers and partners and a common core of rules and procedures. (See Chapter 2, "Risk factors and internal control", of this Universal Registration Document on pages 39 to 52.) As part of the compliance programme, work was undertaken at Group level in 2022 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.

4.1.4. WHISTLEBLOWING PROCEDURE



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

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

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

Concerns can also be raised directly with the Group's Internal Control Department by writing to the following email address: ethics@soprasteria.com.

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

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.

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

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.

4.1.5. 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, each year Executive Management reiterates its commitment to all Group employees on International Anti-Corruption Day, which takes 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, internal control 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. This risk mapping was updated as planned in the first half of 2022;
- 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 suppliers and subcontractors. In this regard, the Group implements its purchasing procedure and a code of conduct for suppliers and partners, which was revised at the beginning of 2022, to ensure that all new regulations, and more specifically those connected with the "Sapin II" Act and the duty of vigilance, are covered.

Specific procedures are also in place to assess 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 accessible to all employees via the website of Sopra Steria's training organisation. This tailored course, designed in-house on the basis of risk information obtained using the risk mapping procedure, 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 2022, 93% of Group employees had completed this e-learning module,
 - dedicated training for populations considered the most exposed: managers, sales staff, buyers;
- whistleblowing procedure (described above);
- strengthened control and audit procedures: The specific controls are covered in the procedures developed under the programme for the prevention of corruption and influence peddling and may be either ongoing or periodic. In addition to the first-level controls carried out in the form of self-checks by the employees concerned and by line managers, controls are mainly performed, depending on the area involved, by the functional 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.

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

Furthermore, no confirmed incidents were recorded via the Group's whistleblowing procedure in 2022.

4.1.6. PREVENTING 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.

4.1.7. 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. A project to update the associated training programme will begin in 2023.

Inside information and rules on insider trading

As a company listed on the Euronext Paris exchange, Sopra Steria has a code of conduct for stock market transactions that sets out rules and protective measures relating to stock market transactions and the use or disclosure of inside information as defined in the European Market Abuse Regulation (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. A system to automate and reinforce procedures for verifying third-party bank details, which was launched in 2021, continued its roll-out in 2022.

International sanctions and export controls

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

Lobbying and representation of interests

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

The Group reserves the right to engage in dialogue in connection with the development of regulations in the countries in which it operates and to participate in working meetings organised by industry bodies; such activities are undertaken by Executive Management or with its full knowledge. The company is registered in the European Union's Transparency Register under number 148866148742-90.

4.2. Implementing responsible purchasing

The supply chain is aligned with Group priorities, with two main areas of focus:

- Incorporating strict ESG requirements: business ethics, compliance with fundamental human and environmental rights;
- Incorporating the supply chain into the environmental strategy and SBTi targets. 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 2022 to the new SBTi net-zero emissions target. Further information can be found in Section 3.1.3, "Reaching Net-Zero emissions" (pages 131-133).

4.2.1. RESPONSIBLE PURCHASING SYSTEM

Code of conduct for suppliers and partners

Since 2019, the code of conduct for suppliers and partners has been expanded to cover the entire Group and was updated in 2022.

All suppliers must sign this code of conduct to confirm that they agree to the principles set out in it. The code of conduct includes requirements relating to business ethics, fundamental human and environmental rights, and compliance with regulations in force as well as a conflict of interest declaration. In 2022, the Provigis system for collecting signed code of conduct for suppliers and partners at scale was rolled out in the Benelux countries.

In 2022, the new version of the code of conduct for suppliers and partners signed by suppliers was collected:

- In France, the code of conduct has now been signed by 1,327 suppliers, equating to 51.83% of eligible suppliers (as of 6 January 2023) accounting for annual expenditure of over €5k.
- Including code of conduct signed outside of France (as of end-November 2022), a total of 2,631 suppliers have signed up across the Group, equating to 55.48% of eligible suppliers.
- The system for collecting signed Codes of Conduct was reviewed in 2022 to improve data reliability.

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.

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 24/100, the supplier is considered non-compliant with the expectations set out in the Group's purchasing procedure. In this case, the supplier is asked to refer to the areas for improvement identified in the course of its assessment to put in place a corrective action plan as soon as possible.

Since 2015, the Group has been committed to assessing its target suppliers with over 26 employees, representing annual expenditure of over €150K. In 2022, 80% of suppliers already assessed were reassessed.

Across the whole Group, a total of 603 suppliers were awarded positive EcoVadis assessments in 2022, covering more than €737 million of expenditure (more than 85% of target 2022 expenditure). The assessment response rate was 96% (including suppliers in the process of being assessed).

- The average score for Sopra Steria suppliers who had completed the assessment was 57.5 out of 100, nearly 12.6 points higher than the average score for all suppliers assessed via the EcoVadis platform.
- The average improvement across all suppliers reassessed in 2022 was 3.5 points.
- No suppliers assessed or reassessed in 2022 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 50% 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.

Helping our suppliers improve

In line with communications sent out by Group Purchasing to suppliers registered with EcoVadis in 2021, to present the Group's corporate responsibility policy, an initial campaign encouraging suppliers to measure and reduce their carbon footprints was launched among key suppliers accounting for 50% of Scope 3.1 emissions. A webinar was produced to help suppliers measure and report their data. Furthermore, when talking with suppliers and monitoring their activities, the Group's buyers encourage suppliers to develop initiatives that would help reduce their carbon footprints.

On-site audits

Given that no supplier triggered an EcoVadis alert (by scoring 24 out of 100 or less), no on-site audits were carried out in 2022.

Inclusion of ESG criteria in tender specifications

As soon as a tender is launched, buyers assess the ESG performance of the suppliers consulted, drawing in particular on the results of the EcoVadis questionnaire. Moreover, any supplier wishing to respond to a tender must have first signed the code of conduct for suppliers and partners. Depending on the purchasing category, additional criteria may apply and be assessed (e.g. EPEAT Gold certification or Energy Star certification).

4.2.2. ETHICAL AND INCLUSIVE PURCHASING

■ Organisations that specifically employ people with disabilities in France

In France, the Group uses services provided by sheltered workshops and other organisations that specifically employ people with disabilities. The relevant information is set out in Section 2.7.2, "Disability policy" (pages 125-126).

■ SME suppliers in the United Kingdom

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.

4.2.3. PROGRESSIVE CONTRIBUTION OF THE SUPPLY CHAIN TO MEETING SBTi COMMITMENTS

Renewable energy contracts

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 the table entitled "Resource consumption – Direct activities" (page 138).

Purchases of certified paper

Purchases of certified paper from sustainable sources. Further information can be found in Section 3.4.2 in the table entitled "Resource consumption – Indirect activities" (page 141).

Green transport

Employees using short-term leasing have access to a range of battery electric vehicles (BEVs) and hybrid electric vehicles (HEVs).

Employees with company cars have limited access to diesel vehicles on long-term lease and are incentivised to move towards electric vehicles.

4.2.4. HIGHLIGHTS OF 2022

- In 2022, all France and Group buyers (100%) received ESG training via a course consisting of three dedicated training sessions covering the environmental, social and inclusive, and economic and ethical dimensions of purchasing.
- The Purchasing Department worked with the Corporate Responsibility Department to launch a new programme encouraging suppliers to report their carbon footprints via EcoVadis, thus helping the Group achieve its SBTi targets.
- A generic email address was created to facilitate communication with suppliers and partners on issues related to responsible purchasing.

- Sopra Steria Group is in 'The A List for Supplier Engagement', for the 3rd year.

4.2.5. MAIN OBJECTIVES FOR 2023

New measures are planned for 2023 to ensure that purchasing continues to contribute to the Group's major environmental programmes and SBTi commitments:

- Roll out the buyer training course to other Group entities and develop the methodology to make purchasing increasingly responsible
- Develop environmentally responsible offerings with some suppliers, e.g. for office supplies

ESG assessment of suppliers and partners:

- Continue to roll out the EcoVadis assessment solution in Italy
- Carry out assessments of target suppliers accounting for annual expenditure of €850 million in 2023
- Have at least half of suppliers accounting for 50% of Scope 3.1 emissions in tCO₂e report their carbon footprint and carbon intensity via the EcoVadis platform

Code of conduct for suppliers and partners:

- Continue to roll out the Provigis scalable collection solution internationally (in Italy, Germany and Spain)
- Manage suppliers signing the code of conduct, at individual supplier level, and monitor their regulatory compliance, on a weekly basis
- Implement dedicated Provigis modules to automate the reminder process for non-compliant suppliers

4.3. Helping our clients with their sustainability programmes

4.3.1. 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 2022 the Group surveyed strategic clients in its key countries through its annual Customer Voice survey, first run in 2019.

The satisfaction rate of the nearly 100 strategic clients surveyed was at least 80% in each of these three 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 rerun annually across the entire Group.

4.3.2. DEVELOPING AN INNOVATION ECOSYSTEM

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.

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.

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, startup communities, etc.). They are also involved in trialling emerging technologies of interest to the Group (artificial intelligence; virtual, augmented and mixed reality; the IoT; blockchain; etc.).

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

Next: The DigiLab flagship

Next is a pioneering space dedicated to innovation. Located in the heart of Paris on premises spanning nearly a thousand square metres, the Next team helps 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.

Innovation Awards

The Group has held Innovation Awards every two years since 2013.

In 2022, the award included a cross-functional challenge focusing on how to make day-to-day life easier for people with disabilities. Shortlisted projects include a personal assistant app to help people with cognitive disabilities liable to evolve into Alzheimer's disease and an audio chatbot to help visually impaired people. A number of shortlisted projects have sought to address sustainable development challenges: a solution for measuring the environmental impact of digital infrastructure and solutions; a decision support tool to help define a strategy to regenerate a portfolio of digital equipment; development of a European security architecture for consumer mobile apps designed to address digital sovereignty issues.

Partnership with leading market players to meet our clients' needs

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

Security and sustainability, and how they are addressed within projects to meet our clients' requirements, are a central concern in relationships with partners.

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

The Group has developed three types of partnerships with:

- strategic partners: Axway, Microsoft, IBM-Red Hat, SAP, Oracle, Dassault Systèmes;

- key players in cloud computing: AWS, Google, OVH;
- major technology players: Pega, Salesforce, Orange, Talend, Ulpath, Informatica and ServiceNow.

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.

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 400 startups, 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, non-controlling equity investments or indirect investments through partnerships with investment funds in around 62 startups (Tikehau-Ace Capital, Truffle, Spring Invest and Quantonation) based on investment cases focused on high-potential technologies: cybersecurity, data and AI, blockchain, quantum computing and the metaverse for industry and targeted areas (Aerospace and Defence, FinTech and InsurTech, 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 Software.

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

Horizon Europe

Sopra Steria is involved in European programmes, including in particular Horizon Europe, the European Union's research and innovation framework programme for 2021-2027. Sopra Steria contributes to two European consortia: Stargate (green airports) and ISEDA (eliminating domestic violence).

4.3.3. 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 2022, more than 8,200 employees in France had 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 4.5 (pages 162-164).

4.3.4. SUPPORTING ETHICAL DIGITAL PRACTICES

The *Exploratoire*: A “do tank” for ethical digital technology

Created by Sopra Steria Next in 2020, The *Exploratoire* is a “do tank” dedicated to addressing issues raised by the changes businesses are experiencing in relation to ethics, trust, corporate responsibility and digital sovereignty. Its mission is to tease out, share and disseminate best practice drawing on stakeholders’ communities: business networks, schools, businesses, institutions, foundations, and so on. The *Exploratoire* tackles tangible issues of genuine concern to society and the business world. Its work takes a variety of forms: Publications (analysis notes, reports, reviews, etc.), events, speech contests, prizes.

Commitment to promote “Data altruism: Using data to help serve the public interest”

The advent of the modern digital economy has triggered an exponential acceleration in both the generation of data and the ability to make use of that data. However, between open data and private Big Data, there may be a third way to serve the public interest. With this in mind, the European Union decided to introduce the idea of data altruism, which became part of EU law in mid-2022 and will become applicable in French law from September 2023. The stated aim of data altruism is to help serve the public interest by asking for data that is little used or unused, and to re-establish a mechanism of exchange in a digital world hitherto dominated by extractivism (the extraction of large amounts of data, not all of which is used). Before the legal framework was adopted, the Sopra Steria Next *Exploratoire* and the Human Technology Foundation joined forces to support the emergence of this concept and propose practical and legally feasible actions. This innovative work identified practical steps to open up a third way that will serve the public interest by promoting ethical data sharing.

Ethical Business Awards

Sopra Steria Next and Public Sénat joined forces to establish the Ethical Business Awards, aimed at recognising and highlighting ethical initiatives in three areas: governance, customer relations and innovation. Winners are chosen by an independent panel chaired by Emery Jacquillat, CEO of CAMIF and Chairman of Communauté des Entreprises à Mission (a community of companies with a defined social and/or environmental purpose). The goal was not to create a label but rather to recognise ethically outstanding initiatives. By highlighting best practice and inspiring examples, the aim is to encourage other companies to follow suit and, sometimes, to dispel their last misgivings. In a televised ceremony on 5 December 2022, Telecoop (governance), SEB (customer relationships) and Mercalys (innovation) were singled out for their tangible actions in support of a different view of economic agents and growth.

Digital ethics debate contest

For the third year running, the *Exploratoire* held a debate contest dedicated to the subject of digital ethics. Open to all students in higher education in France and all Group employees, the contest aims to highlight a commitment to digital ethics and call out ethical violations in this area. Mainly targeted at the younger generation, it helps embed digital ethics as a day-to-day concern by bringing to light underlying aspects that are often obscured by digital technology. Over a hundred entrants competed for five prizes (two employees, two students and one member of the public), putting

forward their arguments and convictions with the aim of winning over a panel of public speaking professionals.

Nicom@que: The digital ethics journal

The *Exploratoire* created the first journal dedicated to the subject of digital ethics. Seeking to foster an ecosystem-based approach, the journal invites input from businesspeople, academics and public officials so as to compare contrasting perspectives, stimulate thinking about issues of major concern and highlight relevant initiatives. The first issue focused on technocriticism, ethical innovation and the digital divide. The second issue seeks to explore the boundaries of free will in the digital realm. Once again, the aim is to foster an ecosystem-based approach and help disseminate the ideas that emerge.

4.3.5. PARTICIPATING IN TRUSTED AI INITIATIVES

Support for research

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

UTC Foundation – Safe AI

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

Sopra Steria signs the Ethical AI manifesto

Sopra Steria is committed to Numeum’s Ethical AI initiative and has signed its manifesto. This initiative aims to put ethical AI principles into practice and promote trustworthy solutions. It provides a practical tool to committed stakeholders, such as Sopra Steria, to help design, develop, implement and administer artificial intelligence systems that respect fundamental human rights.

The fruit of these various workstreams will be applicable in all the Group’s sectors and verticals and will help bring findings from academic research to bear in solving clients’ problems and in the preparation of European legislation on AI which is currently under development.

4.3.6. TAKING ACTION TO PROMOTE DIGITAL SOVEREIGNTY

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.

Moreover, Sopra Steria is a member of the European Alliance for Industrial Data, Edge and Cloud, which aims to promote the development and implementation of cutting-edge and next-generation cloud technology. The Alliance aims to consolidate Europe's leading position in industrial data.

The Group sponsors two research chairs in France:

“Cybersecurity and Digital Sovereignty” chair with the French Institute of Advanced Studies in National Defence (IHEDN)

The purpose of this Chair is to help move forward the debate on digital sovereignty and cybersecurity through multidisciplinary research at the intersection of engineering science and the human and social sciences. The goal is to make an active contribution to the national effort to develop a cybersecurity strategy applicable to businesses, government authorities and civil society.

“Digital, Governance and Sovereignty” 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.

4.4. Data protection and secure operations

4.4.1. 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 governance structure intended to ensure compliance with this regulation and local laws.

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

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

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

This programme has the following goals in particular:

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

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

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

4.4.2. 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. Further information can be found in Section 1, "Risk factors", of Chapter 2 of this Universal Registration Document (pages 40-46).

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 mandatory e-learning modules are available, which are reviewed every two years. These are also supplemented by informational and best practice campaigns, which are constantly shared on the Group's intranets.

4.5. Our community engagement initiatives

4.5.1. 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 the benefits of digital technology, education, employment and water.

While the two years of the Covid-19 pandemic made people aware of the importance of digital technology in our everyday lives, as the situation gradually returned to normal in 2022, inequalities in access to digital technology for those for whom it is most out of reach did not decrease, but quite the opposite.

Making digital technology available to all

Faced with the accelerated digitalisation of society, Sopra Steria, as a major player in the tech sector and an advocate for the responsible use of digital technology, feels that it is its responsibility to play its part in building a more ethical and inclusive digital society. Thanks to this commitment, which relies on the engagement of many employees who volunteer their skills and time, Group entities in many countries are able to put in place projects that can be run remotely or in person, drawing on employees' skills: fundraising campaigns, volunteering with non-profit organisations, participating in internal challenges, etc. The Group, which operates in many countries, implements community actions having a positive and lasting impact on society, with an emphasis on digital inclusion. These actions aim to promote social and professional integration for the most vulnerable and to protect the environment.

Sopra Steria-Institut de France Foundation created, at the heart of Sopra Steria's commitments

Playing a key role in the Group's programme of actions, the Sopra Steria-Institut de France Foundation and all Group entities give shape to these commitments through projects bringing together the Group's employees and civil society stakeholders. The Foundation, which celebrated its 20th birthday in 2021, constitutes a remarkable collective adventure shared by the staff and employee volunteers who demonstrate their commitment on a day-to-day basis.

Sopra Steria, founding partner of Forum de l'Engagement

In 2022, Sopra Steria became the founding partner of Forum de l'Engagement, which aims to promote efforts by businesses and institutions to transition social and environmental models towards a fairer and more responsible world.

Key figures and highlights

In 2022:

- 201 projects;
- over 1,000 volunteers;
- 16 participating clients/partners;
- 679 non-profits and schools supported, of which 157 for high-impact projects;
- over 53,000 children supported in 57 schools in India and 838 students in India awarded higher education scholarships through the Sopra Steria Scholarships Programme, 238 of whom are currently studying;
- amount donated to non-profit organisations: €997 thousand;
- Sopra Steria, founding partner of Forum de l'Engagement, with the participation of the Sopra Steria-Institut de France Foundation, which focuses on digital inclusion;
- launch of the Sustainable Development Chair with Télécom Sud Paris, following on from the FarmIA project, winner of the Foundation's *Prix Entreprendre pour Demain*;

To implement this policy, which involves the participation of more than 1,000 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, Germany, 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.

4.5.2. EMPLOYEES INVOLVED IN HIGH-IMPACT PROJECTS

Providing access to quality education and improving employability

In India, the education programme, which has been running for a number of years, aims to combat poverty in a country with high levels of inequality. This programme is primarily aimed at children from poor rural areas, in particular girls, who can benefit from schools located close to the company's sites. Lessons continued to be held remotely at the majority of schools thanks to tablets and computers donated in 2021 and employee volunteering. Some schools have gradually reopened and a few new schools have been supported thanks to donations from Group countries and subsidiary Sopra Banking Software. For example, Sopra Steria Norway organises The Challenge, a major annual fundraising event to support the education programme in India.

- Over 53,000 children and young people at 57 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 to fund higher education for students from schools supported by the Group (see inset).

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

- in Italy, the partnership with the Sat'Egidio community, which combats poverty and exclusion, took shape, working with Sopra Steria employees to develop an app that can be used to provide schooling for children from impoverished families. A new project will be launched in 2023;
- in Belgium, initiatives to raise awareness among young people of the risks associated with internet use, including the Safe for Fun programme in Belgium, continued to run, with employee volunteers working either in schools or remotely through videos;
- in Germany, a team of volunteers set up interactive workshops to teach young people about digital tools with JobLinge, a non-profit working to combat youth unemployment;
- in the United Kingdom, Sopra Steria launched partnerships with non-profits that enabled it to help around 100 children through a variety of measures, such as company visits, workshops to develop "green" skills, virtual work experience and internships.

Many other initiatives supported by employee volunteers in the countries where the Group operates supplemented these educational initiatives, which was the theme of International Volunteer Day in December 2022.

Developing access to digital technology for all

Local initiatives to make digital technology accessible to all, involving clients, schools, partners and employees were able to continue.

In France, the Sopra Steria-Institut de France Foundation supported 14 digital community projects with a social or

environmental dimension sponsored by employees. In 2022, the *Prix Entreprendre pour Demain* (Entrepreneurship for tomorrow) award was devoted to an environmental theme (see inset). Following the FarmIA connected agriculture project, winner of the 2020 *Prix Entreprendre pour Demain* award, Sopra Steria became a partner of Télécom Sud Paris' Digital Technology and Environment teaching chair for three years, with presentations by several employees in classes and conferences. During the summer, the Foundation's set up a Prize-winners' club to create a network for former winners. Around 10 startups and social economy and charitable organisations have been created since the Prize was launched thanks to Sopra Steria's support.

Three business units in France made a donation to the Foundation intended for FarmIA and for Unicef for an e-learning project for Ukrainian child refugees.

Progress was made in other efforts. Sopra Steria's teams of volunteers continued their robotics challenges for a second year with the La Main à la Pâte Foundation, working with hundreds of children in nine primary school classes in priority education regions, to let them learn more about science and digital technology.

Furthermore, after two years, the project to overhaul the 3919 Violences Femmes Info call centre run by the Fédération Nationale Solidarité Femmes (French women's support federation) was completed. Following the cyberattack on one of their sites, a security expert also came to carry out an audit of the situation and make recommendations.

In Spain, subsidiary Sopra Banking Software launched an initiative with the Cibervoluntarios Foundation, which aims to reduce the digital divide, with around 20 volunteers offering training sessions for senior citizens and vulnerable groups. The Women and ICT programme launched by Sopra Steria in 2021 with the Balia foundation continued, training women without access to digital technology.

In Norway, Sopra Steria, with the help of volunteers, continued to provide coding lessons for children in hospital and IT lessons for former drug addicts.

The Sopra Steria Scholarships Programme in India

The Sopra Steria Scholarships Programme set up in India in 2009 transforms the lives of young people by giving them the opportunity to pursue higher education and find work in the field of their choice in order to provide for themselves and their families. Around 100 students are selected each year to study engineering, medicine or a variety of subjects such as accounting and business administration. Most of the 838 students who have benefited from these scholarships have already found employment, primarily in industry and technology, and 238 are pursuing further study. Around ten of them have joined Sopra Steria. Funded by a number of Group countries, the programme also puts employees in contact with scholarship recipients to help them with their training. In 2023, Sopra Steria India plans to provide internships for young people struggling to obtain qualifications and find a job.

Prix Entreprendre pour Demain: A startup incubator

The goal of the Sopra Steria-Institut de France Foundation's *Prix Entreprendre pour Demain* (Entrepreneurship for tomorrow awards) is to help young people in creating digital projects that address social and environmental issues. In 2022, the prize – sponsored by Inès Leonarduzzi, founder and CEO of NGO Digital for the Planet – was on the theme of “What solutions can tech offer to reduce the environmental impact of human activities?” This topic sparked the interest of students and young entrepreneurs and inspired projects of a high standard. The Student Award went to INSECTIA, an artificial intelligence solution capable of improving insect production, providing an alternative food source for animals. Osiris, winner of the 2022 Young Entrepreneurs Award, uses robotics to support the agroecological transition in European farming, revolutionising management of water and fertilisers with an agricultural robot.

The two 2021 award winners – Clic&Moi, which makes learning about digital technology easy for everyone, and H'ability, a fun virtual reality solution for the rehabilitation of people with hemiplegia – were able to develop further thanks to the operational, financial and human support provided by Sopra Steria and its partners.

Tech for Good programme in the United Kingdom

To help with the cost of living crisis in the United Kingdom, Sopra Steria's Tech for Good team launched a number of initiatives allowing employees to take part in charitable efforts, such as match funding, volunteering and making it easier to get involved. These measures helped to raise funds for charitable causes. Furthermore, in 2022, each major business sector in the United Kingdom formed a partnership with a non-profit with a purpose connected to the interests of Sopra Steria's employees and clients. For example, measures to make disadvantaged young people more employable were implemented in partnership with non-profit Villiers Park. An “opportunity fund” was set up, providing direct financial support for young people to help them cope with various costs relating to travel, university visits, recruitment interviews and work experience.

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 formed in 2020 was diversified to support the “Code Océan” educational programme as part of the Plastic Odyssey expedition, a dedicated experience for children aged 8 to 15 to learn about marine plastic pollution and think about solutions, with the support of the French education system. Projects were also made available to employees in France via the Vendredi platform;
- *Join for Water*: In 2022, employee-run awareness campaigns led to a fundraiser for a project, initiated in 2019, for an integrated water management programme launched in Uganda;
- in Germany, Sopra Steria continued to support *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 civic project combating climate change with Make.org

At the end of 2019, Sopra Steria became a founding partner of the three-year *Grande Cause Environnement* initiative “How can we immediately work together for the environment?” launched by the civic tech website [make.org](https://www.make.org).

It aims to involve businesses, foundations, non-profit organisations, institutions, media, schools, universities and citizens in a broad consultation on the fight against climate change by delivering tangible projects with a genuine impact on French society.

Following the consultation and transformation stages involving Sopra Steria employees, the programme has moved on to the action stage with the implementation of 11 concrete projects. The Group has contributed to the following projects:

- as part of the “Mobility for All” initiative, the Commute project was developed with Sopra Steria to promote soft mobility and reduce pollution from private vehicles in the area surrounding Toulouse airport. Further information on this project can be found in Section 3.5.3 (page 144).
- startup *Opopop*, 2020 winner of the Sopra Steria-Institut de France Foundation's *Prix Entreprendre pour Demain*, also joined the coalition promoting widespread use of a reusable parcels system to reduce the environmental impact of home deliveries.

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.

4.6. Duty of vigilance and vigilance plan

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

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

The vigilance plan consists of four parts:

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

Area	Category	Mitigation plans and preventive measures
Risks relating to the Group's business activities	Human rights and fundamental freedoms	The relevant information is set out in Sections 2 (pages 114-129), 4.2 (pages 157-159), 4.4.1 (pages 161-162), 4.5 (pages 162-164) and 4.6 (page 165).
	Health and safety	The relevant information is set out in Section 2.8 (page 128).
	Environment	The relevant information is set out in Section 3 (pages 130-153).
Risks relating to the business activities of the Group's suppliers	Responsible purchasing	The relevant information is set out in Section 4.2 (pages 157-159).

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 four years.

4.6.3. 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 4.1.4. under "Whistleblowing procedure" (page 155).

4.6.1. RISK MAPPING EXERCISE

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

- human rights and fundamental freedoms: Diversity, equal opportunity and inclusion, labour relations and union representation, protection of personal data, working conditions: hours, compensation and social security;
- health and safety: Right to safe and healthy working conditions (e.g. access to buildings, sanitation, safety and security of business travel), healthcare benefits and workplace prevention measures;
- environment: GHG emissions, waste management, depletion of raw materials;
- the conclusions of this risk mapping exercise are used as the starting point for the Group's responsible purchasing policy.

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

4.6.4. 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 2022 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 Section 1, "Cross-reference tables for the Management Report" section of this Universal Registration Document (pages 347-348).

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: (Number of workplace accidents with work stoppage \times 1,000,000)/Total number of hours worked by total workforce in the year;
- severity rate of workplace accidents in France: (Number of working days lost due to workplace accidents \times 1,000)/Total number of hours worked by all employees during the year. Work stoppages continuing on from the previous year are not counted. Work stoppages continuing on as a result of workplace accidents that occurred the previous year are not counted;
- lost Time Injury Frequency Rate: Calculated in business days, using the following formula: (Number of workplace accidents with work stoppage \times 200,000)/Total number of hours worked by total workforce in the year;
- total recordable injuries frequency rate: Calculated in business days, using the following formula: (Number of workplace accidents with or without work stoppage \times 200,000)/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, EVA Group, Graffica and Footprint Consulting AS).

- As regards the scope of workforce indicators:
 - employees of companies acquired in 2022 are not taken into account when calculating indicators: Footprint Consulting AS and Graffica Ltd.;
 - for Footprint Consulting AS and Graffica Ltd (consolidated in 2022) as well as Holocare and EGGS Design (consolidated in 2021), only the “Total workforce” indicator has been calculated. The scope is specified for each indicator.
 - As regards the scope of environmental indicators (CDSB REQ-07/TCFD):
 - employees of companies acquired in the period up to the end of 2022 were taken into account when calculating indicators, including in particular Graffica and Footprint Consulting AS;
 - the scope of 2022 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 2022. 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 2022 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 2022 data uses the structure set out in the CDSB framework to provide the required information in a fully compliant manner.
 - Independent assurance meeting ISAE 3000 is provided by an independent third party, which carries out checks on a reasonable assurance basis on figures in the report identified by the sign ✓, all of which relate to greenhouse gas emissions from the entire value chain (upstream, direct activities and downstream). This assurance (CDSB REQ-12/TCFD) is set out in Section 8, “Report by the independent third party of the consolidated statement of non-financial performance presented in the Management Report” (pages 184-188).

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

Universal Registration Document		SDG ⁽¹⁾	Ten Principles of the Global Compact	GRI ⁽²⁾	TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework)
Chapter/ Section #	Chapter/Section heading	Page #			
1.	Chapter 1 – Business overview and strategies				
2.	Chapter 2 – Risk factors and internal control	39			REQ-03
4.	Chapter 4 – Corporate responsibility	101		GRI 102-20 GRI 102-50 GRI 102-56	
	Message from the Chief Executive Officer (page 102)			GRI 102-14	
1.	Sopra Steria's Corporate Responsibility Strategy (page 103)				
1.1.	Sopra Steria's Corporate Responsibility approach	103	Principles 1 to 10	GRI 102-18	
1.2.	Corporate Responsibility governance	104		GRI 102-18	REQ-01
1.2.1.	Group Corporate Responsibility and Sustainable Development (CR&SD) Department	104		GRI 102-22	REQ-01
1.2.2.	Corporate Responsibility Advisory Board (CR Advisory Board)	104			
1.2.3.	Corporate Responsibility Governance structure	106		GRI 102-18	REQ-01
1.2.4.	Long-standing commitment	106			
1.3.	Approach enriched through ongoing dialogue with our stakeholders	107		GRI 102-12 GRI 102-40	
1.3.1.	Broad ecosystem of stakeholders	107			
1.3.2.	Tools and approaches supporting dialogue with our stakeholders	107			
1.4.	Our corporate responsibility roadmap				
1.4.1.	Materiality analysis	108		GRI 102-15	
1.4.2.	Our corporate responsibility roadmap	109			
1.4.3.	Overview of our corporate responsibility roadmap	110	Principles 1 to 10		
1.4.4.	ESG commitment: 2022 highlights	113			REQ-05
1.4.5.	Change in non-financial ratings	113			
2.	Social responsibility: A committed and responsible Group (page 114)		Principles 1 to 6		
2.1	Governance	114			
2.2.	Responsible employment priorities	114			
2.3.	Employment policy for professional excellence	116			
2.4.	Regional impact	116	9, 17		
2.5.	Attracting and retaining more talent	117	3, 8, 17	GRI 404-1 GRI 404-3	
2.6.	Maintaining and developing skills	120	4, 8	Principles 1-2	
2.7.	Diversity and equal opportunity	122	5, 8, 10, 17	Principles 1-2-6	
2.7.1.	Gender equality policy	123	5, 10	Principles 1-2-6	
2.7.2.	Disability policy	125	10, 17	Principles 1-2-6	
2.7.3.	Intergenerational policy	126	10, 17	Principles 1-2-6	
2.7.4.	Policy promoting diversity and access to employment for young people	127	4, 8, 10, 17	Principles 1-2-6	
2.7.5.	LGBT+ policy	128	5, 10	Principles 1-2-6	
2.8.	Health, safety and working conditions	128	3	Principles 1-2	
2.9.	Labour relations	129	3, 8	Principles 3	GRI 102-41

(1) SDG: 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		SDG ⁽¹⁾	Ten Principles of the Global Compact	GRI ⁽²⁾	TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework)
Chapter/ Section #	Chapter/Section heading	Page #			
3.	Environmental responsibility: Beyond climate action and net-zero emissions (page 130)				
				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
3.1.	Environmental strategy	130	17	Principles 7-8-9	
3.1.1.	Key milestones in the Group's environmental strategy	130			REQ-02
3.1.2.	Adoption of TCFD and CDSB recommendations and scenario analysis	130			REQ-11
3.1.3.	Achieving net-zero emissions	131		Principles 7-8-9	REQ-02
3.2.	Seven priority areas of action	133		Principles 7-8-9	REQ-02
3.2.1	Seven priority areas of action: environmental policy	133		Principles 7-8-9	
3.2.2.	Summary of greenhouse gas emissions by scope	134		Principles 7-8-9	
3.3.	Incorporating climate risks and opportunities into the Group's strategy	135	9, 11, 12, 13, 15	Principles 7-8-9	GRI 102-15 GRI 201-2 GRI 308-2 REQ-03 REQ-04 REQ-05
3.3.1.	Identification process	135		Principles 7-8-9	
3.3.2.	Climate change risks & opportunities	135		Principles 7-8-9	
3.3.3.	Physical risks	136		Principles 7-8-9	
3.3.4.	Transition risk	136		Principles 7-8-9	
3.3.5.	Opportunities for the Group	137		Principles 7-8-9	
3.4.	Optimising resource consumption and reducing greenhouse gas emissions	137		Principles 7-8-9	
3.4.1.	Direct activities	137		Principles 7-8-9	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	140		Principles 7-8-9	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.	Including environmental sustainability in our service offering	143		Principles 7-8-9	
3.5.1.	Helping our clients develop a net-zero emissions strategy	143		Principles 7-8-9	
3.5.2.	Managing compliance through a focus on reporting	143		Principles 7-8-9	
3.5.3.	Measuring and reducing environmental impacts by working towards a carbon-free economy	143		Principles 7-8-9	
3.6.	Green taxonomy	146		Principles 7-8-9	
3.6.1	Eligibility analysis	146		Principles 7-8-9	
3.6.2.	Alignment analysis	148		Principles 7-8-9	

(1) SDG: 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/Global Compact/GRI/TCFD-CDSB cross-reference table

Universal Registration Document			SDG ⁽¹⁾	Ten Principles of the Global Compact	GRI ⁽²⁾	TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework)
Chapter/ Section #	Chapter/Section heading	Page #				
3.7.	Outlook	153		Principles 7-8-9	GRI 302-4 GRI 302-5 GRI 305-4 GRI 305-5 GRI 305-6	REQ-06
4.	Commitments to society (page 154)					
4.1.	Put our values into effect and ensure the compliance of our actions	154		Principles 1 to 10		
4.1.1.	Governance and organisation	154	1, 8, 13, 16	Principles 1 to 10	GRI 205-1	
4.1.2.	Values and ethics	154	3, 8, 9, 16	Principles 1 to 10		
4.1.3.	Rules and procedures	155		Principles 1 to 10		
4.1.4.	Whistleblowing procedure	155		Principles 1 to 10		
4.1.5.	Preventing corruption and influence peddling	155	4, 16	Principle 10	GRI 205-2	
4.1.6.	Preventing tax evasion	156				
4.1.7.	Other regulations	156				
4.2.	Implementing responsible purchasing	157	1, 5, 10, 12, 13, 17	Principles 1 to 10	GRI 308-1 GRI 412-1 GRI 414-1	
4.2.1.	Responsible purchasing system	157		Principles 1 to 10		
4.2.2.	Ethical and inclusive purchasing	158	4, 11, 12, 13, 16	Principles 1-2-6		
4.2.3.	Progressive contribution of the supply chain to meeting SBTi commitments	158	8, 9, 11, 16, 17	Principles 7-8-9		
4.2.4.	Highlights of 2022	158				
4.2.5.	Main objectives for 2023	158				
4.3.	Helping our clients with their sustainability programmes	158	4, 11, 12, 13, 16	Principles 1-2-6-7-8-9		
4.3.1.	Customer satisfaction	158				
4.3.2.	Developing an innovation ecosystem	158	8, 9, 11, 16, 17		GRI 102-12 GRI 102-13	
4.3.3.	Developing inclusive services accessible to all	159		Principle 6		
4.3.4.	Supporting ethical digital practices	160	4, 8, 11, 12, 13, 16, 17	Principles 1-2-6		
4.3.5.	Participating in trusted AI initiatives	160		Principle 6		
4.3.6.	Taking action to promote digital sovereignty	161		Principles 1-2		
4.4.	Data protection and secure operations	161		Principles 1-2		
4.4.1.	Protection of personal information	161		Principles 1-2		
4.4.2.	Protecting and securing client data	162	1, 8, 13, 16	Principles 1-2	GRI 205-1	
4.5.	Our community engagement initiatives	162	1, 2, 3, 4, 5, 6, 7, 8, 10, 11	Principles 1-2-6	GRI 203-1 GRI 413-1	
4.5.1.	A longstanding commitment to an ethical and inclusive digital society	162	1, 2, 3, 4, 5, 6, 7, 10, 17	Principles 1-2-6		
4.5.2.	Employees involved in high-impact projects	163		Principles 1-2-6		
4.6.	Duty of vigilance and vigilance plan	165	8, 11, 12, 13, 16	Principles 1 to 10	GRI 308-1 GRI 412-1 GRI 414-1	
4.6.1.	Risk mapping exercise	165		Principles 1 to 10		
4.6.2.	Risk mitigation and prevention plan	165		Principles 1 to 10		
4.6.3.	Whistleblowing procedure	165		Principles 1 to 10		
4.6.4.	System to monitor the measures implemented and assess their effectiveness	165		Principles 1 to 10		
5.	Methodological note (page 166)					REQ 07-08-09-10-11-12

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

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

For more information, see the Glossary on page 319.

7. Workforce and environmental indicators

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

Summary of workforce indicators

EMPLOYMENT

WORKFORCE BY GEOGRAPHIC AREA (INCLUDING ACQUISITIONS) ✓

Scope/Topic	2019	2020	2021	2022
Group	46,245	45,960	47,437	49,690
France	19,499	19,759	19,831	19,820
International (excluding France)	26,476	26,201	27,606	29,870
Of which: United Kingdom	6,305	6,646	6,919	7,431
Of which: India	5,726	4,982	5,440	6,211
Of which: Spain	4,189	3,999	4,032	4,215
Of which: Germany	3,363	3,304	3,447	3,760
Of which: Norway	1,792	1,999	2,445	2,919
Of which: Poland	984	1,016	1,064	1,003
Of which: Italy	1,009	976	994	1,035
Of which: Belgium	749	740	754	794
Managers ("cadres")	40,014	40,581	44,501	46,261

Note

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

WORKFORCE BY GEOGRAPHIC AREA (EXCLUDING ACQUISITIONS) ✓

Scope/Topic	2019	2020	2021	2022
Group	45,152	44,768	47,008	49,508
France	19,104	18,728	19,609	19,820
International (excluding France)	26,048	26,040	27,399	29,688

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

Scope/Topic	2019	2020	2021	2022
Group	44,230	43,898	45,852	48,391
France	18,849	18,464	19,319	19,527
International (excluding France)	25,381	25,434	26,533	28,863
of which: United Kingdom	6,057	6,374	6,467	7,029
of which: India	5,724	4,981	5,438	6,210
of which: Spain	4,128	3,951	3,978	4,175
of which: Germany	2,733	3,011	3,217	3,488
of which: Norway	1,790	1,996	2,331	2,775
of which: Poland	946	980	1,017	965
of which: Italy	944	942	909	980
of which: Belgium	732	725	739	774

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

| WORKFORCE BY TYPE OF EMPLOYMENT CONTRACT ✓

Scope/Topic	2019	2020	2021	2022
Permanent contracts				
Group	96.1%	96.7%	97.0%	96.8%
France	95.3%	96.9%	96.8%	95.7%
International (excluding France)	96.7%	96.6%	97.2%	97.5%
of which: United Kingdom	95.2%	92.6%	96.3%	95.7%
of which: India	99.0%	99.7%	99.3%	99.3%
of which: Spain	97.3%	98.4%	97.7%	99.0%
of which: Germany	94.4%	95.3%	94.6%	94.7%
of which: Norway	99.6%	99.8%	99.9%	99.8%
of which: Poland	94.0%	90.6%	92.7%	93.6%
of which: Italy	94.0%	96.7%	91.6%	95.5%
of which: Belgium	99.6%	100.0%	99.7%	99.1%
Temporary contracts				
Group	3.3%	2.9%	2.5%	2.7%
France	4.6%	3.0%	3.0%	4.1%
International (excluding France)	2.4%	2.9%	2.1%	1.8%
of which: United Kingdom	4.7%	7.4%	3.7%	4.3%
of which: India	1.1%	0.3%	0.7%	0.7%
of which: Spain	2.5%	1.6%	1.9%	0.8%
of which: Germany	1.3%	1.8%	2.9%	1.3%
of which: Norway	0.5%	0.2%	0.1%	0.2%
of which: Poland	8.9%	6.7%	4.1%	3.8%
of which: Italy	0.7%	1.1%	1.2%	0.7%
of which: Belgium	0.3%	0.0%	0.0%	0.0%
Internships				
Group	0.6%	0.4%	0.5%	0.5%
France	0.2%	0.1%	0.2%	0.2%
International (excluding France)	0.9%	0.6%	0.8%	0.8%
of which: United Kingdom	0.1%	0.0%	0.0%	0.0%
of which: India	0.0%	0.0%	0.0%	0.0%
of which: Spain	0.2%	0.1%	0.4%	0.1%
of which: Germany	4.3%	2.8%	2.5%	4.1%
of which: Norway	0.0%	0.0%	0.0%	0.0%
of which: Poland	3.0%	0.0%	3.2%	2.6%
of which: Italy	5.4%	2.2%	7.1%	3.9%
of which: Belgium	0.1%	0.0%	0.3%	0.9%

| AVERAGE LENGTH OF SERVICE FOR EMPLOYEES ON PERMANENT CONTRACTS

Scope/Topic	2019	2020	2021	2022
Group	7.1	7.7	7.5	7.2
France	8.0	8.6	8.8	8.7
International (excluding France)	6.4	7.0	6.7	6.2
of which: United Kingdom	10.3	10.3	9.5	8.9
of which: India	4.4	5.2	4.5	4.1
of which: Spain	5.0	5.7	6.0	5.8
of which: Germany	7.5	8.4	8.2	7.6
of which: Norway	4.1	4.1	4.0	3.6
of which: Poland	4.3	4.8	5.0	5.6
of which: Italy	6.0	6.3	7.0	6.7
of which: Belgium	9.3	9.7	9.8	9.7

AVERAGE AGE OF EMPLOYEES ON PERMANENT CONTRACTS

Scope/Topic	2019	2020	2021	2022
Group	37.8	38.7	38.8	38.7
France	37.8	38.5	38.9	38.9
International (excluding France)	37.8	38.8	38.8	38.5
of which: United Kingdom	43.6	43.9	44.2	44.2
of which: India	31.4	32.4	31.9	31.5
of which: Spain	37.5	38.4	39.0	38.8
of which: Germany	41.6	42.8	42.5	41.9
of which: Norway	38.0	38.1	38.0	37.8
of which: Poland	32.2	32.9	33.4	34.2
of which: Italy	38.0	38.6	40.0	40.0
of which: Belgium	40.0	40.6	40.8	40.7

NEW STAFF ON ALL TYPES OF EMPLOYMENT CONTRACT ✓

Scope/Topic	2019	2020	2021	2022
Group	10,844	6,133	10,636	13,073
France	4,112	2,045	3,019	4,267
International (excluding France)	6,732	4,088	7,617	8,806
of which: United Kingdom	1,155	1,293	1,764	1,953
of which: India	1,695	490	2,255	2,244
of which: Spain	1,229	632	978	1,276
of which: Germany	651	366	702	933
of which: Norway	499	517	739	994
of which: Poland	297	179	253	196
of which: Italy	219	132	214	261
of which: Belgium	86	73	108	150

NEW STAFF ON PERMANENT CONTRACTS ✓

Scope/Topic	2019	2020	2021	2022
Group	8,047	4,166	8,453	10,439
France	2,570	1,189	1,951	2,744
International (excluding France)	5,477	2,977	6,502	7,695
of which: United Kingdom	942	723	1,481	1,671
of which: India	1,620	480	2,214	2,201
of which: Spain	1,084	566	841	1,206
of which: Germany	488	298	569	756
of which: Norway	428	459	670	910
of which: Poland	10	5	21	4
of which: Italy	107	56	85	124
of which: Belgium	80	69	91	131

TURNOVER RATE FOR EMPLOYEES ON PERMANENT CONTRACTS

Scope/Topic	2019	2020	2021	2022
Group	17.7%	13.6%	16.0%	17.0%
Women	18.0%	13.5%	15.4%	15.8%
Men	17.4%	13.6%	16.4%	17.6%
France	15.9%	10.1%	13.1%	17.0%
Women	13.8%	9.4%	12.2%	15.6%
Men	16.7%	10.4%	13.4%	17.6%
International (excluding France)	18.9%	16.1%	18.2%	17.0%
Women	20.8%	16.2%	17.3%	15.9%
Men	18.0%	16.1%	18.6%	17.6%

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

Scope/Topic	2019	2020	2021	2022
Group	17.7%	13.6%	16.0%	17.0%
France	15.9%	10.1%	13.1%	17.0%
International (excluding France)	18.9%	16.1%	18.2%	17.0%
of which: United Kingdom	21.7%	15.2%	12.6%	13.5%
of which: India	19.4%	23.2%	29.1%	18.2%
of which: Spain	20.5%	15.3%	19.3%	20.3%
of which: Germany	14.7%	11.9%	13.8%	13.8%
of which: Norway	12.8%	12.4%	13.0%	15.7%
of which: Poland	12.2%	10.5%	13.0%	19.2%
of which: Italy	13.0%	14.4%	16.2%	15.8%
of which: Belgium	15.0%	10.4%	9.9%	11.4%

TRAINING

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

Scope/Topic	2019	2020	2021	2022
Total	N/A*	N/A*	27	33
Women	N/A*	N/A*	27	33
Men	N/A*	N/A*	27	33

* N/A: Not available.

NUMBER OF TRAINING HOURS PER EMPLOYEE (AVERAGE FTE) (MANDATORY) ✓

Scope/Topic	2019	2020	2021	2022
Total	N/A*	N/A*	N/A*	0.35
Women	N/A*	N/A*	N/A*	0.39
Men	N/A*	N/A*	N/A*	0.33

* N/A: Not available.

NUMBER OF TRAINING HOURS PROVIDED DURING THE YEAR ✓

Scope/Topic	2019	2020	2021	2022
Group	1,263,354	1,207,065	1,219,922	1,537,505
France	619,219	559,853	573,169	603,144
International (excluding France)	640,600	637,142	582,458	934,361
of which: United Kingdom	83,117	79,571	53,163	67,042
of which: India	115,630	209,113	192,772	291,221
of which: Spain	94,114	88,485	99,616	132,855
of which: Germany	103,282	54,524	57,132	79,060
of which: Norway	140,874	123,006	114,997	217,056
of which: Poland	10,308	6,525	19,865	39,565
of which: Italy	1,169	18,739	26,597	30,377
of which: Belgium	10,476	13,755	13,043	14,668

| NUMBER OF TRAINING HOURS PER EMPLOYEE (AVERAGE FTE) ✓

Scope/Topic	2019	2020	2021	2022
Group	29.0	27.3	27.1	33
France	29.4	30.1	29.9	31
International (excluding France)	28.4	24.3	24.4	34
of which: United Kingdom	13.4	12.6	8.3	10
of which: India	20.9	38.5	37.5	50
of which: Spain	22.9	21.7	25.3	33
of which: Germany	38.3	17.5	18.4	23
of which: Norway	82.6	65.1	53.7	85
of which: Poland	11.4	7.0	19.9	39
of which: Italy	N/A	19.0	28.8	32
of which: Belgium	14.1	18.7	17.9	19

DIVERSITY

Gender equality

| FEMALE STAFF

Scope/Topic	2019	2020	2021	2022
Group	32.0%	32.5%	32.4%	33.1%
France	29.4%	29.6%	29.1%	29.8%
International (excluding France)	34.0%	34.6%	34.8%	35.3%
of which: United Kingdom	43.7%	44.5%	45.0%	46.1%
of which: India	33.1%	31.7%	30.2%	30.6%
of which: Spain	28.6%	29.0%	29.7%	29.7%
of which: Germany	25.2%	27.6%	28.7%	29.4%
of which: Norway	27.3%	27.0%	29.3%	30.7%
of which: Poland	60.0%	60.2%	57.4%	55.2%
of which: Italy	28.5%	29.7%	29.7%	29.7%
of which: Belgium	16.0%	18.0%	18.4%	19.4%

| FEMALE NEW HIRES ✓

Scope/Topic	2019	2020	2021	2022
Group	33.1%	34.0%	32.9%	34.3%
France	30.9%	27.5%	25.9%	31.6%
International (excluding France)	34.4%	37.3%	35.7%	35.7%
of which: United Kingdom	44.2%	53.2%	52.7%	50.9%
of which: India	35.4%	29.4%	29.0%	31.1%
of which: Spain	21.9%	25.2%	24.6%	24.8%
of which: Germany	34.4%	32.0%	34.8%	33.1%
of which: Norway	29.9%	27.1%	34.5%	33.4%
of which: Poland	50.5%	34.2%	37.9%	24.5%
of which: Italy	30.1%	28.0%	26.6%	29.9%
of which: Belgium	19.8%	34.2%	28.7%	24.7%

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

Disability

| PERCENTAGE OF EMPLOYEES WITH A DISABILITY ✓

Scope/Topic	2019	2020 *	2021	2022
France: Direct employment rate	2.43%	2.48%	2.96%	3.30%
France: Indirect employment rate	0.56%	Not included	Not included	Not included
France: Employment rate	2.72%	2.48%	2.96%	3.30%

* 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

| PROPORTION OF YOUNGER AND OLDER EMPLOYEES (INCLUDING INTERNS) ✓

Workforce by age bracket

Scope/Topic	2019	2020	2021	2022
Group				
Under 25	10.0%	7.0%	7.9%	9.6%
Over 55	8.7%	9.9%	10.4%	10.7%
France				
Under 25	10.4%	6.9%	7.6%	9.8%
Over 55	8.8%	10.1%	10.6%	11.0%
International (excluding France)				
Under 25	9.6%	7.1%	8.2%	9.4%
Over 55	8.6%	9.7%	10.2%	10.5%
Of which: United Kingdom				
Under 25	8.0%	7.4%	6.0%	5.6%
Over 55	20.1%	20.2%	22.2%	22.7%
Of which: India				
Under 25	17.3%	12.3%	18.3%	21.3%
Over 55	0.3%	0.3%	0.4%	0.6%
Of which: Spain				
Under 25	5.4%	3.3%	4.5%	6.6%
Over 55	3.4%	4.1%	4.7%	5.5%
Of which: Germany				
Under 25	5.0%	3.3%	3.9%	5.2%
Over 55	15.0%	18.1%	17.6%	17.4%
Of which: Norway				
Under 25	2.5%	3.3%	2.7%	4.1%
Over 55	6.8%	7.0%	7.1%	7.3%
Of which: Poland				
Under 25	19.5%	14.9%	13.7%	11.6%
Over 55	0.4%	0.5%	0.3%	0.7%
Of which: Italy				
Under 25	11.0%	9.8%	7.7%	7.1%
Over 55	6.6%	7.9%	9.7%	11.2%
Of which: Belgium				
Under 25	2.4%	1.8%	2.8%	4.2%
Over 55	9.3%	9.9%	10.5%	10.7%

| PROPORTION OF OLDER EMPLOYEES IN FRANCE

Scope/Topic	2019	2020	2021	2022
Number of employees aged 45 and older	5,186	5,491	5,929	5,988
Proportion of employees aged 45 and older relative to the total workforce at 31/12	27.2%	29.3%	30.20%	30.21%
Number of employees aged 55 and older	1,680	1,883	2,082	2,178
Proportion of employees aged 55 and older relative to the total workforce at 31/12	8.8%	10.1%	10.6%	11.0%

HEALTH, SAFETY AND WORKING CONDITIONS

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

Scope/Topic	2019	2020	2021	2022
Group	5.9%	6.1%	6.4%	6.0%
France	5.9%	6.3%	6.6%	6.5%
International (excluding France)	5.9%	5.9%	6.3%	5.7%
of which: United Kingdom	12.8%	12.1%	14.0%	13.1%
of which: India	0.1%	0.0%	0.1%	0.0%
of which: Spain	6.3%	5.5%	4.9%	4.1%
of which: Germany	8.8%	10.4%	10.1%	9.6%
of which: Norway	0.6%	0.6%	7.3%	0.7%
of which: Poland	3.5%	3.4%	4.2%	3.8%
of which: Italy	4.2%	4.6%	4.7%	4.8%
of which: Belgium	9.0%	8.2%	7.0%	6.6%

ABSENCE RATE, LTIFR AND TRIFR

Indicators	2019	2020	2021	2022
Absence rate *	N/A*	N/A*	2.7%	2.8%
Lost time injury frequency rate (LTIFR)	N/A*	N/A*	0.12	0.15
Total recordable injury frequency rate (TRIFR)	N/A*	N/A*	0.21	0.40

* N/A: Not available.

ABSENCE RATE, NUMBER OF OCCUPATIONAL ILLNESSES,
FREQUENCY RATE AND SEVERITY RATE (SCOPE: FRANCE)

Indicators	2019	2020	2021	2022
Absence rate (%)	2.6%	2.5%	2.7%	3.1%
Occupational illness (number)	0	2	2	1
Frequency rate of workplace accidents in France	2.47	1.26	0.89	1.24
Severity rate of workplace accidents in France	0.023	0.013	0.013	0.017

LABOUR RELATIONS

Scope/Topic	2019	2020	2021	2022
Number of agreements signed during the year	49	56	31	48
France	24	38	11	35
Germany	24	16	19	11
Belgium	0	0	1	0
United Kingdom	0	2	0	0
Italy	0	0	0	0
Spain	1	0	0	1
Europe	0	0	0	1
Number of collective bargaining agreements in force	291	326	357	360
France	129	164	169	166
Germany	134	137	162	161
Belgium	11	11	12	12
Italy	5	0	0	1
United Kingdom	11	13	13	17
Spain	0	1	1	3

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

Summary of environmental indicators

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

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

For 2020, the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS, SSCL and SFT

joint ventures) as well as newly acquired companies Sodifrance, Anteo (Consulting and E-Business Solutions), Holocare and CXPARTNERS.

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

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

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 ✓	Total	Total	Proportion reused	Proportion used for heat or raw material recovery	Proportion incinerated without heat recovery	Proportion sent to landfill
		Total MWh	Total MWh	Total MWh	%	kg	%	%	%	%
	2022	20,899	3,229	9,871	99%	52,673	44	53.6	0.2	2.2
	2021	25,071	3,823	9,616	99%	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
France*	2022	13,459	1,731	458	100%	11,545	20.5	79.5	0	0
	2021	16,029	2,759	561	100%	11,745	40.7	59.4	0	0
	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
United Kingdom*	2015	9,987	7,651	6,943	70%	25,674	N/A	N/A	N/A	N/A
	2022	12,674	55	5,229	100%	25,397	23.9	75.7	0.5	0
	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
Total: Rest of Europe	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
	2022	7,444	1,784	0	100%	3,206	55.2	46.1	1	0.7
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
	2022	54,476	6,799	15,558	99.3%	92,822	35.8	62.6	0.3	1.3
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 used for 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
	2022	79,641	100	0	0	16,212	90	0.82	38,999
	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
	2022	143,854	100	0	0	10,290	68	1.38	15,803
	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
	2022	89,235	99.9	0	0.1	4,707	82	0.32	18,158
	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
	2022	2,800	84	0	16	1,741	70	0.24	62,484
	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
	2022	315,530	99.8	0	0.2	32,950	81	0.67	135,445
	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

(1) An improved waste calculation methodology was introduced in 2021. This methodology has increased the percentage of real data and made data more reliable. Under the former methodology, paper and cardboard waste would have amounted to 150,663 kg in 2021.

REDUCING GHG EMISSIONS

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) ✓
		tCO2e	tCO2e	tCO2e
	2022	218	309	147
	2021	259.4	105.7	261.8
	2020	281	96.6	624
	2019	374	194	765
France*	2015	284	N/A	2,195
	2022	1,213	179	0
	2021	1,724.2	197.9	0
	2020	1,468	72.7	0
	2019	1,696	33	0
United Kingdom*	2015	1,067	N/A	1,844
	2022	273	98	251
	2021	360.3	32.3	364.8
	2020	339	30.3	500
	2019	425	39.1	888
Total: Rest of Europe	2015	233	N/A	1,805
	2022	249	769	0
	2021	182.1	788.4	0
	2020	226.2	1,202.9	0
	2019	169	1,780.6	72
Total: Rest of the World	2015	653	N/A	9,880
	2022	1,952	1,355	398
	2021	2,526.1	1,124.3	626.6
	2020	2,315	1,402.5	1,124
	2019	2,664	2,048	1,724
Total: Group	2015	2,237	N/A	15,724

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 hremote working ⁽³⁾ ✓	3-8 Off-site data centres ✓	3-13 Tenants ✓
		tCO2e	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e
France*	2022	112,606	382	13	6,466	18,105	0	0
	2021	112,393	580.8	11.8	3,195.2	8,934	0	0
	2020	N/A	609.6	18.7	4,813.7	N/A	500	303
	2019	N/A	859.8	23.1	14,138	N/A	553	160
	2015	N/A	N/A	N/A	N/A	N/A	458	N/A
	2022	85,722	781	8	1,082	3,328	93	647
United Kingdom*	2021	85,144	1,022.1	15.2	418.9	3,730	58	0
	2020	N/A	741.2	10.3	782.1	N/A	119	3
	2019	N/A	959.2	19.8	3,527.8	N/A	128	10
	2015	N/A	N/A	N/A	N/A	N/A	332	N/A
	2022	64,808	749	7	5,109	11,701	97	52
	2021	56,030	740.7	6.4	3,081	6,534	83	10
Total: Rest of Europe	2020	N/A	554.8	11.7	4,646.2	N/A	514	15
	2019	N/A	685.7	15	11,377.9	N/A	699	18
	2015	N/A	N/A	N/A	N/A	N/A	437	N/A
	2022	6,701	2,628	18	1,168	2,905	0	0
Total: Rest of the World	2021	5,445	2,095	8.4	262	2,518	0	141
	2020	N/A	1,927.3	9.5	1,317	N/A	0	188
	2019	N/A	2,959	19.9	5,266.3	N/A	0	306
	2015	N/A	N/A	N/A	N/A	N/A	0	N/A
	2022	269,837	4,539	45	13,826	36,039	191	699
Total: Group	2021	259,011	4,438.6	41.9	6,957.1	21,716	141	151
	2020	189,406	3,832.9	50.2	11,559	23,714	1,132	509
	2019	221,311	5,463.7	77.8	34,310	66,778	1,250	494
	2015	N/A	N/A	N/A	32,005	N/A	1,227	N/A

(1) The increase in emissions between 2020 and 2021 was due to a change in methodology. By applying the methodology and scope updated in 2021 to previous data, the amounts would be 242,305 tCO_{2e} in 2020 and 270,835 tCO_{2e} 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: 14,695 tCO_{2e} in 2022, 7,402 tCO_{2e} in 2021, 12,698 tCO_{2e} in 2020, 37,164 tCO_{2e} in 2019, 38,176 tCO_{2e} in 2018, 38,133 tCO_{2e} in 2017 and 36,555 tCO_{2e} 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.

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

TOTAL: SCOPES 1, 2 & 3

Country	Year	Emissions per employee (Direct and indirect activities – Total: Scopes 1, 2 & 3 ⁽¹⁾)		Emissions per employee (Direct activities – Scopes 1, 2, 3-6 and 3-8)
		tCO ₂ e	tCO ₂ e / employee	tCO ₂ e / employee
	2022	138,245	6.97	0.36
	2021	125,742	6.41	0.19
	2020	7,246	N/A	0.37
	2019	17,067	N/A	0.89
France*	2015	2,937	N/A	0.17
	2022	93,053	12.51	0.35
	2021	92,310	13.33	0.35
	2020	3,196	N/A	0.48
	2019	6,374	N/A	1.01
	2015	3,243	N/A	0.8
United Kingdom*	2022	83,145	5.59	0.39
	2021	67,241	4.91	0.29
	2020	6,611	N/A	0.51
	2019	14,148	N/A	1.11
	2015	2,475	N/A	0.29
Total: Rest of Europe	2022	14,438	1.91	0.29
	2021	11,439	1.67	0.18
	2020	4,871	N/A	0.76
	2019	10,573	N/A	1.51
Total: Rest of the World	2015	10,533	N/A	1.95
	2022	328,881	6.62	0.36
	2021	296,733	6.30	0.24
	2020	235,044	N/A	0.38
	2019	336,121	N/A	0.93
Total: Group⁽²⁾	2015	51,193	N/A	1.47

(1) Scope 3 – Excluded subcategories: 3-2, 3-4, 3-9, 3-10, 3-11, 3-12, 3-14, 3-15.

(2) The full tables with details for each country are available on our website.

8. Report by the independent third party on the verification 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 2022 (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 "Nature and scope of work" section, and the information collected, we did not identify any material misstatement that would cause us to conclude that the consolidated statement of non-financial performance is not consistent with applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines.

REASONABLE ASSURANCE REPORT ON SELECTED INFORMATION

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

The selected sample thus represents an average of 53 % of the workforce and between 67 % and 100 % of environmental data identified by the symbol ✓.

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

CONCLUSION

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

PREPARATION OF THE STATEMENT OF NON-FINANCIAL PERFORMANCE

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

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

INHERENT LIMITATIONS TO PREPARING INFORMATION

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

RESPONSIBILITY OF THE COMPANY

The Board of Directors is responsible for:

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

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

RESPONSIBILITY OF THE INDEPENDENT THIRD PARTY

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

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

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

It is also our responsibility, at the entity's request and outside the scope of accreditation, to express a reasonable assurance opinion about whether the information selected by the entity ⁽¹⁾ has been prepared, in all material respects, in accordance with the Guidelines.

It is not our responsibility to issue an opinion on whether:

- the entity complies with other applicable legal and regulatory provisions, notably as regards the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the vigilance plan, anti-corruption measures and the prevention of tax evasion;
- the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy) is accurate;
- products and services comply with applicable regulations.

REGULATORY REQUIREMENTS AND APPLICABLE PROFESSIONAL STANDARDS

Our work described below was carried out in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code establishing the manner in which an independent third party should fulfil its engagement, with industry policy issued by the 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 8 people between October 2022 and February 2023 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 paragraph III of Article L. 225-102-1 in relation to labour-related and environmental information, as well as respect for human rights, anti-corruption measures and the prevention of tax evasion;
- We checked that the Statement presents the information laid down in paragraph II of Article R. 225-105 where that information is relevant to the key risks, and that it includes, as the case may be, a reasoned explanation for the absence of any information required by 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, 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. For the risk relating to attracting and retaining employees, our work was carried out at the level of the consolidating entity and at a selection of entities (see Annex);

(1) 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;
- 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 46 % 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.

Paris La Défense, 2 March 2023

French original signed by
Independent third party,

Mazars SAS

Jérôme Neyret

Partner

Edwige Rey

CSR & Sustainable Development Partner

This is a free translation into English of a report issued in French and is provided solely for the convenience of English-speaking users.

ANNEX 1: INFORMATION CONSIDERED MOST IMPORTANT

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

✓ Information reviewed on a reasonable assurance basis.

Information	Audited Entity/Country
WORKFORCE INDICATORS	
<ul style="list-style-type: none"> ■ Workforce by geographic area (including acquisitions) ✓ ■ 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) ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO, EVA Group) ■ 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.) ■ Benelux (Sopra Banking Software Belgium, Sopra HR Software S.P.R.L., Sopra Steria Benelux SA/NV, Sopra Banking Software Luxembourg, Sopra HR Software S.A.R.L., Sopra Steria PSF Luxembourg SA, Sopra Financial Solutions Netherlands BV, Sopra Steria Benelux – NL Branch) ■ Poland (Sopra Steria Polska Sp. z o.o.)
<ul style="list-style-type: none"> ■ Number of training hours per employee (mandatory and non-mandatory) ✓ ■ Average number of training hours per person (average FTE) ✓ ■ Number of training hours during the financial year ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO, EVA Group) ■ 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.) ■ Benelux (Sopra Banking Software Belgium, Sopra HR Software S.P.R.L., Sopra Steria Benelux SA/NV, Sopra Banking Software Luxembourg, Sopra HR Software S.A.R.L., Sopra Steria PSF Luxembourg SA, Sopra Financial Solutions Netherlands BV, Sopra Steria Benelux – NL Branch) ■ Poland (Sopra Steria Polska Sp. z o.o.)
<ul style="list-style-type: none"> ■ Percentage of employees with a disability ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO, EVA Group)

Information	Audited Entity/Country
ENVIRONMENTAL INDICATORS	
<ul style="list-style-type: none"> ■ Energy consumption per employee ✓ ■ Energy consumption (offices) ✓ ■ Energy consumption (on-site data centres) ✓ ■ Energy consumption (off-site data centres) ✓ ■ Proportion of electricity consumption provided by renewable energies (offices and on-site data centres) ✓ ■ Greenhouse gas emissions from energy consumption (offices) ✓ ■ Greenhouse gas emissions from energy consumption (on-site data centres) ✓ ■ Greenhouse gas emissions from energy consumption (off-site data centres) ✓ ■ Greenhouse gas emissions – Energy consumption not included in Scopes 1 and 2 ✓ ■ Greenhouse gas emissions – Energy consumption of the tenants – Scope 3 ✓ ■ Greenhouse gas emissions – Scopes 1 & 2 per employee ✓ ■ Greenhouse gas emissions – Scope 3 per employee ✓ ■ Greenhouse gas emissions – Business travel ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO, EVA Group) ■ United Kingdom (Sopra Banking Software Ltd, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Ltd, Shared Services Connected Ltd, CIMPA Ltd, CXPARTNERS Limited, Sopra Steria Financial Services Limited), Holocare Ltd, Graffica Ltd) ■ India (Sopra Steria India Limited, SBS Solutions India Private Limited) ■ Poland (Sopra Steria Polska Sp. z o.o.) – off-site data centres only
<ul style="list-style-type: none"> ■ Energy consumption per employee ✓ ■ Energy consumption (offices) ✓ ■ Energy consumption (on-site data centres) ✓ ■ Energy consumption (off-site data centres) ✓ ■ Proportion of electricity consumption provided by renewable energies (offices and on-site data centres) ✓ ■ Greenhouse gas emissions from energy consumption (offices) ✓ ■ Greenhouse gas emissions from energy consumption (on-site data centres) ✓ ■ Greenhouse gas emissions from energy consumption (off-site data centres) ✓ ■ Greenhouse gas emissions – Energy consumption not included in Scopes 1 and 2 ✓ ■ Greenhouse gas emissions – Energy consumption of the tenants – Scope 3 ✓ ■ Greenhouse gas emissions – Scopes 1 & 2 per employee ✓ ■ Greenhouse gas emissions – Scope 3 per employee ✓ ■ Greenhouse gas emissions – Business travel ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO, EVA Group) ■ Germany (Sopra HR Software GmbH, Sopra Banking Software GmbH, Sopra Steria SE, ISS Software GmbH, CIMPA GmbH, it-economics GmbH, Sopra Financial Technology GmbH)/ Austria (Sopra Steria GmbH)/ Bulgaria (it-economics Bulgaria EOOD) ■ United Kingdom (Sopra Banking Software Ltd, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Ltd, Shared Services Connected Ltd, CIMPA Ltd, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Ltd, Graffica Ltd)

Information	Audited Entity/Country
WORKFORCE INDICATORS	
<ul style="list-style-type: none"> ■ Quantity of waste electrical and electronic equipment generated per employee ✓ ■ Proportion of waste electrical and electronic equipment given a second life ✓ ■ Proportion of "hazardous waste" ✓ ■ Greenhouse gas emissions – waste electrical and electronic equipment ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO, EVA Group) ■ United Kingdom (Sopra Banking Software Ltd, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Ltd, Shared Services Connected Ltd, CIMPA Ltd, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Ltd, Graffica Ltd) ■ Poland (Sopra Steria Polska Sp. z o.o.)
<ul style="list-style-type: none"> ■ Greenhouse gas emissions – Employee commuting and remote working ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO, EVA Group) ■ United Kingdom (Sopra Banking Software Ltd, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Ltd, Shared Services Connected Ltd, CIMPA Ltd, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Ltd, Graffica Ltd) ■ India (Sopra Steria India Limited, SBS Solutions India Private Limited)
<ul style="list-style-type: none"> ■ Water consumption (offices and on-site data centres) ✓ ■ Water consumption per employee ✓ ■ Greenhouse gas emissions – Wastewater ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO, EVA Group) ■ United Kingdom (Sopra Banking Software Ltd, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Ltd, Shared Services Connected Ltd, CIMPA Ltd, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Ltd, Graffica Ltd) ■ India (Sopra Steria India Limited, SBS Solutions India Private Limited)
<ul style="list-style-type: none"> ■ Quantity of green paper purchased per employee ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO, EVA Group) ■ United Kingdom (Sopra Banking Software Ltd, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Ltd, Shared Services Connected Ltd, CIMPA Ltd, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Ltd, Graffica Ltd)
<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 ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO, EVA Group) ■ United Kingdom (Sopra Banking Software Ltd, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Ltd, Shared Services Connected Ltd, CIMPA Ltd, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Ltd, Graffica Ltd) ■ Poland (Sopra Steria Polska Sp. z o.o.)
<ul style="list-style-type: none"> ■ Direct fugitive greenhouse gas emissions (offices and on-site data centres) ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRO, EVA Group) ■ India (Sopra Steria India, SBS Solutions India Private Limited)
<ul style="list-style-type: none"> ■ Greenhouse gas emissions related to the supply chain (calculated per million euros) ✓ 	<ul style="list-style-type: none"> ■ Sopra Steria Group

Corporate responsibility

- **Sustainable Development Goals (SDGs)** defined by the United Nations: The Sustainable Development Goals are the blueprint to achieve a better and more sustainable future for all. They address the global challenges we face, including poverty, inequality, climate change, environmental degradation, prosperity, peace and justice.
- **Materiality matrix:** A materiality analysis helps identify and prioritise the most relevant issues for a company and its stakeholders, and is presented in the form of a matrix, which plots these issues according to their importance to the company (x-axis) and to its external stakeholders (y-axis).
- **Materiality:** The degree of materiality determined reflects the extent to which an issue is capable of influencing the company's strategy, reputation or financial health.
- **Greenhouse gases (GHG):** Greenhouse gases are gaseous components that absorb infrared radiation emitted from the earth's surface and contribute to the greenhouse effect. The increase in their concentration in the earth's atmosphere is one of the factors causing global warming.
- **Science Based Targets initiative (SBTi):** Science Based Targets is an internationally recognised initiative offering mathematical models for identifying the environmental footprint of activities so as to be able to set ambitious greenhouse gas emissions reduction targets.
- **CDP:** Non-profit organisation that runs the global disclosure system for investors, companies, cities, countries and regions to manage their environmental impact.
- **Task Force on Climate-related Financial Disclosures (TCFD):** A task force focused on climate-related financial disclosures, created as part of the G20 Financial Stability Board. The TCFD is one of the most important developments in the area of climate reporting by businesses.
- **Net-zero emissions:** For a business, achieving net-zero emissions means reducing the GHG emissions of its entire value chain to zero through a combination of value chain emissions reduction projects (at least 90%) and funding carbon removal offsets for the remainder outside its value chain.
- **Scope 1 (of the GHG Protocol):** Covers direct greenhouse gas emissions arising from the combustion of fossil fuels (petroleum, fuel oil, biodiesel and gas) and the escape of coolants from air conditioning systems in offices and on-site data centres.
- **Scope 2 (of the GHG Protocol):** Covers indirect greenhouse gas emissions associated with consumption of grid electricity and district heating in offices and on-site data centres.
- **Scope 3 (of the GHG Protocol):** Covers indirect greenhouse gas emissions associated with energy-related activities not included in Scopes 1 or 2, purchased goods and services, capital goods, waste, upstream transportation of goods, business travel, upstream leased assets, investments, transportation of visitors and clients, downstream transportation of goods, use of sold products, end-of-life treatment of sold products, downstream franchises, downstream leased assets and employee commuting.
- **Market-based:** Method for calculating greenhouse gas emissions based on emissions factors specific to the energy source used.
- **Climate Disclosure Standards Board (CDSB):** the Climate Disclosure Standards Board is an international consortium of businesses and environmental NGOs that works in particular with the TCFD on these issues. The CDSB has built a reporting framework covering the following 12 recommendations:
- **CDSB/REQ-01 Governance:** Disclosures shall describe the governance of environmental policies, strategy and information.
- **CDSB/REQ-02 Management's environmental policies, strategy and targets:** Disclosures shall report management's environmental policies, strategy and targets, including the metrics, plans and timeliness used to assess performance.
- **CDSB/REQ-03 Risks and opportunities:** Disclosures shall explain the material current and anticipated environmental risks and opportunities affecting the organisation.
- **CDSB/REQ-04 Sources of environmental impact:** Quantitative and qualitative results, together with the methodologies used to prepare them, shall be reported to reflect material sources of environmental impact.
- **CDSB/REQ-05 Performance and comparative analysis:** Disclosures shall include an analysis of the information disclosed in REQ-04 compared with any performance targets set and with results reported in a previous period.
- **CDSB/REQ-06 Outlook:** Management shall summarise their conclusions about the effect of environmental impacts, risks, opportunities and policy outcomes on the organisation's future performance and position.
- **CDSB/REQ-07 Organisational boundary:** Environmental information shall be prepared for the entities within the boundary of the organisation or group for which the mainstream report is prepared and, where appropriate, shall distinguish information reported for entities and activities outside that boundary.
- **CDSB/REQ-08 Reporting policies:** Disclosures shall cite the reporting provisions used for preparing environmental information and shall (except in the first year of reporting) confirm that they have been used consistently from one reporting period to the next.
- **CDSB/REQ-09 Reporting period:** Disclosures shall be provided on an annual basis.
- **CDSB/REQ-10 Restatements:** Disclosures shall report and explain any prior year restatements.
- **CDSB/REQ-11 Conformance:** Disclosures shall include a statement of conformance with the CDSB Framework.
- **CDSB/REQ-12 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 TABLE FOR THE MANAGEMENT REPORT

REQUIRED ITEMS	REFERENCE TEXTS	PAGES	CHAPTERS
3. Shareholders and share capital			
Share ownership structure, movements in the Company's share capital and crossing of thresholds	French Commercial Code Article L. 233-13	4; 246; 276; 297-298	[Integrated Presentation]; 5; 6; 7
Purchases and sales by the Company of its own shares	French Commercial Code Articles L. 225-211 and R. 225-160	246; 276; 296; 299-300	5; 6; 7
Employee share ownership	French Commercial Code Article L. 225-102 Paragraph 1	117; 268; 297-299	4; 6; 7
Mention of potential adjustments for securities conferring access to the share capital in the event of share buybacks or financial transactions	French Commercial Code Articles R. 228-90 and R. 228-91	299-300	7
Information on transactions by senior executives and related persons involving Company securities	French Monetary and Financial Code Articles L. 621-18-2 and R. 621-43-1 AMF General Regulation Article 223-26	302	7
Amount of dividends distributed in respect of the past three financial years	French General Tax Code Article 243 bis	15; 246; 305	[Integrated Presentation]; 5; 7
4. Statement of non-financial performance (SNFP)			
Business model	French Commercial Code Articles L. 225-102-1 and R. 225-105	10-11	[Integrated Presentation];
Overview of the main risks related to the Company's business activities	French Commercial Code Articles L. 225-102-1 and R. 225-105, I, 1°	14; 40-46; 135-136	[Integrated Presentation]; 2; 4
Information on the manner in which the Group takes into account the social and environmental consequences of its business activities as well as the impact of these business activities on respect for human rights, anti-corruption measures and the prevention of tax evasion (Overview of policies adopted by the Company)	French Commercial Code Articles L. 225-102-1, III, L. 22-10-36 and R. 225-105, I, 2°	8-9; 33; 101-183	[Integrated Presentation]; [1]; 4
Results of policies adopted by the Company or the Group, including key performance indicators	French Commercial Code Articles L. 225-102-1 and R. 225-105, I, 3°	8-9; 110-112; 114-183	[Integrated Presentation]; 4
Workforce-related information (employment, work organisation, health and safety, labour relations, training, equal treatment)	French Commercial Code Articles L. 225-102-1 and R. 225-105, II, A, 1°	114-129; 172-178	4
Environmental information (general environmental policy, pollution, circular economy, climate change)	French Commercial Code Articles L. 225-102-1 and R. 225-105, II, A, 2°	130-153; 179-183	4
Social information (civic engagement to promote sustainable development, subcontractors and suppliers, fair business practices)	French Commercial Code Articles L. 225-102-1 and R. 225-105, II, A, 3°	154-165	4
Information relating to anti-corruption and anti-tax evasion measures, and actions implemented to prevent corruption	French Commercial Code Articles L. 225-102-1, R. 225-105, II, B, 1° and L. 22-10-36	155-158	4
Information relating to actions to support human rights	French Commercial Code Articles L. 225-102-1, R. 225-105, II, B, 2° and L. 22-10-36	114; 110-112; 154; 168-171	4
Information specific to Seveso sites	French Commercial Code Article L. 225-102-2	N/A	N/A
Certification by the independent third party	French Commercial Code Articles L. 225-102-1, III and R. 225-105-2	184-188	4

REQUIRED ITEMS	REFERENCE TEXTS	PAGES	CHAPTERS
Publication of revenue, capital expenditure (capex) and operating expenses (opex) of economic activities eligible for the taxonomy	Article 8 of the Taxonomy Regulation (Regulation (EU) 2020/852) and Delegated Act of 6 July 2021	146-152	4
5. Additional information required for the preparation of the management report			
Additional tax information	French General Tax Code Articles 223 <i>quater</i> and 223 <i>quinquies</i>	330	9
Pecuniary sanctions or injunctions for anti-competitive practices	French Commercial Code Article L. 464-2	N/A	N/A

Cross-reference table for the report on corporate governance

REQUIRED ITEMS	REFERENCE TEXTS	PAGES	CHAPTERS
1. Information on compensation			
Compensation policy for company officers	French Commercial Code Articles L. 22-10-8, I, Paragraph 2 and R. 22-10-14	84-87	3
Total compensation and benefits of any type paid during the financial year or awarded in respect of the financial year to each company officer	French Commercial Code Articles L. 22-10-9, I, 1° and R. 22-10-15	88-97; 214; 267	3; 5; 6
Relative proportions of fixed and variable compensation	French Commercial Code Article L. 22-10-9, I, 2°	85-87	3
Use of the option to request that variable compensation be returned	French Commercial Code Article L. 22-10-9, I, 3°	N/A	N/A
Commitments of any type made by the Company to its company officers	French Commercial Code Article L. 22-10-9, I, 4°	85-92; 214	3; 5
Compensation paid or awarded by a company included in the Group's scope of consolidation within the meaning of Article L. 233-16 of the French Commercial Code	French Commercial Code Article L. 22-10-9, I, 5°	84; 97	3
Ratios between each executive company officer's compensation and the average and median compensation of the Company's employees	French Commercial Code Article L. 22-10-9, I, 6°	95-97	3
Annual change in compensation, performance by the Company, the average compensation of employees and the aforementioned ratios over the past five financial years	French Commercial Code Article L. 22-10-9, I, 7°	95-97	3
Explanation of the way in which total compensation adheres to the compensation policy adopted, including its contribution to the Company's long-term performance and how performance conditions were applied	French Commercial Code Article L. 22-10-9, I, 8°	84-87	3
Manner in which votes cast at the most recent Ordinary General Meeting were taken into account, pursuant to Section I of Article L. 22-10-34	French Commercial Code Article L. 22-10-9, I, 9°	97-98	3
Departures from the procedure for the implementation of the compensation policy and any exceptions made	French Commercial Code Article L. 22-10-9, I, 10°	93	3
Application of the provisions of Article L. 225-45, Paragraph 2 of the French Commercial Code	French Commercial Code Article L. 22-10-9, I, 11°	N/A	N/A
Granting of options to the company officers and options held by them	French Commercial Code Articles L. 225-185 and L. 22-10-57	N/A	N/A
Granting of free share awards to the executive company officers and free shares held by them	French Commercial Code Articles L. 225-197-1 and L. 22-10-59	89-90; 93-97; 214; 266; 335	3; 5; 6; 9

Key figures for 2022

Sopra Steria, a European Tech leader recognised for its consulting, digital services and software development, helps its clients drive their digital transformation to 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

€5.1bn

€4.4bn Digital services

€0.7bn Development of business solutions

Organic growth of 7.6% ¹

Operating profit on business activity

€453.1m

8.9% of revenue

Net profit attributable to the Group

€247.8m

4.9% of revenue

Basic earnings per share

€12.23

Dividend per share

€4.30²

Equity

€1.9bn

Net financial debt

€152.0m

equal to 0.31 x 2022 pro forma EBITDA before the impact of IFRS 16

Market capitalisation at 31/12/2022

€2.9bn

Number of employees

49,690

Number of offices

184

Number of countries

30

TOP 5

European digital services companies

TOP 12

Digital services companies operating in Europe

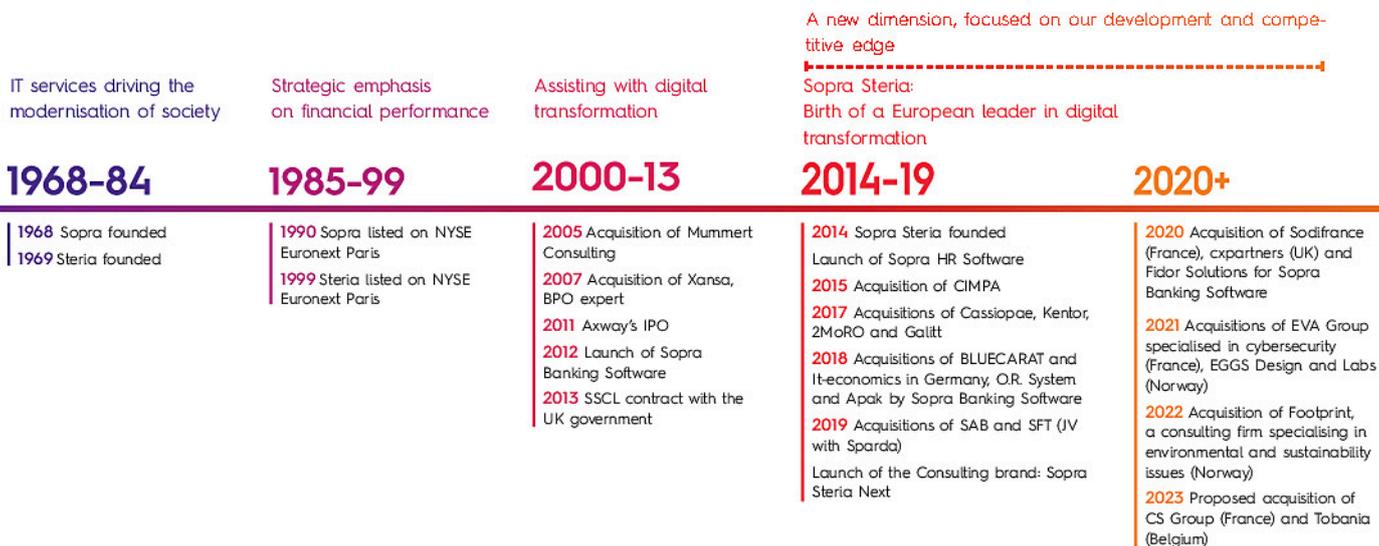
¹ Alternative performance measures are defined in the glossary of this document.

² Dividend proposed for approval at the General Meeting of 24 May 2023

See **Chapter 5** for more information

History and corporate plan

More than 50 years of steady growth and transformation



Key points of the corporate plan

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

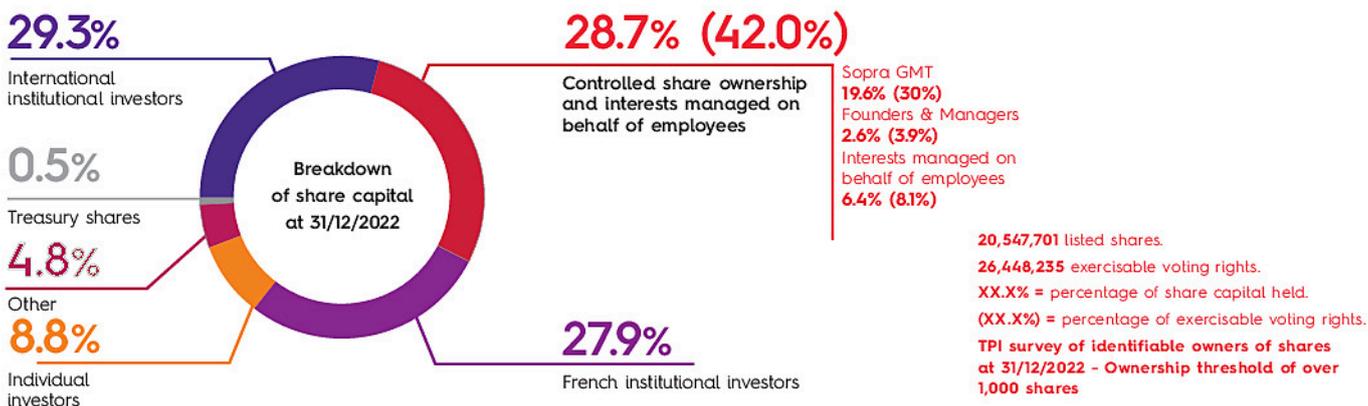
Agility, rapid decision-making, and speed of execution are hard-wired into Sopra Steria's DNA. Our ethos is predicated on an unwavering focus on client service, autonomous decision-making, collective endeavour and respect for others

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 core shareholder backing the corporate plan



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

Respect for others

Taking positive action

Professional excellence

Collective mindset

Openness and curiosity

Putting customer service first

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

Professional excellence

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

Respect for others

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

Collective mindset

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

Taking positive action

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

Openness and curiosity

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

Corporate responsibility

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

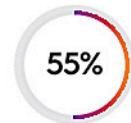
Helping combat climate change

Reduce the carbon footprint of our business activities along our entire value chain

- Since 2015, greenhouse gas emissions (GHG)¹ related to our direct activities have fallen, in line with the objectives aligned with a 1.5°C trajectory, as certified by SBTi²- i.e. 85% less emissions per employee by 2040 relative to 2015.
- Ensure that 90% out of the Group’s suppliers, accounting for at least 70% of Sopra Steria’s supply chain emissions, have set GHG emissions reduction targets (SBTi 4)
- Group’s new targets submitted to the Science Based targets initiative in light of the new SBTi Net-Zero Standard



Reduction in GHG emissions from direct activities per employee in 2022 (baseline: 2015) (vs 50% reduction in 2021)



Of the suppliers accounting for 70% of the supply chain's GHG emissions, 55% have set emissions reduction targets

Ambitious policy of bringing more women into the management team

Increase the number of female Group employees

- The Group’s target is for women to account for 30% of Executive Committee members and 20% of senior management by 2025
- 10,796 participants in the “TogetHER for Greater Balance” awareness campaign vs. 7,684 in 2021
- Securing the Gender Equality European & International Standard (GEEIS) certification which assesses HR policies from a gender equality perspective within the Group



% Women on the Executive Committee in 2022 (vs 17.6% in 2021)



% Women in the Group in 2022 (vs 32.4% in 2021)

Embedding digital sustainability into our value proposition

Promoting digital ethics, environmental sustainability and sovereignty

- Sopra Steria is one of the 13 leading industrial and academic founding partners of the Confiance.ai programme, which promotes standardised and sovereign AI in Europe.
- Further development of the Exploratoire do tank’s reflection and experimentation process dedicated to the ethical issues raised by digital transformation. The Nicom@que publication raises three digital ethics issues
- As a founding member and member of the Cyber Campus’ Board of Directors, Sopra Steria is actively involved in promoting French excellence in cybersecurity and developing synergies around innovation projects.



Sopra Steria, founding partner



Three themes: the digital divide, technocriticism and ethical innovation

Recognition of ESG commitments by the leading rating agencies in 2022

Non-financial agencies rating	MSCI ESG	Sustainalytics	S&P Global	ISS ESG	ISS QualityScore Governance	CDP - Climate Change	EcoVadis
Rating scale	AAA à CCC	Negligible risk = 0 to Severe risk = 40+	Percentile out of 280 companies in sector	A+ à D-	1 for best to 10 for worst	A à D-	sur 100
Score > Category	7.6/10 > AA Leader	15.3/100 > Low Risk	88/100	C+ > Prime	6/10	A List	80/100 > Top 1% Platinum

1_ GHG: Greenhouse gas

2_ SBTi: Science Based Targets initiative

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:

1 Being a leading employer that attracts the best talent and promotes positive labour relations, diversity and equal opportunity

- 13,073 new hires within the Group
- 33 hours of training on average per employee
- 78% of our workforce reported that they were employed by a Great Place to Work company.



2 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

- 80% of the 100 strategic customers expressed satisfaction in the Customer Voice survey for the past 3 years.



3 Achieving net-zero emissions, protecting resources and helping combat climate change

- -68% reduction in GHG1 emissions per employee in 2022 (baseline: 2015 for direct emissions)
- Over 19,000 employees trained in eco-friendly digital behaviours



4 Working with an expanded ecosystem to collectively address key social issues that affect us all

- Member of the European Alliance for Industrial Data, Edge and Cloud
- In 2022, the Prix Entreprendre pour Demain (Entrepreneurship for tomorrow) award was devoted to an environmental theme.



5 Establishing ongoing constructive and transparent dialogue with our stakeholders.

603 suppliers were awarded positive EcoVadis assessments in 2022, covering more than €737 million of expenditure (more than 85% of target 2022 expenditure).



6 Conducting our business ethically and with integrity in our day-to-day operations and across all our activities

- 93% of the Group's employees trained in preventing corruption and influence peddling



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

- 201 outreach projects supported by the Group and 679 non-profits and schools supported, of which 157 for high-impact projects
- Over 1,000 volunteers on community outreach programmes



1_ GHG: Greenhouse gas

See Chapter 4 for more information

Business model and...

Key points of the corporate plan

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

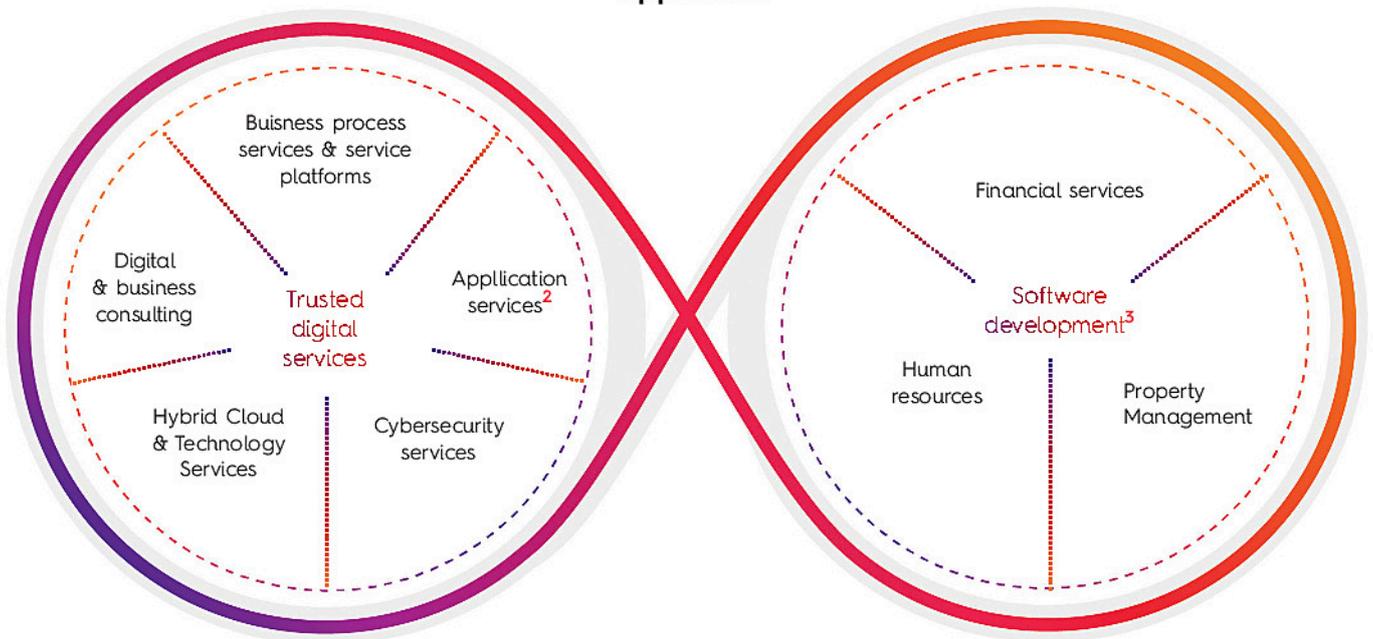
Sopra Steria provides end-to-end solutions to address the core business needs of large companies and organisations, helping them remain competitive and grow, supporting them throughout their digital transformation in Europe and around the world.

Our market

- Spending on digital services in Western Europe: \$311bn in 2022¹
- A market that is expected to grow between 7% and 8% per year between 2023 and 2026¹.
- Sopra Steria ranks among the top 12 digital services companies operating in Europe (excluding captive service providers and purely local players)¹.

Our offering

End-to-end approach



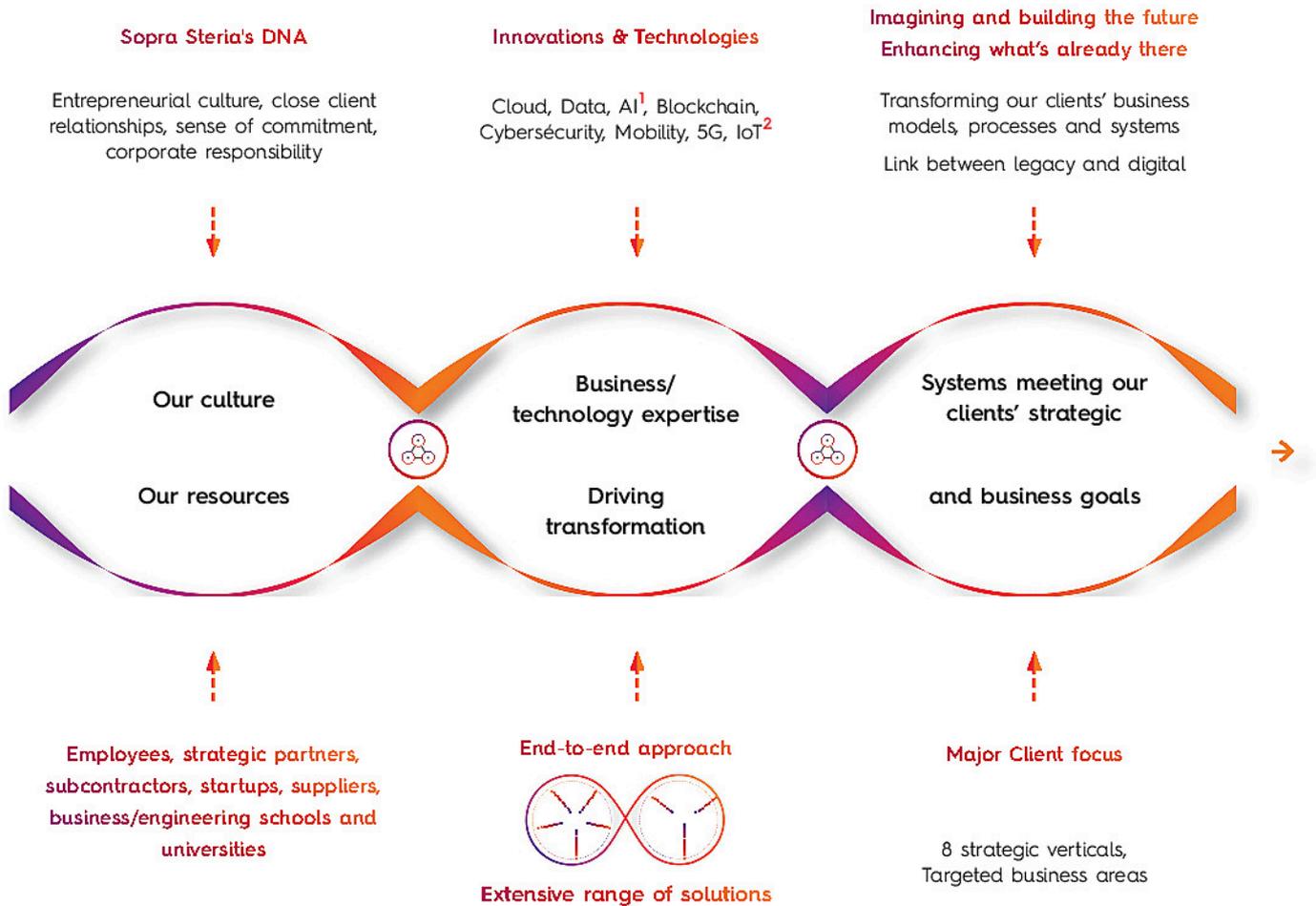
Extensive range of solutions

¹ Source: Gartner, Q4 2022, in constant US dollars

² Systems integration and third-party application maintenance

³ Licensing model and SaaS/Cloud model

...The value creation chain



Sample value creation performance measures in 2022 for our main stakeholders

Employees	Clients	Shareholders	Society
<ul style="list-style-type: none"> 78% of employees say Sopra Steria is a great place to work - GPTW survey³ 33 hours of training on average per employee 100% of employees take part in a training session at least once a year 17% attrition rate 	<ul style="list-style-type: none"> 80% of 100 strategic clients satisfied according to the Customer Voice survey 7.6% organic revenue growth 	<ul style="list-style-type: none"> Share price €141.20 at 30/12/2022 €4.30 dividend proposed for financial year 2022 Non-financial rating agencies' rating See page 8 	<ul style="list-style-type: none"> -68% reduction in GHG⁴ emissions per employee in 2022 (baseline: 2015) A List: CDP ranking Top 1% Platinum: EcoVadis

1_ AI: Artificial intelligence
2_ IoT: Internet of things
3_ GPTW: Great Place To Work
4_ GHG: Greenhouse gas

See Chapter 1 and 4 for more information

Contacts

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- 
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<https://www.soprasteria.com/investors>
- 
[Sustainable Development & Corporate Responsibility](https://www.soprasteria.com/about-us/corporate-responsibility)
<https://www.soprasteria.com/about-us/corporate-responsibility>



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



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

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