

SUSTAINABILITY REPORT

06



SUSTAINABILITY REPORT

TABLE OF CONTENTS

SUSTAINABILITY REPORT

GENERAL INFORMATION

P.188 ESRS 2 Basis for preparation

P.188 ESRS 2-BP1: Preparation of the sustainability report and its link with the strategy and

P.188 ESRS 2-BP2: Disclosures in relation to specific circumstances

P.190 ESRS 2 - GOVERNANCE (GOV)

P.190 ESRS 2 - GOV-1: The role of the administrative, management and supervisory bodies

P.192 ESRS 2 - GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

P.192 ESRS 2 - GOV-3: Integration of sustainability-related performance in incentive schemes

P.192 ESRS 2 - GOV-4: Statement on due diligence

P.193 ESRS 2 - GOV-5: Risk management and internal controls over sustainability reporting

P.194 ESRS 2 - STRATEGY

P.194 ESRS 2 - SBM-1: Strategy, business model and value chain

P.199 ESRS 2 - SBM-2: Interests and views of stakeholders

P.200 ESRS 2 - SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

P.209 ESRS 2 IMPACTS, RISKS AND OPPORTUNITIES (IRO)

P.209 ESRS 2 - IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities

P.214 ESRS 2 - IRO-2: Disclosure requirements included in the sustainability report

ENVIRONMENTAL INFORMATION

P.220 ESRS E1

P.220 E1-GOV-3: Integration of sustainability-related performance in incentive schemes

P.220 E1-1: Transition plan for climate change mitigation

P.221 EUROPEAN TAXONOMY

P.224 E1-SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

P.224 E1-IRO-1: Description of the processes to identify and assess material climate-related impacts, risks and opportunities

P.226 E1-2: Policies related to climate change mitigation and adaptation

P.226 E1-3: Actions and resources in relation to climate change policies

P.227 E1-4: Targets related to climate change mitigation and adaptation

P.228 E1-5: Energy consumption and mix

P.229 E1-6: Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions

P.231 E1-7: GHG removals and GHG mitigation projects financed through carbon credits

P.232 ESRS E2 POLLUTION

P.232 ESRS E2 - IRO-1: Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

P.232 ESRS E3 WATER AND MARINE RESOURCES

P.232 ESRS E3 - IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities related to water and marine resources

P.233 ESRS E5 CIRCULAR ECONOMY

P.233 E5.IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities related to resource use and the circular economy

P.233 E5-1: Policies related to resource use and circular economy

P.234 E5-2: Actions and resources related to the circular economy

P.234 E5-3 Targets related to resource use and the circular economy

P.234 E5-4 Resource inflows

P.234 E5-5 Resource outflows

SOCIAL INFORMATION

P.235 ESRS S1 OWN WORKFORCE

P.235 S1-SBM3: Material impacts, risks and opportunities and their interaction with the strategy and business model(s)

P.236 S1-1: Policies related to the undertaking's workforce

- P.236 S1-2 Processes for engaging with own workforce and workers' representatives about impacts
- P.237 S1-3: Processes to remediate negative impacts and channels for the undertaking's workers to raise concerns
- P.237 S1-4: Actions on material impacts, approaches to mitigating material risks and pursuing material opportunities related to the undertaking's workforce, and effectiveness of those actions and approaches
- P.239 S1-5 Targets related to managing material negative impacts, promoting positive impacts, and managing material risks and opportunities
- P.239 S1-6 Characteristics of the undertaking's employees
- P.241 S1-9 Diversity metrics
- P.241 S1-10 Adequate wages
- P.241 S1-12 Persons with disabilities
- P.241 S1-13 Training and skills development metrics
- P.243 S1-14 Health and safety metrics
- P.243 S1-16 Compensation metrics, pay gap and total compensation

P.244 **ESRS S2 WORKERS IN THE VALUE CHAIN**

- P.244 S2-SBM3: Material impacts, risks and opportunities and their interaction with the strategy and business model(s)
- P.245 S2-2 Processes for engaging with value chain workers about impacts
- P.245 S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns
- P.246 S2.MDR-A_01-12 Actions on material impacts on value chain workers, approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions
- P.246 S2.MDR-A_13-14 Actions on material impacts on value chain workers, approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions
- P.247 S2-5_01 Targets related to managing material negative impacts, promoting positive impacts, and managing material risks and opportunities

P.247 **ESRS S4 CONSUMERS AND END-USERS**

- P.247 S4-SBM3: Material impacts, risks and opportunities and their interaction with the strategy and business model
- P.248 S4.MDR-P_01-06 Policies related to consumers and end-users

GOVERNANCE INFORMATION

P.250 **ESRS G1 BUSINESS CONDUCT**

- P.250 G1-1: Corporate culture and business conduct policies
- P.253 G1-2 Management of relationships with suppliers
- P.253 G1-3 Prevention and detection of corruption and bribery
- P.255 G1-4 Confirmed incidents of corruption or confirmed bribery payments
- P.255 G1-6 Payment practices

GENERAL INFORMATION

ESRS 2 BASIS FOR PREPARATION

ESRS 2-BP1: PREPARATION OF THE SUSTAINABILITY REPORT

The Sustainability Report is prepared on a consolidated scope similar to that of the Management Report relating to the financial statements. The reporting period covered extends from January 1, 2025 to December 31, 2025. No subsidiary included in the scope of consolidation is subject to the obligation to publish sustainability information under the CSRD.

The scope of our sustainability reporting is directly correlated with the results of our double materiality analysis. Across our entire value chain, upstream phases, own operations and downstream phases, we studied our impacts, whether positive or negative, our risks and our opportunities for certain sub-sub-topics relating to environmental, social and governance matters. Certain sub-sub-topics, and not all of them, were considered because, from the initial stage of our analysis, several sub-sub-topics were excluded as they are not related to our business model or sector of activity, for example: animal welfare, invasive alien species, etc. The exclusion of these sub-sub-topics was verified by our auditor. Consequently, these topics were not included in the double materiality exercise, which focused exclusively on matters likely to generate significant impacts, risks or opportunities for the Company and its stakeholders.

In addition, we did not exercise the option to omit specific information within this report on the grounds that it relates to intellectual property, know-how or the results of an innovation implemented, insofar as such elements were brought to our attention.

ESRS 2-BP2: DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES

In accordance with the requirements of ESRS 2, the Ecosystem specifies that certain indicators present an inherent level of uncertainty due to the estimation methods used. This situation is linked to the difficulty of obtaining all actual data, such as distances traveled by our subcontractors or meter readings for certain sites as of the reporting date.

In order to ensure the completeness of reporting despite the absence of primary data, the Ecosystem applied estimation methods, particularly for the following items:

- Electricity consumption and waste management: In the absence of exact information for certain sites, data was reconstructed either on the basis of average country consumption, particularly for shared spaces, or by prorating historical data from the previous year according to the number of FTEs in 2025. It should be noted that for certain sites in France, information on the quantity of recycled waste was provided by our partner Elise.
- Travel and remote working: Due to the absence of a granular tracking system, these metrics were also calculated by extrapolation based on 2025 headcount.
- Scope 3: the majority of activity data is based on monetary indicators taken from internal financial reporting. The use of monetary emission factors therefore results in a high level of uncertainty for Scope 3 GHG emissions, detailed in ESRS E1-6.

Within this scope, there are therefore some indicators incorporating data relating to the upstream and/or downstream value chain that were estimated using indirect sources.

These are Scope 3 GHG emissions calculated on the basis of a national average of GHG emissions for this sector in a prior year. The use of these sector-based monetary indicators therefore results in a high level of uncertainty regarding Scope 3 GHG emissions.

In order to reduce this uncertainty rate, work is underway to update the responsible purchasing policy in order to obtain physical data for calculating emissions from our partners.

However, given our operating model, which relies heavily on independent subcontractors, the completeness and granular accuracy of the data remain complex to guarantee at this stage.

Furthermore, a main source of uncertainty lies primarily in the use of FTEs as an allocation and extrapolation key.

This methodology does not capture actual variations in the energy intensity of buildings, nor actual year-on-year changes in individual behavior in relation to transport or waste generation.

The Ecosystem recognizes that the use of extrapolation limits the precision of monitoring its sustainability trajectory. Consequently, work to strengthen the data collection and measurement methodology will necessarily be carried out for future financial years.

Finally, Alan Allman Associates reports a change in its calculation methodology for financial year 2025 concerning Scope 3 emissions, Purchases, as well as revenue by entity.

Two major changes were incorporated this year:

- Exclusion of intra-group flows: Intra-group re-invoicing is no longer included, in order to avoid double counting. The calculation is now based solely on revenue generated outside the Group.
- Review of purchasing categories: An analysis was carried out to refine the classification of expense categories, thereby increasing the accuracy of Scope 3 information.

In order to ensure the greatest possible consistency in monitoring its indicators, Alan Allman Associates restated its historical data.

1. Financial year 2024:

Certain data for financial year 2024 were revised according to the 2025 methodology for the following items:

- Indicators related to Purchases and Revenue: Restatement of flows to exclude intra-group transactions and application of the new classification of purchasing categories, Scope 3.
- Air conditioning: air conditioning was restated retrospectively. Previously considered within the same category, a methodological distinction was made to separate individual air-conditioning units from air-conditioned air diffusers supplied by a chilled water system.

2. Financial year 2023:

For financial year 2023, only the methodology relating to air conditioning was restated retrospectively.

These adjustments reflect a desire to optimize calculation methods and enable a consistent comparison of developments. In accordance with the reporting requirements of the CSRD, we revised the data relating to greenhouse gas, GHG, emissions initially published for financial year 2024. This correction follows a refinement of the calculation methodology. For the purchases category, emissions decreased from 35,711.00 tCO₂e to 29,570.33 tCO₂e. This correction follows, in particular, the rectification of a data entry error for an item at one of our entities. The difference between the initial 2024 amount and the recalculated amount represents a decrease of 6,140.67 tCO₂e. To our knowledge, we did not use any rules or standards other than the ESRS to prepare our sustainability statement. As part of the preparation of the carbon footprint assessment, certain firms were excluded from the scope of analysis due to the limited size of their workforce and the unavailability or lack of reliability of the data required for a robust estimate. As a reminder, following the adoption of the European Commission's "quick fix" delegated regulation, all companies or groups may still omit disclosure of ESRS E4, S2, S3 or S4 data this year, even if these ESRS are deemed material. As part of its report, Alan Allman Associates decided to maintain the publication of its data on ESRS S2 and S4. However, the sustainability topic covered by ESRS E4, biodiversity and ecosystems, although deemed significant following the materiality assessment, will not be subject to a section within this report, in accordance with the delegated regulation.

The topic deemed significant under this ESRS is related to impacts on the extent and condition of ecosystems, and more specifically the actual negative impact of soil degradation caused by our suppliers in extracting, processing or enabling us to use, notably through data centers, the resources we need for our business activity.

In accordance with EFRAG recommendations, this impact was assigned a gross severity and probability rating, i.e. a rating that does not take into account our actions or those already implemented by the various actors in our value chain to limit this impact and its occurrence.

Since this impact is located upstream or downstream in our value chain, we conducted a consultation with our external stakeholders closest to this impact. We therefore questioned our IT equipment supplier so that it could provide insight into the severity and probability ratings to be applied to this impact.

However, as a reseller, it was not able to provide us with information on the policies, actions, objectives and indicators implemented by its own IT equipment supplier, such as Dell or Lenovo, to limit its impact on soil degradation.

This therefore did not allow us to modify our gross ratings, and for these reasons, the negative impact was considered material.

Our business model and corporate strategy partly take this impact into account, as we strive to limit our demand for new IT raw materials by favoring a circular economy approach: repairing our IT equipment during its three-year warranty period, using this equipment beyond the three-year warranty period and until it is no longer operational, and externally reusing the IT fleet through donations. In addition, we raise awareness among our employees about responsible digital practices, notably by organizing an annual Digital Cleanup Day.

To support this consideration, a target reuse rate for the IT fleet has been set at 70% by the end of 2026. We have already made progress toward achieving this target, as we moved from a reuse rate of 45% in 2023 to 65% in 2024.

It is also with this aim of reducing our digital impact that we signed the Responsible Digital Charter in 2021.

To better identify and monitor the appropriate ratings to be applied to this impact, we undertake to improve the coverage of our consultation with external stakeholders for future reports, so that we can refine the rating of this impact based on the policies, actions, objectives and indicators adopted by Dell and by the operators of our data centers.

For further information, we invite readers to refer to Dell's existing documentation on the subject, which presents its policies, actions, objectives and indicators adopted to reduce the impact of its IT equipment on soils throughout its life cycle: global environmental policy, responsible minerals sourcing report, circular economy principles and ESG report.

ESRS 2 - GOVERNANCE (GOV)

ESRS 2 - GOV-1: THE ROLE OF ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

In accordance with the requirements of ESRS 2 (GOV-1), Alan Allman Associates presents below the organization of its governance dedicated to managing sustainability matters.

The Ecosystem has structured its decision-making model to ensure rigorous oversight of the impacts, risks and opportunities, IROs, related to its activities. This governance is based on synergy between senior management, control bodies and specialized expertise, thereby ensuring alignment of the growth strategy with sustainable development objectives.

The architecture presented demonstrates our commitment to transparency, gender diversity and multidisciplinary expertise, which are essential pillars for addressing the challenges of double materiality and the expectations of our stakeholders.

In 2025, the Ecosystem's governance is structured around two main bodies, with diverse expertise in sustainability matters. Alan Allman Associates separates senior management into two committees:

- The Executive Committee, Comex, which is composed of 8 members: the Operations Administrators for the France, Benelux, Asia, Australia, Iberia and North America regions, the Founding Chairman and the Finance Department.
- The Board of Administrators, which is composed of 6 members, including 2 independent members and 4 women.

There is no employee representative within the senior governance bodies.

Alan Allman Associates' governance is characterized by strong gender diversity and international openness. Within the administrative bodies and the Executive Committee, female representation stands at 38% and members of foreign nationality represent 53%. Specifically, the Board of Directors has a female representation rate of 66% and includes 33% independent members, thereby ensuring diversity of perspectives and balanced oversight of the Ecosystem's strategic orientations.

The table below presents the main indicators relating to governance and diversity within the management bodies.

Indicator	2025 value
Members of administrative bodies + Executive Committee – Women	38%
Members of administrative bodies + Executive Committee – Men	62%
Members of administrative bodies + Executive Committee – Foreign nationality diversity	53%
Board of Administrators – Gender diversity ratio	66 % women
Board of Administrators – Independent members	33%

Composition and skills of the bodies

Members of senior management have experience in their respective fields. The members of the Board of Directors have varied skills covering different areas of business conduct, including financial services, corporate and trust services activities, operations management, business law, commercial and employment law, as well as strategy, growth development and investments. Business development skills, particularly in the real estate and commercial sectors, are also represented.

The Board of Directors includes the Legal Director among its members, who contributes to monitoring sustainability matters and updating information relating to sustainable development.

Steering and oversight structure

Alan Allman Associates has established a CSR Steering Committee, CSR steering committee, responsible for coordinating sustainable initiatives and ensuring regular reporting to the management bodies. This committee is composed of the Legal and CSR Director, the General Manager of Operations France and the Operations Director for Training and Career, as well as a lawyer specializing in employment law, the CSR project manager and, occasionally, certain partner function representatives, particularly IT.

The Legal Director, who is also CSR Officer and a member of the Board of Administrators, coordinates the work and systematically reports CSR-related information to the management bodies.

The Board of Directors then transmits the relevant information to the Audit Committee, thereby ensuring a structured system for supervising and overseeing sustainability-related impacts, risks and opportunities, IROs.

Expertise mobilized by governance

Expertise related to sustainability matters within our governance bodies is ensured through a hybrid approach:

- **External support:** the AAA Ecosystem is supported by a consulting firm specialized in climate strategy and CSRD reporting. This collaboration ensures a structured approach, aligned with the regulatory framework and with developments from the independent assurance provider.
- **Internal expertise:** the members of the CSR Steering Committee are operational Administrators who are experts in their respective fields. Their command of sector-specific issues, combined with the training they have received, enables the management body to have a cross-functional and operational view of sustainability issues directly related to our activities.

ESRS 2 - GOV-2: INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY THE UNDERTAKING'S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The CSR Steering Committee ensures rigorous monthly monitoring of the actions undertaken. Information is reported to the Board of Directors on an annual structured basis, while maintaining the necessary agility through interim arbitration points to respond to urgent matters.

The management bodies integrate sustainability matters into the oversight of the company's overall strategy. The identification of impacts, risks and opportunities, IROs, is taken into account when reviewing strategic

orientations, in order to ensure consistency with the organization's commitments. As part of this approach, AAA has, for example, initiated a feasibility study for the SBTi, Science Based Targets initiative, certification of its decarbonization targets.

ESRS 2 - GOV-3: INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

As part of the CSRD report, Alan Allman Associates confirms that no incentive scheme or remuneration policy linked to sustainability matters currently exists for members of the administrative, management and supervisory bodies. Consequently, no performance assessment against specific sustainability objectives and/or impacts is carried out.

However, this approach will be reassessed as part of the short-term strategy in order to consider whether to gradually integrate sustainability criteria into remuneration systems, in line with the company's growing commitment to sustainability matters.

ESRS 2 - GOV-4: STATEMENT ON DUE DILIGENCE

Alan Allman Associates applies a rigorous approach to due diligence, in line with its commitments to corporate social responsibility. The table below provides a mapping of the information included in this sustainability statement, illustrating the implementation of the main steps of the due diligence process within Alan Allman Associates:

Due diligence step	Presence in the report
Integration of due diligence into governance.	(ESRS 2 GOV-1 à 5), ESRS G1,
Identification and assessment of impacts: the company identifies and assesses its ESG impacts, risks and opportunities.	ESRS2- IRO1
Prevention and mitigation: the company implements actions to reduce negative impacts.	ESRS E1, ESRS E5, ESRS S1, ESRS G1
Monitoring: the company measures the effectiveness of the actions implemented.	ESRS 2, ESRS E1, ESRS S1
Communication: The company reports its impacts and actions transparently.	ESRS 2
Remediation: The company addresses actual negative impacts.	ESRS E1, ESRS S1, ESRS G1,

ESRS 2 - GOV-5: RISK MANAGEMENT AND INTERNAL CONTROLS

The risk management system related to reporting is based on the existing governance structure, CSR Steering Committee, Board of Directors and Audit Committee.

- Coordination: ESG data collection is centralized by the CSR Steering Committee.
- Scope: Reporting covers the requirements of the ESRS standards across the entire AAA scope and the Ecosystem's functions.
- Reliability: The system is based on a review of the data by the CSR Steering Committee and methodological support from an expert consulting firm.
- Oversight: The Board of Directors and the Audit Committee oversee sustainability reporting. Their role is to verify the reliability of the data collected and the compliance of the process with regulatory requirements. To ensure the quality of this information, they rely on the review work carried out by the CSR Steering Committee.

The data transmitted by the various geographical scopes and functions is centralized in a single consolidation file, administered by the CSR project manager, which serves as the basis for checks and consistency controls.

The assessment of risks associated with sustainability reporting is centralized under the responsibility of the CSR Steering Committee, with regular reporting to the Board of Directors and the Audit Committee as part of the upward supervision flow.

The main risks identified are:

- the risk of regulatory non-compliance with the CSRD/ESRS framework;
- the risk of failure to meet the production timetable;
- the risk of inconsistencies or insufficient data reliability.

To manage these risks, AAA has implemented:

- a formalized timetable including intermediate milestones validated by the CSR Steering Committee;
- internal controls;
- cross-reviews involving partner functions;
- support from the external consulting firm specialized in climate strategy and CSRD compliance, providing additional methodological control and contributing, where applicable, to the deployment of corrective action plans.

In the event of an identified anomaly, the Legal Director in charge of CSR and the CSR project manager coordinate corrective actions with the relevant departments and monitor their implementation with the governance bodies. The sustainability report production process is updated annually, incorporating internal feedback as well as recommendations arising from external verification work, as part of a continuous improvement approach.

The sustainability report is presented to the Audit Committee before the verification report is issued by the Independent Third-Party Body, OTI. This coordination between internal control, supervision by the governance bodies and independent external review ensures the robustness, reliability and transparency of the information published.



ESRS 2 - STRATEGY

ESRS 2 - SBM-1: STRATEGY, BUSINESS MODEL AND VALUE CHAIN

PURPOSE, GOVERNANCE
AND CSR ORGANIZATION

Purpose and business model



Our purpose

Alan Allman Associates' mission is to help our clients and consultants address tomorrow's challenges by shaping a future that is not only ambitious, but also inclusive and sustainable. Acting responsibly within society is part of our Ecosystem's purpose, proving that technology and digital transformation truly serve progress.

People have been at the heart of our business model since our creation. Giving meaning to work, offering genuine career prospects, innovating in career paths: we are convinced that the future is built together.

OUR COMMITMENTS

- Transparent and regular information for shareholders
- Protection of the confidential nature of information
- Application of an ethics charter and deployment of an ethics officer role
- Preservation of the environment and CSR policy
- Respect for the members of the Ecosystem

Alan Allman Associates Strategy: an ambition structured around 5 pillars

OUR RESULTS AND IMPACT

OFFERS

Capitalize on our strong brands and their international reach.

Accelerate our clients' digital transformation, with a priority focus on AI, Data, GenAI and industrialization.

Develop cross-selling and synergies between areas of expertise to increase the value delivered to our clients.

CLIENTS

Strengthen our positions with existing clients by intensifying the deployment of our expertise and offerings.

Preserve our independence through a balanced portfolio, with no dependence on a limited number of clients.

TALENTS

Pursue controlled diversification into promising and resilient sectors: energy, healthcare, public sector, defense, etc.

Support sustained and selective recruitment in key areas of expertise.

Invest further in training, particularly in cutting-edge technologies, to develop our operational excellence.

Improve the well-being and engagement of our talents.

GEOGRAPHY

Maintain a controlled presence in the region, prioritizing projects and clients where we have strong legitimacy.

Remain open to other geographies when opportunities are consistent with our strategy and execution capacity, particularly in the Asia-Pacific region.

FINANCE

Accelerate organic growth while preserving a high level of profitability and cash flow.

Maintain Project Antilope, a cost-reduction project aimed at sustainably reducing our cost base.

Continue optimizing management tools to support performance and control.

Seize targeted acquisition opportunities when synergies and value creation are demonstrated.

CLIENT

Recommendation rate of 67.5% in 2025.

TALENTS

Approximately 61,977.77 training hours.

OFFERS

Deployment of strong global brands.

Strengthening our offerings focused on digital transformation, notably through the deployment of the Center of Excellence.

GEOGRAPHY

Expansion in the APAC region, mainly in Australia.

FINANCE

In 2025, revenue amounted to €330.4M, down 5.9% excluding 2024 disposals and turned-off operations, at constant exchange rates.

Notre politique RSE : axée sur 7 enjeux

1

Contribute to increasing client value

2

Innovate and develop skills

3

Ensure employee well-being and protection at work

4

Adopt a responsible purchasing policy

5

Promote equity and equality within the Ecosystem

6

Reduce our environmental impact

7

Ensure the highest standards of ethics and governance

A vision focused on excellence and differentiation

Alan Allman Associates' strategy aims to make each firm a leading player in its market, through a strong-brand strategy and cutting-edge expertise. Alan Allman Associates is therefore committed to offering solutions that are increasingly innovative and tailored to its clients' expectations.

In April 2023, Alan Allman Associates opened a Center of Excellence to oversee its internationalization program. The Center of Excellence, reflecting the commitment of the firms' leaders, represents an opportunity to accelerate sustainable growth and strengthen Alan Allman Associates' reach.

The challenges addressed by the Center of Excellence are structured around three areas:

- Organic growth
- CSR and Quality
- Excellence in expertise

The Center of Excellence has already implemented a number of concrete actions: establishment of governance, identification of six priority projects, development of sharing tools, creation of knowledge sheets by firm, and presentation videos for the firms and their offerings.

The projects decided by the leaders and led by the best experts provide us with structured and controlled improvement opportunities.

Alan Allman Associates builds its development around a resilient strategy and business model, capable of adapting to rapid changes in its economic, technological and societal environment. Based on an agile multi-brand ecosystem, the Group relies on the diversity of its expertise, the complementarity of its firms and an international presence that strengthens its ability to adapt to risks and opportunities.

Alan Allman Associates' strategy incorporates commitments to innovation, social and environmental responsibility, and service quality. These are all levers that make it possible to anticipate market changes and support sustainable growth. This ability to adapt is also based on a flexible business model, combining client proximity, operational excellence and continuous investment in talent development. In a context of constant transformation, Alan Allman Associates thus demonstrates its strength and its ability to evolve while creating value for its stakeholders.

Our commitments

- Transparent and regular information for shareholders
- Protection of the confidential nature of information
- Application of an ethics charter and deployment of the ethics officer role
- Environmental protection and CSR policy
- Respect for members of the Ecosystem

For the Ecosystem, economic performance can fully coincide with social responsibility. CSR is therefore at the heart of its strategic vision, in order to integrate responsible practices more systematically across all dimensions of the company, with a particular focus on sustainability, innovation and employee well-being. Alan Allman Associates is ISO 9001 certified for part of its scope of activity and has been awarded the EcoVadis Bronze Medal for its CSR performance.

The CSR Steering Committee, composed of the Legal and CSR Director, members of Executive Management and partner functions, oversees initiatives, prioritizes issues and defines areas for progress. It is therefore responsible for supervising the action plan related to the Ecosystem's strategic challenges. Meeting monthly, this committee monitors projects, while operational steering is entrusted to project owners, who are responsible for forming and leading their teams. The prioritization of actions is based on a collaborative analysis of the importance levels of the issues identified.

In parallel, an inter-firm committee dedicated to CSR officers has been set up to ensure the operational deployment of the strategy and the management of CSR initiatives within each entity.

Our labels and certifications

As part of this drive for excellence, Alan Allman Associates is committed to meeting the highest standards of quality and responsibility, as demonstrated by the achievement of recognized labels and certifications, which attest to its long-term commitment and its desire for continuous improvement. These labels and certifications reflect our recognized commitment to environmental, social and governance responsibility.

Global compact: Alan Allman Associates aims to advance its internal practices and those of its stakeholders in support of sustainable growth. In terms of CSR, this commitment is reflected in its membership of the Global Compact in 2020, renewed in 2024 with Communication on Progress in a new format, available on the Ecosystem's website. Membership of this standard has enabled the Ecosystem to establish a robust CSR policy in order to centralize and monitor the actions and initiatives of the firms, Executive Management and partner functions.

Ecovadis: Alan Allman Associates was awarded the EcoVadis Bronze Medal for 2025. The use of an independent EcoVadis rating of the CSR commitment of the entire Ecosystem confirms Alan Allman Associates' desire to align with the best practices of responsible companies. With a score of 66/100 in 2025, up 3 points compared with the previous financial year, Alan Allman Associates has already exceeded its initial target of 65/100. Alan Allman Associates now confirms its position among the top 35% of consulting companies in France in terms of sustainability performance.

Responsible Digital Technology: In December 2021, Alan Allman Associates joined the Responsible Digital Institute in order to improve its practices and set ambitious targets in the field of responsible digital technology. By signing the charter promoted by this institute, Alan Allman Associates committed to a sustainable digital approach that is more environmentally responsible and more ethical toward society. Since December 2022, the Responsible Digital Institute has asked signatories of the Charter to declare the actions implemented, some of which are presented below.

Responsible digital initiatives

As part of its responsible digital approach, the company has implemented several initiatives aimed at reducing its environmental footprint and optimizing the use of its IT resources:

- **Migration to the Cloud:** to date, approximately 85% of the server fleet has been migrated to Cloud solutions, reducing the use of internal server rooms, which are particularly energy-intensive due to air-conditioning requirements.
- **Night-time server shutdown:** an automatic shutdown system between 9 p.m. and 6 a.m. has been introduced. Currently, 80% of the fleet is covered, contributing to a significant reduction in energy consumption.
- **Optimized license management:** a license purchasing control process has been implemented, including the systematic return of unused licenses, particularly when employees leave, in order to avoid oversizing digital resources.
- **Automatic session locking:** this measure both strengthens data security and promotes equipment standby mode, thereby limiting passive energy consumption.
- **Equipment recycling:** processes for collecting and recycling batteries have been introduced, contributing to better waste management.

Actions planned for 2026

As part of a continuous improvement approach, several structuring initiatives are planned by 2026:

- Implementation of a new backup system aimed at reducing the volume of stored data and improving overall storage efficiency.
- The Ecosystem aims to move toward the use of a single artificial intelligence solution, making it possible to meet regulatory requirements while optimizing electricity consumption, resource management and associated costs.
- Strengthening the deployment of awareness sheets on digital eco-gestures in order to encourage the adoption of responsible practices across all teams.
- In order to reduce energy-intensive equipment, certain sites plan to remove vending machines in favor of less energy-consuming solutions.

ISO 9001: Several firms within the Alan Allman Associates Ecosystem are certified ISO 9001:2015, including Althéa, Argain Consulting Innovation, DynaFin Belgium, Victrix France, Victrix Canada, Satisco, we+ France, WINNING Portugal and WINNING Spain.

The decrease in the number of certificates reflects an optimization of the certification scope following merger operations between already-certified firms, strengthening the clarity and consistency of the quality system across the Ecosystem. It is also consolidated by the achievement of a certificate of conformity with ISO 10001, which structures commitments in terms of client satisfaction, thereby contributing to sustainable performance.

ISO 27001: In 2022, Alan Allman Associates decided to begin an ISO 27001 certification process aimed at ensuring the application of best practices in information security. In 2023, two firms, Victrix and Data Excellence, were certified ISO 27001:2013, paving the way for gradual deployment to other firms within the Ecosystem, as

demonstrated by the certification of Alan Allman Associates France and the we+ France, Phoenix and Ited firms in 2024. This momentum confirms the commitment to strengthening cybersecurity, personal data protection and assurance of the confidentiality of information processed within its scope.

Description of the value chain

Alan Allman Associates operates according to a business model in which human capital and technical expertise are the main drivers of value creation.

Upstream, our sourcing strategy focuses on securing two critical flows: talent and digital infrastructure. We maintain direct relationships with leading schools to attract and develop the skills of tomorrow, while rigorously selecting our energy suppliers according to sustainability criteria, renewable energy.

At the core of our own operations, we transform these resources into high value-added consulting services, led by management committed to equity, occupational health and continuous innovation.

Downstream, this expertise translates into tangible benefits for our clients, particularly in terms of economic performance.

Our value chain extends to the end of life of our work tools. We rely on circular economy players by entrusting waste management to the ELISE network, which supports the Ecosystem across part of its scope in the collection and recycling of all office waste, and by prioritizing reuse for our IT fleet.

AAA intends to increase the scope covered by this type of actor.

This position as a strategic intermediary enables us to ensure sustainable growth while meeting the expectations of our investors and regulatory authorities, and while minimizing our overall environmental footprint.

	Upstream		AAA				Downstream
Phases	1 Raw materials and their processing (computers, paper, construction, energy, promotional items...)	2 Transportation	3 Administrative and human resources management	4 Client and subcontractor prospecting activity (including marketing/communications)	5 Design and delivery of consulting engagements (including passenger transport)	6 Mission monitoring and support	7 Waste management
Stakeholders involved (in blue, impact, in red)	Value chain workers Suppliers / Lessors / Hosts Transportation Local authorities AAA Planet	Value chain workers Planet	AAA Ecosystem Management / Customer Stakeholders Schools & universities Candidates Public authorities Financial partners	Commercial Marketing Team Sales Team Management / Customer Clients Members Financial Partners	Commercial Marketing Management / Customer Sales Team Candidates Public authorities Members Financial Partners	Commercial Marketing Management / Customer Sales Team Candidates Public authorities Members Financial Partners	Waste managers Local authorities Public authorities Candidates Stakeholders AAA Planet
Countries concerned	World	World	North America Continental Western Europe Maghreb (Morocco & Tunisia) AFRIC Madagascar				World
Impacts / positive impacts	Climate change Pollution Water Biodiversity Resources Value chain workers D-I-I Communities Governance	Climate change Pollution Biodiversity Value chain workers D-I-I Governance	Workforce (xH) Governance	Workforce (xH) HVAC workers Customers Governance	Climate change Pollution Workforce (xH) Value chain workers Customers Governance	Workforce (xH) Clients Governance	Climate change Pollution Biodiversity Resources Value chain workers D-I-I Communities Governance

ESRS 2 - SBM-2: INTERESTS AND VIEWS OF STAKEHOLDERS

AAA's stakeholders are divided into several categories. Internally, they include the Ecosystem's brands, employees, consultants and support functions, decision-making bodies, such as the Board of Administrators, CODIR and COMEX, the CSE, as well as shareholders.

Economic partners include suppliers, service providers and subcontractors, notably suppliers of goods, computers and promotional items, lessors, hosting providers, co-contractors and subcontractors involved in assignments, as well as various service providers, banks, insurance companies, audit firms, travel agencies, cleaning companies, etc.

Public authorities also constitute a key category, including States, local authorities, schools and universities.

AAA's clients include both private and public sector players. Finally, civil society includes stakeholders such

as trade unions and non-governmental organizations, NGOs. The frequency and quality of our dialogue with stakeholders are directly determined by their involvement in our work. In this respect, most of our stakeholders engage frequently with us insofar as they take part in our day-to-day activities.

- **Clients:** Dialogue is important because our clients frequently call on us to benefit from the expertise of our firms and employees. Each firm in the Ecosystem regularly consults its clients to assess their satisfaction with the work performed and to ask them about potential areas for improvement. Client listening is at the heart of our quality approach. In addition to post-project operational surveys and as part of the ISO 9001 management system, the Ecosystem's firms have assessed client satisfaction since 2020 through an annual survey based on the Net Promoter Score, NPS, method. This survey, supplemented by verbatim comments, enables us to measure their satisfaction and identify improvement levers to better meet their expectations. All verbatim comments from this survey are processed at two levels. At Alan Allman Associates level, recurring comments feed into process improvement plans. At firm level, their verbatim comments are processed to improve or adjust their operational functioning. In 2025, 989 clients were surveyed, with a participation rate of 54.3%. The NPS obtained was a 67.5% recommendation rate. The Ecosystem's firms achieved excellent performance, confirming the trend observed in previous years.
- **Employees & candidates:** Dialogue is important because these individuals contribute to the creation of value within the Ecosystem and are fully committed to this mission. To maintain dialogue with this stakeholder group, Alan Allman Associates invites all employees to express themselves at the end of each month through a dedicated survey. Employees are asked to comment on the working atmosphere, professional satisfaction with projects and their relationship with management. Alan Allman Associates was also awarded the Happy at Work label in 2025. In addition, through the existence of CSEs in certain firms, frequent dialogue is established between this stakeholder group and Alan Allman Associates. In September 2025, the Company definitively granted 100 free shares to employees meeting the required conditions, 532 employees, enabling employees to become shareholders and participate in the Company's value creation. This initiative strengthens employees' involvement in the Ecosystem's long-term success by offering them a direct opportunity to benefit from its growth.
- **Shareholders, external and employee shareholders:** Dialogue with shareholders is essential, as they support the Ecosystem's development and strategy. Through regular meetings, such as the État-Major and the COMEX, they actively participate in the Company's strategic decisions.

For these reasons, our stakeholders have a good understanding of our business model. In addition, our strategy and business model are developed in the half-yearly and annual financial reports, presented at the General Meeting and during numerous webinars organized by the Company. They are then published on the website and intranet. This makes it possible to maintain a clear direction and good communication with all of the Ecosystem's stakeholders.

Similarly, Alan Allman Associates' sustainable development strategy respects the values and foundations of the entire Ecosystem since its creation and aims to cover the issues and expectations of all its stakeholders.

Indeed, since 2020, a consultation exercise conducted each year has aimed to better understand the expectations of all firm leaders within the Ecosystem regarding our CSR performance and commitments. This annual survey identifies progress in the dissemination of policies, initiatives and specific CSR actions. It also helps determine new objectives to make progress in the strategy and co-build a sustainable business model. This regular dialogue therefore makes it possible to understand the areas in which the Ecosystem

Stakeholder consultation as part of the double materiality analysis:

As part of its Double Materiality Analysis, DMA, the Company implemented an in-depth consultation process aimed at integrating the interests and concerns of its stakeholders. This process constituted a genuine exercise in challenging impacts, risks and opportunities, IROs.

In this context of Double Materiality Analysis, Alan Allman Associates consulted a broad panel of its stakeholders. This dialogue mobilized internal forces, notably a member of the CSE of one of the firms for social matters, as well as the Finance, Strategy and IT Departments to assess business and digital risks and opportunities. This approach also included a review of certain purchasing-related topics, which were challenged by the Operations Department. The dialogue also mobilized external forces, including our IT equipment supplier, a subcontractor of one of the Ecosystem's firms and our waste manager. The stakeholder panel was questioned on its view of the IROs that could directly concern them. Thus, during qualitative interviews with these stakeholders, verbatim comments were collected on 53% of the identified IROs. Ultimately, the stakeholders' view of the rating applied by the project group was not aligned for 23% of the identified IROs. Overall, almost all of the ratings applied by the project group that were not aligned with the stakeholders were modified to reflect the views of the stakeholders consulted. These discussions also enabled the emergence of new IROs, notably through interviews with the

subcontractor and the waste manager. Following the stakeholder interviews, a total of 135 IROs were identified.

A continuous improvement approach:

The analysis of the interviews conducted with stakeholders made it possible to identify structuring lessons for the management of sustainability impacts and risks. In particular, it highlights the need to extend the analysis of the value chain, both upstream and downstream. Upstream, dialogue with IT suppliers emphasizes the importance of going beyond the first level of subcontracting, resellers, in order to consult hardware manufacturers, with the aim of obtaining a more precise view of the environmental footprint linked to equipment manufacturing.

Downstream, discussions with the waste manager reveal the value of strengthening the traceability of flows by involving recovery centers more closely, in order to better understand the final destination of waste, whether IT waste, computers, phones, etc., or organic waste and household waste flows. The Company is pursuing a progress trajectory for its next reporting cycles. For the next period, the objective will be to include, where possible, direct consultation with clients, both public and private. Furthermore, in order to refine the analysis of the upstream value chain, the Company plans to directly consult source equipment suppliers, manufacturers; this year's consultation focused on an IT reseller.

ESRS 2 - SBM-3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH THE STRATEGY AND BUSINESS MODEL

The materiality analysis identified 49 material IROs, 13 negative impacts, 10 positive impacts, 17 risks and 9 opportunities. Their distribution within our value chain is as follows:

Climate, E1: Negative impacts, INR, related to CO2 emissions from our travel and digital uses.

Environment, E1 to E4: Actual negative impacts, INR, related to pollution, air, water and soil, and to water and resource consumption during the extraction and processing of materials for our IT purchases.

Resources and Waste, E5: presents a negative impact, INR, related to the generation of IT waste, but constitutes an opportunity, O, to strengthen our responsible image through the circular economy of this equipment.

HR Management, S1: This includes positive impacts, IPR, on skills development and youth integration, but also risks, R, of turnover linked to work-life balance and lack of attractiveness.

Social, S2: Positive impacts, IPR, related to job security among our suppliers through our purchases.

Social, S4: Positive impacts, IPR, related to the performance and satisfaction of our clients following our assignments.

Governance, G1: Negative impact of economic dependence of our suppliers on our activity, notably our independent subcontractors; an economic opportunity related to the development of a corporate culture promoting ethical internal values, behaviors and standards; and an actual positive impact on anti-corruption practices through significant prevention and training.

Reputation and Economy, specific topics: Opportunities, O, to differentiate ourselves on international markets and reputational risks, R, linked to the management of communication and the Ecosystem's image.

Description of the main risks and opportunities

1. Material Risks, Threats and Vulnerabilities

This section identifies events likely to negatively affect the Company's financial or operational performance.

Environment, E1, E5:

- E1: Economic risk of insufficient adaptation of our practices, travel and infrastructure, to climate change.
- E5: Risk of increased procurement costs for digital equipment, upstream.

Social, S1, S4:

- S1: High concentration of turnover risks linked to non-competitive compensation, lack of retention in the face of competition or work-life imbalance.

- S1: Risks related to mental health, safety and working conditions.
- S1: Risk of lack of attractiveness in the event of insufficient inclusion or diversity.
- S4: Major reputational, legal and financial risk in the event of a cyberattack and client data leak, downstream.

Governance and Economy, G1, SP1, SP2:

- G1: Reputational, legal and financial risk in the event of threats against whistleblowers.
- SP1: Risk of increasing ESG requirements in calls for tenders, which could affect our competitiveness.
- SP2: Reputational risk linked to poor communication management affecting the Ecosystem's image and attractiveness.

2. Material Opportunities, Value Creation Levers

This section presents the factors that could generate a competitive advantage or financial growth. They are mainly market- and innovation-oriented.

Environment, E5:

- E5: Opportunity to strengthen the circularity of our digital waste in order to reduce regulatory costs and assert a responsible image.

Social, S1, S2, S4:

- S2: Economic opportunity to train and support the skills development of co-contractors and subcontractors, upstream.
- S4: Opportunity to strengthen the cybersecurity offering in response to growing demand for data protection, downstream.

Governance and Economy, G1, SP1, SP2

- G1: Opportunity to strengthen a strong corporate culture promoting ethical values, behaviors and internal standards, as well as to expand the responsible purchasing policy guaranteeing healthy and sustainable relationships with our suppliers.
- SP1: International openness to access diversified markets and differentiate ourselves.
- SP2: Economic opportunity linked to a strong digital presence to position AAA as an innovative and attractive leader, both for its clients and for candidates.

ESRS	Sub-topic No.	Sustainability topic	IRO type	Description	Value chain stage concerned
E1	E1.1	Climate change adaptation	R	Economic risk of insufficient adaptation of our practices, travel, etc., to climate change in order to meet client demand	AAA
E1	E1.2	Climate change mitigation	INR	Actual negative impact related to our CO2 emissions, purchases, travel, etc.	AAA/Downstream
E1	E1.3	Energy	INR	Actual negative impact related to energy consumption, particularly through digital use	AAA
E2	E2.1	Air pollution	INR	Actual negative impact related to air pollution generated by the extraction, processing and transport of materials for our IT purchases	Upstream
E2	E2.2	Water pollution	INR	Actual negative impact related to water pollution generated by the extraction, processing and transport of materials for our IT purchases	Upstream

E2	E2.3	Soil pollution	INR	Actual negative impact related to soil pollution generated by the extraction of materials for our IT purchases	Upstream
E2	E2.4	Pollution of living organisms and food resources	INR	Actual negative impact related to the pollution of living organisms and food resources generated by the extraction, processing, transport and end-of-life of materials for our IT purchases	Upstream/ Downstream
E3	E3.1	Water consumption	INR	Actual negative impact related to poor water consumption practices by our suppliers, extraction, processing, data centers, etc.	Upstream
E4	E4.3	Impacts on the extent and condition of ecosystems	INR	Actual negative impact on soil degradation by our suppliers to extract, process and use the resources we need	Upstream
E5	E5.1	Resource inflows, including resource use	INR	Actual negative impact related to the consumption of resources to produce the digital tools we need	Upstream
E5	E5.1	Resource inflows, including resource use	R	Risk of cost increases in the event of insufficient supply of digital equipment	Upstream / AAA
E5	E5.3	Waste	INR	Actual negative impact related to the production and management of IT waste	AAA/downstream
E5	E5.3	Waste	O	Economic opportunity to strengthen the circularity of our digital waste in order to avoid regulatory costs and reinforce our responsible image among clients	AAA/downstream
S1	S1.1.1	Job security	IPR	Actual positive impact related to the creation and preservation of long-term employment	AAA
S1	S1.1.1	Job security	R	Turnover risk linked to the lack of talent retention in the face of competition	AAA
S1	S1.1.1	Job security	R	Turnover risk linked to the lack of talent attraction and recruitment	AAA
S1	S1.1.3	Adequate wages	R	Turnover risk in the event of insufficiently competitive wages	AAA
S1	S1.1.7	Work-life balance	INR	Actual negative impact related to commuting times that may affect work-life balance	AAA
S1	S1.1.7	Work-life balance	R	Turnover risk if commuting time affects work-life balance	AAA

S1	S1.1.8	Health and safety	R	Risks related to health, particularly mental health, safety and working conditions	AAA
S1	S1.1.8	Health and safety	IPR	Actual positive impact related to a comfortable working environment favorable to employee well-being	AAA
S1	S1.2.1	Gender equality and equal pay for work of equal value	INR	Actual negative impact related to the lack of guarantee of equal opportunities	AAA
S1	S1.2.1	Gender equality and equal pay for work of equal value	R	Reputational, legal and financial risk in the event of non-compliance with gender equality standards	AAA
S1	S1.2.2	Training and skills development	IPR	Actual positive impact related to career development opportunities offered to employees	AAA
S1	S1.2.4	Training and skills development	R	Risk of loss of activity in the event of a lack of specific skills	AAA
S1	S1.2.3	Employment and inclusion of persons with disabilities	R	Economic risk of not reaching the employment rate for workers with disabilities	AAA
S1	S1.2.4	Diversity	IPR	Actual positive impact related to the integration of young talents	AAA
S1	S1.2.4	Diversity	R	Risk of lack of attractiveness in the event of insufficient inclusion of employees from diverse backgrounds	AAA
S1	S1.3.4	Protection of privacy	R	Reputational, legal and financial risk in the event of a cyberattack and employee data leak	AAA
S2	S2.1.1	Job security	IPR	Actual positive impact related to securing employment among our suppliers, notably through our purchases	AAA
S2	S2.2.2	Training and skills development	O	Economic opportunity to train and ensure the skills development of our co-contractors / subcontractors	Upstream /Downstream
S2	S2.2.3	Employment and inclusion of persons with disabilities	O	Opportunity to reduce our OETH contribution if we use the adapted sector within our value chain	Upstream /Downstream
S4	S4.1.1	Protection of privacy	R	Reputational, legal and financial risk in the event of a cyberattack and client data leak	AAA
S4	S4.1.1	Protection of privacy	O	Economic opportunity to strengthen our cybersecurity offering in response to increasingly digitalized data and ever-growing risks	AAA

S4	S4.1.2	Freedom of expression	O	Economic opportunity to use the results of our satisfaction surveys in our commercial arguments	AAA
S4	S4.1.2	Freedom of expression	IPR	Actual positive impact related to satisfaction surveys sent to our clients to give their opinion on assignments, NPS	AAA
S4	S4.1.3	Access to quality information	IPR	Actual positive impact related to improving our clients' performance and competitiveness through our assignments	AAA
S4	S4.1.3	Access to quality information	IPR	Actual positive impact related to the communication of quality information to our prospects in response to their requests	AAA
S4	S4.3.2	Access to products and services	O	Opportunity related to our international geographic presence, enabling easier access to our services	AAA
G1	G1.1	Corporate culture	O	Economic opportunity to establish a corporate culture promoting ethical values, behaviors and internal standards	AAA
G1	G1.2	Protection of whistleblowers	R	Reputational, legal and financial risk in the event of threats against whistleblowers	AAA
G1	G1.2	Protection of whistleblowers	IPR	Actual negative impact of economic dependence of our suppliers, particularly freelancers, on our activity	Upstream/AAA/ Downstream
G1	G1.5	Management of relationships with suppliers, including payment practices	INR	Actual negative impact of economic dependence of our suppliers, particularly freelancers, on our activity	Upstream/AAA
G1	G1.5	Management of relationships with suppliers, including payment practices	O	Opportunity to formalize and expand a responsible purchasing policy guaranteeing healthy and sustainable relationships with our suppliers	Upstream/AAA
G1	G2.1	Corruption and bribery	IPR	Actual positive impact on anti-corruption practices through significant prevention and training	AAA
SP	SP1	Economy	O	Economic opportunity to have an internationally oriented corporate culture in order to access diversified markets and differentiate ourselves	AAA

SP	SP1	Economy	R	Risk of increased ESG requirements in the scoring criteria for calls for tenders, which would make AAA less competitive	AAA
SP	SP2	E-reputation	O	Economic opportunity linked to a strong digital presence to position AAA as an innovative and attractive leader, both for its clients and for candidates	AAA
SP	SP2	E-reputation	R	Reputational and economic risk linked to poor communication management that could damage the firm's image and attractiveness	AAA

Table: List of material IROs and their location within the value chain.

Note: AAA in the "Value chain stage concerned" column refers to Alan Allman Associates' operations.

3. Action plan to manage risks and seize opportunities

Based on the conclusions of its double materiality analysis, Alan Allman Associates is strengthening the resilience of its activities by deploying targeted action plans. These initiatives aim to manage the identified risks and seize development opportunities around three guiding pillars. The main actions are as follows:

Environment:

To address these challenges and reduce its actual negative impacts, the Ecosystem plans to intensify its efforts along three main lines:

- Climate commitment: AAA plans to structure its emissions reduction trajectory by submitting its targets to the SBTi, Science Based Targets initiative. This commitment aims to align the Ecosystem's strategy with international climate agreements and anticipate clients' growing requirements.
- The Ecosystem is consolidating its digital transition by combining technical optimization, migration of servers to the cloud, license management, etc. This momentum will continue through 2026 with increased rationalization of storage, the deployment of a single AI solution to control the energy footprint and the widespread adoption of eco-gestures, thereby aiming for both technological and behavioral sobriety.
- Energy management: The Ecosystem plans to maintain its efforts regarding the use of renewable energy for its infrastructure.

Social: Human Capital, Training and Attractiveness

In the consulting sector, human capital is the main driver of AAA's business model. The materiality analysis confirmed that a lack of attractiveness or high turnover in the face of competition represents a direct risk. Conversely, the development of consultants' and subcontractors' skills constitutes a major opportunity to ensure continuity of services and meet our clients' technological requirements.

To anticipate these effects, AAA plans to deploy the following actions:

- Structuring of an expanded training plan: AAA is continuing its skills development efforts by further opening its internal training programs to co-contractors and subcontractors. This effort aims to create a homogeneous and highly qualified talent ecosystem.
- Ensuring good working conditions: In order to transform turnover risk into a lever for retention, the Ecosystem is maintaining its efforts focused on job satisfaction and work-life balance within its management strategy.
- Strengthening inclusion policies: AAA plans to strengthen its diversity measures. These efforts aim not only to prevent non-compliance risks, but also to foster a more innovative and attractive corporate culture.

Governance: Ethics, Risks and Opportunities

Alan Allman Associates considers business ethics and data security to be fundamental pillars of client trust. With this in mind, the Ecosystem places rigorous compliance at the heart of its strategy and has deployed a set of structuring actions:

Protection of whistleblowers:

AAA has implemented whistleblower protection mechanisms across its entire value chain. This effort includes the establishment of secure and transparent reporting channels, guaranteeing the ethical handling of any report and the prevention of corruption risks within its own operations and business relationships.

Consolidation of the ethical and anti-corruption framework:

AAA is intensifying its prevention actions through training and the updating of its codes of conduct, in order to transform compliance management into a lever for positive reputation.

Management of supplier relationships: The Ecosystem places the structuring of supplier relationships at the heart of its operational performance and plans the following actions:

AAA has formalized a responsible purchasing policy aimed at strengthening the integration of environmental and social criteria in the selection and assessment of its partners. In order to ensure the robustness of its processes, AAA plans to deploy the guidelines of ISO 20400, Responsible Purchasing. In this context, the Ecosystem has set the ambition of aiming for the RFAR label, Responsible Supplier Relations and Purchasing, thereby confirming its commitment to sustainable, balanced and mutually beneficial relationships with its suppliers.

Ecosystem orientations and deployment:

To respond to market challenges and seize new growth opportunities, Alan Allman Associates, AAA, is focusing its development momentum on two major areas:

International ambition and cultural openness:

The Ecosystem affirms its desire for global reach by adopting and maintaining an internationally oriented corporate culture. This openness is reflected concretely in its recent locations, notably in the APAC and Iberia regions, which make it possible to diversify expertise and offer a multicultural and stimulating working environment.

Digital leadership and attractiveness:

AAA has chosen to maintain a strong and innovative digital presence. This desire to establish itself as a leading player aims to attract talent and offer clients cutting-edge technological solutions, thereby transforming digital visibility into a genuine lever of trust and long-term sustainability.

Impacts on people and the physical environment:

The double materiality analysis made it possible to characterize how Alan Allman Associates' activities generate positive or negative effects on its environment or on people.

1. Impacts on the Environment

The Ecosystem's consulting activity affects the environment through business travel and the purchase of services, which contributes to greenhouse gas emissions. These actual negative impacts contribute overall to global warming, which has led the Ecosystem to commit to an SBTi trajectory in order to limit this contribution.

The intensive use of IT equipment generates negative impacts upstream, polluting mining extraction, water consumption, etc., and downstream, waste management. The environmental impact will be addressed in part by strengthening the traceability of digital waste, with the aim of promoting the circularity of components.

2. Impacts on People, Employees and Partners

AAA's model, based on human expertise, has a direct effect on people's well-being and development:

- **Skills development:** By opening its training programs to co-contractors and subcontractors, AAA has a positive impact on employability and the development of expertise within a broader ecosystem of professionals, while strengthening the performance of its services.
- **Health, Safety and Quality of Life:** The attention paid to work-life balance and the comfort of premises helps prevent psychosocial risks, burnout, stress. The positive impact is reflected in good employee satisfaction.
- **Equity and Human Rights:** Inclusion policies and whistleblower protection ensure a safe and ethical working environment. These mechanisms protect individuals against potential abuse or discrimination, thereby strengthening respect for fundamental rights within the value chain.

3. Impacts on Society and Business Ethics

- **Prevention of corruption:** Through rigorous compliance and mandatory training, AAA limits the risk of unfair practices. This contributes positively to improving commercial relationships and to the economic stability of the markets in which the Ecosystem operates.

- Protection of privacy: Alan Allman Associates could be exposed to reputational, legal and financial issues in the event of a cyberattack.

Aware of this, the Ecosystem implements appropriate prevention and protection measures aimed at strengthening the security of its information systems. This context also highlights an opportunity to strengthen our cybersecurity offering in an environment marked by the increasing digitalization of data. For Alan Allman Associates, these impacts are not isolated phenomena: they are the direct consequence of our business model. For example, since our activity is based on intellectual services, it is natural that we have a positive impact on training.

Conversely, our choice to remain close to our clients and to develop internationally mechanically leads to high energy consumption and therefore significant CO2 emissions.

Time horizons of impacts, risks and opportunities

In accordance with its rating methodology, Alan Allman Associates has defined specific time horizons to assess the materiality of its sustainability issues. These horizons are integrated as selection parameters in our management tool:

- Long term: This horizon concerns distant events whose realization is estimated at a timeframe of 5 years or more.
- Medium term: This level corresponds to events likely to occur within an interval of 2 to 5 years.
- Short term: At this stage, the event is considered imminent, with a probability of occurrence within 1 to 2 years.
- Immediate: This is the highest alert level. It is no longer a forecast but an actual event that has already occurred.

Nature of involvement in impacts

Alan Allman Associates distinguishes its impacts according to their positioning within its value chain:

Direct involvement: The Ecosystem is directly responsible for impacts related to the management of its talents, training, well-being, and data security.

Involvement through business relationships: AAA influences its environment through its partnerships. This includes, for example, training with its expert partners.

Conversely, the Ecosystem's carbon footprint is closely linked to its activities, notably purchases and travel.

At the date of publication, the company has not yet formalized an analysis of the resilience of its strategy and business model in relation to its material impacts, risks and opportunities.

The company plans to develop, over the next financial years, a structured resilience analysis, including relevant scenarios and covering different time horizons, short, medium and long term, in accordance with the requirements of ESRS 1. This analysis will aim to better assess the company's ability to address its material risks and seize its material opportunities.

At this stage, no quantitative information relating to resilience is available.

This year's double materiality exercise led to methodological adjustments aimed at increasing the relevance of the analysis with regard to Alan Allman Associates' consulting activity. The main changes are as follows:

IRO E1-2 "Economic opportunity to adapt our offering to climate change to strengthen our clients' resilience" became a risk: "Economic risk of insufficient adaptation of our offering to climate change to meet client demand." IRO E5-5 "Economic opportunity to strengthen the circularity of our consulting services, substance and form, to meet client expectations" merged with the risk IRO E1-2 "Economic risk of insufficient adaptation of our offering to climate change to meet client demand."

IRO S1-6 "Actual positive impact related to the complexity of certain projects," identified last year, was removed because it was inconsistent with the sub-sub-topic.

IRO S1-9 "Actual positive impact related to attractive remuneration offered to our employees" was changed to potential because the impact is not confirmed across all firms in the Ecosystem.

IRO S1-27 "Potential positive impact related to ensuring equal opportunities, enhancing a modern and inclusive image and strengthening attractiveness for talents and clients" was changed to an actual negative impact:

"Actual negative impact related to the lack of guarantee of equal opportunities," in line with the current figures observed at AAA.

IRO S1-31 "Opportunity related to continuing training for employees" was removed because it mirrors the risk identified under the same sub-sub-topic, "Risk of loss of activity in the event of a lack of specific skills."

IRO S1-40 "Reputational and turnover risk in the event of a lack of inclusion of employees from diverse backgrounds" was reclassified as

"Risk of lack of attractiveness in the event of a lack of inclusion of employees from diverse backgrounds." because the risk is not at the level of retention but at the level of attractiveness for new, younger talents who are more sensitive to these issues.

IRO S2-1 "Actual positive impact related to securing the employment of our co-contractors and subcontractors" was reclassified as "Actual positive impact related to securing employment among our suppliers, notably through our purchases," because job security occurs at supplier level and not among co-contractors on the market.

IRO G1-11 "Actual positive impact related to the implementation of a responsible purchasing policy guaranteeing healthy and sustainable relationships with our suppliers" became an opportunity: "Opportunity to formalize and expand a responsible purchasing policy guaranteeing healthy and sustainable relationships with our suppliers." Alan Allman Associates has structured its sustainability reporting based on the disclosure requirements defined by the European standards, ESRS:

Coverage by ESRS standards: All impacts, risks and opportunities, IROs, deemed material during the double materiality exercise are covered by the indicators and Disclosure Requirements provided for by the topical ESRS standards, notably E1 - Climate change, S1 - Own workforce and G1 - Business conduct.

Entity-specific information: At this stage, the Ecosystem considers that the standard indicators provided by the ESRS make it possible to faithfully reflect its performance and sustainability issues. Consequently, no entity-specific information beyond the requirements of the standard was deemed necessary to ensure understanding of its material impacts or strategy.

ESRS 2 IMPACTS, RISKS, OPPORTUNITIES, IRO

ESRS 2 - IRO-1: DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

1. Method for impact materiality

In accordance with the requirements of ESRS 2, Alan Allman Associates applied a rigorous double materiality methodology to identify and assess its impacts, risks and opportunities, IROs.

Alan Allman Associates has implemented a process to identify and assess its actual and potential impacts on people and the environment, structured around the principles of due diligence. This process contributes to the consideration of sustainability matters in the management of the company's activities.

In accordance with CSRD regulations, we carried out a preliminary analysis of our activities in order to identify our impacts, risks and opportunities. This was based in particular on our business model, our value chain, our latest non-financial reports and the analysis of a third-party consulting firm.

Then, following EFRAG recommendations, we applied gross severity and probability ratings to these various impacts, i.e. a rating that does not take into account actions already implemented by the various actors in our value chain to limit these impacts and their occurrence.

Impacts exceeding the defined criticality thresholds are classified as material.

"Challenge" interviews conducted with stakeholders, suppliers, business experts, management, with the support of the third-party consulting firm, contributed to examining the relevance of the identified impacts and the rating applied by the internal project group.

Sources and identification process:

To establish an exhaustive list of IROs, the double materiality analysis from AAA's 2024 report is used as a starting point, making it possible to take up the IROs already identified.

This list is then enriched using the following resources:

- Appendix A relating to the application requirements of ESRS 1 – AR 16
- The updated business model
- The updated value chain

The characteristics of an impact are defined by its nature, negative and/or positive, as well as by whether it is actual or potential. Impacts were assessed according to their severity, defined by their scale, level of severity if negative or benefit provided if positive, their scope, geographical perimeter, and their irremediable character, only for negative impacts. Occurrence and temporality are also assessed in order to assign a probability score.

Finally, the impact rating is obtained using the following calculation: severity + probability / 2.

The impact severity and probability assessment scales are detailed in the tables below.

Severity = (Scale + Scope + Irremediability) / 3					
Scale = Severity level if negative, or benefit provided if positive		Scope (extent)		Irremediability (repairability)	
1 Low impact	Low-significance impacts with relatively moderate effects	1 Limited	One or more individuals	1 Easily reversible	Negative impacts only: level of repairability of negative impacts in the event of occurrence.
2 Moderate impact	Moderate impacts with significant effects	2 Moderately widespread	One or more sites	2 Reversible with effort or in the medium term	
3 Strong impact	High impacts with considerable effects	3 Very widespread	The entire company	3 Very difficult to remediate	
4 Critical impact	Critical impacts with catastrophic effects	4 Global/total	The entire planet	4 Irreversible	

Figure: Assessment scale relating to impact severity

Occurrence/potentiality = frequency of occurrence of the event.
The event = the impact(s) considered, whether positive or negative.

1 Improbable	The event has not yet occurred, or has occurred very rarely, and there is nothing to suggest that it will happen.
2 Unlikely	The event has not occurred, or has occurred very rarely, and could happen again.
3 Probable	The event has occurred a few times and is highly likely to happen again.
4 Very probable to certain	The event has occurred regularly and will continue to occur regularly.

Time horizon = Over what time horizon the event will occur
The event = the impacts considered

1 Long term	Event that may occur over a time horizon of 5 years or more.
2 Medium term	Event that may occur over a time horizon of 2–5 years.
3 Short term	Event that may occur over a time horizon of 1–2 years.
4 Immediate	Actual event that has already occurred.

Figure: Assessment scale relating to impact probability, occurrence + temporality / 2

In order to identify our priority matters, we compared three materiality thresholds. **Scenario 2, threshold ≥ 3.25** , was selected because it provides the most balanced view of our impacts: it makes it possible to retain a precautionary percentage of identified impacts, more than 20%, to retain impacts across all E-S-G pillars, and also to retain both positive and negative impacts.

	1st scenario: ≥ 3.5	2nd scenario: ≥ 3.25	3rd scenario: ≥ 3.0
Environment	2	8	19
Social	4	9	24
Governance	0	2	2
Specific	0	0	0
TOTAL	6 (7%) 3 Negative 3 Positive	19 (22%) 10 Negative 9 Positive	45 (53%) 36 Negative 9 Positive

Figure: Rating scenarios for impact materiality

Management and monitoring of material impacts

The monitoring of impacts is ensured through a dedicated methodology:

- Operational management: The CSR project manager ensures the annual collection of data and performance indicators, KPIs, associated with each material impact.
- Supervisory governance: The CSR Steering Committee supervises the evolution of impacts. The process provides for an annual update of the rating to reflect changes in activity or in the external environment, helping to ensure that sustainability matters are taken into account in line with operational realities.

Our methodology ranks sustainability challenges according to their relevance to our businesses, enabling us to focus on the most essential issues:

- Operational activities: The analysis focused on our service businesses, identifying issues related to human capital and data management, particularly cybersecurity and privacy protection, as natural points of attention given our business model.
- Supply chain: Particular attention was paid to our supply chain. This process enables the monitoring of potential risks related to the practices of our business partners.
- Downstream processes: The analysis took into account impacts related to service quality and the security of solutions provided to our clients, for example, client satisfaction and cybersecurity issues. It also integrated issues related to waste management, particularly waste generated by digital equipment, in order to better guide prevention and treatment actions.
- Use of external experts: The entire double materiality process was supported by a third-party firm with CSRD expertise. Its role was to provide technical expertise on ESRS frameworks, offer a comparative sector view and facilitate workshops to update the rating of IROs.
- Dialogue with the Independent Third-Party Body, OTI: Prior to the process, discussions were held with the OTI to ensure that the consultation and analysis methodology was aligned with future verification expectations, thereby strengthening the robustness of our due diligence process.

2. Method for financial materiality

The process for assessing risks and opportunities follows a methodology similar to that used for the impact analysis. Each item is classified as a Risk, R, or Opportunity, O.

Risks and opportunities were assessed according to the scale of their potential financial effects, as well as according to their occurrence and temporality.

The risk or opportunity rating is obtained using the following calculation: severity + probability / 2.

The scales for assessing a risk are detailed in the tables below.

1 Low financial impact	Additional expenses < 0.2% of revenue
2 Moderate financial impact	Additional expenses < 0.4% of revenue
3 Significant financial impact	Additional expenses < 1.5% of revenue
4 Very significant financial impact	Additional expenses > 1.5% of revenue

Figure: Measurement scale for financial magnitude determined by AAA.

Occurrence/potentiality = frequency of occurrence of the event.
The event = the impact(s) considered, whether positive or negative.

1 Improbable	The event has not yet occurred, or has occurred very rarely, and there is nothing to suggest that it will happen.
2 Unlikely	The event has not occurred, or has occurred very rarely, and could happen again.
3 Probable	The event has occurred a few times and is highly likely to happen again.
4 Very probable to certain	The event has occurred regularly and will continue to occur regularly.

Time horizon = Over what time horizon the event will occur
The event = the impacts considered

1 Long term	Event that may occur over a time horizon of 5 years or more.
2 Medium term	Event that may occur over a time horizon of 2–5 years.
3 Short term	Event that may occur over a time horizon of 1–2 years.
4 Immediate	Actual event that has already occurred.

Figure: Assessment scale for impact probability, occurrence + Temporality/2

In order to identify our priority issues, we compared three materiality thresholds. **Scenario 2, threshold ≥ 3.0** , was selected because it provides the most balanced view of our financial materiality. Indeed, it makes it possible to retain a precautionary percentage of risks and opportunities, over 30%, while ensuring the representativeness of the three E-S-G pillars, as well as the presence of risks but also opportunities.

	1st scenario: ≥ 3.5	2nd scenario: ≥ 3.0	3rd scenario: ≥ 2.5
Environment	1	2	4
Social	2	9	14
Governance	0	1	2
Specific	2	4	4
TOTAL	5 (10%) 3 Risks 2 Opportunities	16 (32%) 12 Risks 4 Opportunities	24 (48%) 16 Risks 8 Opportunities

Figure: Financial materiality threshold scenarios.

3. Completion of the double materiality assessment

Double materiality combines:

- Impact on the environment and society: identification** of negative and positive impacts according to the criteria described.
- Financial risk or opportunity for AAA:** assessment of the financial risks and opportunities generated by social and environmental impacts.

Scope analyzed:

- Operational activities: human capital, cybersecurity and data protection
- Supply chain: supplier practices and social/environmental risks
- Downstream processes: service quality, client satisfaction, digital waste management

3. Description of the internal decision-making process

The decision-making process concerning the identification and assessment of sustainability matters at Alan Allman Associates is based on structured governance and rigorous control steps:

1. Decision-making process: The final selection of material matters, those published in this report, follows a multi-step validation process:

- Technical expertise: A pre-identification is carried out by a third-party firm specialized in CSRD, based on AAA's business model and value chain.
- Operational arbitration: These elements are reviewed and a preliminary rating is proposed during a workshop bringing together the CSR Steering Committee, CSR steering committee.
- Stakeholder consultation: In accordance with our methodology, interviews with internal and external stakeholders, suppliers, Administrators, etc., are conducted to challenge or confirm the relevance of the ratings assigned by the CSR Steering Committee.
- Validation: The ratings challenged by stakeholders are updated or not, at the discretion of the CSR Steering Committee. Then, different materiality threshold scenarios were presented to the CSR Steering Committee by the service provider. The final list of material impacts, risks and opportunities, IROs, is presented and validated during a dedicated closing meeting, including members of management, ensuring alignment with the company's overall strategy.
- Documentation and audit trail: Each stage of the process, workshops, score calculations, arbitrations, is documented in a detailed Methodological Note, enabling full traceability of decisions for the Independent Third-Party Body, OTI.

The process for identifying sustainability matters is linked to the company's overall risk management. The analysis uses the company's business model as a common basis for identifying sustainability risks. The results of the materiality assessment are communicated to Executive Management, thereby helping to inform the company's overall risk profile and integrate long-term issues into strategic thinking. The scope covers all of AAA's activities, including its own operations as well as its upstream and downstream value chain. For financial year 2025, the process for identifying, assessing and managing Impacts, Risks and Opportunities, IROs, was strengthened compared with 2024. The main methodological changes are as follows:

- Update of the business model and value chain analysis.
- Revision of the rating scales to align strictly with EFRAG recommendations.
- Conducting qualitative interviews with our internal and external stakeholders, making it possible to challenge and refine the relevance of the ratings.
- Integration of a more comprehensive number of material IROs, ensuring a more complete view of sustainability matters.
- Support from a specialized consulting firm to secure the compliance of the process with the requirements of the Corporate Sustainability Reporting Directive, CSRD.

Monitoring and management of material IROs:

Monitoring is ensured by a dedicated governance structure:

Governance: The project is led by the Legal Director in charge of CSR matters, supported by the CSR project manager.

Update: The methodology provides for an annual review to ensure comparability of data with the previous year, N-1, and alignment with regulatory developments.

Determination of material information to be disclosed

Following the identification of our material Impacts, Risks and Opportunities, IROs, Alan Allman Associates determined the specific information to be disclosed through a structured process, supported by a dedicated Excel management tool:

1. Link between matters and data points: For each IRO exceeding the defined materiality threshold, score >

3.25 for impacts or score > 3 for risks and opportunities, we used a mapping tool to identify the associated Disclosure Requirements and Data Points in the ESRS standards.

2. Gap Analysis: This Excel tool also served as a basis for measuring the gap between the data currently available at AAA and the requirements of the CSRD. This process made it possible to decide on the level of detail to provide for this report, prioritizing the reliability and representativeness of the data collected.

ESRS 2 - IRO-2 DISCLOSURE REQUIREMENTS INCLUDED IN THE SUSTAINABILITY REPORT

Sustainability topic	Publication requirement (DR)	Indicators	
		Included	Excluded
Climate change adaptation	E1.GOV3 E1-1 E1.IRO1, E1-2, E1-3,E1-4,E1-7,E1-8, E1-9	13 14,16a,16 b,16 c, 16 d,16 e, 16 f,16 g,16 h,16 i, 16 j, 17, 18, 19 a,19 b, AR 7b,19 c, AR 8 b ,24,62,28,29 a,AR 21,29,62,32,33,34b,AR 25 a et b, 34 e,16 a, 34f, 16 b ,AR 30c,AR 24	16 f,61, 61 a b c, AR57 a, AR 57 a b ,63 a b c d,AR 65, 63 j, 66 a c,AR 70 c i, 66b d, AR 69 a, AR 69 b, 67 c,67 e, 68 a, 69 b
Climate change mitigation	E1-4, E1-6,E1-7	44,50,AR 41,51,48 a , 49 a, 52 a, 49 b, 52 b, 51,44, 52 a,52 b, 47, AR 39 b, AR 42 c, AR 45 d, AR 45 e, AR 46 g, AR 46 i, AR 46 h, 53,55,AR 55, 56 a,58a, AR 58 f,AR 60,58b	51,48 b , AR43 c, AR 46 i,65 b, 58, AR 58e,59a,59b,AR 61,AR 62 a,AR 62b,AR 62 c,AR 62d,AR 62 e,AR 64
Energy	E1-5	37,37 a,37 b, AR 34,37 c,37 c i,37 c ii,37 c iii AR 34,38 a b c d e,AR 34 39	40,42,43
Air pollution Water pollution Soil pollution	E2.IRO1,E2-1,E2-2,E2-3, E2-4, E2-5,E2-6,	14, 15 a c 62,18,AR 13,62 22,23 a b c 81,28 a b,30 a b c,31	15 b, AR 12, 19, AR 15,23 d,24, 24 a 25,AR 17,AR 18, AR 23 c,AR 23 c,AR 25a,AR 25 b c d e,34, 35,39 a 40 a b c,39 a b c 41,AR 33
Contamination of living organisms and food resources	E2-4	28 b	28 b
Water consumption	E3-IRO 1,E3-1, E3-2, E3-3,E3-4,	8 a b,11 12a b c,13 62,17,19,62 22,23 a c 81, 28 a b c e 29	12a i,12a ii,12a iii 13,14 AR 18a, AR 18b AR 18c,18 AR20, 23 b 24, 24 a b c,25 AR 23 a, AR 23 b 28 d, AR30, AR 31 AR 32, 33 a, 33 b 33 c, AR 33

Impacts on the extent and condition of ecosystems	E4.IRO-1 E4.SBM-3 E4-2 E4-3 E4-4 E4-5	16 a i, 16 a iii 16 b,22 23 a b d e f 24 b,62,27 28 b,28 b i 28 b ii,28 b iii 28 c,62,31,32 a 32 a i,32 a ii 32 a iii,32 b,32 c,32 d,32 e 32 f,81,38	16 a,16 a ii,16 c 17 e iii,18, 18 a b c , 13 a b c d e f,15 AR 1 a,AR 1 b AR 1 c,AR 1 d,AR 1 e, AR 1 f,AR 1 g AR 1 h,AR 1 i AR 1 j, AR 1 k 23 c,AR 12 AR 12 a,AR 12 b AR 12 c, AR 16 AR 17 a b c d e, 24 a c d a AR 18 a,AR 18 b AR 18 c AR 20 a b c d e f AR 22, 35 36, 38 a b c d e AR 34 a b c d, 39 AR 32, 40 40 a b c d ,40 d i 40 d ii,41 a 41 b i, 41 b ii 41 b iii 45 a b c,AR 39
Input resources, including resource use	E5-1 E5-2 E5-3 E5-4 E5-6	14, 15a b,62,19,62,23, 24 a b c d,30 31a c ,32 AR 25,43 a 43 a,43 b,43 c	AR 9 a b 20 a b c d e f AR 11, AR 12 a b c, 31b, 35, 36 a b c,40, AR35
Waste	E5-3 E5-5 E5-6	24 e,25,27,37 a, 37 b c d ,38, 38 a b,39,40 43 a b c	26 a, 26 b,26 c 39, AR 35
Job security	S1.SBM-3 S1-2 S1-4 S1-6	14 c d, 27, 27 a b c d, 27 e, 29, 38 c d, 40 a, 43, 50 c, 50 d, 50 d i, 50 d ii, 50 e, 50 f, 14, 14 a, 19, 20b, 21, 62, 37, 6, 24, 64, 47 a, 47 b, 47 c, 81	14 e, 14 f i, 14 f ii, 14 g i, 14 g ii, 29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 40 b, AR 33 a, AR 33 b, AR 33 c, AR 33 d, AR 35, AR 36, AR 40 a, AR 40 b, AR 41, AR 43, AR 48, AR 49 a b c, 52, 52 a, 52 b, 55 a, 55 a, 55 a, AR 61, 56, 55 b, 55 b i, 55 b ii, 55c, 57, 60 a, 60 b, 60 c, 61, 62, 63 a, 63 b, AR 70, 20c,22
Decent wages	S1-10	69, 70, 14, 14 a, 19, 20b, 21, 62, 37, 6, 24, 64, 47 a, 47 b, 47 c, 81	74 a, 74 b, 74 c, 74 d, 74 e, 75, 76, 20c,22
Work-life balance	S1.SBM-3 S1-1 S1-2 S1-3 S1-4	14 b, 14 d, 20a, 27, 27 a, 27 b, 27 c, 27 d, 27 e, 29, 32a, 38 a, 38 b, 39, 40 a, 41, 43, 14, 14 a, 19, 20b, 21, 62, 37, 6, 24, 64, 47 a, 47 b, 47 c, 81	29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 32 b, AR 29, AR 30, 32 c, 32 d, 32 e, 33, 34, 40 b, AR 33 a, AR 33 b, AR 33 c, AR 33 d, AR 35, AR 36, AR 40 a, AR 40 b, AR 41, AR 43, AR 48, AR 49 a b c, 20c,22

Health and safety	S1.SBM-3 S1-1 S1-14 S1-2 S1-4	14 c, 14 d, 23, 27, 27 a b c d e, 29, 38 c d, 40 a, 43, 88 c d e.	29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 40 b, AR 33 a, AR 33 b, AR 33 c, AR 33 d, AR 35, AR 36, AR 40 a, AR 40 b, AR 41, AR 43, AR 48, AR 49 a b c, 89, 89, 90, AR 81, AR 94, 93 a, 93 b, 93 b, 94, 20c,22
Gender equality and equal pay for work of equal value	S1.SBM-3 S1-1 S1-16 S1-2 S1-3 S1-4 S1-6 S1-9	14 b, 14 d, 16, 19, 24a, 24b, 24c, 24d, 27, 27 a b c d e, 28, 29, 32a, 38 a, 38 b, 39, 40 a, 41, 43, 50 a, 50 a b, 50 b + 51, 50 b + 51, 50 d, 50 d i, 50 d ii, 50 e f, 66a, 66 a, AR 71, 97 a, 97 c, 14, 14 a, 19, 20b, 21, 62, 37, 6, 24, 64, 47 a, 47 b, 47 c, 81	14 e, 14 f i, 14 f ii, 14 g i, 14 g ii, 20c,22, AR 14, AR 17 a, AR 17 b, AR 17 c, AR 17 d, AR 17 e, AR 17 f, AR 17 g, AR 17 h, 29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 32 b, AR 29, AR 30, 32 c, 32 d, 32 e, 33, 34, 40 b, AR 33 a, AR 33 b, AR 33 c, AR 33 d, AR 35, AR 36, AR 40 a, AR 40 b, AR 41, AR 43, AR 48, AR 49 a b c, 52, 52 a, 52 b, 55 a, 55 a, 55 a, AR 61, 56, 55 b, 55 b i, 55 b ii, 55c, 57, 60 a, 60 b, 60 c, 61, 62, 63 a, 63 b, AR 70, 97 b, 98, 99, 103 a, 103 b, 103 c, 103 d, 104 a, 104 b, AR 103, AR 106, 20c,22
Training and skills development	S1.SBM-3 S1-1 S1-13 S1-2 S1-4	14 c, 14 d, 19, 27, 27 a, 27 b, 27 c d e, 29, 38 c d, 40 a, 43, 83 a b, 14, 14 a, 19, 20b, 21, 62, 37, 6, 24, 64, 47 a, 47 b, 47 c, 81	14 e, 14 f i, 14 f ii, 14 g i, 14 g ii, 20c, 29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 40 b, AR 49 a b c, 84, 85, 88 a, 88 b, 20c,22
Employment and inclusion of people with disabilities	S1.SBM-3 S1-1 S1-12 S1-13 S1-2 S1-4	14 d, 16, 19, 20a, 24a b c d, 28, 40 a, 79, AR 76, 83 a b, 14, 14 a, 19, 20b, 21, 62, 37, 6, 24, 64, 47 a, 47 b, 47 c, 81	14 e, 14 f i, 14 f ii, 14 g i, 14 g ii, 20c, AR 14, AR 17 a, AR 17 b, AR 17 c, AR 17 d, AR 17 e, AR 17 f, AR 17 g, AR 17 h, 40 b, AR 49 a b c, 84, 85, 88 a, 88 b, 20c,22
Diversity	S1.SBM-3 S1-1 S1-2 S1-4 S1-9	14 c, 16, 19, 24c, 24d, 27, 27 a b c d, 27 e, 28, 29, 38 c d, 43, 66 b, 14, 14 a, 19, 20b, 21, 62, 37, 6, 24, 64, 47 a, 47 b, 47 c, 81	14 e, 14 f i, 14 f ii, 14 g i, 14 g ii, 20c, AR 14, AR 17 a, AR 17 b, AR 17 c, AR 17 d, AR 17 e, AR 17 f, AR 17 g, AR 17 h, 29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 29, AR 25 a, AR 25 b, AR 25 c, AR 25 d, AR 25 e, AR 26, 40 b, AR 49 a b c, 20c,22
Privacy Protection	S1-1	20a, 14, 14 a, 19, 20b, 21, 62, 37, 6, 24, 64, 47 a, 47 b, 47 c, 81	40 b, AR 49 a b c, 93,a b, 94, 20c,22
Job security	S2.SBM-3 S2-1 S2-4 S2-5	11, 11 a, 11 a i-v, 11 c, 11 d, 16, 62, 31, 32 c, 32 d, 38, 62, 41, 81	11b, 32 a, 32 b, 33 a b c,

Training and skills development	S2.SBM-3 S2-1 S2-2 S2-3 S2-4 S2-5	11, 11 e, 12, 13, 16, 17b, 18, 62, 22 a, 22 b, 22 c, 22 e, 27 b, 27 c, 27 d, 28, 29, 31, 34 b, 38, 62, 41, 42 a, 42 b, 42 c, 81	17, 17a, 17 c, 18, 19, 19, AR 12, AR 16, 22, 22 d, 23, 24, 24, 27 a, 28, 29, AR 23, AR 24, AR 25, AR 25, 32 a, 32 b, 35, 36, AR 30, AR 31, AR 36 a, AR 36 b, AR 37, AR 44, AR 45 a, AR 45 b, AR 45 c
Employment and inclusion of people with disabilities	S2.SBM-3 S2-1 S2-4 S2-5	11, 11 e, 12, 13, 16, 62, 31, 34 b, 38, 62, 41, 42 a, 42 b, 42 c, 81	17, 17a, 35, 36, AR 45 a, AR 45 b, AR 45 c
Privacy Protection	S4.SBM-3 S4-1 S4-4 S4-5	10,10 d, 15,16 b, 33 a, 33 b,41 a b c,41,62,30,62,15	16, 16 a c,34,35,AR 42 a b c
Freedom of expression	S4.SBM-3 S4-1 S4-2 S4-4 S4-5	10, 10 a, 10 a i-iv, 10 c, 10 d, 15, 15, 17, 62, 20, 20 a, 20 b, 20 c, 20 d, 22, 30, 31 c, 31 d, 33 b, 37, 62, 41, 41 a, 41 b, 41 c, 81	10 b, 17, 22, AR 15, 25 a, 25 b, 25 c, 25 d, 26, 26, 27, 27, AR 20, AR 21, AR 22, AR 22, AR 23, 32 a b c,34,35, AR 27, AR 28, AR 33 a, AR 33 b, AR 34, AR 41, AR42 a b c
Access to (quality) information	S4.SBM-3 S4-1 S4-2 S4-4 S4-5	10, 10 a, 10 a i-iv, 10 c, 15, 16 b, 17, 62, 20, 20 a, 20 b, 20 c d, 22, 30, 31 c, 31 d, 37, 62, 41, 41 a b c, 81	10 b,16,16 a c,17, AR9, AR13,21, 22, AR 15, 25 a, 25 b, 25 c, 25 d, 26, 27, AR 20, AR 21, AR 22, AR 2, 32 a b c, AR 27, AR 28, AR 33 a, AR 33 b, AR 34, AR 41, AR 42 a b c.
Access to products and services	S4-SBM-3 S4-1 S4-4 S4-5	10, 10 d, 11, 15, 17, 62, 30, 33 b, 41, 41 a, 41 b, 41 c, 81	12, 16,16 a c, 17, AR9, AR13,34,35,AR 42 b c
Corporate culture	G1-1	9,7,62	5 a b,10
Whistleblower protection	G1-1	7,62,10 a c d e, 10 c) i)	10f
Supplier relationship management, including payment practices	G1-2 G1-6	7,62, 14, 15 a, 15 b, 33 a, 33 b, 33 c, 33 d	
Corruption and bribery payments	G1-1 G1-3 G1-4	10 b, 10 g, 10 h, 18 a, 18 b, 18 c, 19, 20, 21 a, 21 b, 21 c, 24 a, 24 b	29 a, 29 b, 29 b i, 29 b ii, 29 c, 29 d, 30, 62
Economy	No specific issue at stake		
Online reputation	No specific issue at stake		

List of data points in cross-cutting and topical standards deriving from other European Union legislation. The table below presents the data points referred to in ESRS 2 and the topical ESRS that derive from other European Union legislation.

Disclosure Requirement and related data point	Appendix B - ESRS 2, SFDR + Pillar 3 + Benchmark + CL	Page No.
ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies	SFDR	8
ESRS 2 GOV-4 Statement on due diligence	SFDR	11
ESRS 2 Strategy, business model and value chain	SFDR	12
E1-1 Transition plan for climate change mitigation	CL	45
E1-4 Targets related to climate change mitigation and adaptation	SFDR + Pillar 3 + Benchmark	53
E1-5 Energy consumption and mix	SFDR	54
E1-6 Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	SFDR + Pillar 3 + Benchmark	56
E1-7 GHG removals and GHG mitigation projects financed through carbon credits	CL	60
E2-4 Pollution of air, water and soil	SFDR	63
E3-1 Policies related to water and marine resources	SFDR	-
E3-4 Water consumption	SFDR	-
S4.MDR-P_01-06 Policies related to consumers and end-users	SFDR + Benchmark	82
S4-4 Actions on material impacts on consumers and end-users, approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	SFDR	Not material
E5-5 Resource outflows	SFDR	64
S2-1 Policies related to value chain workers	SFDR	80
E4-SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	SFDR	Disclosure omitted for this year, Quick Fix
E4-2 Policies related to biodiversity and ecosystems	SFDR	Disclosure omitted for this year, Quick Fix
G1-1 Corporate culture and business conduct policies	SFDR	86
G1-4 Confirmed incidents of corruption or confirmed bribery payments	SFDR	91
S1.SBM-3 Material impacts, risks and opportunities and their interaction with the strategy and business model(s)	SFDR	Not material
S1-1 Policies related to the undertaking's workforce	SFDR	65

S1-3 Processes to remediate negative impacts and channels for the undertaking's workers to raise concerns	SFDR	Not material
S1-16 Compensation metrics, pay gap and total compensation	SFDR/BANK	74
S1-17 Incidents, complaints and severe human rights impacts	SFDR/BANK	Not material

Topics omitted from the double materiality analysis

In accordance with the transparency requirements of the CSRD, we present below the sustainability matters not examined during our double materiality analysis. The following table details the technical justifications that led to the omission of these topics for the current financial year.

Sub-sub-topics	Justification
Microplastics	Through its activity, AAA is neither a producer nor a consumer of large quantities of plastic. Its only uses of plastic fall within the scope of its purchases of IT equipment, computers, headsets, screens, packaging, etc., which follow a recycling channel and do not contribute, or contribute very little, to the proliferation of microplastics.
Marine resources	Through its activity, AAA does not extract or use water or marine resources from oceans and does not discharge water into them. The activities of extracting, processing and transporting the materials required for AAA's activity for its IT products may have impacts or risks related to this sub-topic, but these are more appropriately addressed under the sub-sub-topics of water consumption and water pollution.
Direct impact drivers of biodiversity loss	Among the direct impact drivers of biodiversity loss, AAA has no impact or risk/opportunity related to several drivers: direct exploitation first, since AAA does not directly exploit biodiversity, apart from soil sealing which is accounted for elsewhere; invasive alien species second, since these species have no link with AAA's activity; and finally, no other drivers have been identified.
Impact on the state of species	AAA has no impact or risk/opportunity directly related to species population size or endangered species. AAA's other indirect impacts on biodiversity are already taken into account elsewhere under the sub-sub-topic of direct impact drivers, climate change, pollution, land-use change, etc.
Child labor / Forced labor / Adequate housing	Due to the geographic implementation of its firms and its business sector, AAA has no impacts or risks/opportunities related to child labor or forced labor. Furthermore, AAA does not provide housing to its employees and is therefore not concerned by the adequate housing sub-sub-topic.
Safety of users and/or end consumers	Through its activity, AAA has no impact, risk or opportunity related to the health and safety of its clients, nor to the protection of children. AAA's clients are companies, therefore adult professionals, and the consulting services offered by AAA do not affect the health or safety of these professionals.
Animal welfare	Through its activity, AAA has no impact, risk or opportunity related to animal welfare. AAA may have indirect impacts on biodiversity through land artificialization for its offices or through its purchases, but this does not fall within the scope of animal welfare.

ENVIRONMENTAL INFORMATION

ESRS E1

E1-GOV-3: INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

Climate-related considerations are not integrated into the remuneration structure of the members of the administrative, management and supervisory bodies.

E1-1: TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

The company is currently reviewing its GHG emissions reduction targets in order to strengthen its climate ambition. Supported by an expert consulting firm, we are aligning these targets with the SBTi methodology to ensure their compatibility with the Paris Agreement, Scopes 1, 2 and 3. Formal submission of these targets is planned for 2026. The operational rollout of these targets will be detailed in the transition plan, the finalization of which is conditional upon the adoption of these new final targets.

Although the company had previously defined targets to reduce its GHG emissions, a strategic review is currently underway to strengthen our climate ambition.

We are supported by an expert consulting firm to align these new targets with the SBTi, Science Based Targets initiative, methodology, with submission planned during 2026. This update specifically aims to ensure the full compatibility of our decarbonization trajectory with the 1.5°C warming limitation scenario recommended by the Paris Agreement, comprehensively covering Scopes 1, 2 and 3.

Alan Allman Associates has identified several areas of work intended to structure its approach to reducing greenhouse gas, GHG, emissions. These elements form the basis of the current reflection on the evolution of the operating model and value chain. The company relies on several levers to act on its environmental footprint, both in its internal operations and in its value chain:

- Digital sobriety and use of Artificial Intelligence: As part of controlling its digital footprint, reflection is underway to rationalize the use of AI tools internally. The objective is to favor a single solution in order to limit the multiplication of energy consumption linked to the use of several competing platforms.
- IT fleet management: Extending the life cycle of equipment is under consideration. The reuse of IT equipment is encouraged in order to moderate the volume of purchases of new products and the carbon impact associated with their manufacturing cycle.
- Evolution of purchasing practices: A responsible purchasing policy is currently being formalized. This document aims to define selection criteria incorporating environmental considerations for the upstream value chain.
- Coordination of flow management: On certain sites in France, the company works with the service provider Elise to organize sorting and recycling, thereby contributing to the management of end-of-life resources.
- These actions will be strengthened when the SBTi process is finalized, thereby enabling a genuine formalized transition plan.

At this stage, it is not possible to provide a precise estimate of the operating expenses, Opex, and capital expenditures, Capex, associated with its implementation. Similarly, the commitments related to the SBTi require a more advanced definition of the actions to be deployed, which conditions the calculation of the corresponding operating expenses.

The main carbon footprint reduction actions have been identified. However, no quantification of the associated financial expenditure has yet been carried out at this stage.

Locked-in emissions are mainly identified in the IT fleet and vehicle fleet. Since their increase is not formalized in our growth strategy, the volume of these emissions will remain stable. Consequently, this stagnation should not compromise our long-term SBTi reduction targets.

Alan Allman Associates' transition plan is currently in the design phase and will be formally drafted following the work to update our GHG emissions reduction targets.

This approach ensures that the plan will be built on a robust trajectory, scientifically validated through the SBTi

process in 2026. This document will be prepared in close synergy with the Group's overall strategy, in order to ensure full alignment between our growth ambitions, our operational levers and our financial planning. By integrating these future decarbonization milestones at the heart of its business model, the Ecosystem ensures that the climate transition becomes a driver of sustainable performance for all its firms.

To date, the transition plan has not yet been formalized. It will be drafted in parallel with the submission of the SBTi process. Its formalization is therefore planned for 2026.

EUROPEAN TAXONOMY

Regulatory context

In order to promote transparency and a long-term vision in economic activities, and to direct capital flows toward sustainable investments, the European Union has created a common classification system for companies' activities, making it possible to identify economic activities considered sustainable. This system is defined in Regulation (EU) 2020/852 of June 18, 2020, known as the "Taxonomy Regulation."

Within the framework of European Regulation (EU) 2020/852 and the Climate Delegated Act, Alan Allman Associates analyzed its activities in light of the sectors defined in Annexes 1 and 2. Revenue, as well as capital expenditures, CapEx, and operating expenses, OpEx, related to the Group's main activities, are not eligible under the Taxonomy. The analysis therefore focused on "individual measures" aimed at making certain activities lower-carbon or reducing greenhouse gas emissions. By focusing on the transport and building sectors, investments and current expenditure were assessed in order to identify the most significant eligible and aligned activities for the Ecosystem.

Area	Eligible activities	Taxonomy activity
Transport	Transport by motorbikes, passenger cars and light commercial vehicles	6.5
Business	Acquisition and ownership of buildings	7.7

Methods for determining eligibility and alignment ratios.

The financial ratios were defined in accordance with the definitions provided in Annex I to the Delegated Act of July 6, 2021.

With regard to revenue:

No revenue was considered eligible. Eligible revenue and aligned revenue therefore correspond to 0%, based on total consolidated revenue of €330.4M, note to the consolidated financial statements.

With regard to capital expenditures, CapEx:

Expenditures were analyzed to identify individual expenditures potentially eligible under the Taxonomy. In particular, expenditures associated with buildings, 7.7, CCM/CCA, and employee transport, 6.5, CCM/CCA, were reviewed against the Taxonomy criteria.

The denominator is taken directly from the Group's IFRS consolidated financial statements, after elimination of intra-group transactions. The scope covered corresponds to the full scope of the consolidated financial statements, excluding associates and joint ventures accounted for using the equity method. Capital expenditures include additions to tangible and intangible assets during the financial year under review, before depreciation, amortization and revaluations, as well as additions to tangible and intangible assets resulting from business combinations. The numerator includes the portion of these capital expenditures related to the activities identified as eligible. Total eligible CapEx is assessed at €9,125,475.00 and represents 74% of the Group's CapEx, total of €12,318,639.00, to be reconciled with the notes to the consolidated financial statements. Regarding activity 7.7, Acquisition and ownership of buildings, no building is aligned in 2025 due to the lack of available information. Alan Allman Associates leases the majority of its offices across all its sites. Actions will be launched during 2026 to identify the energy performance of our real estate portfolio with building managers, since work on the building envelope, wall insulation, double glazing, is the responsibility of the owners. This will enable us to better respond to the required criteria and infer potential alignment.

Regarding activity 6.5, Transport by motorbikes, passenger cars and light commercial vehicles, the DNSH criteria are difficult to verify because the data is not directly available from suppliers or lessors, who are not able to provide all the information relating to the do no significant harm criteria for the pollution objective, PPC. As a precautionary measure, the Alan Allman Associates Group decided not to align these CapEx for this year.

Work will be carried out in this respect in 2026 in order to meet the requirements of the Taxonomy framework in 2027.

With regard to operating expenses, OpEx:

The denominator is taken directly from the Group's IFRS consolidated financial statements, after elimination of intra-group transactions. The scope covered corresponds to the full scope of the consolidated financial statements, excluding associates and joint ventures accounted for using the equity method.

The denominator includes direct costs not capitalized that relate to research and development, building renovation, short-term lease contracts, maintenance and repair, and any other direct expenditure related to the day-to-day servicing of property, plant and equipment necessary to ensure that these assets continue to operate properly. With regard to the numerator, the only eligible and potentially aligned OpEx are building renovation expenses, short-term lease contracts, maintenance and repair, and any other direct expenditure related to the day-to-day servicing of property, plant and equipment necessary to ensure that these assets continue to operate properly. Due to market practices adopted and following an analysis carried out on the materiality of these expenses, Alan Allman Associates decided to apply the materiality exemption for this indicator. Indeed, the expenses retained represented less than 1% of total operating expenses in 2025 and were therefore considered not significant in relation to the Group's total operating expenses. Consequently, the Ecosystem considers that eligible OpEx are not material in relation to its business model and sector of activity.

The eligibility and alignment ratios obtained may increase or decrease in future years. These variations may result from differences in the types of investment, but also from any additional clarifications provided by the EU on regulatory texts or from discussions with sector peers to harmonize the interpretation of these texts.

Economic activities	Codes	2025 absolute revenue	Share of revenue 2025	Criteria for substantial contribution						DNSH						Minimum percentage	Share of turnover aligned with the taxonomy from 2024	Category (enabling activity)	Category (transition activity)
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
		€	%	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	100% 100% ⁽¹⁾	%	€	€
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy aligned)																			
Revenue from sustainable activities (A.1)		€ 0.0	0%	0%	0%	0%	0%	0%	0%								0%		
Of which enabling activities		€ 0.0	0%	0%	0%	0%	0%	0%	0%								0%	€	€
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy aligned)		€ 0.0	0%	0%	0%	-	-	-	-								0%		
Revenue from Taxonomy-eligible activities but not environmentally sustainable (not Taxonomy aligned) (A.2)		€ 0.0	0%	0%	0%	0%	0%	0%	0%								0%		
Revenue from Taxonomy-eligible activities (A.1 + A.2)		€ -	0%	0%	0%	0%	0%	0%	0%								0%		
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY																			
Revenue from activities not eligible for the Taxonomy (B)		€ 520 428 500.00	100%																
Total (A+B)		€ 520 428 500.00	100%																

(1) Yes/No
(2) Not applicable

Economic activities	Codes	Absolute CapEx	Port. CapEx Year %	Criteria for substantial contribution						DNSH						Minimum greenhouse	Share of CapEx aligned with the Taxonomy (A+B) or eligible (A+B) Year (N+1)	Category (enabling activity)	Category (transitional activity)	
				Climate change mitigation	Climate change adaptation	Pollution	Circular economy	Biodiversity and ecosystems	Resilience	Climate change mitigation	Climate change adaptation	Pollution	Circular economy	Biodiversity and ecosystems	Resilience					
																				100% / 100% ¹
A. TAXONOMY-ELIGIBLE ACTIVITIES																	%	%	%	
A.1 Environmentally sustainable activities (Taxonomy-eligible)																				
CapEx of taxonomy-eligible sustainable activities (A.1)			€ -	0%	0%	0%	0%	0%	0%	0%								0%		
Of which: Enabling activities			€ -	0%	0%	0%	0%	0%	0%	0%								0%	2	
Of which: Transitional activities			€ -	0%	0%	-	-	-	-	-								0%		7
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-eligible)																				
6.6 Transport by motorcycle, private car, and light commercial vehicle		CO2 6.6	€ 1 387 785,00	33%	0%	NEL	NEL	NEL	NEL	NEL								33%		
3.7 Acquisition and ownership of buildings		CO2 3.7	€ 7 827 985,00	64%	0%	0%	NEL	NEL	NEL	NEL								64%		
CapEx of Taxonomy-eligible but environmentally unsustainable activities (not Taxonomy-eligible) (A.2)			€ 9 215 475,00	74%	0%	0%	0%	0%	0%	0%								92%		
Total CapEx of eligible activities (A.1 + A.2)			€ 9 215 475,00	74%	0%	0%	0%	0%	0%	0%								92%		
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY																				
CapEx of taxonomy-not eligible activities (B)			€ 3 333 184,00	36%																
Total (A+B)			€ 12 548 659,00	100%																

Economic activities	Codes	Absolute CapEx 2025	Port. CapEx 2025	Criteria for substantial contribution						DNSH						Minimum greenhouse	Share of CapEx aligned with the Taxonomy - Year N+1	Category (enabling activity)	Category (transitional activity)	
				Climate change mitigation	Climate change adaptation	Pollution	Circular economy	Biodiversity and ecosystems	Resilience	Climate change mitigation	Climate change adaptation	Pollution	Circular economy	Biodiversity and ecosystems	Resilience					
																				100% / 100% ¹
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1 Environmentally sustainable activities (Taxonomy-eligible)																				
CapEx of environmentally sustainable activities (Taxonomy-eligible) (A.1)			€ 0,0	0%	0%	0%	0%	0%	0%	0%								0%		
Of which: Enabling activities			€ 0,0	0%	0%	0%	0%	0%	0%	0%								0%	2	
Of which: Transitional activities			€ 0,0	0%	0%	-	-	-	-	-								0%		7
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-eligible)																				
CapEx of Taxonomy-eligible but environmentally unsustainable activities (not Taxonomy-eligible) (A.2)			€ 0,0	0%	0%	0%	0%	0%	0%	0%								0%		
CapEx of Taxonomy-eligible activities (A.1 + A.2)			€ -	0%	0%	0%	0%	0%	0%	0%								0%		
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY																				
CapEx of activities not eligible for the Taxonomy (B)			€ 3 333 184,00	100%																
Total (A+B)			€ 3 333 184,00	100%																

Methodological improvement work will continue during 2026, particularly regarding data collection tools and processes, the internal organizations to be involved, and the search for information from the Group's lessors, suppliers and clients. The objective will be to obtain precise data on the analysis of CapEx alignment and the analysis of DNSH criteria.

Alan Allman Associates declares that it is not excluded from the EU Paris-Aligned Benchmarks, with regard to the exclusion criteria defined by Article 12 of Delegated Regulation (EU) 2020/1818.

At present, Alan Allman Associates declares that it has not set a quantified target to align its economic activities, revenue, CapEx and OpEx, with the criteria established in Commission Delegated Regulation (EU) 2021/2139. AAA declares that it is not excluded from the EU Paris-Aligned Benchmarks, with regard to the exclusion criteria defined by Article 12 of Delegated Regulation (EU) 2020/1818.

E1-SBM-3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Alan Allman Associates has identified several climate-related matters that are structuring for its Ecosystem, classified according to their physical nature or the challenges linked to the transformation of the business model.

Risks related to changes in the model and the market: The Ecosystem identifies significant impacts related to its CO2 emissions, mainly generated by purchases and business travel. Energy consumption, particularly that related to digital uses, constitutes a major point of attention. The company also anticipates potential economic tensions on the procurement costs of IT equipment, as well as reputational issues related to the transparency of its environmental communication.

Operationally, the company assesses the challenges posed by adapting its practices and infrastructure to global climate change, in order to ensure continuity of service and meet client demand. This mapping serves as a decision-support lever, enabling the Ecosystem to integrate climate resilience at the heart of its sustainable development trajectory.

Climate risk analysis:

Operationally, the company assesses the challenges posed by adapting its practices and infrastructure to global climate change, in order to ensure continuity of service and meet client demand. This identification makes it possible to manage the Ecosystem's resilience by aligning strategic decisions with observed environmental realities. Alan Allman Associates has not yet carried out a formal analysis of its resilience to climate scenarios. At this stage, the analysis of the resilience of the company's strategy and business model has not yet been carried out. The company is currently focusing its work on updating its greenhouse gas emissions reduction targets, considered a structuring step that will subsequently enable a relevant assessment of its ability to adapt to different climate scenarios.

E1-IRO-1: DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL CLIMATE-RELATED IMPACTS, RISKS AND OPPORTUNITIES

As part of the process to identify and assess material climate-related impacts, risks and opportunities, it emerges that Alan Allman Associates' main impact on climate change concerns its GHG emissions associated with its activity and, in particular, Scope 3, purchases, travel, transport and waste. The double materiality analysis identified a physical risk related to climate change concerning the adaptation of the company's operational practices. Given the nature of its consulting and digital services activities, direct exposure to climate hazards is limited. Nevertheless, certain extreme climate events could disrupt employees' business travel, access to offices or the operation of digital infrastructures used by the company and its suppliers. These disruptions

could lead to delays in the performance of assignments, a temporary decrease in productivity or an increase in operational costs. Exposure to physical risks in the downstream value chain is considered low, as services are mainly intangible and delivered digitally.

A rating scale, based on the EFRAG methodology, was established for the IRO analysis, particularly for the analysis of temporality. This defines the timeframe within which the identified events could occur.

- Long term: Event that may occur within a timeframe of 5 years or more
- Medium term: Event that may occur within a timeframe of 2 to 5 years
- Short term: Event that may occur within a timeframe of 1 to 2 years
- Immediate: Actual event that has already occurred

Based on common audit practices, ISA 320 suggests that materiality is generally calculated by applying a percentage of 0.5% to 2% of revenue for companies with moderate or low risk, such as consulting firms. However, as part of our approach to limiting financial risk and adopting a more prudent approach, we chose to define stricter thresholds by applying a percentage ranging from 0.2% to 1.5% of revenue.

The Ecosystem carried out an analysis of the financial materiality of its scope and activity in relation to climate change. This assessment examines how changes in environmental conditions and market expectations could influence our operating models. However, climate scenarios were not addressed in detail.

The identification of climate-related risks and the assessment of exposure and sensitivity were not based on climate scenarios, including high-emission scenarios. At this stage, no climate scenario analysis has been carried out for the identification and assessment of risks. Alan Allman Associates conducted a double materiality analysis covering its entire scope of activities in order to identify and assess impacts, risks and opportunities, IROs, related to sustainability matters, including those associated with climate change. This approach aims in particular to assess the significance of climate-related matters both from the perspective of the organization's impacts on the environment and from the perspective of the financial risks and opportunities likely to affect its activities and operating models.

In this context, an overall quantitative analysis was carried out to assess the organization's potential exposure to risks related to climate change adaptation. This analysis was conducted at a global level and aims to identify the potential financial impacts associated with climate developments.

However, at this stage, the Ecosystem has not carried out a detailed assessment of the sensitivity of its assets and activities to specific climate hazards. In particular, the analysis is not based on a systematic assessment of the probability, magnitude and duration of the identified climate hazards, nor on the use of precise geospatial data relating to the location of assets, operations or supply chains, for example at the level of territorial statistical

units such as NUTS for the European Union. As part of its double materiality analysis, the Ecosystem identified the main impacts, risks and opportunities related to climate change, particularly in terms of mitigation and adaptation. This analysis made it possible to identify certain transition events likely to affect its activities, such as changing client expectations regarding sustainable practices, regulatory developments related to greenhouse gas emissions and the management of digital equipment. On this basis, the organization carried out an initial review of the potential exposure of its activities to these transition events, particularly in relation to business travel, IT purchases and the management of its digital equipment. This analysis was conducted at a global level as part of the double materiality assessment and made it possible to identify risks and opportunities associated with the transition to a low-carbon economy. Alan Allman Associates carried out an initial analysis of the risk of exposure of its activities to transition events, including, for example, the anticipation of potential regulatory risks. This preliminary-level analysis was not carried out in detail and focused mainly on the risk related to insufficient adaptation of offerings, without a specific analysis of assets.

The analysis of the exposure of business activities to the identified transition events highlighted an economic risk linked to the insufficient adaptation of our practices, travel, etc., to climate change

to meet client demand, with a high magnitude of financial effect, 3, and a very likely to certain occurrence, 4, within an immediate time horizon, 4. It also highlights an actual negative impact related to our CO₂ emissions, purchases, travel, etc., with a high magnitude of impact, a global scope and irreversible remediability, also within an immediate time horizon.

The identification of transition events and the assessment of exposure were not guided by an in-depth analysis of climate-related scenarios. They were analyzed by considering transition risks in general, such as potential regulatory risk.

Alan Allman Associates has identified certain risks and impacts related to climate change and is aware that certain operational practices, such as business travel, may require adaptations in order to reduce their environmental impact and meet client demand. However, the specific analysis of the compatibility of assets and business activities with the transition to a climate-neutral economy has not yet been carried out in detail at this stage.

Alan Allman Associates carried out an analysis of climate change-related risks using a rating system, enabling the exposure of its practices to be assessed. However, this analysis only covered general climate risks and was not based on detailed climate scenarios to inform the identification and assessment of transition risks and opportunities in the short, medium and long term. At this stage, it is not possible to explain how the climate scenarios used are compatible with the critical climate-related assumptions made in the financial statements. The identification of climate-related hazards, taking into account high-emission climate scenarios, has not yet been carried out. At this stage, it is not possible to explain the process for assessing how assets and business activities may be exposed and sensitive to climate-related hazards, creating gross physical risks for the company, as this assessment has not yet been carried out.

At this stage, it is not possible to describe the process for identifying climate-related transition events, considering at least one climate scenario consistent with limiting global warming to 1.5°C with no or limited overshoot, as this analysis has not yet been carried out.

E1-2: POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

The policy relating to our environmental impact is addressed through the CSR policy.

Reducing our environmental impact has been identified as a priority since the Ecosystem joined the Global Compact. We have undertaken in-depth work to better understand our main sources of emissions and impacts, notably by carrying out a Carbon Footprint Assessment with the support of specialized partners. This approach highlighted the role of our sites, our travel and certain purchases in our overall footprint, and helped guide our actions accordingly.

In parallel, our adherence to the Responsible Digital Charter reflects our desire to adopt a more sober and controlled approach to digital uses, in line with our transformation consulting activity. These various commitments will be continued and deepened in the Climate Policy, which will specify quantified targets, the trajectory and priority levers for the coming years. Although the current policy is mainly focused on reducing our carbon footprint, the dimension relating to adaptation to climate change is not yet formally integrated. It will be updated at a later stage. This future version will also include our practices regarding the use of renewable energy. In addition, the Ecosystem continues to integrate renewable energy into its supply contracts in order to reduce its dependence on fossil fuels.

E1-3: ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES

Alan Allman Associates wishes to continue implementing environmentally responsible actions and, as such, monitors its own practices in terms of paper saving and waste sorting in order to improve on a daily basis. Alan Allman Associates has been pursuing a policy of dematerialization of materials for several years, aimed at reducing paper consumption. This policy is based on ad hoc technological investments and a “zero paper” policy based mainly on awareness-raising actions and

optimized office layouts, for example a clean desk policy. Alan Allman Associates has therefore deployed the DocuSign solution for the electronic signing of documents, which saved 78,154 pages in 2025.

Regarding waste in the Ecosystem's 2024 carbon footprint, the share of recycled waste was estimated at 51.75%. This figure was obtained through an estimate of the weight of waste collected and based on our GHG reporting calculation platform. For the main sites in France, a collection and monitoring tool is available in partnership with the ELISE network. This network supports the Ecosystem in the collection and recycling of all office waste. Alan Allman Associates therefore identifies as an area for improvement the study of the harmonization of actions on environmental matters within the Ecosystem, notably sorting actions across all premises.

Climate Fresk workshops are planned for 2026 in order to raise employee awareness. Finally, a Digital Clean Up Day campaign was held in 2025 and 2026 in order to raise awareness among as many firms as possible.

In addition to encouraging soft mobility and public transport, an internal analysis is planned to be launched in 2026, which would enable the monitoring of kilometers traveled for personal and professional journeys. This measure will make it possible to refine our indicators and accurately manage the reduction of our mobility-related emissions.

Our emissions decreased by 43% between 2024 and 2025, representing a reduction of 10,332 tCO₂e. This difference is not explained by the decline in our activity, since if we compare our emissions in terms of economic intensity, we went from 65 kgCO₂e / €k of net revenue in 2024 to 38 kgCO₂e / €k of net revenue in 2025.

Regarding expected GHG emissions reductions, we must first define a trajectory and have our SBTi targets validated. This validation will enable the formalization of the strategic plan and the assessment of resource needs.

E1-4: TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

Alan Allman Associates has not yet validated its decarbonization targets within the SBTi framework. This validation is expected to take place during 2026. We will then be able to communicate our GHG reduction targets. These targets must be certifiable by SBTi; with this in mind, we are currently supported by a third-party consulting firm to set the appropriate targets and develop a strategic plan enabling us to achieve them.

Furthermore, the certification of these targets has not prevented AAA from increasing its use of green energy or limiting business travel.

Alan Allman Associates has defined objectives relating to responsible digital technology, in line with its business sector, since signing the Responsible Digital Charter in 2021.

An indicator has been implemented to monitor the reuse rate of IT equipment, contributing to limiting purchases of new equipment and, consequently, to reducing the environmental impact of the IT fleet.

In this context, participation in Digital CleanUp Day is part of an awareness-raising approach regarding the environmental weight of digital technology, through data cleaning operations. In 2026, this initiative enabled the deletion of approximately 150 GB of unnecessary data.

The structured approach to reducing environmental impact, currently being formalized, aims to define measurable objectives. The scope covers the entire value chain, upstream and downstream, geographical locations, the company's activities and site management. Furthermore, a change in the carbon footprint calculation method is being considered in order to limit the use of monetary factors deemed insufficiently representative of actual carbon impact.

A target reuse rate for IT equipment of 70% by 2026 has been defined. The target-setting process is based on proposals from the CSR Committee. These targets are then validated by COMEX and integrated into the sustainability report to ensure their monitoring.

E1-5: ENERGY CONSUMPTION AND MIX

Alan Allman Associates operates in sectors that do not have a high climate impact. Nevertheless, as part of our commitment to energy transparency, we publish our direct energy consumption and our energy mix. The data disclosed covers the worldwide scope, excluding we+ Hong Kong and Phoenix Advisory and Technology.

Data	2024	2025
Total energy consumption related to own operations, kWh	1 238 075,58	1 132 572
Total energy consumption from fossil sources, kWh	606 604,51	393 162
Total energy consumption from nuclear sources, kWh	58 840.44	161 108
Percentage of energy consumption from nuclear sources in total energy consumption	4.75 %	14,20%
Total energy consumption from renewable sources, kWh	572 630,63	578 303
Fuel consumption from renewable sources, kWh	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources, kWh	572 630,63	578 303
Consumption of self-produced non-fuel renewable energy, kWh	-	0
Percentage of renewable sources in total energy consumption	45.01%	51,06%

E1-6: GROSS SCOPE 1, 2 AND 3 GHG EMISSIONS AND TOTAL GHG EMISSIONS

The table below presents the results of our GHG emissions assessment for 2025, prepared using the GHG Protocol method. Compared with 2024, AAA expanded the scope covered by integrating additional firms, particularly in the APAC, North America and France regions.

In particular, in 2025, the global holding company, which was not included in 2024, was added, as well as the entities acquired in 2025 in Australia and Canada.

	2024	2025	%Y/Y-1
Gross Scope 1 greenhouse gas emissions, tCO ₂ e	302	300	-0,66%
Gross location-based Scope 2 greenhouse gas emissions, tCO ₂ e	127	501	+294,5%
Gross market-based Scope 2 greenhouse gas emissions, tCO ₂ e		Data only location-based	
Scopes 1 and 2, tCO ₂ e	429	801	+86,7%

Scopes 1 and 2, tCO ₂ e	429	801	+86,7%
Gross Scope 3 greenhouse gas emissions, tCO ₂ e	23 512	12 808	-45,53%
1. Purchased goods and services, tCO ₂ e	19 225	9 039	-52,98%
6. Business travel, tCO ₂ e	2 433	2 130	-12,5%
Scopes 1, 2 and 3, tCO ₂ e	23 941	13 609	-43,2%
Total location-based GHG emissions, tCO ₂ e		Data only location-based	
Total market-based GHG emissions, tCO ₂ e	23 512	12 808	-45,53%

Regarding the calculation assumptions, certain data, particularly data relating to travel, were estimated according to a prorating principle based on the number of FTEs in 2025, using data observed in 2024. This approach was adopted due to the unavailability of complete primary data for the reporting year.

AAA recognizes that the methodology applied to certain categories has limitations and needs to be strengthened. This concerns in particular the tracking of distances traveled as well as the counting of remote working days. The quantity of household waste is also affected by this difficulty, as we do not have direct information flows enabling actual measurement.

To this end, working sessions are planned for 2026 in order to improve the collection, reliability and granularity of data. This concerns in particular data relating to travel. Accordingly, a study will be conducted on the ability of our existing internal tools to accurately quantify the kilometers traveled during business trips.

Emissions are calculated according to the GHG Protocol. Almost three-quarters of the emission factors come from ADEME, mainly V23.4, and the remaining quarter comes mainly from the emission factors of our tool, Toovalu, V1.0 and V2.0.

The material emission factors, covering 70% of emissions, are:

- Legal and accounting services / head office services / management consulting - 2025 - Toovalu recalculation with inflation
- Car, average 2018 motorization - Combustion
- Repair and installation services for machinery and equipment - 2025 - Toovalu recalculation with inflation

No significant event or change in circumstances relevant to GHG emissions occurred between the reporting dates of the value chain entities used and the closing date of the financial statements; consequently, no effect on comparability or reported emissions was identified.

The share of contractual instruments for category 2 GHG emissions is not available to date. Consequently, emissions are reported only according to the location-based method.

The emission factors used for Scope 2 do not make it possible to identify a share of biogenic CO₂ linked to biomass; therefore, no biogenic CO₂ is presented separately. In addition, emissions other than CO₂, notably CH₄ and N₂O, are not available through our emission factors.

Across the consolidated Group scope, through our Toovalu tool, part of the emissions, approximately 10%, is calculated from specific activity data, kilometers traveled by car for business travel. The other significant items, notably purchases of study/consulting services, approximately 50%, and purchases of maintenance/repair, approximately 10%, are estimated using a monetary approach based on data from our accounting department and secondary emission factors. The share of Scope 3 emissions calculated from primary data obtained from suppliers or other value chain partners is approximately 0% for the period. The only primary data come from the quantities of waste produced by certain entities in France, but the emissions related to this waste are not significant.

Scope 3 categories included:

- 3.1 - Purchased goods and services
- 3.2 - Capital goods
- 3.3 - Fuel- and energy-related emissions, not included in Scope 1 or Scope 2
- 3.5 - Waste generated
- 3.6 - Business travel
- 3.7 - Employee commuting

Scope 3 categories not included:

- 3.4 Upstream transportation and distribution, due to lack of data available to date
- 3.8 Upstream leased assets
- 3.9 Downstream transportation and distribution
- 3.10 Processing of sold products
- 3.11 Use of sold products
- 3.12 End-of-life treatment of sold products
- 3.13 Downstream leased assets
- 3.14 Franchises
- 3.15 Investments

These categories were not included because they were not relevant to our activity or were excluded due to lack of access to data.

During the financial year, no significant source of biogenic CO₂ emissions related to biomass was identified in the value chain; no amount is therefore presented separately. Where CH₄ and N₂O emissions and/or upstream emissions related to biomass are available, they are included in Scope 3.

The Scope 3 calculation covers the entities within the consolidated scope. AAA does not hold joint ventures or unconsolidated subsidiaries. In addition, where relevant, emissions from entities not under our operational control, suppliers, service providers, etc., but located in the upstream/downstream value chain, are accounted for through Scope 3.

GHG emissions intensity, location-based, total GHG emissions per net revenue:

In accordance with the requirements of the CSRD, the company monitors the evolution of its carbon intensity:

- 12,808,000 kgCO₂e / €330,400k of revenue = 38.76 kgCO₂e / €k of revenue in 2025
- 23,941,000 kgCO₂e / €365,156k of revenue = 65.56 kgCO₂e / €k of revenue in 2024

GHG emissions intensity recorded a change of -40.9% between 2024 and 2025. However, it should be noted that this change does not primarily reflect operational performance, but results in particular from a data entry error in 2024 and a change in the data collection and calculation methodology between the two financial years. The company also emphasizes that it is difficult at this stage to provide a comparison based on strictly comparable data.

In 2025, difficulties in accessing source data required the use of prorating mechanisms. In addition, for the 2025 GHG assessment, certain emission factors were updated. Concerned with the reliability of its reporting, the company has launched a methodological convergence project for 2026. This project aims to stabilize a single calculation framework, thereby enabling the presentation of a coherent and comparable performance trajectory. GHG emissions intensity, market-based, total GHG emissions per net revenue, is not reported because the data is only location-based.

The revenue used to calculate greenhouse gas emissions intensity amounts to €330.4M. This amount corresponds to the consolidated income statement for financial year 2025, as presented on page 163 of the annual financial report.

E1-7: GHG REMOVALS AND GHG MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS

The company does not develop greenhouse gas removal or storage projects within its own operations or within its upstream and downstream value chain. Consequently, no GHG removals or storage are to be reported at this stage.

ESRS E2 POLLUTION

ESRS E2 - IRO 1: DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL POLLUTION-RELATED IMPACTS, RISKS AND OPPORTUNITIES

In accordance with CSRD regulations, we carried out a preliminary analysis of our activities in order to identify our pollution-related impacts, risks and opportunities. Based in particular on our business model, our value chain, our most recent non-financial reports and the analysis of a third-party consulting firm, we identified several negative impacts on this topic related to our travel, waste management and, above all, our use of IT equipment, extraction, processing, transport and end-of-life.

Then, following EFRAG recommendations, we applied a gross severity and probability rating to these various impacts, i.e. a rating that does not take into account the actions already implemented by the various actors in our value chain to limit these impacts and their occurrence.

Since most of our pollution-related impacts, excluding travel, are located upstream or downstream in our value chain, we conducted consultations with our external stakeholders closest to these impacts. In particular, we questioned our waste manager for the France scope as well as our IT equipment supplier, so that they could provide insight into the severity and probability ratings to be applied to these impacts.

Unfortunately, our IT equipment supplier, as a reseller, was not able to provide us with information on the policies and actions implemented by its own IT equipment supplier, Dell, to limit its pollution-related impacts. This therefore did not allow us to modify our gross ratings. For these reasons, several negative impacts on water, air and soil pollution, as well as on living organisms and food resources, generated by our use of IT equipment were considered material at Group level. These impacts occur at the different stages of the life cycle of our IT equipment: resource extraction, processing of raw materials, transport and end-of-life.

Since these impacts are located upstream or downstream from our own activities, we have not, to date, adopted any policy, measures or objectives to limit them. For now, we invite readers to refer to Dell's existing documentation on the subject, which presents its policies, measures and objectives for reducing pollution related to its IT equipment throughout its life cycle: global environmental policy, responsible minerals sourcing report and ESG report.

Regarding AAA, we undertake to improve the coverage of our consultation with external stakeholders for future reports, so that we can refine the rating of these impacts according to the policies, actions and objectives adopted by Dell and, if necessary, implement our own policies, actions and objectives required to reduce these impacts.

ESRS E3 WATER AND MARINE RESOURCES

ESRS E3 - IRO-1: DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO WATER AND MARINE RESOURCES

In accordance with CSRD regulations, we carried out a review of our activities in order to identify our impacts, risks and opportunities related to water resources. Based in particular on our business model, our value chain, our most recent non-financial reports and the analysis of a third-party consulting firm, we identified several IROs on this topic related to our use of IT equipment, extraction, processing and use, notably data centers.

Then, following EFRAG recommendations, we applied a gross severity and probability rating to these various IROs, i.e. a rating that does not take into account our actions or those already implemented by the various actors in our value chain to limit these IROs and their occurrence.

For the identified risk, we internally consulted our IT and Finance Departments to assess the magnitude and probability of this risk. For the remaining negative impacts identified, since all of them are located upstream or downstream in our value chain, we conducted consultations with our external stakeholders closest to these IROs. We therefore questioned our IT equipment supplier so that it could provide insight into the severity and probability ratings to be applied to the impacts.

While our internal interviews enabled us to realize that our risk related to this topic was not material, the same was not true for our impact.

Indeed, our IT equipment supplier, as a reseller, was not able to provide us with information on the policies and actions implemented by its own IT equipment supplier, Dell, to limit its impacts on water resources.

This therefore did not allow us to modify our gross ratings. For these reasons, a negative impact on water consumption generated by our use of IT equipment was considered material at Group level. This impact occurs at the following stages of the life cycle of our IT equipment: resource extraction, processing of raw materials and use, notably through data centers.

Since this impact is located upstream of our own activities, we have not, to date, adopted any policy, measures or objectives to limit it. For now, we invite readers to refer to Dell's existing documentation on the subject, which presents its policies, measures and objectives for reducing water consumption related to its IT equipment throughout its life cycle: global environmental policy, water policy, responsible minerals sourcing report and ESG report.

Regarding AAA, we undertake to improve the coverage of our consultation with external stakeholders for future reports, so that we can refine the rating of this impact according to the policies, actions and objectives adopted by Dell and by the operators of our data centers and, if necessary, implement our own policies, actions and objectives required to reduce this impact.

ESRS E5 CIRCULAR ECONOMY

E5.IRO-1: DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS IMPACTS, RISKS AND OPPORTUNITIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

In accordance with CSRD regulations, we carried out a review of our activities in order to identify our impacts, risks and opportunities related to the circular economy. Based in particular on our business model, our value chain, our most recent non-financial reports and the analysis of a third-party consulting firm, we identified several IROs on this topic related to our use of IT equipment, extraction, processing and use, notably data centers. Then, following EFRAG recommendations, we applied a gross severity and probability rating to these various IROs, i.e. a rating that does not take into account our actions or those already implemented by the various actors in our value chain to limit these IROs and their occurrence.

Since most of our impacts related to the circular economy are located upstream or downstream in our value chain, we conducted consultations with our external stakeholders closest to these impacts. In particular, we questioned our waste manager for the France scope so that it could provide insight into the severity and probability ratings to be applied to these impacts.

E5-1: POLICIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

Alan Allman Associates has not, to date, adopted a formal framework policy specifically dedicated to circular economy management. This situation is explained by the mainly tertiary nature of its intellectual services activities. However, the Ecosystem integrates operational optimization practices into its day-to-day management, such as the widespread dematerialization of administrative processes. By way of illustration, the use of solutions such as DocuSign in 2025 made it possible to avoid the consumption of 78,154 sheets of paper, thereby preventing the emission of 6,014 kg of carbon and the use of 62,960 liters of water.

E5-2 ACTIONS AND RESOURCES RELATED TO THE CIRCULAR ECONOMY

Alan Allman Associates has implemented a priority action focused on the reuse and recommissioning of its IT fleet. This approach aims to maximize the lifespan of equipment in order to reduce the purchase of new hardware. The initiative mobilizes human resources from the IT department, which provides technical maintenance, replacement of batteries, expansion of RAM, replacement of hard drives, in order to redeploy equipment within the Ecosystem. This action made it possible to achieve a computer reuse rate of 65% in 2024, compared with

E5-3 TARGETS RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

As part of a continuous improvement approach, the Ecosystem has set itself the objective of achieving a 70% reuse rate for its IT fleet by 2026. The year 2024 was established as the baseline year for monitoring this indicator, although the momentum began in 2023. This objective specifically aims to minimize the use of primary raw materials by extending the life cycle of technological products. Performance is assessed annually on the basis of the ratio of reused computers to the total volume of functional equipment available.

To support this action, human resources are allocated, without requiring any financial resources. These employees, attached to the IT department, work to improve this rate by repairing IT equipment, replacement of batteries, addition of RAM, replacement of hard drives, etc., in order to redeploy it within the Ecosystem.

It is important to note that this objective does not aim to increase the design of circular products or the rate of use of circular materials, but rather concerns the minimization of the use of primary raw materials by extending service life.

The reuse of equipment limits the purchase of new hardware. Consequently, this objective directly contributes to reducing demand for industrial production and the consumption of primary and non-renewable raw materials. To date, no specific objective has been defined regarding overall waste management, given the low level of waste generation linked to consulting activities.

No specific objective related to ESRS E5 is currently imposed on the Ecosystem by external legislation.

E5-4 RESOURCE INFLOWS

The main resources used essentially concern IT equipment, office furniture and supplies necessary for the operation of activities. A relative dependence on IT equipment has been identified.

Given the tertiary nature of its activities, AAA does not monitor technical or biological materials by weight, in mass. No specific monitoring of the total weight of these materials is carried out. In the absence of specific monitoring of the volumes of incoming materials, no calculation methodology is applied at this stage.

E5-5 RESOURCE OUTFLOWS

The total quantity of waste generated by the Ecosystem is estimated at 419.136 tonnes. However, we are not able to specifically detail the share of waste related to digital technology.

Waste diverted from disposal, as well as its breakdown between hazardous and non-hazardous waste and by type of treatment, is difficult to estimate at Ecosystem level. This is due to the nature of the activity, intellectual services, which generates little structured data, and to the lack of consistency of information across the Ecosystem. The tonnage of non-recycled waste is estimated at 224.126 tonnes, representing 48.70% of the total weight of waste generated. We are not able to specifically detail the share related to digital technology.

The main flows consist of office waste, paper, cardboard, WEEE, and household waste. Given the tertiary nature of the activity, no detailed chemical or material monitoring of the precise composition is carried out at this stage. Given the mainly tertiary nature of its activities, no specific monitoring of the quantity of hazardous waste is carried out at this stage.

These estimates are based either on data provided by lessors or on an extrapolation of the previous year's figures indexed to changes in headcount, FTEs. In France, the partner Elise provides data for recycled waste on certain specific sites.

SOCIAL INFORMATION

ESRS S1 OWN WORKFORCE

S1-SBM3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL(S)

All persons in its own workforce who may be materially impacted by the company are included in the scope of disclosure under ESRS 2.

The own workforce exposed to the material impacts of our activities includes all our employees, permanent and fixed-term contracts, as well as non-employee workers, such as temporary workers and independent contractors. Given the nature of its intellectual services and consulting activities, Alan Allman Associates has a limited risk profile regarding major physical or industrial incidents. The materiality analysis confirms that negative industrial-type impacts, for example hazardous substance spills, are not considered material for the company. Conversely,

Alan Allman Associates focuses its vigilance on impacts potentially specific to its sector, notably those related to human capital management, mental health and work-life balance. According to our double materiality analysis, our positive impacts mainly stem from our human resources policies, our societal commitment and our ethical governance. These impacts benefit two distinct categories of our workforce: employees and subcontractors:

- **Recruitment and Career Management:** The creation and preservation of long-term jobs and the securing of employment among our suppliers, notably through our purchases.
- **Diversity:** Positive impact related to the integration of young talents.
- **Working Conditions:** The establishment of a favorable working environment and training programs for skills development.
- **Ethics and Protection:** The deployment of protection protocols for whistleblowers and anti-corruption practices through prevention and training.

The main financial risks identified arise from a possible deterioration of the social climate or a loss of attractiveness:

- **Turnover and Talent Loss Risk:** Identified in relation to "Job Security" and "Adequate Wages" issues. A mismatch with market expectations would result in high recruitment costs and a loss of critical know-how.
- **Operational Risk Related to Skills:** A lack of specific training represents a risk of loss of activity due to the inability to meet our clients' technical requirements.
- **Reputational and Legal Risk:** Any failure to protect employee privacy could result in costly litigation and damage the company's brand image.

Conversely, proactive workforce management generates competitive advantages:

- **Skills development:** economic opportunity to train and ensure the skills development of our co-contractors/subcontractors.
- **Corporate culture:** economic opportunity to establish a corporate culture promoting ethical values, behaviors and internal standards.
- **Opportunity to formalize and expand a responsible purchasing policy** guaranteeing healthy and sustainable relationships with our suppliers.

The exploitation of these opportunities supports the objective of accessing international markets and meeting quality standard expectations. The company analyzed the categories of employees likely to be more exposed to risks of harm, notably consultants on assignment at client sites, junior profiles and employees in prolonged remote working situations. This analysis, based on HR and managerial feedback and internal indicators, makes it possible to adapt prevention and support actions.

S1-1: POLICIES RELATED TO THE UNDERTAKING'S WORKFORCE

The company has an occupational health and safety management policy that includes regular risk assessment, DUERP, the implementation of ergonomic and organizational prevention measures, employee awareness-raising actions, notably e-learning, to train employees on the risks to which they may be exposed, as well as incident monitoring in order to continuously improve prevention practices.

The company has implemented policies aimed at preventing discrimination and harassment and promoting diversity, inclusion and equal opportunities. These commitments are formalized in several internal documents, notably an ethics charter, a diversity and inclusion charter, and a charter dedicated to combating moral harassment, sexual harassment and sexist behavior in the workplace. E-learning awareness training is made available to employees in order to promote a respectful, inclusive work environment based on equal opportunities. The following grounds of discrimination are expressly covered by the policies in place: any discrimination based in particular on gender, sexual orientation, ethnic origin or religion, status as an employee representative, exercise of a trade union mandate, political opinions, disability, age and any other form of discrimination covered by national regulations. The company has formalized its commitments to inclusion, equal opportunities and the fight against discrimination in a Diversity and Inclusion Charter. This policy aims to guarantee a fair and respectful working environment by ensuring recruitment and career management practices based on objective and non-discriminatory criteria. It also provides for the possibility of implementing positive measures in favor of under-represented groups or groups exposed to vulnerable situations when imbalances are identified. Specific actions are implemented to promote professional equality between women and men, foster the integration and retention in employment of people with disabilities, and adapt working conditions to employees' needs. The company implements its diversity and anti-discrimination policy through fair recruitment procedures based on objective professional criteria, awareness-raising and training actions on diversity and inclusion, as well as internal reporting mechanisms enabling any situation of discrimination or harassment to be reported. Reports are monitored by the competent functions and may lead to corrective or disciplinary measures. In addition, specific actions are implemented to promote professional equality and foster the integration of people with disabilities.

S1-2 PROCESSES FOR ENGAGING WITH THE UNDERTAKING'S WORKFORCE AND WORKERS' REPRESENTATIVES ABOUT IMPACTS

The company takes into account the views of its workforce in managing its actual and potential impacts on workers through regular social dialogue with employee representatives, CSE, organized monthly or bimonthly depending on the entities and in compliance with applicable legal obligations. These exchanges make it possible to identify, analyze and monitor issues related to working conditions, work organization and human resources management, notably in terms of the creation and preservation of sustainable jobs, career development and the integration of young talents.

In addition, employees complete internal mood indicators on a monthly basis, making it possible to assess the working climate and well-being within the company. Annual performance reviews also constitute a structuring channel for feedback, notably on topics related to work-life balance, including commuting times. These various mechanisms make it possible to identify actual or potential impacts and guide the actions implemented.

Operational responsibility for these mechanisms lies with management functions and human resources teams, which also carry out training, skills development and working conditions monitoring activities. The information collected is analyzed in order to define improvement measures where applicable and ensure their follow-up as part of a continuous improvement approach.

At governance level, certain partner functions sit on the Board of Administrators, making it possible to relay workforce-related issues and integrate the results of engagement mechanisms into the company's strategic decisions. The company does not have a global framework agreement with international trade union organizations, but considers that it has engagement processes with its workforce through the existing mechanisms.

The company also ensures that it takes into account the needs of employees who may be more exposed to certain impacts or who belong to potentially vulnerable groups, notably young talents and people with disabilities. Disability officers are appointed to support the employees concerned in identifying any workstation adjustments and to promote inclusion.

Employees have several channels to report any situation likely to have a negative impact, notably through management, HR teams, employee representatives or via an internal alert system provided for in the ethics charter and accessible through a dedicated reporting address. Reported situations are reviewed by the competent functions in order to assess their nature and severity, and to define appropriate measures, which may include adapting working conditions, supporting the employees concerned or, where applicable, disciplinary measures. Follow-up is ensured in order to prevent the recurrence of similar situations.

In order to prevent and mitigate the identified negative impacts, the company implements several measures:

- **Work-life balance:** implementation of charters and agreements relating to remote working in French entities, making it possible to adapt work organization, notably in relation to commuting constraints;
- **Equal opportunities:** application of recruitment processes based on objective criteria, diversity awareness-raising actions and monitoring of the professional equality index between women and men;
- **Working conditions:** actions aimed at ensuring a favorable working environment, including site accessibility, with sites located close to public transport and offering parking solutions.

The company also implements initiatives aimed at generating positive impacts for its employees, notably in terms of creating and preserving sustainable jobs, professional development, internal mobility and employee integration.

The effectiveness of mechanisms and actions is continuously assessed through the analysis of monthly mood indicators, feedback from annual reviews, discussions with employee representatives and certain social indicators, such as the professional equality index or data relating to career paths. These elements make it possible to identify areas for improvement and adapt the actions implemented.

S1-3: PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR THE UNDERTAKING'S WORKERS TO RAISE CONCERNS

The company has internal mechanisms to identify and address situations in which a negative impact could affect its employees. Employees may report any difficulty to their management, HR teams, employee representatives where they exist, or via an internal alert system provided for in the ethics charter and accessible through a dedicated reporting address. Reported situations are reviewed by the competent functions in order to identify appropriate corrective measures, such as adapting working conditions, supporting the employees concerned or, where applicable, implementing disciplinary measures. These mechanisms help prevent the recurrence of similar situations and continuously improve working conditions.

S1-4: ACTIONS ON MATERIAL IMPACTS, APPROACHES TO MITIGATING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO THE UNDERTAKING'S WORKFORCE, AND EFFECTIVENESS OF THOSE ACTIONS AND APPROACHES

The company implements several measures aimed at preventing or mitigating the significant negative impacts identified on its employees. In order to limit potential impacts related to work-life balance, notably commuting times, these topics are addressed during annual performance reviews with management, making it possible to identify possible organizational adjustments or arrangements adapted to individual situations. To prevent risks related to a lack of equal opportunities, the company applies recruitment processes based on objective professional criteria and conducts awareness-raising actions on diversity and inclusion, in order to guarantee fair treatment in access to employment and career paths.

The company also implements internal climate monitoring mechanisms, notably through monthly mood indicators and dialogue with employee representatives where they exist. These mechanisms make it possible to identify employees' concerns and implement actions to improve working conditions and well-being within teams.

In addition, employees have several channels to report any difficulty, notably through HR teams or the internal alert system provided for in the ethics charter. Reported situations may lead to corrective measures or the adaptation of working conditions in order to prevent the recurrence of similar situations.

In order to remedy the negative impacts identified on its employees, the company implements several organizational and social mechanisms. Regarding potential impacts related to commuting times that may affect work-life balance, charters and agreements relating to remote working are implemented in the Group's French companies, enabling the employees concerned to benefit from greater flexibility in the organization of their work. With regard to the risk related to the lack of guarantee of equal opportunities, the company applies agreements relating to professional equality between women and men and monitors the professional equality index in France. These mechanisms make it possible to identify potential gaps and implement corrective actions in order to guarantee equal treatment and improve conditions for professional development within the company.

The company implements several initiatives aimed at generating positive impacts for its employees. In particular, it contributes to the creation and preservation of sustainable jobs within the organization and promotes the integration of young talents through its recruitment and onboarding policies. The company also encourages the professional development of employees by offering career development and internal progression opportunities. In addition, the company ensures that it offers a working environment favorable to employee well-being, notably by ensuring the accessibility of its workplaces. The head office in France and most establishments are therefore located close to public transport and also offer parking solutions, facilitating access to the workplace for employees.

The effectiveness of the actions and initiatives implemented for employees is monitored through various internal mechanisms. In particular, the company analyzes monthly mood indicators completed by employees, feedback collected during annual performance reviews and discussions with employee representatives where they exist. In addition, certain social indicators, such as the professional equality index between women and men in France or data relating to career development and employee integration, make it possible to assess the results of the actions implemented. The information collected is monitored by the competent departments in order to identify areas for improvement and adapt initiatives aimed at strengthening employee well-being, inclusion and professional development.

The company has several mechanisms for identifying actual or potential negative impacts likely to affect its employees, notably through feedback from management and HR teams, discussions with employee representatives where they exist, internal mood indicators and annual reviews. Employees may also report any difficulty via an internal alert system provided for in the ethics charter. The situations identified are analyzed by the competent functions, in particular the HR teams, in order to assess the nature and extent of the impact. On this basis, the company determines the appropriate measures, which may include adapting working conditions, implementing corrective actions or, where applicable, disciplinary measures. The actions implemented are then monitored in order to prevent the recurrence of similar situations.

The company implements various actions aimed at preventing and mitigating risks that may affect its employees, notably through its human resources management practices, professional support mechanisms and regular dialogue with teams. The effectiveness of these measures is monitored through HR indicators and regular exchanges with employees.

The company ensures that its internal practices do not cause significant negative impacts on its employees, notably through compliance with labor legislation, the application of its human resources policies and the maintenance of regular dialogue with teams.

The management of impacts on employees is handled by the human resources teams, with resources dedicated to training, skills development and monitoring of working conditions.

S1-5 TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, PROMOTING POSITIVE IMPACTS AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

To manage the material impacts, risks and opportunities related to its own workforce, the Ecosystem has set medium-term progress objectives covering talent attractiveness and retention, the preservation of sustainable employment, the overall competitiveness of its remuneration practices, work-life balance, occupational health, safety and well-being, equal opportunities, diversity and inclusion, skills development and professional career paths, as well as the protection of employees' personal data. By 2027, the Group intends to progressively continue actions aimed at strengthening employee engagement, supporting the retention of key profiles, limiting imbalance factors in work organization, improving inclusion and professional equality practices, maintaining a significant level of access to training and consolidating security measures applicable to HR data. These objectives are monitored using HR, social and compliance indicators, as part of a continuous improvement approach adapted to local contexts and operational priorities.

The objectives related to own workforce were defined by the Group with the support of HR, CSR and management functions, taking into account contributions received from employees and, where applicable, their representatives. This involvement took place through internal surveys, employee satisfaction questionnaires, analysis of verbatim comments, as well as discussions held with the internal stakeholders concerned. These contributions made it possible to identify priority issues in terms of attractiveness, retention, working conditions, equal opportunities, skills development and inclusion, and fed into the definition of the associated objectives.

Performance monitoring against own workforce objectives is mainly carried out by the Group's competent functions, notably the HR, CSR and management teams. Own employees or their representatives are not directly involved in a formalized manner in performance monitoring at Group level.

Employees and, depending on the topics, their representatives may be involved in identifying lessons learned and improvements to be implemented based on observed performance. This involvement takes place notably through employee representative bodies, as well as through the restitution and sharing of results from employee listening mechanisms, such as Happy at Work or certain team-level mood surveys. These exchanges contribute to identifying areas for improvement and adjusting certain HR and social actions depending on the entities.

S1-6 CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

For its social data, Alan Allman Associates discloses information relating to its different geographical areas.

Scope and consolidation of data:

The collection of social data for financial year 2025 is based on the consolidation of information transmitted by the various geographical areas of the Ecosystem. Headcount data corresponds, in principle, to the annual average headcount for 2025. By exception and to facilitate data consolidation, it is specified that for the France and Canada scopes, the data is presented as the number of employees as of December 31, 2025, period-end headcount.

The concept of "employees/headcount" used in this report includes:

- Employees under employment contracts, permanent and fixed-term contracts.
- Work-study employees, apprenticeship and professional training contracts.
- Note: interns are explicitly excluded from the calculation of employee headcount.

Number of employees by gender

	Female	Male
Number of employees by gender	762	1477

Number of employees by region

	France	Benelux	APAC	Canada	Iberia
Number of employees	824	219	214	737	245

Number of employees in countries with 50 or more employees representing at least 10% of the total number of employees

Country	Number of employees in countries with 50 or more employees representing at least 10% of the total number of employees
France	824
Hong Kong	78
Singapore	57
Australia	51
Canada	737
Portugal	199

Number of employees by contract type

	Permanent contract	Temporary contract, fixed-term contracts, work-study employees, etc.
Female	765	31,92
Male	1438,36	43,25

Number of employees who left the company*	852
Percentage of employees who left the company*	33%

* Interns and work-study employees not included.

S1-9 DIVERSITY METRICS

As part of the workforce diversity analysis, we present a breakdown by age and gender within our organization.

Gender breakdown within the Ecosystem's governance:

Gender breakdown in number and percentage of employees at senior management level*	Female	Male
Members of the administrative bodies + COMEX	2	6
Members of the administrative bodies + COMEX	32%	62%

Senior management = Board of Directors+ Executive Committee
Breakdown of employees by age

Employees under 30 years old	502,6
Employees between 30 and 50 years old	1329
Employees over 50 years old	354,4

S1-10 ADEQUATE WAGES

The company defines an adequate wage as remuneration at least equivalent to the applicable benchmarks. The analysis is based on consolidated HR data at the closing date, covering all employees of the Ecosystem.

For financial year 2025, all Group employees receive remuneration equal to or above this threshold. No significant gap was identified in the main geographical areas in which the Group operates.

In line with the Ecosystem's commitment to social sustainability and pay equity, Alan Allman Associates confirms, following the analysis of its HR data collection, that its employees are paid at an adequate wage level across the entire Ecosystem. This achievement reflects a rigorous salary policy that strictly complies with the applicable benchmarks in all countries where the Ecosystem operates.

Countries where employees earn less than the applicable adequate reference wage.	None
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S1-12 PERSONS WITH DISABILITIES

During financial year 2025, the percentage of employees with disabilities was estimated at 1.9%.

S1-13 TRAINING AND SKILLS DEVELOPMENT METRICS

Alan Allman Associates is deploying an ambitious action plan aimed at ensuring the skills development of its employees.

To effectively support this momentum, Alan Allman Associates offers a series of concrete and targeted actions:

Percentage of employees who participated in regular performance and career development reviews	85,68%
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Average number of training hours per employee by gender*	
Female	107,24
Male	74,39

**Excluding the Benelux region, as a breakdown of training hours by gender is unavailable.*

Average number of training hours per employee	20,08 hours
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S1-14 HEALTH AND SAFETY METRICS

Preserving the physical and mental integrity of our employees is the foundation of our social responsibility. We place the management of occupational risks at the heart of our sustainability strategy.

The indicators presented below reflect our safety performance, as well as the effectiveness of our occupational health and safety, OHS, management systems.

Rate of recordable work-related accidents for the company's employees	0,76%
Number of cases of work-related health issues reported among employees	7
Number of days lost due to work-related injuries and fatalities caused by work accidents, work-related health issues and fatalities due to employee health issues	71

S1-16 COMPENSATION METRICS, PAY GAP AND TOTAL COMPENSATION

As part of its commitment to transparency and pay equity, Alan Allman Associates analyzed the main indicators relating to pay gaps between women and men. These figures represent the average gap by which women's remuneration is lower than men's.

This analysis could not be carried out across the entire scope, as some entities do not yet have consolidated data. Furthermore, in order to ensure the relevance of the results, scopes with a non-representative workforce were not included.

The results are as follows:

- France: average gap of approximately 4.22%
- Canada: average gap of approximately 5%
- Portugal: average pay gap of 17%
- Spain: average gap of 3%
- Hong Kong: average gap of 13%
- Singapore: average gap of approximately 4.2%
- Australia: average gap of approximately 22.5%

These results should be interpreted with caution, insofar as they may also reflect differences in workforce distribution by business line, level of responsibility or seniority. A complementary analysis will be conducted in order to identify the explanatory factors.

At this stage, the detailed methodological elements relating to the construction of the indicators and the consolidation of data are not exhaustively available.

The data disclosed is based on remuneration information available within the various entities.

However, details relating to the exact calculation methods, the scope of remuneration taken into account, any adjustments, population segmentation, etc., as well as any changes in the underlying data, remain to be documented.

These elements may be specified at a later stage in order to allow for a complete and consistent reading of the results presented.

ESRS S2 VALUE CHAIN WORKERS

S2-SBM3 - MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL(S)

Value chain workers who may be materially impacted by the Group's activities, whether through its own operations, its digital services or its business relationships, have been included in the scope of this statement.

In view of the business model, the scope mainly covers workers acting on behalf of the Group in the context of outsourced services, including co-contractors, subcontractors, including partner IT services companies, freelancers/independent contractors and service providers on assignments. It may also concern certain workers associated with purchasing suppliers where the relationship is significant, as well as, where applicable, workers in the adapted or protected sector, ESAT/EA.

This inclusion reflects the IROs identified as material, notably:

- the positive impact related to securing employment among certain partners through purchasing practices,
- the opportunity to develop partners' skills development, access to certain training content and incentive to train,
- as well as the use of the adapted/protected sector, contributing to the inclusion policy and to the management of the OETH contribution.

At the closing date, no confirmed material negative impact was identified concerning value chain workers. Potential risks are monitored through the management of subcontracting/service provider relationships, contractual framework, compliance mechanisms and alert escalation systems, and through the review of sensitive situations where necessary.

The positive impacts identified are mainly related to the recurring mobilized of partners in the performance of assignments and to purchasing practices contributing to the stabilization of activity and job security. They may also result from skills development actions made available to partners involved in service delivery.

The material opportunities concern:

- (i) the training and skills development of partners in order to support service quality and continuity;
- (ii) employment and inclusion of persons with disabilities through the use of the adapted/protected sector, ESAT/EA, notably with regard to the OETH contribution.

Alan Allman Associates examined whether certain workers could be more exposed to the risk of harm depending on their characteristics or intervention contexts. This analysis made it possible to identify potential risks, without any negative impact being classified as material at this stage. The Ecosystem nevertheless maintains proportionate vigilance and will reassess these elements in future financial years.

The opportunities identified more specifically benefit:

- partners likely to benefit from skills development actions;
- workers with disabilities employed by structures in the adapted/protected sector.

The Group's approach is based on a contractual framework for partners, supplemented by operational monitoring in the context of assignments and, where relevant, by skills development actions.

The Ecosystem has a supplier code of conduct / Supplier Charter, currently mainly deployed through framework contracts in France and Belgium, with progressive deployment planned for other scopes.

At this stage, the Ecosystem does not have a single policy dedicated to value chain workers, due to the diversity of intervention frameworks and the progressive integration dynamic of the structures. Nevertheless, IRO management is based on cross-functional frameworks, contractual requirements, supplier standards and management practices, with the objective of strengthening and formalizing this approach at global level.

S2-2 PROCESSES FOR ENGAGING WITH VALUE CHAIN WORKERS ABOUT IMPACTS

Exchanges take place directly with the value chain workers mobilized on assignments, through regular follow-up meetings; in parallel, where necessary, coordination is also ensured with the legitimate representatives of the service provider, manager/project manager, for overall management.

In line with the requirements of ISO 9001, exchanges with value chain workers take place at several stages: (i) upstream, during contracting; (ii) during service performance, through regular operational monitoring based on monthly progress and activity reports and monthly follow-up meetings; (iii) downstream, through the periodic assessment of proper service performance and compliance with commitments.

The highest operational responsibility for ensuring that exchanges with value chain workers take place and that feedback informs the company's approach lies with the Management of each firm, which manages the relationship and partner monitoring in the context of assignments. The Organization Director contributes to structuring and ensuring the consistency of this feedback consideration at Group level, notably through the ISO approach, 9001/10001, and continuous improvement; the Legal Department frames the mechanism through the framework contract and associated requirements, and the CSR Steering Committee ensures coordination on CSR issues.

The effectiveness of exchanges with value chain workers is assessed mainly through assignment management: regularity and quality of follow-up meetings, ability to prevent/address deviations, compliance with contractual commitments and quality of the service delivered. It is also assessed through the implementation and closure of corrective actions decided during follow-up, traceability in minutes, and, where relevant, through satisfaction feedback associated with the assignment. At a cross-functional level, this assessment is part of the continuous improvement approach structured by ISO standards, reviews, monitoring of actions and improvements, making it possible to consolidate lessons learned and adjust practices.

S2-3 PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR VALUE CHAIN WORKERS TO RAISE CONCERNS

Value chain workers may raise their concerns or needs directly with the Group through (i) regular follow-up meetings in the context of assignments, operational exchanges with teams/projects, (ii) designated contacts on the firm side, manager/project manager, and, where applicable, on the service provider side, and (iii) the Group's alert/compliance channels provided for in the Ethics Charter, accessible to the relevant stakeholders, notably via the dedicated address compliance@alan-allman.com. Requests are handled according to their nature: resolution on an ongoing basis through assignment management, or escalation to the competent functions, Firm Management, Legal/Compliance, HR, with corrective actions and feedback to the requester where applicable.

The availability of escalation channels is ensured through a combination of documentary formalization and operational management. On the one hand, the Ecosystem implements alert/compliance channels accessible to the relevant stakeholders, provided for in the Ethics Charter, enabling value chain workers to report a concern and obtain appropriate handling, escalation to the competent functions if necessary. On the other hand, within the scopes covered by framework contracts, the Ecosystem requires a structured monitoring mechanism: the subcontractor must submit monthly progress reports and activity reports, and follow-up meetings may be held at the request of the parties, on a monthly basis unless otherwise agreed. Finally, the availability of these channels is operationalized through identified contacts on the firm side and the service provider side, and through escalation mechanisms in the event of a deviation or difficulty.

The issues raised are monitored through the traceability of exchanges, minutes and assignment follow-up meetings, and, depending on their nature, escalated to the competent functions, Firm Management, Legal/Compliance, HR. The effectiveness of the channels is ensured by the formalization of escalation procedures, reference frameworks and, on certain scopes, contractual requirements, as well as by verifying that each report receives a response and, where applicable, corrective actions followed through to closure. This dimension is assessed operationally through the provision of information to partners, notably the Supplier Charter, and through assignment exchanges, the effective use of channels, reports via assignment contacts and/or the compliance channel, and the ability to respond to concerns, thereby strengthening trust in the system.

S2.MDR-A_01-12 ACTIONS ON MATERIAL IMPACTS ON VALUE CHAIN WORKERS, APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO VALUE CHAIN WORKERS, AND EFFECTIVENESS OF THOSE ACTIONS

At this stage, no material negative impact or material risk has been retained for value chain workers; the approach therefore focuses on maintaining/strengthening the actual positive impact identified and on implementing material opportunities.

Regarding the actual positive impact, Alan Allman aims to contribute to job security among certain value chain partners by favoring, where relevant, long-term subcontracting relationships, suppliers mobilized over the long term and/or on assignments of significant duration, providing greater business stability.

In parallel, two opportunities are being deployed over the 2026-2028 horizon:

- Support the skills development of co-contractors/subcontractors mobilized on assignments, notably through access to 4A DIGITAL when necessary for the assignment and after validation by the firm concerned.
- Make the use of the adapted/protected sector, EA/ESAT, more recurrent in the value chain, currently occasional, an opportunity identified notably with regard to the management of the OETH contribution.

The resources mobilized are based on a decentralized organization: the Management of each firm manages the partner relationship and assignment monitoring; the Legal Department frames the applicable requirements, framework contract/standard clauses; the Training Department operates access to content and the skills development approach; the Organization Director ensures consistency through the continuous improvement approach within the quality management system; and the CSR Steering Committee coordinates action monitoring. Effectiveness is assessed through assignment management, regular meetings, minutes, agreed actions and closure, the traceability of skills development actions and internal monitoring of the use of the adapted sector.

For the "training" opportunity, effectiveness is assessed through the monitoring of access granted to 4A DIGITAL where relevant, and the qualitative assessment of the contribution of this skills development to service quality/continuity. For the "EA/ESAT" opportunity, monitoring is based on the traceability of services entrusted to the adapted/protected sector and the assessment of results, service quality and recurrence of use. These elements are consolidated within internal management bodies, firm level, and may be shared in coordination through the CSR Steering Committee in order to identify areas for improvement.

S2.MDR-A_13-14 ACTIONS ON MATERIAL IMPACTS ON VALUE CHAIN WORKERS, APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO VALUE CHAIN WORKERS, AND EFFECTIVENESS OF THOSE ACTIONS

Alan Allman Associates has adopted measures to manage its material ESRS S2 topics, value chain workers, notably contractual and operational management of value chain partners.

Over the 2026-2028 horizon, the Ecosystem has set objectives to manage its material impacts and seize its opportunities related to value chain workers:

(i) consolidate the actual positive impact of job security among certain partners by encouraging, where relevant, relationship stability, long-term collaborations, continuity of partnerships and assignments, within a framework managed by the firms;

(ii) deploy a structured approach to skills development for co-contractors/subcontractors mobilized on assignments, by allowing access to 4A DIGITAL when necessary for the assignment and validated by the firm, with consideration of the gradual implementation of a dedicated pathway over the 2026-2028 horizon;

(iii) develop the systematic identification of opportunities to use the adapted/protected sector, EA/ESAT, in order to assess, on a case-by-case basis, the relevance of increasing its use, notably with regard to the management of the OETH contribution;

(iv) formalize a Purchasing policy over 2026-2028 to harmonize practices, clarify expectations vis-à-vis partners and strengthen the consistency of value chain management. Monitoring of these objectives is based on the traceability of partner relationships, stability/continuity, training access granted and EA/ESAT opportunities identified and mobilized, with coordination at CSR Committee level; implementation is ensured in a decentralized manner by the Management of the firms, with support from the Legal Department, contractual framework, and the Training Department, 4A DIGITAL.

S2-5_01 TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, PROMOTING POSITIVE IMPACTS AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

Value chain workers were directly involved through the consultation of at least one subcontractor as part of the determination of material IROs. The lessons learned from this consultation, supplemented by operational feedback collected throughout assignments, helped inform the definition of ESRS S2 objectives, notably in terms of skills development and changes in partner relationship practices. The objectives are then defined and validated internally, CSR Steering Committee / firm management and support functions. Value chain workers, freelancers and subcontractor/IT services company contributors, are directly involved in the operational monitoring of assignments, through regular meetings and management exchanges. These interactions make it possible to assess the quality of collaboration, identify needs, including, where applicable, the need for access to 4A DIGITAL, raise irritants, propose adjustments and agree on corrective or improvement actions.

The lessons learned from these exchanges are then consolidated internally, at the level of firm management, the CSR Committee and support functions, making it possible to adjust collaboration practices and, where applicable, the mechanisms related to the opportunities identified, such as skills development or the use of the adapted/protected sector, EA/ESAT. Consolidated monitoring of objectives at Group level is based on the traceability of partner relationships and actions undertaken, in order to strengthen quality, service continuity and the recurrence of good practices.

ESRS S4 CONSUMERS AND END-USERS

S4 - SBM3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Consumers and end-users likely to be materially impacted by its activities, whether through its own operations, its digital services or its business relationships, have been included in the scope of this statement.

The "end-users" subject to material impacts mainly correspond to the Group's clients, organizations, and their internal users involved in the use of the services delivered, for example business and IT departments. The material impacts identified notably concern risks related to cybersecurity and the protection of client data, risk of cyberattack and leakage, as well as effects related to service quality, satisfaction/NPS, quality of information, and performance and competitiveness strengthened through assignments.

Activities generating positive impacts are mainly consulting, delivery and support assignments carried out for clients, which contribute to improving their performance, operational efficiency and competitiveness, quality, reliability and availability of services, improvement of processes and solutions. The clients positively affected are therefore the organizations benefiting from the services, the quality of the information provided and the continuous improvement of services. The processes for collecting and using feedback, satisfaction surveys/NPS, also constitute a lever for positive impact, by making it possible to adjust services and deploy improvement plans for the benefit of clients.

The material risks and opportunities related to consumers and end-users, clients, mainly arise from impacts associated with the security of environments and data, as well as the quality of the services delivered. The major material risk concerns a reputational, legal and financial risk in the event of a cyberattack or leakage of client data, which could lead to a loss of trust, contractual consequences and, where applicable, regulatory impacts. These risks are strongly conditioned by dependencies: dependence on client environments, data and security requirements; dependence on the robustness of security controls and practices; and, in the value chain, dependence on the use of subcontractors/freelancers in the performance of assignments, which reinforces the importance of contractual requirements, management and control of service delivery.

In parallel, several material opportunities have been identified. First, the economic opportunity to strengthen the cybersecurity offering in response to increasing digitalization and rising risks, by capitalizing on client needs and operational feedback. Second, the opportunity to use the results of satisfaction surveys, NPS, as a lever for continuous improvement and as a commercial value-creation tool, insofar as this feedback supports the demonstration of assignment quality. Actual positive impacts are also reflected in the improvement of client performance and competitiveness through assignments, as well as in the communication of quality information to prospects in response to their requests, contributing to a more transparent and efficient relationship. Finally, the international geographic footprint constitutes an opportunity for easier access to services, by enabling greater proximity and responsiveness depending on the areas of intervention.

In the materiality analysis, the Ecosystem assessed situations where certain end-users may be more vulnerable, depending on usage contexts and the sensitivity of the data/solutions concerned, cybersecurity and data protection. This understanding is applied at assignment level through enhanced control and prevention measures when the level of risk is higher.

S4.MDR-P_01-06 POLICIES RELATED TO CONSUMERS AND END-USERS

The management of material impacts, risks and opportunities related to end-users is ensured through a set of cross-functional policies and frameworks, notably through a Client Satisfaction Code of Conduct implemented across Alan Allman Associates as a whole. These cover in particular (i) cybersecurity and data protection in order to prevent, detect and address risks that may indirectly affect end-users of the services operated by our clients, access management, security requirements, incident management - standard contractual clauses, and (ii) service quality and continuous improvement, quality/ISO 9001 approach, satisfaction/NPS monitoring, corrective actions, in order to strengthen reliability, availability and the quality of information. These policies/frameworks are applied in proportion to the risk at assignment level and also contribute to seizing the opportunities identified, notably strengthening the cybersecurity offering and the structured use of satisfaction feedback.

The management of material impacts, risks and opportunities related to consumers and end-users is based on cross-functional policies and frameworks applicable to the assignments and services delivered, notably in terms of quality, client satisfaction, information security and data protection. This approach is aligned with internationally recognized instruments, notably through ISO 9001 and ISO 10001 certifications, quality and commitments related to client satisfaction, and, on certain scopes or firms, ISO 27001 certification relating to information security management. It also relies on the Client Satisfaction Code of Conduct deployed across all firms in the Ecosystem.

Operationally, this framework is reflected in mission governance based on regular exchanges with clients, monitoring of incidents and service quality, as well as analysis of satisfaction feedback, notably through NPS, in order to support continuous improvement of services. When assignments involve data processing, the Ecosystem applies the applicable regulatory requirements, notably the GDPR at European Union level and Law 25 in Canada where applicable, and implements prevention and control measures proportionate to the level of risk. All these mechanisms aim to prevent and address risks that may indirectly affect end-users of the solutions operated by clients, for example cyberattack or data leakage, while supporting opportunities for continuous improvement and offer development, notably in cybersecurity.

Given its business model, the Ecosystem collects views through satisfaction surveys, including NPS, and mission governance, regular exchanges, steering committees, reviews, quality monitoring and incident management where applicable, directly from end-users, clients, and their legitimate representatives, sponsors, business/IT contacts, purchasing departments. These returns are taken into account at two key moments: during the

performance of assignments, through operational monitoring and mission governance, steering committees, reviews, incident management where applicable, and after completion, through satisfaction/NPS surveys. The frequency of exchanges is adapted to the scope and criticality of the services, with regular monitoring and ad hoc mobilization where necessary.

These returns are then translated into concrete improvement actions, action plans, practice adjustments, strengthening of quality and security controls, incident handling where applicable, whose effectiveness is assessed through indicators and continuous improvement loops: survey results, including NPS, qualitative analysis of feedback, irritants and expectations, monitoring of the implementation of corrective and preventive actions resulting from mission reviews, as well as monitoring of incidents and their resolution. This entire approach, from feedback collection to consideration and monitoring, is structured by ISO 9001, continuous improvement, and ISO 10001, commitments and codes of conduct related to satisfaction, and managed at Alan Allman level by the Organization Director, who ensures its consistency and implementation.

At this stage, Alan Allman Associates has not implemented a global direct dialogue mechanism with consumers and/or end-users, in line with its business model, in which the relationship with them is mainly managed by its clients.

However, relevant feedback from end-users is taken into account indirectly when relayed by clients in the context of assignments. This feedback, whether related to satisfaction or complaints, is integrated into existing governance and quality mechanisms, operational monitoring, incident management, satisfaction surveys including NPS, in order to feed continuous improvement actions and prevent or limit potential impacts.

The Ecosystem deploys a set of actions to manage the identified impacts, risks and opportunities: continuous improvement of service quality, mission reviews, action plans based on client/NPS feedback, strengthening cybersecurity and data protection practices where relevant, and structured incident management, monitoring and corrective actions.

The resources mobilized rely on mission governance and support functions, notably the Organization Director for the management of continuous improvement within the ISO 9001 / ISO 10001 framework, and, depending on the scope, the competent information security teams, with ISO 27001 certification for certain firms. Improvement results and actions are monitored in internal management bodies and integrated into continuous improvement processes.

The positive impacts sought are mainly generated through assignments and cross-functional mechanisms: a structured continuous improvement approach, ISO 9001 / ISO 10001, satisfaction surveys, including NPS, and associated action plans, as well as, depending on the scope, initiatives to strengthen cybersecurity, notably in ISO 27001-certified entities, aimed at improving the reliability, quality and security of services used by clients' end-users.

The effectiveness of actions/initiatives is monitored through a combination of indicators within the continuous improvement framework. Consolidated results, including NPS reporting, are reviewed by management bodies, notably at COMEX level, in order to prioritize actions, monitor their progress and verify their effect on satisfaction and service quality.

Measures planned or underway to mitigate material risks, notably those related to cybersecurity and data protection that may affect end-users, are based on strengthening security and control requirements at assignment level, as well as structured incident management, detection, handling and corrective actions.

In parallel, the Ecosystem acts to seize material opportunities by strengthening its cybersecurity offering to respond to increasing digitalization and by leveraging satisfaction feedback, including NPS, in order to continuously improve services and enhance the value of these results in commercial relationships.

All these levers rely on the quality and continuous improvement approach, ISO 9001/10001, as well as on information security management, ISO 27001, depending on the scope. These certifications contribute to the reliability and security of services, thereby strengthening adoption and user experience among clients.

The Ecosystem is also studying the extension of other recognized approaches in order to consolidate this risk management framework and the quality of services impacting end-users.

The resources allocated to managing material impacts related to consumers and end-users are based on an organization combining operational and functional resources. At operational level, project teams and mission governance ensure the monitoring of service quality, incident handling where applicable, and the implementation of corrective actions. At functional level, the Organization Director manages the continuous improvement

approach and the collection/analysis of feedback, including NPS, within the ISO 9001 / ISO 10001 frameworks. On issues likely to affect end-users, cybersecurity and data protection, a Group CISO appointed in 2025 leads and coordinates information security risk management, and personal data compliance is handled by a DPO at Alan Allman Associates level, and by the Legal Department in Canada, supplemented by DPO relays in certain firms. The related results and action plans are reviewed by management bodies, including reporting to COMEX, in order to prioritize and monitor measures.

Over the 2027-2028 horizon, Alan Allman Associates has set objectives aimed at managing material impacts, risks and opportunities related to consumers and end-users by relying on structured management and continuous improvement: (i) strengthen prevention and response capacity for cybersecurity and data protection incidents likely to affect end-users, through an incident management procedure, regular reviews by the Group CISO and corrective/preventive action plans, with monitoring through CISO reviews and available management elements, incidents, lessons learned, actions initiated/closed; (ii) improve service quality and satisfaction by ensuring that feedback collected, including NPS, monitored at firm level and consolidated at Group level, is systematically analyzed, shared in governance bodies and translated into improvement plans monitored through to closure, within a framework structured by ISO 9001 / ISO 10001 standards under the responsibility of the Organization Director; (iii) extend and harmonize the scope of this quality/satisfaction framework during the integration of new companies, by progressively integrating new entities into the ISO scope as soon as possible in order to ensure a homogeneous level of requirements; and (iv) seize the opportunity to strengthen the presence of the cybersecurity offering, through initiatives to structure the offering and develop skills, whose progress is monitored in management bodies and intended to be further formalized as it is consolidated.

End-users, clients, participate directly in defining and adjusting objectives in the context of assignments, through the governance bodies set up, mainly monthly steering committees, which make it possible to frame priorities, arbitrate actions and monitor commitments. This participation is structured by contractual requirements, SLA, quality and security commitments, which set the operational objectives to be achieved and serve as the basis for regular reviews. In addition, satisfaction measurement, including NPS, is used as feedback, analyzed outside steering committees, in order to identify areas for improvement and feed continuous improvement plans.

Clients are directly involved in monitoring performance against objectives through mission governance bodies, mainly monthly steering committees, and through the monitoring of contractual commitments, SLA, quality and security criteria. These exchanges make it possible to share results, analyze deviations and agree on corrective actions and their follow-up. In addition, satisfaction feedback, including NPS, may feed into lessons learned and continuous improvement.

GOVERNANCE INFORMATION

ESRS G1 BUSINESS CONDUCT

G1-1: CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES

Preliminary note on governance:

In accordance with the architecture of the ESRS standards, information relating to the role, composition and functioning of the administrative, management and supervisory bodies and sustainability matters is presented in the General Information chapter of this report. Readers are invited to refer to the following sections:

- *ESRS 2-GOV 1 – Role of the administrative, management and supervisory bodies.*
- *ESRS 2-GOV 2 – Information provided to, and sustainability matters addressed by, the undertaking's administrative, management and supervisory bodies.*

Ethics Charter

Since 2021, Alan Allman Associates has had an Ethics Charter defining the common principles applicable to the entire Ecosystem, in order to ensure that the company's activities comply with high standards of integrity, excellence and humanism. It recalls the Group's fundamental values and sets out expected behaviors. It applies to all employees of the different firms within the Ecosystem; each employee is required to read, understand and comply with it.

In 2025, the Ethics Charter was updated in order to strengthen the governance framework and more clearly align requirements at Group level.

In addition, the Charter is being updated during financial year 2026 in order to further strengthen the reporting system, with clarification of the available channels, processing methods and guarantees.

Anti-corruption Code of Conduct

Alan Allman Associates has developed an Anti-corruption Code of Conduct to meet the requirements of the French Sapin II Law of December 9, 2016. This code, in place since 2021, provides the rules to be followed by employees to prevent and combat corruption and, more broadly, breaches of integrity. It covers notably the following topics:

- gifts and invitations;
- relations with public officials;
- relations with suppliers and clients / partners;
- patronage and sponsorship;
- relations with consultants / intermediaries;
- facilitation payments.

In 2024, the Code was updated to include a fraud section, in order to impose this aspect on all employees and partners.

In 2025, the Anti-corruption Code of Conduct was reviewed, and an update is underway during financial year 2026 in order to strengthen the robustness of the system, notably on:

- compliance governance and roles/responsibilities, management and monitoring;
- due diligence / integrity check requirements where justified by the risk, framework and traceability;
- management of breaches: reminder of possible consequences, articulation with internal investigations and disciplinary measures;
- alignment with regulations with extraterritorial scope, IGPA, UK Bribery Act, and the requirement for a high standard in all countries of operation.

On the specific topic of gifts and invitations, the system is now supplemented by the new Gifts, Invitations & Hospitality Policy, which specifies operational rules, prohibitions, thresholds, prior approvals and traceability. This policy strengthens the prevention of undue influence risks, notably:

- zero tolerance for benefits offered to or accepted from public officials;
- prohibition of cash and cash equivalents, gift cards/vouchers and similar items, and indirect benefits;
- specific rules during sensitive periods, competitive bidding, negotiation, substantial renewal, control/regulation;
- declaration/validation and registration requirements in a dedicated register above the defined thresholds, enabling ex-post controls.

The implementation and monitoring of the Code and associated policies are the responsibility of the Legal / Compliance Department, and these documents are made available to employees, intranet, and, for certain versions, publicly accessible, websites. This dissemination aims to promote business ethics standards across the Ecosystem and the value chain.

Responsibility for the system, prevention, collection and handling of reports, investigations and monitoring of measures, is carried by the Legal Department, acting as Compliance Officer.

The company formalizes its corporate culture around a foundation of values and rules of conduct, structured by internal reference frameworks such as the Ethics Charter, the Anti-corruption Code and associated policies. These documents define expected behaviors, prohibitions and responsibilities, and serve as a common framework for the entire Ecosystem.

This culture is reinforced through appropriation mechanisms: onboarding, ethics and compliance awareness/training, the exemplary role of executives and managers, and the integration of requirements into processes, for example validations/traceability on sensitive matters and third-party management.

The company disseminates and makes these expectations visible through the availability of policies, intranet and, for certain versions, website, regular internal communications, and the promotion of reporting channels and associated guarantees, confidentiality, protection against retaliation, and controlled handling.

The effectiveness of the corporate culture is monitored through indicators and controls: training/certification rates, monitoring of the functioning of mechanisms, for example reports, processing times, corrective actions,

internal controls/audits, and the updating of policies based on lessons learned and risks.

The Ecosystem has an alert mechanism enabling the identification, reporting and investigation of any suspicion of illegal behavior or behavior contrary to the Code of Conduct / internal rules, for example corruption, fraud, conflicts of interest, circumvention of gifts/invitations rules.

Employees are encouraged to report any fact or doubt promptly, relying on their hierarchy and/or the Legal-Compliance function.

Alan Allman Associates has implemented dedicated and confidential channels, under the responsibility of the Compliance Officer, enabling the handling of reports, investigations, follow-up, corrective measures and, where applicable, disciplinary measures, with guarantees of confidentiality and protection against retaliation for good-faith reports.

The anti-corruption policy in place is aligned with the principles of the United Nations Convention against Corruption, notably in terms of prevention, prohibition of bribery, supervision of gifts/invitations, third-party due diligence, alert/investigation mechanisms and sanctions.

The Ecosystem undertakes to investigate any business conduct incident as quickly as possible, according to a controlled procedure guaranteeing confidentiality, objectivity and impartiality of handling, under the responsibility of the Legal/Compliance function, with corrective and disciplinary measures where applicable.

The Ecosystem implements a business conduct training policy based on a risk-based approach. Training actions primarily target employees whose functions expose them to risk situations, for example commercial relations, purchasing/subcontracting, third-party management, interactions with public officials, validation of gifts/invitations.

An awareness module is integrated and mandatory as part of the onboarding pathway for new employees, Welcome Days, in order to ensure, from their arrival, knowledge of key principles, ethics, anti-corruption, conflicts of interest, gifts/invitations, alert system.

These contents are also accessible to all employees via the 4A DIGITAL online university, enabling continuous access to modules and strengthening the dissemination of business conduct principles within the Ecosystem.

Specific training actions are also offered to executives and managers in line with their exemplary role, "tone from the top," and in the operational deployment of policies and procedures.

The functions most exposed to corruption and bribery risks are mainly those involving interactions with third parties and/or binding decisions:

commercial/business development, negotiation, client management, responses to calls for tenders, purchasing and subcontracting, selection/management of suppliers, service providers, intermediaries, finance functions, validation/execution of payments, as well as roles in contact with public officials. Executives and managers are also considered exposed because of their decision-making, validation and Group representation powers.

The Ecosystem provides dedicated internal channels enabling any suspicion of irregularity or breach, illegal or contrary to internal rules, to be reported in good faith. Reports may be made through identified points of contact, notably a dedicated email channel and a confidential postal channel, under the responsibility of the Legal/Compliance function. They are handled in a confidential framework, with restricted access to authorized persons and according to controlled investigation procedures, acknowledgement of receipt, follow-up and closure. The Ecosystem guarantees the protection of whistleblowers against any form of retaliation for good-faith reports. Where local regulations allow, anonymous reports may be received and investigated. The Ecosystem protects whistleblowers against any form of retaliation when they make a report in good faith, in accordance with the applicable law transposing Directive (EU) 2019/1937. This protection is based first on preventive measures: dedicated and confidential reporting channels, access strictly limited to authorized persons, investigations supervised by the Legal function and, where necessary, by an ad hoc committee, as well as the involvement of several contacts in order to limit risks of dependency or conflicts of interest. In this context, the persons involved in handling the alert declare that they have no connection or conflict of interest with the situation under review. The handling of reports is organized so as to limit the whistleblower's exposure: confidentiality of their identity and of the information transmitted, restricted access solely to persons with a need to know, acknowledgment of receipt and investigation according to a defined procedure. Employees are informed of the existence of this system and of how to use it, in particular through the dissemination of the applicable policies and procedures. To date, no proven retaliation has been identified. In the event of an allegation or suspicion of retaliation, the Ecosystem provides for the situation to be examined without delay in order to determine the appropriate protection or remediation measures for the case in question. Any obstruction of reporting, any breach of confidentiality or any proven retaliation may result in disciplinary measures.

G1-2 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS

At this stage, the Ecosystem does not have a standalone and single policy specifically dedicated to preventing late payments across its entire scope. However, this prevention is based on formal commitments and guiding principles already integrated into its contractual documentation and, depending on the country, into its frameworks applicable to supplier relationships.

These commitments are based in particular on fair treatment of suppliers, clear payment terms, transparency of administrative and financial procedures, as well as the intention to prevent undue blockages and promote the amicable handling of disputes. In France, this approach is reflected in particular in the Supplier Charter; it is also applied in the subcontracting framework agreements in France and Belgium, which aim to standardize the payment terms applicable to the suppliers concerned.

At the operational level, the prevention of late payments is based on the formalization of payment terms in contracts and purchase orders, a process for handling and approving invoices (receipt, reconciliation, approval), monitoring of due dates, and management of disputes to prevent them from unduly blocking payments.

Operational implementation is based in particular on the contractualization of payment terms, a process for receiving, reconciling and approving invoices, monitoring due dates and handling disputes. The Ecosystem also favors amicable dispute resolution in order to limit the risk of undue payment delays.

The Ecosystem relies on a supply-side partner base largely composed of freelancers and subcontractors, which leads it to apply an approach proportionate to the risk and scope. For structured scopes (notably France and Belgium), a subcontracting framework agreement governs the relationship and refers to compliance and responsibility requirements (notably through the Supplier Charter); it also provides for mechanisms to monitor the service and the subcontractor's commitments with respect to these frameworks.

In 2026, the Ecosystem plans to strengthen this system (a more demanding redesign of questionnaires) and to formalize a Procurement Policy in order to harmonize the criteria and level of requirements according to partner categories.

Social and environmental criteria are taken into account in the selection of business partners, notably through supplier CSR questionnaires. However, these are scheduled to be strengthened in 2026 (redesign of questionnaires and formalization through a Procurement Policy).

G1.3 PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

As of the closing date, the Ecosystem has not yet adopted a formalized Supplier policy at Group level. This situation is explained by the structure of the supply-side partner base, which includes a significant volume of freelancers and subcontractors, and by a historically more decentralized management approach depending on the scope, making progressive harmonization necessary to ensure a single framework that is operationally applicable and proportionate to the risks.

Nevertheless, the absence of a formalized policy does not mean the absence of a framework: the Ecosystem already relies on

an existing system combining (i) a supplier documentation base (including a Supplier Charter updated in 2025) and (ii) assessment tools such as CSR questionnaires used where relevant (notably for the most structuring or exposed partners). In addition, the Ecosystem has an ISO 9001-certified quality management system, which structures processes (standardization, traceability, reviews and continuous improvement) and constitutes a reference framework that can be used to progressively strengthen the formalization and control of Procurement/Supplier practices.

In 2026, the Ecosystem plans to formalize and strengthen this system through (i) the implementation of a Group Procurement Policy clarifying the principles for selecting, assessing and monitoring partners, and (ii) an in-depth redesign of CSR questionnaires in order to raise the level of requirements and better differentiate expectations according to criticality. This trajectory will be accompanied by strengthened controls (traceability, targeted reviews, monitoring of commitments and deviations) in order to secure the effective application of the framework across the relevant scopes.

The Ecosystem has implemented procedures aimed at preventing, detecting and addressing risks of corruption and bribery, structured around its Anti-Corruption Code of Conduct and associated policies (including the Gifts/Invitations & Hospitality Policy). Prevention is based on clear rules (prohibitions, regulation of gifts/invitations, relations with public officials, facilitation payments), awareness-raising for exposed populations and, where

justified, due diligence on third parties. Detection is based on dedicated reporting channels and on traceability/controls (e.g. gifts/invitations register). Handling provides for confidential and supervised investigation of alerts, corrective measures and, in the event of a proven breach, disciplinary measures that may include termination of the contract.

To date, investigations are coordinated under the responsibility of the Legal/Compliance function, which also oversees the prevention and detection system. In order to ensure objectivity and limit conflicts of interest, investigations are conducted within a formalized framework and may involve HR (and, depending on the case, other control functions); in the event of a sensitive situation (involvement of a senior executive, conflict of interest, or high risk), escalation is provided for with an enhanced investigation scope and/or recourse to an independent third party. In 2026, the Ecosystem plans to strengthen the independence of the system.

Information relating to business conduct is escalated within the governance of Alan Allman Associates directly (i) to the COMEX once per quarter by the Legal/Compliance function, (ii) to the CSR Steering Committee, then, if necessary and depending on the significance of the information, (iii) to the audit committee and the Board of Directors of Alan Allman Associates. This escalation is carried out according to the nature and severity of the matters identified in order to ensure appropriate monitoring and, where necessary, decision-making at the level of the governing bodies. In this respect, the results of internal audits relating to compliance with policies and any alerts received are notably escalated.

The corruption prevention and detection policies (Ethics Charter, Anti-Corruption Code of Conduct and associated policies, including the Gifts/Invitations Policy) are communicated to all employees and contributors via internal channels (notably the intranet and dedicated communications) and integrated into onboarding programs (Welcome Days). They are subject to targeted awareness-raising/training for the most exposed populations (e.g. sales functions, procurement/subcontracting, management, finance). These contents are also continuously accessible via the 4A DIGITAL online university, enabling all employees and contributors to access the modules and strengthen the dissemination of business conduct principles within the Ecosystem. Finally, these policies are publicly available on the Group's website in French and English, in order to disseminate these standards among stakeholders; where relevant, the requirements are relayed to partners/subcontractors via contractual documentation and supplier frameworks.

Training is mandatory for employees occupying the functions most exposed to risks (risk-based approach) and is monitored. For other employees, the content is accessible at any time on 4A DIGITAL and completion of the modules is strongly encouraged in order to disseminate business conduct principles across the Ecosystem.

An update of the content is planned in order to fully integrate the Gifts, Invitations & Hospitality Policy and strengthen operational understanding of the associated rules.

The company implements awareness-raising and training actions relating to the fight against corruption and bribery for members of its management and governing bodies. These training sessions aim to strengthen understanding of ethical rules, legal obligations and best practices in preventing corruption in business conduct.

G1-4 CONFIRMED INCIDENTS OF CORRUPTION OR CONFIRMED BRIBERY PAYMENTS

To manage the material risk related to ethics and corruption, the Group implements an action plan based on several complementary levers. The actions undertaken or planned focus primarily on (i) updating the corruption risk mapping, (ii) the gradual rollout of anti-corruption training, as a priority for the most exposed functions, (iii) strengthening integrity checks on certain employees, candidates and partners where the level of risk justifies it, (iv) applying dedicated accounting and compliance controls, and (v) using reports, the gifts and invitations register and audit findings to identify risk situations and implement corrective measures where appropriate.

The implementation of these actions is led by the Legal & Compliance Department, with support from the HR, Finance/Internal Control and Internal Audit functions, as well as country management teams for local deployment. The resources mobilized are mainly internal compliance, control and training resources.

Priorities are defined according to the level of risk exposure, notably for functions related to procurement, sales, business development, business partners or sensitive environments. Deployment is carried out gradually, with reminder campaigns during periods identified as more exposed, monitoring through dashboards, ex post controls and periodic reviews of policies and procedures.

These actions aim to prevent the occurrence of corruption or bribery, to detect non-compliance situations more quickly and to limit the financial, legal and reputational effects associated with the material risk identified by the Group in relation to ethics and corruption.

The company has not been subject to any conviction for violation of anti-corruption and anti-bribery laws. Accordingly, the amount of fines for violation of anti-corruption and anti-bribery laws is (0 €).

G1-6 PAYMENT PRACTICES

AAA ensures compliance with contractual payment deadlines and applicable legal requirements, in order to preserve balanced supplier relationships and limit the risk of negative impacts on its partners' cash flow. Particular attention is paid to SMEs and sensitive suppliers, notably through monitoring of due dates, prompt handling of billing disputes and, where necessary, internal escalation to avoid delays.

Alan Allman Associates reports no ongoing legal proceedings for late payments.

The Group's payment practices are governed by compliance with applicable statutory deadlines and the contractual terms defined with suppliers (including standardized terms in certain scopes through framework agreements). Payment is managed through an internal process for receiving and approving invoices, monitoring due dates and handling disputes, with escalation mechanisms to avoid delays. Particular attention is paid to SMEs in order to limit any potential impact on their cash flow. At this stage, practices may vary depending on the entities and local contractual frameworks; work to harmonize and strengthen monitoring is planned as part of the formalization of the Procurement/Finance Policy.

