



epsa⁺
improve YOUR EFFICIENCY

ENGAGEMENT
REPORT
2023

Giving
meaning to
PERFORMANCE

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A word from our Editor

Accelerating operational, financial and environmental performance, leveraging talents and helping them flourish and achieve greater personal and professional fulfilment, are the challenges all organizations, administrations and economic stakeholders now face. **And we must address these challenges together.**

For some years now, our constantly changing world has become increasingly complex and has been fraught by a succession of geopolitical, technological, societal and environmental upheavals. To confront these hurdles, EPSA has established a clear ambition: to create and produce sustainable performance. It is our duty to support our clients and all of our stakeholders through this transition of our business models. That is why we decided 18 months ago to entrust a significant proportion of our acquisition and external growth strategies to leading organizations in these areas: ekodev, Sidièse, Mon Univert, Omnegy and Smart Energy.

It is also for our own business model, as a trusted partner of any organization wishing to boost its productivity and profitability, that the group is bringing about an internal transformation.

“The legacy and success of our undertakings made and accomplished since 2019, with the creation of our endowment fund and CSR policy, and intensified in 2022 by our Engagement Department that spearheads our organization’s sustainable transformation endeavors, remind us that it is together and through continuous improvement that we can make a positive impact.”

With over 3,000 employees, driven by an entrepreneurial spirit, it is with the whole of the group in France and overseas, that we have confirmed our commitment to a common endeavor: **to give meaning to performance.** In a world in transition, it is becoming crucial to incorporate the Sustainable Development Goals into any strategy. This involves taking stock of our Human Capital and its pivotal role in the value proposition that the company creates. Our challenge in 2023 was therefore to cluster CSR and HR within the same Department.

The increased awareness of contemporary issues in our operations led to a number of achievements during the year, including the organization of the Climate Fresk workshop for all employees in France, the transition to renewables, the renewal of our Diversity certification and more besides. This vitality has enabled us to achieve the Gold EcoVadis rating, which places EPSA among the top 5% responsible companies in our sector. The Great Place to Work certification acknowledges our daily efforts to keep our resolutely human-centric mission statement alive.

Matthieu Gufflet
Founding President -
EPSA Group

Cédric Laroyenne
Director of Engagement & Talent Center -
Executive Director of EPSA Foundation -
EPSA Group

““”

**WE CAN CREATE A POSITIVE
IMPACT TOGETHER AND
THROUGH A PROCESS OF
CONTINUOUS IMPROVEMENT.**



Photo Credit : Les Echos Judiciaires Girondins - Louis Piquemil

Performance in A WORLD IN TRANSITION

Acutely aware of the challenges facing our world in transformation, EPSA is taking steps to deliver meaning and performance.

The group is steering its transition by introducing transparent and representative governance and establishing a CSR strategy that is aligned with its daily challenges and those of its external stakeholders. The aim being to support the transformation, drawing upon the assets of the collective, human and ambitious adventure that EPSA represents.

AN INTERVIEW WITH Nicolas Gonçalves

CEO France, Southern Europe & AMER newcos - EPSA Group

Why is the EPSA Group committing?

The EPSA group boasts a number of specialties that enable us to support our clients closely and to help them improve their operational and sustainable performance. A thorough analysis of market realities is central to our corporate strategy. It is vital to grasp the changes that are occurring in our ecosystem in order to meet our clients' needs, ranging from very small businesses to large groups.

Thanks to this agility and expertise, our ambition to build a responsible company that makes a positive impact, is accelerated by our internal and external stakeholders, who set us on this course, in particular by gauging and boosting our social and environmental impact. EPSA is a collective, each of us, from the founders to our employees, either started or joined this adventure with the strong conviction that a successful entrepreneurial project must be responsible.

Our role is to find the answers, the services and the expertise to guarantee performance, whether it is operational, financial or sustainable. In this framework, social, environmental and societal engagement is key and guides our company strategy with an ambitious CSR policy and an endowment fund that focuses on public interest schemes.

How is this commitment defined ?

The EPSA Group's commitment addresses both external and internal issues. Firstly, external as it is essential to pick up our societies' weak signals in order to consider them and find solutions. To this end, creating proximity in the field is essential and this is what defines our ability to make a real, qualifiable and quantifiable impact. We do this thanks to the versatility of our business lines, as well as the plurality of the players with whom we work. Our endowment fund, that assists a dozen charity partners, facilitates and accelerates this process.

Next internally, the EPSA Group's performance relies heavily on the women and men who work in its teams and who carry our convictions among our clients each day. In a world where talent wars are rife, at a company level, we are convinced that EPSA must convey meaning and values. To this end, we regularly discuss with our internal stakeholders in order to understand the

issues that affect them and what they expect. Our CSR strategy is designed to make an impact in our endeavors as an economic player, but also as an organization that federates employees and citizens.

How can EPSA make a positive impact while in hyper-growth ?

We feel that growth and CSR should not be opposed, but rather that the two are interlinked. Indeed, the three pillars of the UN's Sustainable Development Goals are environment, society and economy.

We therefore endorse a strong economic rationale to nourish our responsible company strategy. The two are inextricably linked and we see this through the demands our ecosystem makes. Today, we must honor our commitments to our stakeholders: applicants, employees, financial authorities, prospects, clients, etc. Everyone is focusing on the impact, which must not only be financial, but also non-financial. EPSA has long incorporated this and this is what allows us to continue growing and to make positive progress both from an economic and sustainable standpoint.

Moreover, this state of affairs is underpinned by our company's human capital. Every employee boasts business line expertise, as well as commitment expertise that we, as a company, foster through a number of awareness raising and training initiatives: Climate Fresk, cognitive bias training, inclusive recruitment, etc.

Thanks to the collective that we constitute and the economic value we create, we have the ability to convey responsible development within our ecosystems.



OUR MISSION & KEY FIGURES

As a player and producer of sustainable performance, EPSA is determined to guide its clients, stakeholders and employees towards a responsible business model.

Since 2001, EPSA, a platform for operational multi-service offerings, has created and generated sustainable performance. Set up by its President-founder Matthieu Gufflet, and with Nicolas Gonçalves as CEO, since 2019, the group has brought together entrepreneurs-founders who are driven by a desire to foster business and to innovate. They work together to develop synergies, to assert their innovative and relevant qualities and to develop a caring working environment focusing on human capital – its key asset.

In 2015, EPSA extended its offering, with significant external growth and the inclusion of companies with various areas of expertise. Today, thanks to its 3,000 employees, located in some thirty countries, EPSA is making human capital the key focus of its strategy. This increases its ability to be responsive to needs in the field and to keep accurately addressing them, in particular by involving the collective with the ongoing transition. In a constantly changing world, this involvement goes beyond the economic impact and considers social, environmental and societal aspects. The group incorporates these themes into its operating model and they are broadened through the development of specialized offers.

In this way, through carefully selected partnerships and acquisitions, EPSA has become a leading player for any organization wishing to increase its financial, operational and environmental performance with a bespoke and 360° approach.



+3000
employees



+5000
group clients

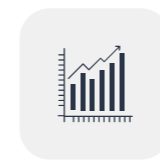
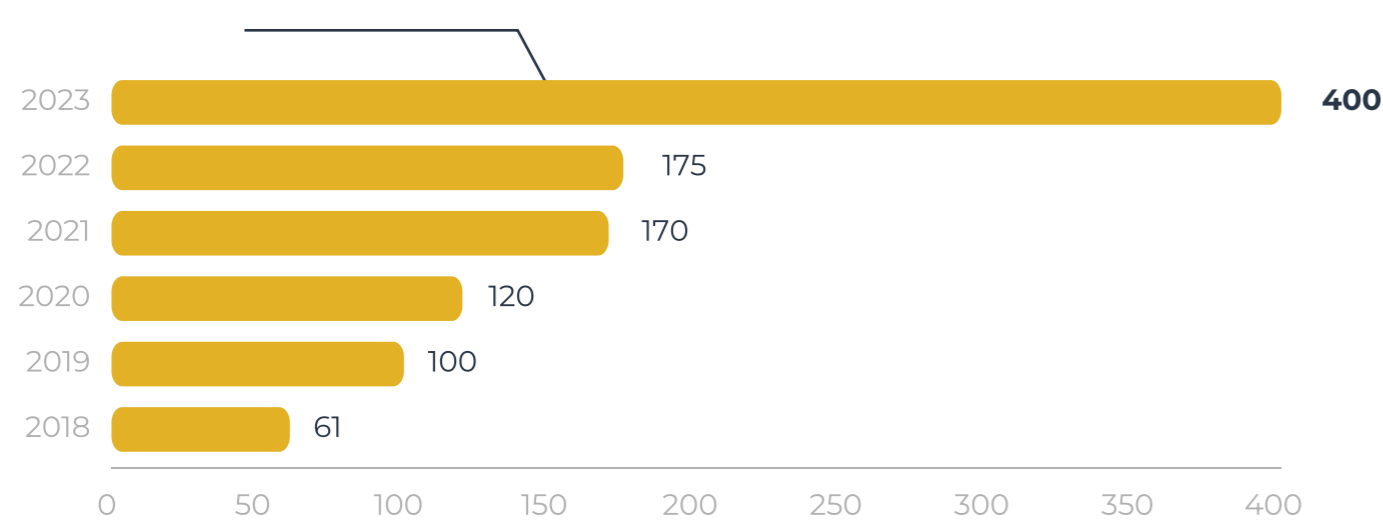


AS AN ENTREPRENEUR, I CREATED MY COMPANY IN 2007 AS I SAW A GREAT MARKET NICHE. WITHIN EPSA WE FIND GREAT VALUES OF LISTENING AND SUPPORT. AS A CONSULTING COMPANY, IT IS OUR DUTY TO KEEP ABREAST OF CHANGES IN OUR SOCIETY, TO TAKE THEM INTO ACCOUNT AND TO DEVELOP IN ORDER TO PROVIDE ANSWERS AND SOLUTIONS TO ALL THE ORGANIZATIONS WE WORK WITH. DEVELOPING OFFERS THAT TAKE SUSTAINABILITY ISSUES INTO ACCOUNT IS OBVIOUSLY PART OF THIS.



Marc Kloepfel
CEO Germany, Switzerland & Austria region -
EPSA Group
CEO - Kloepfel Group

GROWTH IN NET TURNOVER



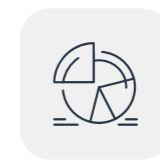
OPTIMIZE YOUR OPERATIONAL PERFORMANCE

EPSA helps you find performance levers and implement operational solutions.



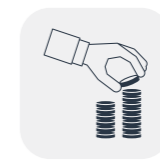
OPTIMIZE YOUR PRODUCTIVITY

EPSA helps you define and implement new management methods to boost productivity.



OPTIMIZE YOUR FINANCIAL PERFORMANCE

EPSA helps you control costs to optimize tax and social charges and finance the innovation of your projects.



OPTIMIZE YOUR CASH FLOW

EPSA helps you manage financial risk, debt, excess cash, interest rate, currency and raw material risk.

EPSA, A SUSTAINABLE PERFORMANCE PLAYER

EPSA, a platform for operational multi-service offerings, specialized in performance optimization, is the essential partner for any organization wishing to boost its productivity and profitability.

EPSA provides consulting and support, in particular for triggering chain reactions to take into account the global transformations occurring in our societies. EPSA is convinced that it is important to redesign, call into question and redefine the notion of performance, in order to develop differently. This cannot be done without considering the materiality of activities, influence levers and transitions that everyone must achieve and convey in order to be aligned with the ecosystems.

EPSA's activities are devised in order to advise clients about all the strategic thrusts of their organization. The group guides organizations through transformation recommendations, addressing several strategic pillars: management, energy performance, supply chain, digital transformation and CSR. EPSA also deploys adapted digital solutions by providing tools and digital platforms to meet current and future needs.

In this way, the group enables organizations to outsource their resources by delegating powers linked notably to procurement and supply. This outsourcing harnesses the specific skills of employees who are experts in their sector, and who are developing their knowledge about CSR issues, in particular in terms of procurement strategy.

Another company expertise, developed in particular through the 2011 incorporation of specialized subsidiaries, is assistance with cost management, running incentive schemes and budgetary savings, particularly associated with research and development. Cost optimization is now crucial for any organization and incorporating the concept of non-financial cost must be considered - this is the work EPSA manages. Finally, the group is developing a special division to help introduce CSR systems, whether these concern responsible procurement, the energy transition, climate strategy or sustainable mobility.

This comprehensive guidance in the operating, financial and sustainable performance of companies was made possible through the active mobilization of employees who provide their business expertise to the group's stakeholders and clients.



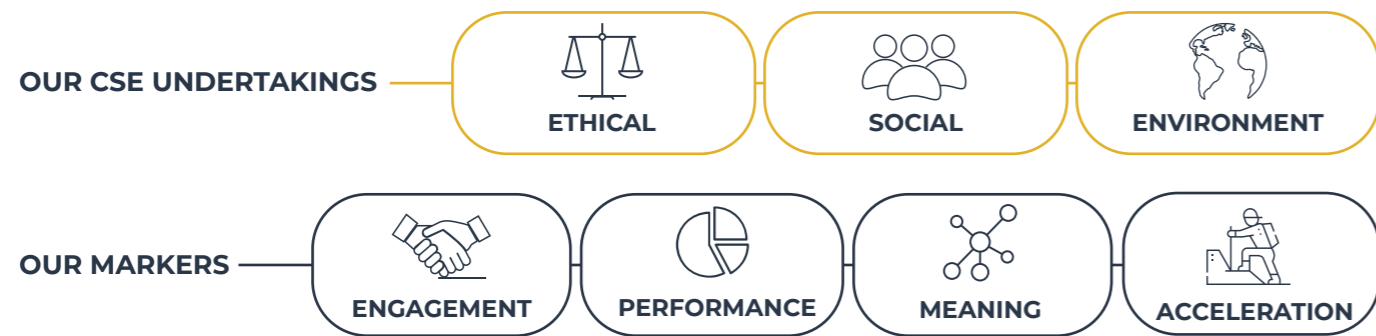
7 BUSINESS LINES FOR A 360° APPROACH



OUR BUSINESS MODEL

The consulting industry, of which EPSA is part, has witnessed major transitions since the pandemic, linked to the industry trends of an ever-shifting market.

- **Rapid technological developments** are transforming our daily lives. A focus on Generative Artificial Intelligence (GAI) confronts us with emerging societal, ethical and security challenges. These new tools emphasize the importance of taking responsibility for the sector, while remaining vigilant about such uses which EPSA is responding to by accelerating its digital technology investments;
- **Steering organizations towards a more responsible model** to offer appropriate answers for every organization to address the growing demands imposed by international and European regulations. At all levels, such regulations require industry to rely less heavily on carbon and to transition towards sustainable and responsible business models;
- **Regional revitalization is required in an uncertain geopolitical context** and to address major social crises that make it absolutely necessary to relocate economies. EPSA's experts help organizations to define and implement their investment and development strategies and to expand and create new industrial sites;
- **Fierce competition on the labor market** is leading companies to adapt to the increasing numbers of consultants and applicants' growing need for meaning. The company must adapt and find responses to its applicants' and employees' needs. This is the motivation behind EPSA's Engagement Department in particular;
- **Changes in the economic situation** are affecting companies. Indeed, the crises linked to armed conflicts, the pandemic and the social climate are impacting economic profitability. Consulting activities must develop in order to consolidate and accelerate companies' resilience.



OUR KEY ISSUES

- Fostering loyalty & engaging** our employees, in human-size structures, by making the corporate culture a determining factor of our performance.
- Offering a 360° experience** through our external growth and the inclusion of companies from specific fields of expertise.
- Transforming our clients** business models through innovative and sustainable solutions.
- Optimizing our clients** operational performance, productivity, profitability and cash flow.

OUR MISSION STATEMENT

“Turning EPSA into a springboard that reveals individual talents, through unique professions and by offering a range of opportunities that foster personal fulfilment and professional achievement.”

OUR RESOURCES

ECONOMIC

- 400 million € turnover
- 70 employee shareholdings
- +5,000 clients Presence in more than 30 countries

ETHICS

- more than 150,000 suppliers
- 1 CSR rating platform - Integrity Next
- 1 endowment fund - EPSA Foundation
- 1 participation in a Job Creation Company - 0 job-seeker area

SOCIAL

- +3,000 employees
- 1 Diversity & Inclusion program - EPSA Equality
- 1 digital platform - Epsa CAMPUS 1 Adapted Company - BuyzeWay

ENVIRONMENT

- 1 CSR business expertise - EPSA Energy & Environment
- 1 Carbon assessment® conducted
- Introduction of the Sustainable Mobility Package in France
- More than 60 Climate Fresk workshops

OUR VALUE CREATION

ECONOMIC

- 10% growth in turnover
- 60% employee shareholding

ETHICS

- +70,000 suppliers listed on Integrity Next
- 1% of suppliers in the best Integrity Next CSR category
- 11,000 beneficiaries of the EPSA Foundation
- 22 jobs created locally

SOCIAL

- 4/5 employees proud to work for the EPSA Group
- 15% women on the EPSA Board
- 3% disabled employees
- 4 hours training on average per employee

ENVIRONMENT

- 101 kg CO2e/k€ turnover
- 39% zero carbon energy consumed
- 40% employees trained in eco-gestures & the environment
- 75% of French entities benefitting from the Sustainable Mobility Package
- 70% employees in France taking part in a Climate Fresk workshop

EPSA: A COMMITTED COLLECTIVE

Convinced that performance and transformation occur within collectives and through each individual's expertise, EPSA is consolidating governance that is representative of its DNA.

Presentation of EPSA's governance

The EPSA Board, the group's highest governance body, is made up of 13 members who are EPSA managers, financial partners and consultants, who joined the adventure looking for reinvention and to enact change.

Over the years, EPSA has been joined by increasing numbers of female and male entrepreneurs capable of audaciousness, ongoing learning and experimentation.

"EVERY EMPLOYEE PLAYS A ROLE IN CONVEYING AND DEPLOYING SUSTAINABLE PERFORMANCE BOTH INTERNALLY AND EXTERNALLY."

Shared governance around engagement

Aware of the importance of strong and transparent governance for driving the transformation, the CSR strategy was built collectively. The EPSA for Good Committee was also set up, to bring together leadership and enable strategic CSR decisions to be shared in a transparent manner, validated and implemented among the teams.

The EPSA Group organized its CSR policy around management, systematically based on a collaborative process:

- *Understanding and diagnosis*
- *Awareness raising and training*
- *Transformation*
- *Measuring and reporting*

STRATEGIC DEFINITION & IMPLEMENTATION OF THE CSR STRATEGY



EPSA FOR GOOD ADVISORS among the teams who communicate messages and make transformation happen at different levels.

7.2/10

- the grade given by employees when asked, **"is EPSA a responsible company?"** (as part of the Global Employee Survey)

“““

WITHIN THE GROUP, THE DECISIONS WE MAKE ARE CONSIDERED TOGETHER TO BRING COLLECTIVE STRATEGIC DEFINITION & IMPLEMENTATION OF THE CSR STRATEGY CHANGE THAT IS EPITOMIZED BY ALL. THIS FUNCTIONING IS INSPIRED BY THE VERY ORIGIN OF EPSA AND OF ALL COMPANIES THAT CONSTITUTE IT: ENTREPRENEURSHIP. WE ARE CONVINCED THAT BY ALLOWING EACH PERSON TO BE INVOLVED AND TO HELP MAKE STRATEGIC COMPANY DECISIONS, WE CAN ACHIEVE PERFORMANCE AND COMPLIANCE. THIS MODUS OPERANDI CAN BE FOUND AT EACH LAYER OF THE COMPANY - IN EPSA COMEX TOP LEVEL MANAGEMENT AND IN THE MANAGEMENT OF INTERNAL PROJECTS SUCH AS CSR.



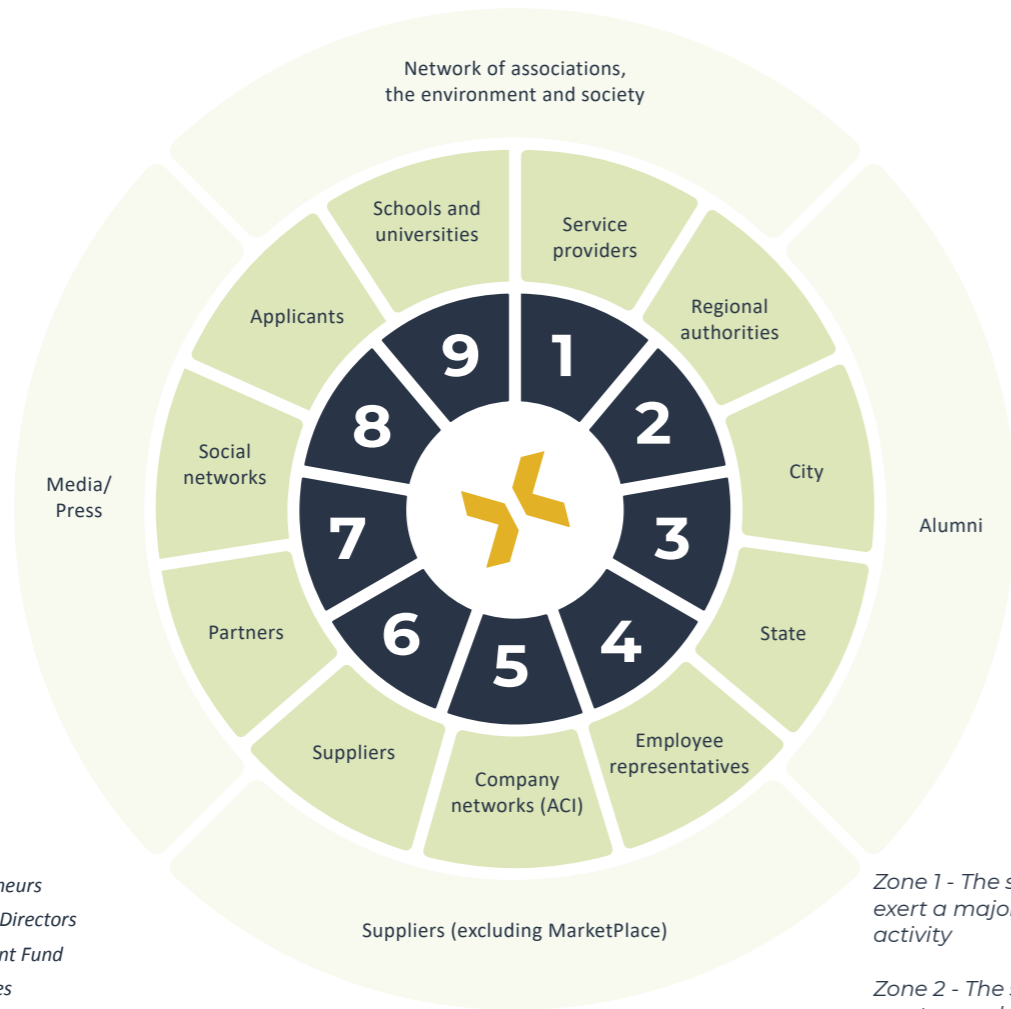
Sherief Abdalla
Member of the Board & COMEX -
EPSA Group



OUR CSR STRATEGY

Understanding the expectations of its ecosystem is primordial for building EPSA's CSR strategy, based on proven methods.

STAKEHOLDER MAPPING



- 1. Clients
- 2. Banks
- 3. Entrepreneurs
- 4. Board of Directors
- 5. Investment Fund
- 6. Employees
- 7. Suppliers (MarketPlace)
- 8. EPSA Rocket - Partners
- 9. Competitors

Zone 1 - The stakeholder may exert a major influence on EPSA activity

Zone 2 - The stakeholder may exert a moderate influence

Zone 3 - The stakeholder may exert a weak influence

Aware of the need to defend sustainable performance, EPSA's CSR strategy is based on a materiality matrix. The latter examines internal and external stakeholders to understand their expectations.

EPSA regularly refreshes this exercise, starting with its stakeholder mapping, to adapt to group developments. This task is entrusted to the Engagement Department.

EPSA's materiality was analyzed between October 2022 and January 2023 according to the following methodology:

- Identification of a list of relevant CSR issues, based on the ISO 26 000 standard and consolidated by the members of the EPSA for Good team;
- Quantitative consultation of stakeholders identified by means of an online survey;
- Assessment of results according to the capacity of influence of the stakeholders considered;
- Structuring of the materiality matrix and prioritizing of issues.

MATERIALITY MATRIX



- Environment
- Business
- Fulfilment
- Diversity and inclusion
- Governance and ethics

Based on this simple materiality matrix, EPSA is developing action plans for each priority area. In addition, the group has decided to tackle other non-priority issues that were identified, such as disability, GDPR and sustainable procurement.

It is doing so in order to satisfy regulatory and legal obligations, but also because these form part of the group's identity and its ambition to create responsible value in particular by focusing on human capital.


RISKS & OPPORTUNITIES

As a sustainable performance player and due to its worldwide presence, EPSA has identified several risks and opportunities both regarding social and environmental issues.

The non-financial risks to which EPSA is exposed, were identified following interviews with the managers of each business line in the group, as well as with the legal department.

In addition to these interviews, all of the employees were asked to respond to an internal survey. Finally, documentary analysis and internal practices were carried out to complement the aforementioned qualitative and quantitative feedback.


The Corporate Departments, i.e. the Engagement Department, of which the CSR Department forms part, as well as the Administrative & Financial and Legal Departments, steer and oversee the prevention and monitoring of identified risks. This is done through active collaboration with the core business and company HR to turn opportunities relative to each challenge into reality.



HEALTH & SECURITY

Risks workplace injury/illness/psychosocial risks

Opportunities Quality of life in the workplace/Reduction of absences from work/employees' fulfilment



DIVERSITY & INCLUSION

Risks Loss of meaning/Increase in departure rates/Fall in company appeal/Reduction of level of engagement

Opportunities Equal opportunities/Retaining talent/Employee engagement/Pride in belonging



CREATING SUSTAINABLE VALUE

Risks Reduction in demand and profitability/Drop in appeal

Opportunities Development of targeted expertise/Opening of new markets/Increased profitability/Improved client satisfaction



TALENT MANAGEMENT

Risks Loss of employee skills/Inability to help clients with new challenges (digitalization, CSR, etc.)/Loss of competitiveness

Opportunities Development of talents' skills/Agility/ continuous expansion of offers



HUMAN RIGHTS

Risks Response to the obligations arising from the Declaration of Human and Citizens' Rights/violation of international law


Opportunities Participation in the Sustainable Development Goals



ETHICS

Risks Fraud/Corruption/failure to protect personal information/ flat-rate fines


Opportunities Integrity and loyalty of practices/sustainability of partnerships



CLIMATE CHANGE

Risks Unexpected changes to ESG regulations (cost, offer, monitoring)/ Disruption to the supply chain/Increase in raw material costs/ Depletion of resources

Opportunities Controlling costs/Reducing emissions and pollution/ Cutting costs and carbon footprint



ENERGY

Risks Increase in costs/Risk of lack of supply/Low performance of buildings

Opportunities Controlling and cutting costs/Creating renewable energy resources/Resilient and adapted buildings

OUR CSR COMMITMENTS

Using proven and regulated methodological tools in the framework of the future CSRD, EPSA has built a CSR strategy around three major undertakings and whose application follows a modus operandi that is adapted to the group's multidisciplinary nature and international presence.

A STRATEGY OF ENGAGEMENT

EPSA's CSR strategy is driven by the EPSA for Good Program, and is built around 3 pillars. First, corporate **governance** to guarantee that ethics and transparency in business are underpinned and established through procedures. This pillar is crucial for EPSA, which works alongside a number of stakeholders. Next, EPSA makes its company strategy human-centric. In this way, the **social policy** is built to combat all forms of discrimination, to make diversity and inclusion realities and to create a working environment that is open to all.

Finally, **the environmental aspect** is the third pillar, concretized in particular through the implementation of an ambitious climate strategy. Following a carbon accounting exercise, the group is beginning to decrease its reliance on carbon, while raising awareness and training its employees about these topics.

All of the goals mentioned are **set for 2026 on an international level**, except for undertakings concerning disability, which are limited to France, as well as the **EPSA carbon trajectory** that is based on a **2030 projection**.

A DEPLOYMENT STRATEGY

The deployment of EPSA's CSR strategy occurs at two levels:

- With an in-country logic, through an operational and strategic center in France, spearheaded by the Engagement Department, and with COMEX sponsorship;
- With a business line logic to adapt the transformation to business realities based on leadership support.

This CSR strategy is deployed internally to transform the company and to guarantee the translation into concrete actions of ethical, social and environmental ambitions. It is also deployed externally, through the EPSA Foundation endowment fund, as well as across its value chain. To give performance fresh meaning, the group is changing its operating model and way of supporting its stakeholders in order to create responsible value and to meet the Sustainable Development Goals in particular.

The Responsible Company report was drafted to set out EPSA's activity that strives to incorporate the three CSR pillars in its ecosystems: employees, clients, investment funds, suppliers, charities, etc. This involves a three-pillar approach:

PERFORMANCE IN A WORLD IN TRANSITION

- EPSA's mission and company strategy
- Value creation
- Governance

ACCELERATING THE INTEGRATION OF THE ECOLOGICAL TRANSITION IN OUR ORGANIZATION

- Transformation of the offers and value proposition
- A transformation to address the major environmental challenges

ENACTING CHANGE TOGETHER

- Working with the entire ecosystem
- Value pooling
- Contributing to public interest projects

epsa
foundation

What's more, the EPSA Foundation, created in 2019, works with charities that drive change in 2 specific areas: professional inclusion and a three-yearly Worthy Cause: Sport and Youth (2023/2025).



EXTERNAL RECOGNITION

The CSR approach initiated by EPSA has been accredited by a group of specialized bodies. This recognition gives credence to its endeavors.



ECOVADIS

In 2023, EPSA obtained the GOLD EcoVadis CSR rating in acknowledgement of the group's initiatives on a social, ethical, environmental and responsible procurement level. The group obtained a grade of 70/100, positioning it among the top 5 responsible companies in the industry.

CDP – NOTATION B-

Thanks to its far-reaching climate strategy, built according to the ADEME's ACT step by step method, in 2023, EPSA answered the CDP questionnaire and obtained the B-rating. This accreditation highlighted the company's efforts to reduce its carbon footprint among other endeavors.

GLOBAL COMPACT

EPSA signed the Global Compact in 2019 and completes an annual survey to verify and renew its undertakings in terms of human rights, ethics and conformity.

GREAT PLACE TO WORK

In 2023, EPSA France obtained Great Place to Work certification that showcases the human-centric approach the company takes, as well as its prioritization of quality of life in the workplace.

DIVERSITY LABEL

Diversity and inclusion are central themes within the Group. This is why EPSA MarketPlace, a group entity, obtained the Diversity label in 2018. The label acknowledges commitment to preventing discrimination, respecting equal opportunities and promoting diversity in human resource management.

SUPPLIER RELATIONS & RESPONSIBLE PROCUREMENT

As a service company, the purchase of goods and services makes up a sizable proportion of the group's carbon, social and ethical impact. SaasWedo, an EPSA entity, was accredited in 2022 as a Responsible Supplier Relations & Procurement entity, spotlighting companies having shown sustainable and equitable relationships with their suppliers.

ISO 14 001 CERTIFICATION

PSG, an EPSA group entity and holder of a MarketPlace, is certified by 14 001 certification for its environmental management. The accreditation enables the deployment of an efficient environmental management system that is shared and transparent.



WE WORK IN PARTNERSHIP WITH OUR CLIENTS AND STRATEGIC SUPPLIERS WHO, LIKE US, ARE COMMITTED TO REDUCING THEIR ENVIRONMENTAL IMPACTS IN PARTICULAR THROUGH A CLIMATE STRATEGY. RECOGNITIONS SUCH AS ISO 14001 AND A B- RATING IN THE CDP ARE IMPORTANT TO BUILD CONFIDENCE IN OUR ENVIRONMENTAL INTENTIONS AND ACTIONS.



Günter Giffels
General Manager/
CFO of PSG Procurement Services -
EPSA Group



DEVELOPING HUMAN CAPITAL IS KEY. WE HAVE IMPLEMENTED A SERIES OF MEASURES TO SUPPORT OUR EMPLOYEES AND ENSURE THEIR PROFESSIONAL FULFILLMENT. THIS IMPLIES, IN PARTICULAR, RESPECT FOR DIVERSITY AND FOSTERING INCLUSION. THIS IS WHY WE ARE PROUD TO HAVE OBTAINED SEVERAL YEARS AGO, THE DIVERSITY LABEL, ATTESTING TO OUR COMMITMENT AND OUR AMBITIOUS ACTION PLAN.



Victoria Seraine
Human Resources Manager
MarketPlace - EPSA Group

OUR ETHICAL PROCEDURES

EPSA wishes to be exemplary in its practices, to be as close as possible to its stakeholders, and to guarantee security and confidentiality in their partnership.

A signatory of the United Nations Global Compact since 2019, EPSA upholds the ten principles it covers. The group incorporates these principles into the strategy of its companies, their culture and daily operations and promotes them in its sphere of influence. The EPSA Group ensures compliance with all international regulations, agreements and treaties in its relationships with stakeholders. As well as this undertaking, EPSA is committed to respecting International Labor Organization (ILO) (standards).

BUSINESS ETHICS

Ethics are central to EPSA's transition. As a consulting and guidance player, the company upholds the principles of loyalty and integrity for each of its external stakeholders. EPSA places ethical standards at the heart of its considerations, mainly surrounding priority areas: human rights, anti-corruption and data privacy. To guarantee compliance with the latter, monitor implementation and ensure understanding of the initiatives, the Legal Department oversees implementation conformity control, with support from a specialized external firm. Also, ethics, CSR and responsible procurement charters are made available to all, as well as mandatory training to check that these issues are properly understood.

1. Code of conduct

EPSA continuously monitors its activity in order to avoid being directly or indirectly involved with any breach, particularly a human rights violation, committed by its stakeholders. Guaranteeing the observance of standards is ensured by a common code of conduct.

Each employee is aware of this and consults its content when building supplier and client relationships. The document urges employees to consider the social and environmental impacts of their activities within EPSA and concerning any type of contractualization.

2. Anti-corruption

Corruption burdens the company with commercial risks, an undermining of its credibility and reputation and destabilization of its internal organization. The EPSA Group is committed, in every country in which it operates, to combatting all forms of corruption. As well as respecting laws, EPSA implements a compliance program based on relevant legislation (e.g. in France, the transparency, anti-corruption and economic modernization act, known as the Sapin II Act). The program includes, in particular, an anti-corruption policy, bolstered by the expertise of employees, who receive training which they use as a guide to adhering to ethical business practices. The policy also defines the applicable rules in the framework of partner relations, particularly in terms of gifts and favors.



GOVERNANCE IS THE NUMBER ONE PILLAR OF ANY CSR STRATEGY. USING THE LAW TO BENEFIT INDIVIDUALS IS A FUNDAMENTAL THAT EVERY ORGANIZATION SHOULD IMPLEMENT AND ACCOMPLISH. AT EPSA, WE ARE ADDRESSING NEW CHALLENGES ENGENDERED BY THE GROUP'S DEVELOPMENT AND BY LEGISLATION. OUR TEAMS REMAIN VIGILANT AND REACTIVE, TO GUARANTEE AN ETHICAL VALUE CHAIN.



Grégory le Fouler
CFO & Membre of the Board & COMEX -
EPSA Group

3. Security and data protection

EPSA guarantees the protection, confidentiality and security of private information, that it may handle as part of its activity and in compliance with applicable legislation in force. A series of organizational and technical measures is implemented to respond to these needs. Prevention is also an integral part of the company strategy. Finally, improving the management of the security system more broadly speaking, helps the company to remain competitive. It also allows the Group to provide a serene environment, conducive to the emergence and monitoring of productive, economic and social activities, while respecting governmental directives. All of these considerations are addressed by governance that works on many levels and is embodied by the IT and Technical Departments, in active collaboration with the Legal Department in the fields of application surrounding data protection, influenced to a large extent by GDPR.

24%

of employees trained in cybersecurity and GDPR in 3 months (100% objective by the end of 2024)

0

non-compliance alerts

Accelerating the integration of THE ECOLOGICAL TRANSITION in our organization

A protected environment offers the potential for every economic stakeholder to flourish.

While the environmental emergency is of vital importance, the company must quickly devise and activate an operating model that is less reliant on carbon, based primarily on the Paris Agreement.

In 2023, EPSA forged its climate strategy in order to expand its consulting offer, relationships with stakeholders, and to reduce its emissions, while taking into consideration a significant portion of its activity with purchases of goods and services.



Our **PERFORMANCE OBJECTIVES** on 3 indicators of our road map

52%
reduction in carbon emissions
between 2021 et 2030 (scopes 1, 2 & 3)*

**launch and construction of the climate strategy in 2023*

100%
of sites using
zero carbon energy by 2030
**of which 92% renewable energy*

75%
of our employees
made aware of climate
change issues



THE CHALLENGES AND KEYS TO OUR TRANSFORMATION

EPSA is a partner capable of guiding its stakeholders through the transformation of their models, taking the environmental impact of their activities into consideration.

The energy and ecological transitions are now strategic topics that are central to concerns. The challenge, that is closely linked to the economy of countries, concerns all organizations. Above all, we have been able to see over recent months, during the difficult times we have endured, (wars, inflation, climate change, difficulties in supply, etc.) to what extent it was crucial to make provisions and to adapt..

What's more, to reach the goal set by the Paris Agreement in 2015 – intended to ensure carbon neutrality by 2030, and 2050 – all industries will have to hasten their efforts to factor in the ongoing transformations.

Investments have already been made to this effect. On a European level, a raft of measures has been introduced, in particular, in the framework of the Energy/Climate package that aims to drive common policies to promote more sustainable energy sources and combat climate change. This is also happening at a French level, with the National Low-Carbon Strategy, France's climate roadmap for 2050.

At all levels, industry and economic players will have to decrease their reliance on carbon and move towards a business model that is sustainable and responsible, in line with 'going green'.

EPSA, A TRUSTED PARTNER

Over the last few years, and in particular in 2023, the group honed its expertise to more closely support the realities engendered by the transition. This change is made possible in particular thanks to the involvement of many subsidiaries in the EPSA adventure, creating a veritable collective that works to bolster its ecosystem.

This ramping up of skills is directly expressed within the company, through awareness of its own impact. EPSA is convinced of the

importance of epitomizing the transition in order to better support its partners.

In purchasing, transport, energy, governance and other structuring sectors involved in building the company, EPSA has examined the situation and suggests possible means of transformation. This is possible thanks to internal expertise that is also provided to clients.



CARBON ASSESSMENT, TAXONOMY, CSRD, ETC., COMPANIES ARE INCREASINGLY QUESTIONED ABOUT THEIR ENVIRONMENTAL IMPACTS, AND MORE IMPORTANTLY, ABOUT THE SOLUTIONS THEY CAN OFFER. THE ENVIRONMENTAL FOOTPRINT LINKED TO ECONOMIC ACTIVITIES CANNOT BE IGNORED AND FORCES US TO INCORPORATE THESE EXTERNALITIES IN ALL OF OUR PRACTICES. THIS MUST BE TRUE IN OUR DAILY BUSINESS BUT ALSO THROUGH THE SUPPORT WE OFFER OUR CLIENTS. OUR EXTENSIVE VISION OF THE CONCEPT OF PERFORMANCE THEREFORE INDISSOCIABLY INCLUDES ECONOMIC, SOCIAL AND ENVIRONMENTAL DIMENSIONS.



Bertrand Mabile
Transformation Director & Member
of the Board & COMEX - **EPSA Group**

EPITOMIZING THE ECOLOGICAL TRANSITION THROUGH OUR OFFER

The sustainable transformation of EPSA's ecosystem is key to its CSR strategy and societal utility. Therefore, the group has developed specific business expertise to support its stakeholders' transitions.

Environmental crisis, dwindling global resources, geopolitical instability, artificial intelligence... the convergence of crises and revolutions is forcing organizations to embark on a larger transformation than they had ever imagined.

Confronted with the need to mitigate their social and environmental impacts, both large and medium-sized companies are facing obligations that call for dedicated resources and expertise. Compliance in the framework of the CSRD, is the perfect example of regulatory obligations. This reporting can only exist if organizations have properly structured their CSR roadmap, and conducted and gauged the required transformations. We see this in every industry, irrespective of the size of the company; the ecological transition forces companies to reconsider their strategic plan and to call business models and their sustainability into question. It impacts all functional divisions (industrial, financial, procurement, HR, marketing) and requires specific guidance.

It is against this background that EPSA wishes to offer its clients support from experts who are specialized in transition, and is enhancing its expertise in the areas of consulting and CSR training, carbon strategies, mobility, biodiversity, change management and responsible communication.



120
employees in Paris, Lyon, Bordeaux, Marseille and Madrid



13M€
turnover generated



+975
CSR initiatives



+675
active clients, key accounts, ETI, public

EPSA Environment was born from the association of teams and expertise from ekodev, Sidièse and Mon Univert. Its aim is to become one of the leading European players in transition and sustainable performance.

EPSA Environment proposes an offer fully dedicated to transforming organizations, in synergy with the group's other business lines and is based on 6 areas of expertise of which EPSA is the first client:

1. Audit, diagnosis & impact gauging

2. Strategic CSR consulting, double materiality and CSRD compliance

3. operational management and financing for the transition

4. Branding, storytelling, CSR, training and activation of internal audiences

5. Transition communication, brand engagement, digital technology, films, events

6. Non-financial report: reporting and editorial consulting methodology

#sidièse

Sidièse, a trailblazing CSR consulting and communication firm

For more than twenty years, Sidièse has assisted companies and brands with their CSR strategies and engagement communication. The firm combines technical know-how with responsible communication expertise. A mission-driven company with B-Corp accreditation, it is one of the historical CSR players on the French market.

+200

CSR initiatives: strategy, communication & CSR reporting

+425

professionals trained in CSR and responsible communication

ekodev

ekodev, a CSR consulting agency that supports you in defining your CSR and climate strategy

Since 2009, ekodev has helped organizations to define and deploy their CSR and climate strategy. Impact measuring, strategic consulting, operational deployment, changing work patterns... the firm shapes commitments and approaches with companies and regions around four major, complementary and interdependent thrusts: CSR, Climate, Sustainable Mobility and Biodiversity.

+600

CSR initiatives: carbon, biodiversity, CSR, etc.

+200

professionals trained

Mon Univert

Mon Univert, a firm dedicated to mobility and territory

Redesigning mobility by seeking innovative and personalized solutions. Geomob© by Mon Univert is a dynamic mapping solution that gauges the impact of commutes and is made available to mobility players: CSR, HR, Mobility Specialists, AOM, AOT, Local Authorities, Companies, CSE, etc. In companies and local authorities, the firm strives to raise awareness about changes in habits.

175

active clients

29

initiatives contributing to CSR: sustainable mobility, digital platform, etc.



TRANSPOSING OUR ENVIRONMENTAL STRATEGY ACROSS THE VALUE CHAIN

Safeguarding the environment is everyone's responsibility. EPSA knows this, understands it and embodies it by spearheading an ambitious climate strategy.

The climate strategy

In 2022, EPSA updated its carbon assessment according to ADEME's BEGES methodology. The assessment was conducted by ekodev, an internal firm specialized in CSR, and took into consideration all emissions generated by the group's activity. The assessment will be updated yearly once the climate strategy is finalized in order to track progress (from 2024 onwards).

EPSA's carbon assessment enabled a roadmap to be defined in order to cut emissions. An environmental policy was also introduced to regulate some actions from the group's most significant sources of emissions: goods and services procurement, mobility, immobilization, energy and waste.

Moreover, a climate strategy was rolled out in 2023 to cut emissions and more broadly speaking, to cover the group's value proposition and business model. This strategy, based on the ADEME ACT step by step methodology, affects and involves all employees and is instigated by strong governance within the company.

ACT step by step methodology

The methodology used for EPSA's climate strategy is based on various key stages:

- Analysis of EPSA's risks and business opportunities to envisage a low-carbon world;
- A launching workshop with the entire management committee to raise awareness and inform people about climate change and the company's role;
- Defining EPSA's vision and climate commitments;
- Building roadmaps for every business line that are objectified and adapted to the engagements made and to the sector concerned.

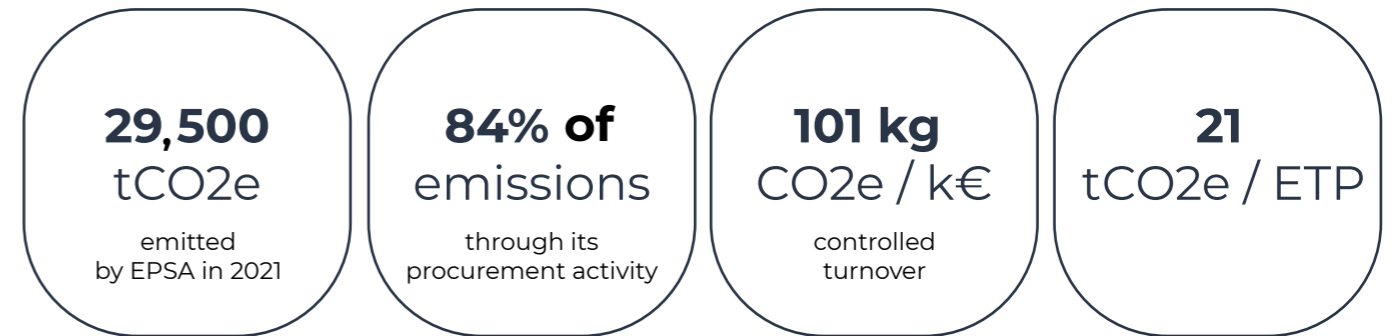


IT IS IMPORTANT TO UNDERSTAND OUR ROLE AS A CONSULTING GROUP CONFRONTED WITH CLIMATE CHANGE. OF COURSE, OUR CARBON IMPACT IS LIMITED DUE TO OUR ACTIVITY, HOWEVER, WE DISPOSE OF REAL MEANS OF ACTION, PARTICULARLY BY DEVELOPING OUR BUSINESS EXPERTISE AND ACHIEVING GREATER SUSTAINABILITY. TO THIS END, ENGAGEMENT MUST BE COLLECTIVE AND SUPPORTED BY ALL. WITHOUT FORGETTING THE IMPORTANCE OF REDUCING OUR CARBON FOOTPRINT BY MEANS OF SENSIBLE MANAGEMENT POLICIES.

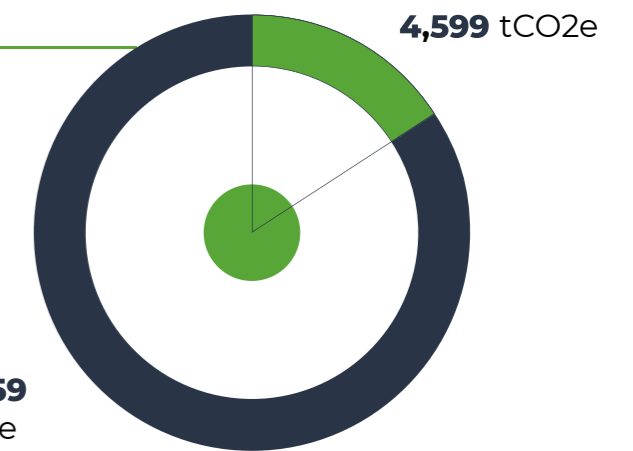


Sirine Aouri
CSR Manager - EPSA Group

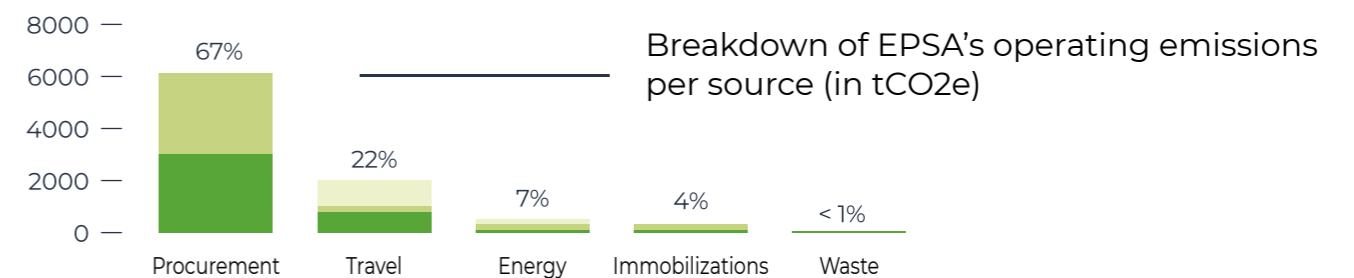
EPSA GROUP CARBON ASSESSMENT – 2021 DATA



Breakdown of EPSA's CO₂e emissions per category in 2021 (in tCO₂e)



Breakdown of emissions generated in k€ of controlled purchases by the EPSA Group's MarketPlace activity (in tCO₂e/k€)



Breakdown of EPSA's operating emissions per source (in tCO₂e)

Outside the scope of the current analysis:
approx. 100,000 tCO₂e linked to uncontrolled purchases

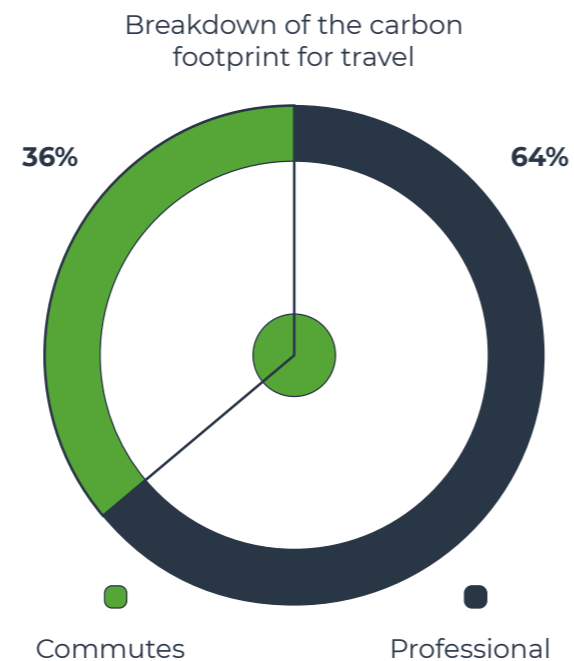


TRANSPOSING OUR ENVIRONMENTAL STRATEGY ACROSS THE VALUE CHAIN

EPSA is doing its utmost to lessen its environmental impact by focusing on the major sources of emissions that were uncovered when its carbon assessment was updated. Action plans have been introduced for each sector.

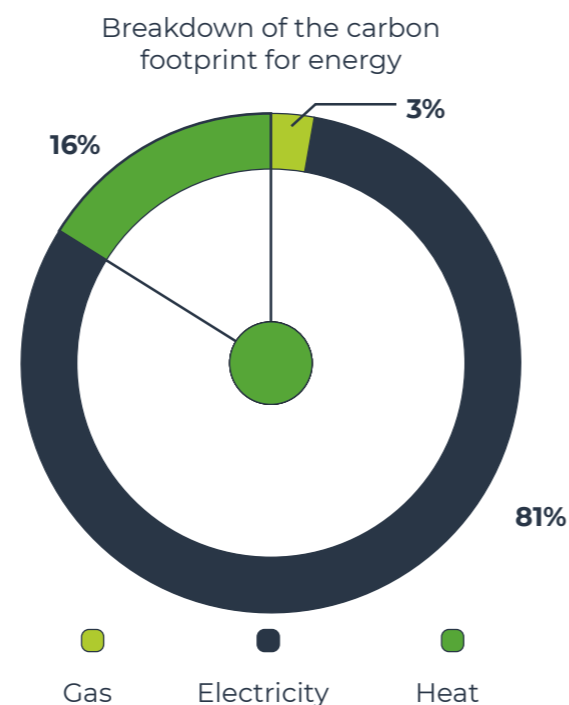
1. TRAVEL

Travel constitutes one of EPSA's major sources of emissions as a service company. It concerns both professional journeys and employees' commutes. For professional journeys, a travel policy regulates the use of the most polluting kinds of travel and favors those that have less of an impact, such as trains. Planes should only be used if there is no alternative, while limiting access to business class, premium and first class. Similarly, the use of cars is controlled to prioritize vehicles that have less of an impact. As regards employees' commutes, in 2023, EPSA promoted gentle mobility, particularly in France, by introducing the Sustainable Mobility Package at most of its sites.



2. ENERGY

With numerous offices worldwide, the group's energy consumption constitutes a significant proportion of its carbon emissions. EPSA is committed to transitioning to 100% carbon-free energy in France and site-wide. By harnessing internal expertise, in particular spearheaded by EPSA Energy, in 2023, most of its French sites shifted to renewable energies with support from a French energy cooperative. Alongside these initiatives, energy audits are carried out periodically at certain sites to better grasp what action needs to be taken to reduce unnecessary energy consumption.



76%

of EPSA subsidiaries in France offer **gentle mobility solutions** (sustainable mobility package)

3. RESPONSIBLE DIGITAL TECHNOLOGY

The digital transformation is an absolute necessity in an ever-more digital world. But we should not forget its social and environmental ramifications. EPSA is committed to digital technology, which is the main tool of all of the Group's employees, and it is taking action at every step of the life cycle of IT equipment, as well as during its use. As a signatory of the sustainable IT charter, CSR criteria are taken into consideration when replacing IT equipment. A management process for end-of-life goods has been introduced with a specialized company to ensure products are reused.

4. WASTE MANAGEMENT

Like the rest of the tertiary sector, EPSA produces little waste, which is mainly composed of paper, cardboard and foodstuffs. The group is introducing a sorting and collection system with specialized partners, which operate in particular as employment companies. As well as these initiatives, EPSA promotes energy saving through the sensible use of tools to reduce waste production: reduced printing, reusable drinking goblets, distribution of food containers, etc. Moreover, company events only utilize reusable items and prohibit the use of disposable goods.

5. AWARENESS RAISING & ENGAGEMENT

Convinced that everyone must grasp climate change issues in order to effect change, EPSA regularly organizes awareness raising drives for employees and/or training to boost knowledge: conferences, sustainable food challenge, coffee for good, solidarity day, waste collection, e-learning, etc. Throughout the year, and in a myriad of ways, staff can take part in workshops to further their knowledge. Also, in 2023, EPSA decided to raise awareness among 75% of its employees thanks to Climate Fresk workshops both in France and overseas. By the end of 2023, 70% of French staff members had taken part.

In 2024, EPSA will continue this commitment by launching a mandatory online training course for all employees to learn about climate basics, their applications and impacts on our business lines.



Enacting CHANGE TOGETHER



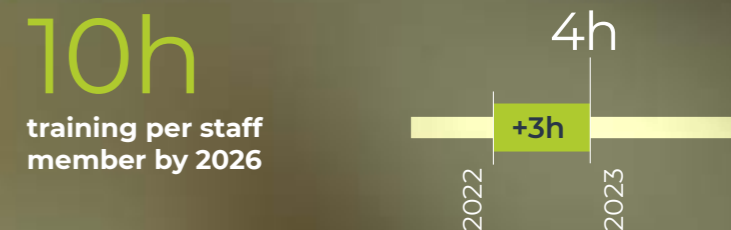
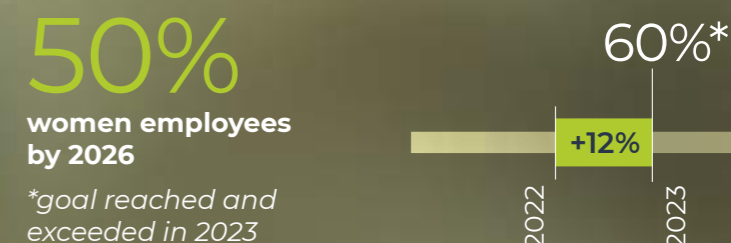
EPSA is an integral part of a larger, company ecosystem.

As a company, EPSA has a role to play in value creation, which should be shared and made available to internal and external stakeholders.

This ambition goes beyond client support, and is concretized by means of measures to promote the group's human capital.



Our **PERFORMANCE OBJECTIVES** on 3 indicators of our roadmap



**commitment defined at the end of 2023, according to the methodology of an external CSR notation platform*

CHALLENGES LINKED TO OUR SOCIAL & SOCIETAL COMMITMENTS

Society as a whole is confronted with a number of challenges. EPSA understands this and incorporates them into its company strategy in order to promote regional revitalization.

Social and societal disparities are becoming widespread and are the cause of many social crises. For spending power, employability, mental health and solidarity issues, companies – as civil society stakeholders – have a vital role to play.

To this end, several action strategies must be rolled out. Firstly, within the organization itself to provide women and men with financial, human and psychological support adapted to suit individual needs. Next, in its direct sphere of influence to work with partners and to offer responsible value. Finally, more broadly speaking, in society among public interest players, particularly those directly involved in the field to addressing the problems and challenges everyone is confronted with.

In this context, the company plays an uncontestable role in offering solutions and creating sustainable performance. EPSA has set a goal by capitalizing on its internal and external stakeholders.

1. DEFINING THE SOCIAL POLICY

EPSA's strength lies in the men and women who compose and constitute it. Human capital is central to its priorities. Through its mission statement, EPSA underscores the importance of guaranteeing personal fulfilment and professional achievement for all. Convinced that the company must propose innovative projects that convey meaning and benefit individuals, EPSA offers a range of programs. Its goals are achieved by creating a working environment in which diversity and inclusion are realities for all, regardless of differences, but also by supporting talent. Indeed, at EPSA, each employee is supported during the key stages of their career, both as employees and as citizens.

2. DEFINING THE SOCIETAL POLICY

EPSA is part of a large ecosystem for which the group provides innovative and sustainable solutions. EPSA is a trusted service partner for players from the world of finance, industry, charity and technology. As part of its company strategy, EPSA makes defining adequate solutions central to its operating model; helping it to meet customers' needs. Through 360° support, whether in the framework of its offers, supplier relations or charity partners, EPSA takes action at the grassroots level to meet identified needs and requests made. Convinced that the company's role is to support society's unavoidable transformations, EPSA is asserting itself as a partner for transformation, performance and optimization.



TAKING RESPONSIBILITY FOR THE IMPACT OF OUR BUSINESS OPERATIONS ON PEOPLE, THE ENVIRONMENT AND SOCIETY IS A NECESSITY AND AN INTEGRAL PART OF OUR DNA. ONE WAY TO DO SO IS THAT WE ENCOURAGE OUR EMPLOYEES TO GET INVOLVED IN SOCIETY, PARTICULARLY IN THE PUBLIC INTEREST. TO MAKE THIS POSSIBLE, WE CREATE AN ENVIRONMENT WHERE EVERYONE FEELS COMFORTABLE AND CONFIDENT, AND WHERE WE CAN LISTEN TO OUR STAKEHOLDERS. OUR COMMITMENT SERVES BOTH OUR INTERNAL AND EXTERNAL ECOSYSTEMS.



Claire Leussink-Nies
CEO Benelux - **EPSA Group**
CEO - **AB&C Groep**





COMMITTED TO OUR EMPLOYEES: Fostering inclusion to create opportunities

Promoting diversity and combatting all forms of discrimination are prerequisites. As a collective, EPSA must guarantee this in order to allow everyone to find fulfilment within the company.

EQUAL OPPORTUNITIES AND PREVENTING DISCRIMINATION

Convinced that human capital is a veritable performance lever, EPSA boasts an ambitious HR policy focusing on diversity and inclusion. The group wishes to create an inclusive working environment for all. Guided by this belief, in 2021, EPSA signed the diversity charter and drew up an internal charter for promoting equality and combatting discrimination.

While all of the themes linked to equal opportunities are discussed and considered as priority areas, the EPSA group has decided to focus on:

- Gender equality, to guarantee women and men in the group equal treatment throughout their career;
- Inclusion and job retention for people with a disability to facilitate the employability of all.

These spheres of action were defined following diagnoses conducted jointly by the Human Resources and Engagement Departments. The two departments come together every two months to form a steering committee on diversity and inclusion.

1. GENDER EQUALITY

EPSA is proud of its strong female representation, with women making up 60% of its workforce. The group is continuing its efforts to ensure gender equality at every level and in every position in the company. Several initiatives are carried out to support women and men at each stage in their lives; focusing on major subjects that can lead to inequalities: parenthood, discrimination, career development and pay.

Convinced that awareness raising and training are essential for transformation and facilitating change management, in 2021, EPSA created the EPSA Equality program, spearheaded by sponsors and company partners. Workshops are provided for all, with an onus on managers.

Guaranteeing pay equality is another central theme. A number of projects were initiated to this end in 2023. With an average professional equality index of 85/100 in France, EPSA does not overlook the importance of this topic. In 2023, a pay equality diagnosis was conducted in the CSR and HR Departments to identify whether any disparities exist. This helped to build an adapted action plan, implemented in 2024, to level out inequalities whenever they were identified.

Wishing to transform and to intrinsically embody gender equality, engagements were made by the EPSA group to reach an average of 30% of women in managerial boards by 2030.



+500

participations in Diversity & Inclusion awareness raising workshops in 2023

2. INCLUSION AND JOB RETENTION FOR DISABLED INDIVIDUALS

Disability, its inclusion and support are areas of major concern within the group. With its adapted company, EPSA BuyzeWay, set up in 2015, EPSA expresses the importance of this subject, and manages to reconcile economic performance and social impact. The entity offers business expertise to support clients and address both a business need and an ambition to achieve engagement and impact among external stakeholders.

EPSA also works with its subsidiaries to facilitate and accelerate disability in the company. One of group's French entities has a disability agreement to oversee procedures, policies and transformation initiatives to be subsequently deployed group-wide. This agreement is based on five pillars: shared and transparent governance, communication, awareness raising and training for all, adapted and inclusive recruitment and job retention and adapted and protected sector sub-contracting. The scheme is managed and overseen by the HR and CSR teams in direct collaboration with several disability advisors, who are staff members of the group who wish to become involved.

In 2023, most sites offered disabled workers at least one additional day's leave to handle administrative and/or medical matters. Eager to provide an identical level of insights on the matter to all of its employees, EPSA proposes year-round awareness raising drives through the above mentioned EPSA Equality program. During European Disability Employment Week, and at other special events, a better understanding of disability issues is promoted.

epsa
equality

DuoDay

EUROPEAN
DISABILITY
EMPLOYMENT
WEEK
www.edew.eu
LADAPT





COMMITTED TO OUR EMPLOYEES: Fostering professional and personal achievement

For EPSA, it is vital to provide a working environment conducive to fulfilment from the outset. This is the undertaking made by the group in the context of its mission statement.

EPSA is developing thanks to the mobilization of its talented employees, and considers individual well-being to be primordial. Every year, the group sends all its teams the Global Employee Survey to better understand employees' expectations. It enables the company to establish roadmaps on which to focus, in particular in terms of wellbeing, health and comfort.

1. A WORKING ENVIRONMENT CONDUCTIVE TO FULFILMENT FOR ALL

EPSA runs several initiatives at its sites to improve life in the workplace. In 2023, several painting, photography and cartoon strip exhibitions were presented to place culture at the heart of company life. These events promote togetherness and discussion, and offer people a different experience. Art has become an indispensable tool for developing motivation, innovation, creativity and a feeling of pride in belonging to the group.

Also, throughout the year, EPSA makes a point of bringing its employees together regularly for events that combine business with pleasure. Many events have been created to foster team cohesion between the group's entities (Annual Gala, International Innovation Day, Citizen Day, Delivery Day, Consulting Day, etc.).

Finally, the group recognizes that its employees form a central part of its company strategy and in 2023 it created the EPSA Awards to boost employee engagement. The aim being to spotlight those who contribute on a daily basis to the group's development and performance.

2. WORK-LIFE BALANCE

Respecting work-life balance is crucial for the company, in particular as a consulting and service organization. Remote working is now one of the advantages made available to employees. At all EPSA sites, employees are offered two to three days of remote working per week to enable them to enjoy a better work-life balance. There is no obligation to work remotely so people can adapt to their own needs and choose their preferred option.

EPSA offers a parenthood guide to help new and future parents to find the appropriate sources of assistance. Also, because parenthood is an integral part of some employees' lives, EPSA builds bridges between the two worlds, with days organized during the year when children are invited into the office.

Placing human capital at the heart of the group's issues is one of the strategic and widely employed levers which helped the EPSA group obtain Great Place to Work accreditation in 2023.

EPSA is aware of the importance of healthy and transparent social dialogue. It has chosen not to touch upon this subject in this report due to the specificity of the EPSA group - composed of several legal entities in France and abroad, with different realities.



73%

of employees responded to the Global Employee Survey in 2023

4/5

pride in belonging to the EPSA group in the context of the Global Employee Survey

“

AT EPSA, OUR UNDERTAKING TO FOSTER PERSONAL AND PROFESSIONAL DEVELOPMENT IS A PRIORITY. AS A CSR REPRESENTATIVE AND MEMBER OF THE QUALITY-OF-LIFE AT WORK COMMITTEE, I AM ACTIVELY INVOLVED IN IN-HOUSE PROJECTS IN COLLABORATION WITH MANAGEMENT AND EMPLOYEES THEMSELVES. THIS DUAL MISSION REFLECTS OUR CONSTANT EFFORTS TO PROMOTE AN ENVIRONMENT IN WHICH EVERYONE CAN THRIVE.



Eva Rimaud
HR policy officer and & EPSA for
Good advisor - **EPSA Group**

COMMITTED TO OUR EMPLOYEES:

Fostering the development of human capital

EPSA strives to provide support that is adapted to its employees, to deliver an appropriate response to their needs; in and with the company.

MANAGING TALENT AND SKILLS

Inclusion and company life is one of the priority areas on which EPSA is actively working to guarantee individuals professional achievement in line with their expectations and skills. Apart from the onboarding process that offers a greater comprehensive understanding of the group, as well as identifying the various internal stakeholders, the entire career pathway is designed to meet employees' expectations.

1. ADAPTED TRAINING

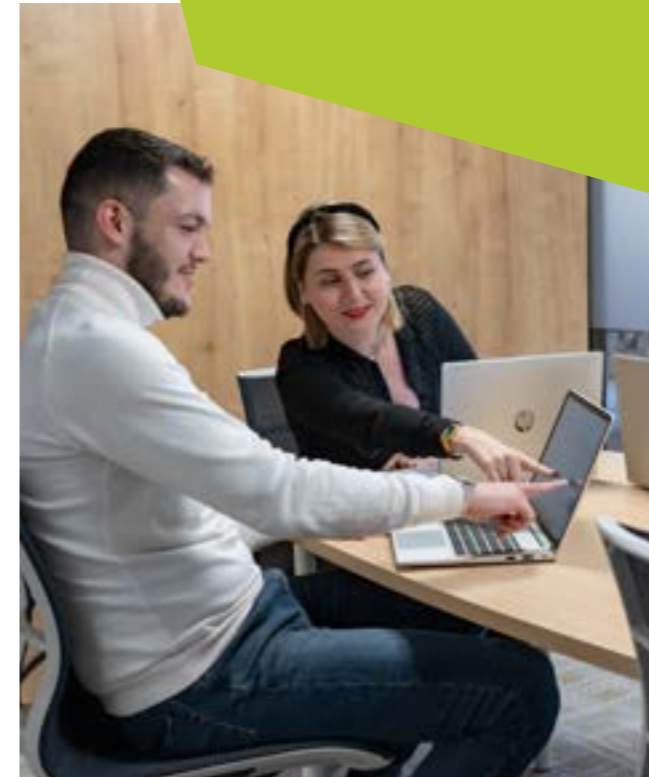
As an international group offering a high level of expertise, EPSA strives to guarantee the relevance and constant upgrading of its employees' skills. In 2022, EPSA launched the EPSA Campus digital platform, designed to support ongoing professional training. It enables the company's employees to better understand the group and the diversity of its expertise, while supplying training opportunities and self-study in cross-cutting technical skills, languages, etc. In 2023, one year after the deployment of the platform, EPSA Campus boasted 750 learners with a total of 752 courses available. The group has made the skills development of its employees a central concern, and in 2024 is continuing to roll out the platform at all of the group's subsidiaries. What's more, EPSA Campus is continually enhanced with new content. The group's aim is to reach 10 hours of training per average and per employee by 2026 and to continue the progression by 5% per year.

2. A MANAGEMENT PROGRAM TO CONSOLIDATE SKILLS

At EPSA, local managers currently play a decisive role in conveying the company culture. They must remain attentive to federate, motivate and notice weak signals from their teams.

To this end, the Engagement Department works hand-in-hand with the Human Resources Department and the Leadership team to deliver a Management Program. The aim of the program is to provide ongoing training for managers and to untether EPSA's full potential by building a company with a strong added human value. Transforming the way of life in company, transmitting, learning and leading, are all steps to creating an environment in which teams can maintain higher performance levels.

To go one step further, EPSA has created a Management Academy offering continuous training modules and personalized support. Managers can access both digital content and specific support to go further with certain points (workload, feedback culture and transparency).



3. MOBILITY TO ADAPT TO INDIVIDUAL NEEDS

To stay true to its mission statement, the group offers the possibility to evolve both in terms of working environment and career. In 2023, EPSA developed a mobility program to help foster loyalty and to develop talent by offering unique careers.

The EPSA Mobility program offers opportunities to benefit from two types of mobility:

- Geographic mobility
- Functional mobility

Based on existing platforms, the pathway offers employees simplified access to information and transparency in the process of activating the program, and for requesting and receiving support through the scheme.

2,000
hours of training in 2023

+430K€
worth of training for employees



COMMITTED TO OUR SUPPLIERS

EPSA's CSR strategy is also based on its collaboration with stakeholders, particularly its suppliers, to collectively limit the social, environmental and societal impact.

As a leading player in procurement consulting and with business expertise based on the procurement activity and marketplace, EPSA makes collaboration with suppliers who share commitment values a central priority.

1. RESPONSIBLE SELECTION AND MONITORING OF SUPPLIERS

With an international code of conduct, and as a signatory of the supplier relations and responsible procurement charter, EPSA has put safeguards in place to guarantee that social and environment aspects are taken into consideration during its transactions. Convinced of the importance of reconciling performance and sustainability, the responsible procurement strategy must be developed for the MarketPlace business line, that works to streamline its clients' procurement process.

When selecting its partners, EPSA MarketPlace requests the signature of its code of conduct. A process of supplier verification has been introduced to satisfy the duty of care in the supply chain. A system of management and risk analysis enables the company to recognize potential human rights violations and to understand the environmental impact. Also, for portfolio management, strategic suppliers are added to the Integrity Next platform to monitor their CSR commitments (anti-corruption, environmental protection, human rights, health and safety and supply chain responsibility). Each is awarded a CSR maturity rating. If a low rating is identified, a more in-depth analysis is carried out, sometimes even calling the partnership into question.

In 2024, in the context of its climate strategy, EPSA will continue and accelerate its actions and requirement levels among suppliers.

2. ACCREDITATIONS AND LABELS

At EPSA, the process of verifying and implementing responsible procurement is based on a series of standards and accreditations. In 2023, some of the MarketPlace activity benefitted from ISO 14 001 certification for Environmental Management. This standard ensures a management system that aims to mitigate any negative impacts on the environment and to guarantee the environmental accounting of products. Governance surrounding these issues is established within the company, including the appointment of a Quality Manager Representative and an Environmental Management Representative.

Furthermore, an external audit is conducted to obtain and renew the standard. Every year, in the context of EPSA's MarketPlace activity, goals are defined to improve how CSR criteria can be factored in: increasing the sustainable product offer (from 4,000 to 65,000 in 2023), reducing dangerous products (20% reduction in 2023), etc.

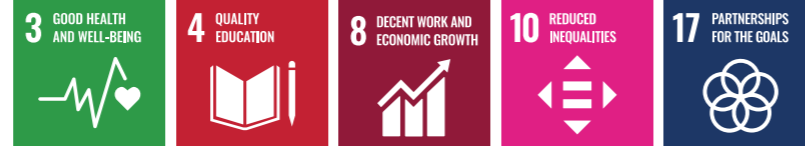


THE TRANSITION, WHETHER IT IS ECOLOGICAL OR SOCIAL, MUST HAPPEN COLLECTIVELY. THIS IS PARTICULARLY TRUE IN THE CASE OF RESPONSIBLE PROCUREMENT. INDEED, THROUGH THE PROCUREMENT BUSINESS LINE, WE WORK WITH A LARGE ECOSYSTEM. TO SUCCEED IN REDUCING AND IMPROVING OUR IMPACT, IT IS VITAL FOR OUR ENTIRE VALUE CHAIN TO TAKE ACTION. THIS MUST HAPPEN THROUGH ACTIVE COLLABORATION. AT EPSA, WE ARE CONVINCED OF THE IMPORTANCE OF POOLING BEST PRACTICES, SOLUTIONS, TOOLS, ETC. TO GUARANTEE ACTION ON A GLOBAL SCALE.



Eric Achour
Marketplace Business Line General Manager - EPSA Group





COMMITTED TO SOCIETY AND THE REGIONS

The EPSA Foundation endowment fund is intended to support and develop public interest projects that help vulnerable groups to access or stay in employment.

EPSA FOUNDATION

Committed since 2019, through the creation of its endowment fund, the EPSA Foundation, EPSA supports and develops public interest projects. The fund regularly launches schemes to support philanthropic, educational, inclusion and environmental safeguard initiatives. The EPSA Foundation provides long-term (minimum 3 years) support to charities depending on the sphere of activity in which they are involved. Sponsorship takes several forms to meet the specific needs of each of its partners: financial, skills-sharing, volunteering, etc.

The EPSA Foundation's undertaking is based on an overall thrust, instigated and underpinned by the company through appropriate governance: a board of directors that represents the diversity of EPSA's teams, local management that encourages the teams to mobilize during working hours and employees involved with a dozen charity partners.

Through the mobilization of employees and collaboration with the ecosystem in which the company operates, EPSA hopes to provide a tailored response to each of its stakeholders. This agility enables the EPSA Foundation to instigate social innovations instilled by its partners. Indeed, the group and its endowment fund offer partners the company's talents, in particular by developing skill-based sponsorship. This is provided on an occasional basis to major players in public interest projects, such as Pro Bono Lab and Make.org. In 2023, several pro bono initiatives took place to address partner organizations' specific needs.

All year long, hundreds of employees are involved in different forms of mobilization: mentoring, coaching, interview simulation, sports competitions, classroom workshops, etc.

This undertaking is made possible by the organization and the fields of action selected by the EPSA Foundation:

1. PROFESSIONAL INCLUSION

For service companies, human capital is the driving force and the main asset to be preserved. Guaranteeing equal opportunities for all is everyone's responsibility, in particular on the job market.

The EPSA Foundation provides financial sponsorship and skills-sharing to four charity partners, who help to improve professional inclusion for people struggling to find employment.

2. GREAT CAUSE - SPORT & YOUTH

Every three years, the EPSA Foundation picks a new Great Cause, committed to an area of action selected by the group's employees. Following the vote in 2023, Sport and Youth were defined as the themes on which the fund would place its focus. Alongside two charity partners, EPSA works at a local level to promote inclusion through sport.

3. CITIZEN DAY

EPSA urges its employees to help one or several charities each year. For a half day, the group's employees come together with their loved ones to meet the needs identified by charity partners during the event.

11,000

beneficiaries supported

250

man days provided to charity partners



THROUGH SPORT, WE REACH OUT TO YOUNG PEOPLE AND HELP THEM ACHIEVE PROFESSIONAL INCLUSION. APART FROM THE FINANCIAL SUPPORT THE EPSA FOUNDATION PROVIDES, EMPLOYEES' COMMITMENT IS VITAL TO ENABLE YOUNG PEOPLE TO DISCOVER THE WORLD OF WORK, PARTICULARLY THROUGH TOURS ORGANIZED DURING THE SCHOOL HOLIDAYS AND SPONSORSHIP. THESE SHARED INSTANTS BETWEEN EMPLOYEES AND YOUNG PEOPLE ARE SPRINGBOARDS FOR YOUNGSTERS AND CAN PROVE LIFE-CHANGING.



Hélène Blondel
Partnership Manager -
Sport in the City



COMMITTED TO SOCIETY AND THE REGIONS

A FOCUS ON SOCIAL INNOVATION

The EPSA Foundation is also an incubator of social innovation, bolstered by the values of audacity and entrepreneurship. Through the EPSA Foundation, EPSA is taking a share as a founding member of the social impact company, Engagés.

This unique experiment enables the company to work alongside other companies in the Lyon area. In 2022, a development strategy focusing on sectors with difficulties recruiting was launched, with a focus on vocational professions in the social sphere and healthcare in particular. This participation led to the recruitment of more than 22 employees.

This social innovation is practically the only one of its kind in France, as it is an endowment fund (EPSA Foundation) that is taking a share of a for-profit company. The initiative helps revitalize the local area and boosts sustainable performance.

22 jobs created as part of the employment company program

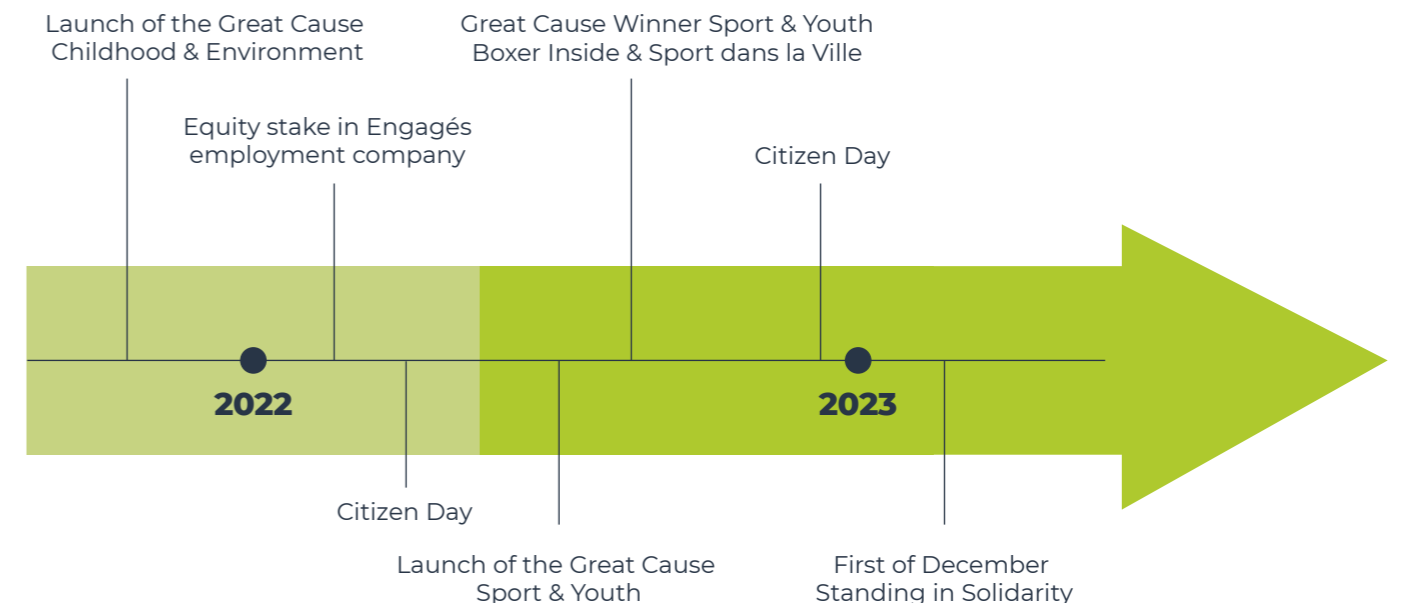
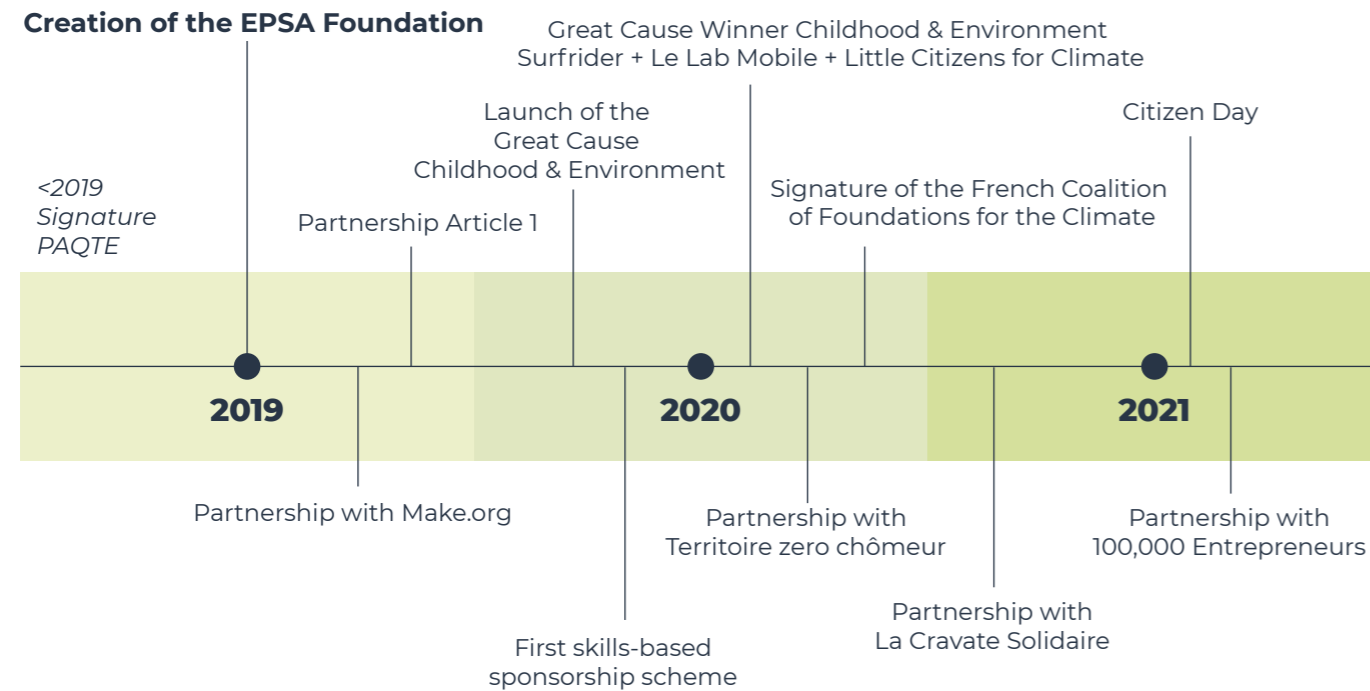


EPSA'S INITIAL FINANCIAL SUPPORT WAS CRUCIAL FOR OUR BEGINNINGS, YET OUR PARTNERSHIP GOES WELL BEYOND THIS. THEIR SUPPORT BOTH ON A COMMERCIAL AND STRATEGIC LEVEL HAS BEEN KEY. IT HAS ENABLED US TO DOUBLE OUR WORKFORCE, FROM 10 TO MORE THAN 20 IN 2023 - THUS DOUBLING OUR SOCIAL IMPACT LOCALLY. WE ARE DELIGHTED ABOUT THE COLLABORATION AND WE COMMEND THE ENGAGEMENT SUPPORTED BY THE ENDOWMENT FUND AND THE EPSA GROUP IN COMBATTING LONG-TERM UNEMPLOYMENT AND SUPPORTING EQUAL OPPORTUNITIES.



Baptiste Costantini
Co-founder and manager - Engagés

KEY DATES IN THE EPSA FOUNDATION ENDOWMENT FUND



INDICATORS

ETHICS				
Performance indicator	2023 Result	Scope	Unit	Reference page & associated information
Proportion of employees trained in data	24	EPSA Group	%	page 14
Number of cybersecurity tests carried out	1	EPSA Group	Number	Page 14
Number of suppliers assessed on their CSR performance	10,843	EPSA Group	Number	page 25
Proportion of suppliers classified in the 'green' category on Integrity Next	1%	EPSA Group	%	Page 25
Number of EPSA Foundation beneficiaries	11,000	EPSA Group	Number	pages 26 & 27

ENVIRONMENT				
Performance indicator	2021 Result	Scope	Unit	Reference page & associated information
CO2e Emissions (Scopes 1, 2, 3)	29,500	EPSA Group	TCO2e	page 18
CO2e Emissions / million € turnover	101	EPSA Group	TCO2e/Million Euros	Page 18
Annual turnover	400	EPSA Group	Million Euros	Page 6
Annual electricity consumption	507	EPSA Group	Megawatt hour	Page 19

ENVIRONMENT				
Performance indicator	2021 Result	Scope	Unit	Reference page & associated information
Annual gas consumption	120	EPSA Group	Megawatt hour	page 19
Total energy consumption	530	EPSA Group	Megawatt hour	Page 19
Proportion of zero-carbon energy consumed (%)	39	EPSA Group	Percentage	page 19

SOCIAL				
Performance indicator	2023 Result	Scope	Unit	Reference page & associated information
Average score obtained when asking the question "Are you proud to work for the EPSA Group?" in the annual company survey	4/5	EPSA France	Number	Page 23
Proportion of women on the Board	15%	EPSA Group	%	Page 22
Index of professional gender equality	85/100	EPSA France	Number	Page 22
Proportion of disabled employees	3%	EPSA Group	%	Page 22
Proportion of employees having completed at least 10 hours of training during the year	0	EPSA Group	%	Page 24
Average number of training hours per employee	4	EPSA Group	%	Page 24
Number of training hours provided	5 642	EPSA Group	Number	Page 24

METHODOLOGY REPORT

EPSA has drafted this methodology note in the context of its engagement report. The main aim of the note is to ensure maximum transparency with regard to the methodology of collection, verification and validation of the information presented herein and of the non-financial indicators collected. It aims to supply a clear and detailed explanation of the way in which EPSA measures, evaluates and reports on its environmental, social and governance performance (ESG).

CSR REPORTING SCOPE

The quantitative and qualitative data cover the period from 01/02/2023 to 31/01/2024. The data is published for the EPSA Group worldwide except for the exceptions explicitly mentioned. The so-called 'Group' scope includes consolidated data from all of the entities present in the countries in which the EPSA Group operates.

METHODOLOGICAL LIMITATIONS

This is the first report made by EPSA in this in-depth format. It initiates a proactive process to enhance the company's CSR approach. It also enables anticipation of CSRD reporting demands, to which the group will be subject from 2026 onwards.

Taking stock of the group's ethical, social and environmental indicators is somewhat complex due to the group's many subsidiaries. Thus, certain limitations may exist in terms of:

- Common definition of the terms and concepts used, in particular linked to the group's international dimension;
- Differences in legislation between countries;
- Difficulty collecting the follow-up indicators as they are not automated in a generalized digital tool;
- Accessibility of some data not collected due to legislative disparities;
- Need to extrapolate and estimate certain data.

These limitations are taken into account in order to devise an improvement roadmap as part of consolidation and collection of data in years to come.

FURTHER DETAILS ABOUT PERFORMANCE INDICATORS (KPIs)

EPSA classifies these indicators as part of its three major CSR commitments: Ethics, People and Sustainability.

ETHICS:

- *Number of employees: the total number of employees corresponds to the average number of employees in each month of the calendar year. Employees with a fixed term contract, casual workers, apprentices, trainees and managers are excluded from the calculation.*
- *Proportion of employees trained in data protection: This means the number of employees trained in data protection divided by the total number of employees, multiplied by 100.*
- *Number of cybersecurity tests carried out: Quantity of IT security tests carried out annually, via different methods such as vulnerability scans, security audits, intrusion tests, attack simulations, etc. This indicator is intended to gauge the robustness of security measures implemented in the IT system.*
- *Number of suppliers whose CSR performance has been assessed: EPSA uses the Integrity Next platform to reference its strategic suppliers. Through this platform, EPSA also checks CSR engagements. Finally, every supplier is allocated a maturity grade.*
- *Proportion of suppliers classified in the 'green' category on Integrity Next: According to the CSR maturity grade allocated to suppliers, it is automatically classified in the red, orange or green category depending on the supporting documents filed.*
- *Number of EPSA Foundation beneficiaries: Number of people benefitting from financial sponsorship or skill-based sponsorship conducted by the EPSA Foundation defined directly by the partners.*

SOCIAL:

- *Average grade obtained when asking the question, "are you proud to work for the EPSA Group?": Every year, a survey is sent to EPSA employees. It contains a question relating to the pride employees feel about working for the Group. This indicator calculates the average of the grades allocated by participants to the social survey. The grade is between 0 and 10.*
- *Proportion of women on the Board: This KPI measures the proportion of women on the EPSA Board and provides an indication about female representation at the highest echelons of the hierarchy. It is obtained by dividing the number of women on the Board by the number of members of the Board, multiplied by 100.*

- *Index of professional gender equality: The index, available on the site of the French Ministry for Labor, Employment and Inclusion, is a grade out of 100 points. It is obtained using an online simulator-calculator. It considers the following criteria: gender pay gap, individual promotion gap, number of employees promoted upon their return from maternity leave, equality among the 10 highest pay levels and promotions gap. At EPSA, this mainly concerns the French entities.*
- *Proportion of disabled employees: This indicator is obtained by dividing the number of disabled workers employed by EPSA and the number of disabled external workers by the total number of employees, multiplied by 100. According to the employment code, "the term handicapped employee shall refer to any person whose ability to obtain and keep a job is effectively reduced due to the impairment of one or several physical, sensorial, mental or psychological functions."*
- *Proportion of employees having completed at least 10 hours of training during the year: the word 'training' shall include a variety of activities, ranging from certifying sessions to awareness raising drives. Therefore, the "proportion of employees having completed at least 10 hours of training during the year", encompasses these various learning opportunities within the company. This KPI was obtained by dividing the number of employees completing at least 10 hours of training during the year by the total number of employees, multiplied by 100.*
- *Average number of hours of training per employee: the term 'training' shall retain the same meaning as above. This indicator is obtained by dividing the total number of training hours provided to EPSA employees by the total number of employees.*

ENVIRONMENT:

- *CO2e emissions (Scope 1, 2, 3): These emissions were quantified by means of a Carbon Assessment® Covering the three scopes.*
- *CO2e emissions/million € turnover: These are total emissions calculated in the Carbon Assessment®, divided by the company's annual turnover (in euros).*
- *Total energy consumption: This refers to the total quantity of energy consumed by all of the Group's entities. It includes electricity, natural gas, fuel, biomass and other sources of renewable energy.*
- *Proportion of renewable energy consumed: The renewable energy may come from solar, wind, hydro, geothermal or biomass energy sources. The indicator helps to assess the Group's degree of dependency on fossil energies and to evaluate the progress towards a more sustainable energy transition.*

CONTROL & VERIFICATION OF DATA:

- *Internal verification: The indicators mentioned above are gathered and calculated by the business line experts. They are subsequently validated by the CSR Department that checks the data's coherence and plausibility. Finally, the CSR Department consolidates the data at a Group level.*



EPSA conveys strong values with regards to sustainability issues. Thorough several internal bodies, ethical, social and environmental transformations have been made since 2019. This responsible company report enables the organization to present the work carried out to internal and external stakeholders. Moreover, with changes to European regulations and more stringent demands, the group is anticipating the enforcement of the CSRD and its effective application in 2026.

With support from ekodev, a specialized internal entity, in 2024 EPSA launched a CSRD initiative which was a great opportunity to make strides with CSR topics, while enhancing its non-financial reporting, in particular through the mobilization of as many people as possible. In 2025, an initial sustainability report will be published thanks to an initiative launched in February 2024.

Finally, EPSA is also preparing for new taxonomy compliance regulations that some of its activities will be subject to. In 2024, in parallel to work conducted for the CSRD, EPSA is ensuring compliance of its activity, with support, once again, from ekodev.



About EPSA

EPSA is a creator and producer of sustainable corporate performance. The EPSA group, a multi-service platform, specialized in optimizing the performance of companies and public players, is the partner of choice for any organization wishing to boost its productivity and profitability. With over 3,000 employees located in some thirty countries, EPSA is the only international player to offer comprehensive support based on seven major areas of complementary expertise: Transformation of organizations, Procurement, Marketplace, Innovation, Energy & Environment, Tax and Finance. Resolutely client-centric and committed to digitalizing its offers and processes, EPSA's teams constantly seek out ways to optimize efficiency with a tailored and responsible approach, adapted to every need and each organizations' specificities. What's more, boasting a strong human culture, EPSA is actively committed year-round through its EPSA for Good program, which instigates pioneering, social and environmental policies.

Find out more at www.epsa.com