



Sustainability report

Extract from the Universal
Registration Document

2025



NEURONES

Forward together...®



SUSTAINABILITY REPORT 4

Extract from the 2025 Universal
Registration Document

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A Group Committed to Sustainability

Addressing social, environmental, and governance challenges, along with the related action plans, is a top priority for NEURONES' leaders and managers. It is also clearly in the best interest of the Group and its clients.

With this second Sustainability Report, the Group has structured and formalized its core policies across five areas: social, environmental, responsible procurement, information systems security, and ethics.

For each of these areas, clear commitments and quantitative targets have been established.

Progress made and the rollout of operational processes – employee satisfaction surveys, annual performance reviews, handling of discrimination and harassment cases, signing of the responsible procurement charter, anti-corruption training... – are tracked through relevant and measurable indicators.

Projects tied to the 2030 decarbonization roadmap are now taking shape: fleet electrification, the signing of green energy contracts with electricity suppliers are actively underway...



97

NET JOBS CREATED IN 2025
(WITH CONSTANT STRUCTURES)



61%

OF THE LAST 10 YEARS' PROFITS
PLACED IN RESERVE TO FUND
FUTURE DEVELOPMENTS



70

NATIONALITIES REPRESENTED
AMONG THE GROUP'S PAYROLL

Sustainability report

In application of the European CSRD (Corporate Sustainability Reporting Directive), the Sustainability Report has replaced the Extra-Financial Performance Declaration (EFPD). This second report is based on data from 2025. The aim of the CSRD is to standardize the structure of the report, as well as the definition of sustainable development indicators (numerical or declarative). Reporting is limited to indicators defined as material, following the dual materiality analysis. As a result, the Group has stopped disclosing most of its non-material indicators, with the exception of some which are deemed useful and are published on a voluntary basis.

1. GENERAL INFORMATION

List of requirements

ESRS*	DR**	Title	Section
ESRS 2	BP-1	General basis for sustainability declarations	
ESRS 2	BP-2	Publication of information on special circumstances	
ESRS 2	GOV-1	Role of administrative, management and supervisory bodies	Corporate governance
ESRS 2	GOV-2	Information provided to administrative, management and supervisory bodies and sustainability issues addressed by these bodies	Corporate governance
ESRS 2	GOV-3	Inclusion of sustainability performance into incentive systems	Corporate governance
ESRS 2	GOV-4	Due diligence statement	Corporate governance
ESRS 2	GOV-5	Risk management and internal controls on sustainability information	Corporate governance
ESRS 2	SBM-1	Strategy, business model and value chain	
ESRS 2	SBM-2	Interests and viewpoints of interested parties	
ESRS 2	SBM-3	Significant impacts, risks and opportunities and how they relate to strategy and business model	
ESRS 2	IRO-1	Description of procedures for identifying and assessing significant impacts, risks and opportunities	
ESRS 2	IRO-2	Publication requirements for ESRSs covered by the declaration relating to corporate sustainability	List of requirements in each chapter
ESRS 2	MDR-P	Policies adopted to manage key sustainability issues	
ESRS 2	MDR-A	Actions and resources on key sustainability issues	See list of Environmental, Social and Governance requirements
ESRS 2	MDR-M	Metrics for key sustainability issues	
ESRS 2	MDR-T	Monitoring the effectiveness of policies and actions through targets	

* ESRS: European Sustainability Reporting Standard

** DR: Disclosure Requirement

ESRS 2 GENERAL INFORMATION

ESRS 2 BP-1 – Basis for declarations

This Sustainability Report is based on the consolidated scope of the NEURONES group, identical to that of the financial statements. All subsidiaries are taken into account. Those exceeding the thresholds (revenues in excess of €50 million, over 250 employees or balance sheet total in excess of €25 million) are exempt from producing their own report. The following pages therefore cover all the Group's own operations, including the upstream and downstream value chains.

The time frames mentioned in this document are those recommended in the ESRS:

- short term: less than one year, corresponding to the reference period of the financial statements,
- medium term: one to five years,
- long term: more than five years.

Only indicators concerning climate emissions include value chain data for Scope 3 calculations (see definition on page 15). In particular, emissions associated with purchased products and services have been calculated on the basis of average emission factors for a type of activity, with an uncertainty of between 20% and 50%.

With the exception of the calculation of greenhouse gas emissions (GHG), the indicators are calculated on the basis of primary data from all subsidiaries, then consolidated at Group level. Where relevant, data uncertainties are described for each indicator.

Last year, when SBTi validated the Group's climate objectives (2024 data), certain methodological changes had an impact on the calculation of greenhouse gas emissions. To ensure comparability over time, previous years' indicators have been recalculated on this new basis.

This report also includes information required by French legislation on sustainability: the "Sapin II" law (transparency and the fight against corruption), the Obligation d'Emploi des Travailleurs Handicapés (OETH), regulations on the collection and processing of Waste Electrical and Electronic Equipment (WEEE), and the gender equality index.

All the information required by ESRs standards is included in this Sustainability Report, with the exception of data and information systems security, which is covered by reference in chapter 2.1. "Main risks, control and management measures" (see Universal Registration Document and Financial Report, page 60). References to this same chapter also complete the information presented on the management of financial risks linked to sustainability issues, including the attractiveness of talent, corruption and anti-competitive practices.

GOVERNANCE

ESRS 2 GOV-1 – Role of administrative, management and supervisory bodies

The composition and operation of the Board of Directors are described in the chapter on "corporate governance":

- number of members: 7, including 2 executives, 4 non-executives, and one employee representative,
- percentage of independent members: 2/7, or 29%,
- ratio of women to total number of directors (excluding employee representatives): 2/6.

In 2025, the two CEOs completed an online sustainability training course. The other directors have a general knowledge of these issues, but have neither received formal training nor held professional positions specifically dedicated to this field (see Corporate Governance chapter). No further training is planned at this stage.

ESRS 2 GOV-2 – Information provided to the company's administrative, management and supervisory bodies and sustainability issues addressed by these bodies

A Sustainable Development Committee, made up of seven employees, oversees the Group's CSER / ESG approach. Reporting to the Chief Financial Officer, its members are often responsible for CSER in their subsidiary. To date, this Committee has not been officially designated as responsible for managing impacts, risks and opportunities. Sustainability training sessions will be organized as needed.

The Board of Directors regularly addresses sustainability and CSER issues. Since its meeting in December 2023, it has carried out a formal review of the Sustainable Development Committee's work, although a specialized committee has not yet been set up. Details of the work involved in the dual materiality analysis were made available to Board members. This Sustainability Report has been presented by the auditor to the Audit Committee and to the Board of Statutory Auditors. Following this presentation, the Audit Committee submitted its observations to the Board of Directors.

Some subsidiaries have developed a complementary CSER approach with, in particular, a dedicated manager (or team) and an individual carbon footprint.

ESRS 2 GOV-3 – Integrating sustainability results into incentive systems

Remuneration for members of the administrative, management and supervisory bodies is fixed, with the exception of directors' fees for directors, excluding senior executives and employee representatives, the amount of which depends in particular on the actual attendance rate. There is no variable component linked to sustainability criteria. Similarly, the evaluation of subsidiary managers is not correlated with performance indicators in this area.

ESRS 2 GOV-4 – Due diligence statement

The mapping of the information included in the sustainability report that relates to the "due diligence" procedure is as follows:

Essential elements of due diligence	Paragraph in the sustainability declaration
Integrate due diligence into governance, strategy and business model	ESRS 2 GOV-1 – Role of administrative, management and supervisory bodies ESRS2 SBM-1 – Strategy, business model and value chain
Collaborate with relevant stakeholders at all stages of due diligence	ESRS 2 SBM-2 – Stakeholder engagement
Identify and assess negative impacts	ESRS 2 SBM-3 – Significant impacts, risks and opportunities (IRO)
Take steps to remedy these negative impacts	Environmental, Social and Governance chapters for each material negative impact
Monitor and communicate the effectiveness of these efforts	Environmental, social and governance chapters for each IRO

ESRS 2 GOV-5 – Sustainability information management

Sustainability reporting is based on the production of numerous non-financial indicators. There may be differences in the understanding of definitions in some subsidiaries, particularly abroad, or data feedback may be incomplete or of variable quality. This is the main risk identified.

To limit this risk, the Group asks for the names of the people who have documented the information, and carries out plausibility checks, particularly in relation to the historical data reported. The Group incorporates the conclusions of its risk assessment and internal controls by continuously adapting its procedures for collecting, validating and consolidating sustainability data. These adjustments are deployed within the functions concerned to reinforce the reliability, traceability and governance of the reporting process.

For 2025 data, it was not decided to acquire new software specifically for the consolidation of CSR data.

The Audit Committee, the College of Financial Auditors and the Board of Directors are informed of the internal control procedures for sustainability reporting, the difficulties encountered and the risks.

STRATEGY

ESRS2 SBM-1 – Group strategy, business model and value chain

A customer's expectations of a Digital Consulting and Services company revolve mainly around four dimensions:

- mastery of the latest technologies and a range of consulting to inform its decisions (evaluation of the return on investment and choice of

timing). Currently, the demand is especially strong on the following subjects: cloud in all its forms, cybersecurity, digital projects, AI, Agile methods (Product Owners, Scrum Masters), UX/UI design, data and analytics, mobility, DevOps in general (including tooling), infrastructure automation,

- the operational availability of resources trained in the latest tools, and their stability over time,
- the ability to produce managed services with a guaranteed-performance commitment
- a size compatible with our commitments.

At the top of the cycle, employee turnover makes it difficult to maintain stable project teams at both customer and service provider sites. At the bottom of the cycle, the sector's players are called upon more and more for global projects, within the framework of contracts with formalized commitments to service levels.

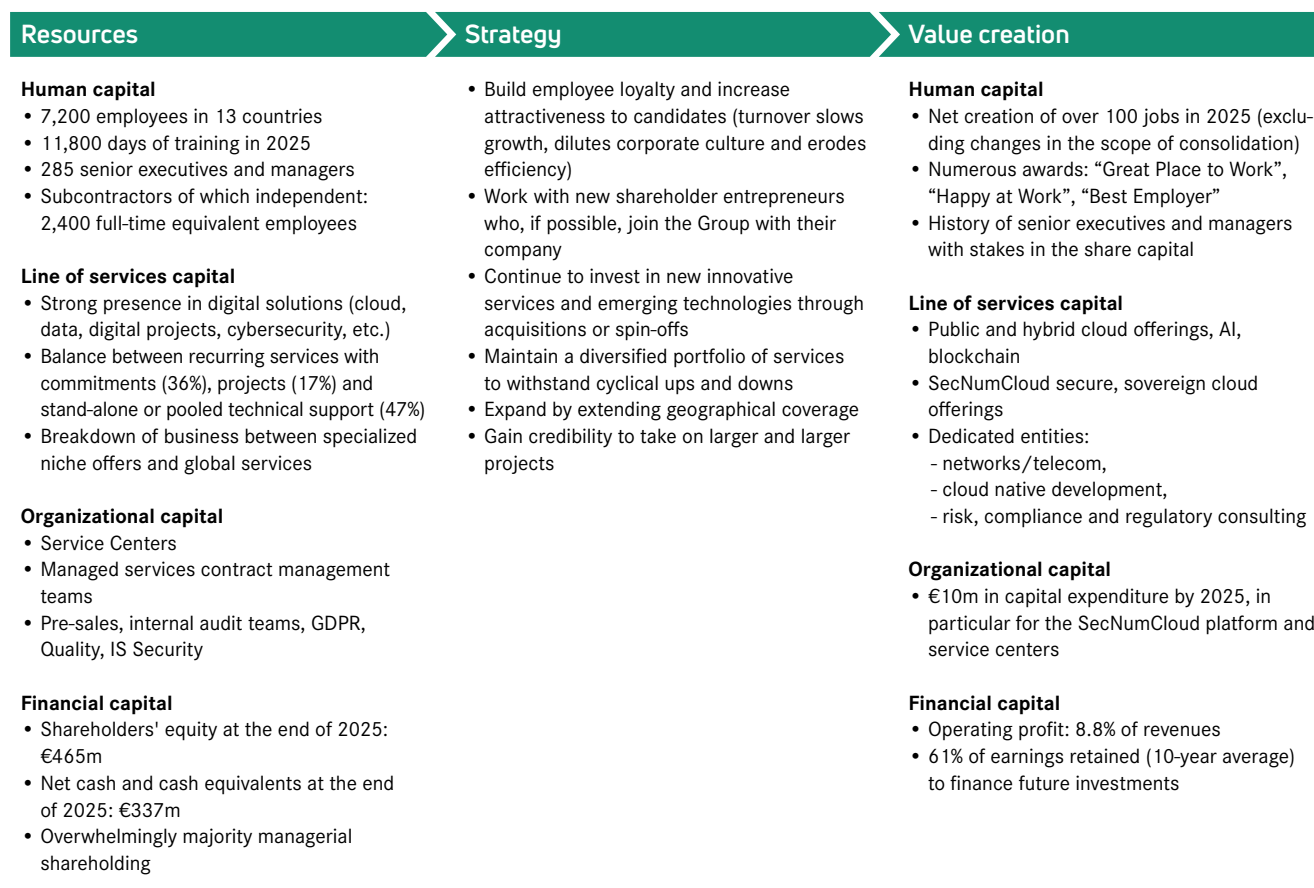
Among current trends, telecommuting is now well established, and freelance status remains very attractive for IT professionals.

A service company focuses its efforts not only on customer satisfaction, but also on strengthening its ability to attract and retain employees (its No. 1 asset).

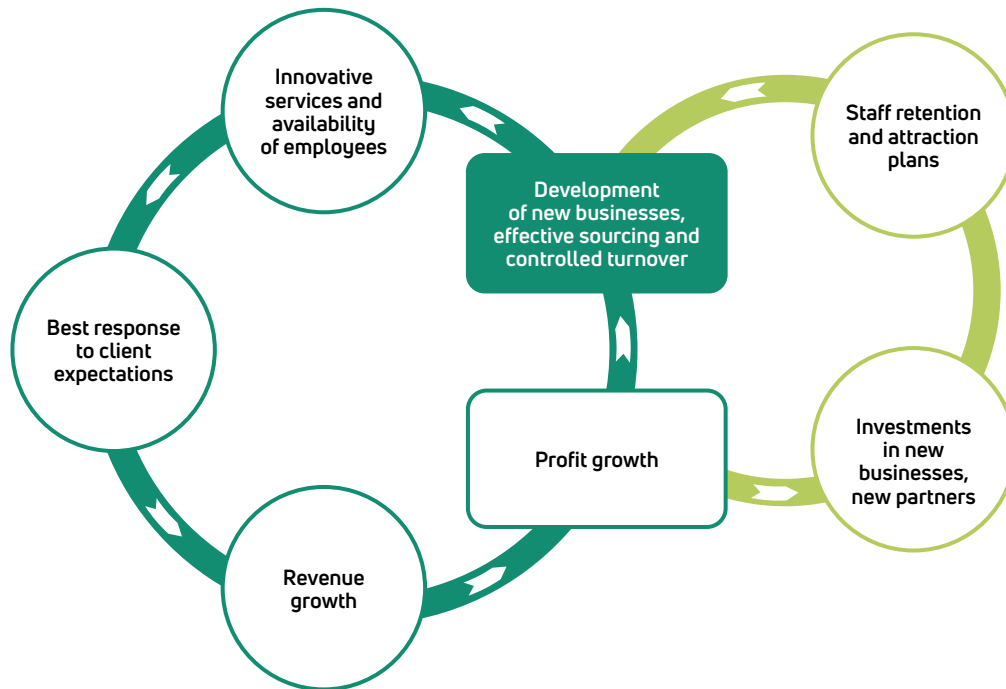
Given the way it is organized into business units, with management shareholders, NEURONES is constantly on the lookout for new entrepreneurs capable of ensuring its long-term growth (through mergers, spin-offs or the creation of new structures). The diagram on the following page illustrates the Group's value creation.

Details of the various professions are given in section "1.3 Activity – Profession details" (Universal Registration Document and Financial Report, page 49).

The NEURONES business model can be summarized as follows:



NEURONES' value creation model can be illustrated as follows:



The NEURONES value chain is based on an interconnected ecosystem of partners, internal operations and external stakeholders:

- Upstream, the group relies on a network of partners, notably fellow Digital Services Companies (DSC), specialized independent consultants who provide technical expertise and operational flexibility. They are joined by hosting providers, hardware and software suppliers, suppliers of various services essential to the operation of the infrastructures, internal service centers, and NEURONES sales and support teams (Dah, HR, internal IT, marketing, etc.).
- At the heart of its operations, the Group deploys its services in several countries: in addition to France (81% of employees), it is also present in 12 other countries (United States, Belgium, Luxembourg, Germany, Italy, Switzerland, Romania, Tunisia, Lebanon, India, Singapore and Hong Kong). These operations include infrastructure services, application services and consulting.
- Downstream, the value created is reflected in the relationship with customers. From all business sectors, they expect reliable, secure and innovative solutions. Their end-users benefit from digital services designed to meet exacting requirements in terms of performance, confidentiality and regulatory compliance.

ESRS2 SBM-2 – Stakeholder engagement

NEURONES' commitment policy reflects its desire to listen to and take into account the expectations of its stakeholders. Regular dialogue sessions help us understand their concerns, views, and expectations regarding the group's services and interactions. The information gathered in this way is taken into account and may lead to adjustments to the business model.

In addition to customers and employees, NEURONES' main stakeholders include subcontractors, other service providers (including colleagues), educational bodies (including leading engineering and business schools), public authorities and financial investors. The various categories with which the Group is involved are listed in the table below. Each is described, along with the objective and organization of the engagement established with them.

The Ethics and Compliance Committee advises the Group on stakeholder relations in all matters relating to ethics and compliance. Internally, NEURONES relies on him to build a quality relationship, a source of commitment and mobilization for its employees.

The Board of Directors is informed of the views and interests of stakeholders with an impact on sustainable development.

The Stakeholder Commitment is as follows:

Stakeholder category	Stakeholders	Description	Type	Location	Dialogue objectives	Dialogue mode
Subcontracting	Digital Services Companies	Our Digital Services Companies colleagues work as subcontractors for NEURONES, on a fixed-price or time-spent basis.	Assigned	Upstream value chain + Own operations	<ul style="list-style-type: none"> Human rights Skills development Compliance with tax and legal regulations 	One-off dialogue as part of: <ul style="list-style-type: none"> recruitment for commercial alliances with a contractual framework, Research & Development partnerships.
	Umbrella companies	Umbrella companies support freelancers as they develop their business and offer them social protection.	Assigned	Upstream value chain + Own operations	<ul style="list-style-type: none"> Human rights Skills development Compliance with tax and legal regulations 	As part of the recruitment process, umbrella companies are asked about their CSER practices.
	Freelance workers	Freelance consultants or developers.	Assigned	Upstream value chain + Own operations	<ul style="list-style-type: none"> Contract recurrence Social protection Human rights Compliance with tax and legal regulations 	Exchanges within the framework of their recruitment.
	Hosting	Companies equipped to host computer servers for the Group and its customers, providing air conditioning, back-up electricity, fire safety, access security.	Assigned	Upstream value chain + Own operations	<ul style="list-style-type: none"> Greenhouse gas emissions Energy consumption Water consumption Security and data protection 	<ul style="list-style-type: none"> Questionnaire on CSER practices in responsible purchasing Request for information to calculate Scope 3 greenhouse gas emissions
Employees and recruitment circuit	Employees	Employees are persons bound to NEURONES by an employment contract.	Assigned	Upstream value chain + Own operations	<ul style="list-style-type: none"> Job creation and working conditions Human rights, diversity, inclusion Capital sharing Skills development Motivating work environment 	<ul style="list-style-type: none"> Annual employee satisfaction surveys, for 46% of Group employees Employee representatives Evaluation of employees' perception of work through "Great place to work" certification.
	Apprentices and work experience contracts	The professionalization contract aims to integrate people who are far from employment. The apprenticeship contract is an employment contract that enables apprentices to follow alternating periods of training in a company and in an apprentice training center.	Assigned	Upstream value chain + Own operations	<ul style="list-style-type: none"> Job creation and working conditions Human rights, diversity, inclusion Skills development Motivating work environment 	<ul style="list-style-type: none"> Support initiatives for students and recent graduates (conferences, forums, mock job interviews, CV workshops) Pinpointing and hiring interns, apprentices and recent graduates.
	IRP (Institutions Représentatives du Personnel)	Bodies responsible for representing employees in dealings with the employer (CSE members, employee representatives, Trade union representatives and Group Committee members)	Assigned	Own operations	<ul style="list-style-type: none"> Compensation and working conditions Skills development Dialogue and social agreements. 	<ul style="list-style-type: none"> Regular dialogue with IRP Mandatory annual pay negotiation Advisory Commissions Group Committees
Partners and suppliers	Software and manufacturer partners of equipment	Designers of proven solutions, already standards in their market or set to become so, with whom NEURONES works in partnership on behalf of its clients or for its own account.	Assigned	Own operations	<ul style="list-style-type: none"> Trust-based relationships with clients Marketing support and business development for clients Access to NEURONES consultants 	<ul style="list-style-type: none"> Exclusive technology partnerships. Project-based technological exchanges.
	In-house application providers	Suppliers of technological applications for the management of internal support functions (eg: LinkedIn, payroll, etc.).	Assigned	Own operations	-	Dialogue and exchanges as part of application maintenance

Stakeholder category	Stakeholders	Description	Type	Location	Dialogue objectives	Dialogue mode
Teaching structures	Schools	Relationships with schools can help identify and recruit graduating students.	Assigned	Upstream value chain	<ul style="list-style-type: none"> The Group uses the apprenticeship tax to finance target schools, Support for students and recent graduates Selection and integration of trainees, apprentices and young graduates. 	<ul style="list-style-type: none"> Participation in forums, recruitment and detection partnerships for certain professions, Sponsoring workshops
Clients	Clients and users	Large and medium-sized private-sector companies and public institutions	Assigned	Downstream value chain	<ul style="list-style-type: none"> Acceleration of technology and digital technology Industrialized, shared services Active quality development Adaptation to needs Climate change Cybersecurity 	<ul style="list-style-type: none"> Regular involvement at every stage of the project Client satisfaction questionnaires
Financial players	Investors and shareholders	<p>NEURONES shareholders comprise:</p> <ul style="list-style-type: none"> 70% founder, senior executives and employees 15% French institutions 12% international institutional 3% private investors 	Sustainability info. users	Upstream value chain	<ul style="list-style-type: none"> ESG performance Proven resilience to cyclical ups and downs Reinvestment of profits Regular, transparent communication 	<ul style="list-style-type: none"> Half-yearly letter to shareholders Shareholders' Meeting and Annual Report Professional meetings (investor fairs, presentations to analysts, etc.), on request
Communities	Civil society	All actors (associations, organizations, movements, interest groups, etc.) of a more or less formal, non-governmental and non-profit nature.	Assigned	Upstream and downstream value chains	<ul style="list-style-type: none"> Contributing to the vitality of the local economy Job creation Skills sponsorship 	<ul style="list-style-type: none"> Communication with sponsoring actions Patronage or partnerships Sponsoring the skills of the Consulting segment
	Municipalities, departments regions where the group operates (Nanterre, etc.)	<p>Nanterre: French commune in the Hauts-de-Seine department, where NEURONES is headquartered. As a university town, Nanterre is home to the Paris-Nanterre University campus, with over 30,000 students.</p>	Assigned	Upstream value chain	<ul style="list-style-type: none"> Contributing to the vitality of the local economy Job creation and post-study recruitment Skills sponsorship Reducing greenhouse gases linked to transport by recruiting locally 	Assigned
Nature	Nature	The phenomena of the physical world as a whole, including plants, animals, landscape and other features and products of the earth.	Assigned	Upstream value chain + Own operations	<ul style="list-style-type: none"> Respect for ecosystems and landscapes 	Assigned

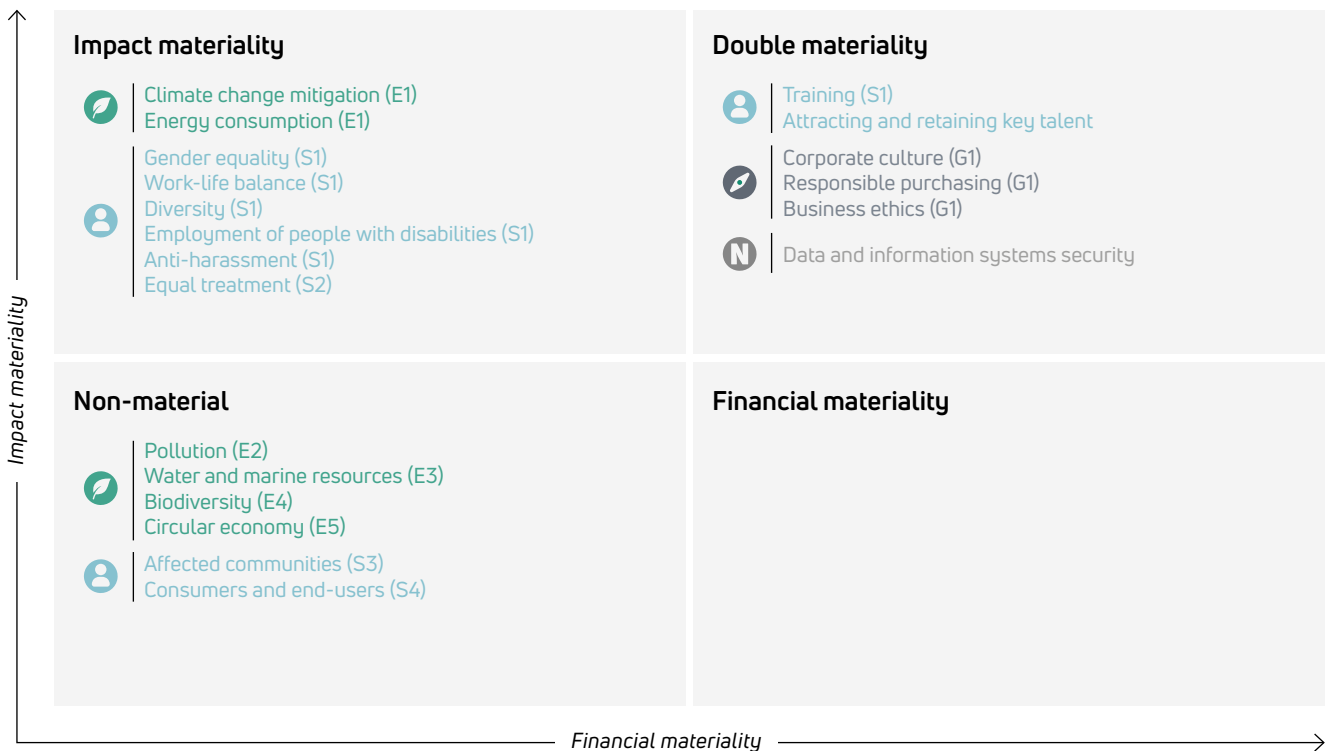
DUAL MATERIALITY ANALYSIS

ESRS2 SBM-3 – Significant impacts, risks and opportunities (IRO)

The double materiality analysis is the key element in the preparation of the CSRD report. This makes it possible to identify the impacts, risks and opportunities (IRO) on the environment and the Company in general, according to their financial materiality (the impact of the environment and the Company in general on NEURONES' financial performance) and according to their impact materiality (the Group's impact on the environment and the Company in general).

Material impacts, risks and opportunities (IROs), particularly in relation to global warming and data security, are likely to influence the Group's business model and strategy. These were assessed for their resilience to the material impacts, risks and opportunities identified. This assessment is based on a qualitative analysis, supplemented by quantitative data where relevant. Various scenarios were simulated to test the Group's ability to adapt, incorporating indicators such as energy consumption, carbon emissions and changes in operating costs. The results indicate that the strategy is designed to adjust effectively to the challenges identified. Specific details of this assessment, as well as the actions taken to address significant impacts and risks and exploit opportunities, are included in the sections relating to each issue in this report.

The results of the analysis are presented in the following dual materiality matrix:



Sustainability themes: Environment Social Governance Company-specific

List of material impacts, risks and opportunities (IROs):

	Material impact, risk, opportunity	Description	Real / Potential	Affected stakeholders	Location	Temporality
Climate change (E1)						
Climate change mitigation	Negative impact	Greenhouse gas emissions associated with the manufacture, use and disposal of IT equipment, employee travel and the energy performance of data hosts all contribute to global warming.	Real	Communities, Nature	Own operations, upstream and downstream value chain	Long
Energy consumption	Negative impact	Energy consumption contributes to the increase in greenhouse gases, the consumption of natural resources and the degradation of ecosystems. The growing use of artificial intelligence is amplifying these effects, particularly within the value chain.	Real	Employees and external staff, hosts, nature	Own operations, upstream and downstream value chain	Short
Company workforce (S1)						
Work-life balance	Negative impact	An imbalance between personal and professional life can lead to increased stress for employees, as well as mental health problems such as burn-out and anxiety.	Real	Employees and external staff	Own operations	Medium
Gender equality and equal pay	Negative impact	The low number of women can lead to a less inclusive environment, and make it more difficult for them to develop professionally.	Real	Employees and external staff	Own operations	Short
Combating harassment in the workplace	Negative impact	The safety of women, especially those working in the evenings, is a major concern for certain subsidiaries where the risk of assault or sexual harassment can be significant.	Potential	Female employees in India, Tunisia	Own operations	Short
Employment and inclusion of people with disabilities	Positive impact	Including people with disabilities in a company promotes equal opportunities, reducing stigmatization and strengthening social diversity.	Real	Employees and external staff	Own operations	Medium
Diversity	Positive impact	Corporate diversity and inclusion fosters an inclusive and stimulating work environment, encouraging mutual learning, and offering varied perspectives and approaches.	Real	Employees and external staff	Own operations	Short
Training	Positive impact	Training enables employees to enhance their professional expertise, remain competitive in the ever-changing job market, progress in their careers and increase their employability.	Real	Employees and external staff	Own operations	Short
	Risk	A lack of training can lead to operational inefficiencies and low employee engagement. By failing to invest sufficiently in training on new technologies, including AI, the company limits its potential for innovation and forgoes the potential value creation associated with the effective use of these technologies.	Potential	Employees and external staff	Own operations	Short
Attracting and retaining talent and key people	Negative impact	High turnover affects the stability of teams, their working environment and the workload of remaining employees. Tensions are especially high in highly sought-after profiles, for example in cybersecurity, cloud, and DevOps.	Potential	Employees and external staff	Own operations	Short
	Risk	High turnover reduces the attractiveness of the company and increases recruitment costs. It can also lead to a loss of knowledge and expertise, causing disruption to business activities.	Real	Employees and external staff	Own operations	Short
Value chain headcount (S2)						
Equal treatment and equal opportunities for all	Negative impact	Unequal treatment can lead to feelings of marginalization, stress and reduced motivation among subcontractors' staff, especially independent consultants.	Real	Value chain headcount	Upstream value chain	Long

	Material impact, risk, opportunity	Description	Real / Potential	Affected stakeholders	Location	Temporality
Business management (G1)						
Prevention of corruption	Negative impact	Corruption compromises the integrity of value chains, encouraging unfair practices and hindering competition.	Potential	Competitors, Communities	Own operations, upstream value chain	Long
	Risk	Internal dysfunction, caused by biased decision-making, can lead to lawsuits and loss of client trust.	Potential	Employees, external workforce	Own operations, upstream value chain	Medium
Price agreement	Negative impact	Price fixing hurts clients by leading to higher prices, reduced product quality and choice, and limited innovation.	Potential	Clients	Own operations	Long
	Risk	Price-fixing can lead to criminal consequences, severe fines, bans on public procurement, reputational damage and increased regulatory scrutiny.	Potential	Employees, external workforce	Own operations and downstream value chain	Long
Responsible purchasing	Negative impact	The lack of sustainability criteria for procurement at the group level can lead to inconsistencies in how closely subsidiaries monitor impacts along the value chain.	Potential	Value chain headcount	Own operations, upstream value chain	Long
	Risk	Failure to adequately monitor the responsible practices of suppliers, independent contractors, and digital services partners can lead to reputational and legal risks.	Potential	Value chain workforce, Employees	Own operations, upstream value chain	Long
Corporate culture	Positive impact	Corporate culture provides employees with a sense of belonging, motivation and cohesion, thus fostering their commitment, well-being and professional fulfillment. The Group's consulting firm has been designated as a "company with a mission". It has declared its purpose through several social and environmental objectives.	Real	Employees and external staff	Own operations	Short
	Opportunity	A corporate culture that fosters well-being and personal fulfillment helps attract and retain company's key talents and people	Real	Employees and external staff	Own operations	Short
Data and IS security	Negative impact	Leakage of personal data can compromise trust, privacy and security.	Potential	Employees, external staff, clients	Own operations and downstream value chain	Long
	Positive impact	With the increasing openness of information systems, cybersecurity has never been more critical to protecting customer data from digital threats.	Potential	Employees, external staff, clients	Own operations and downstream value chain	Long
	Risk	Loss of future business due to a freeze on orders or loss of client trust, costs of data recovery, security reinforcement, criminal sanctions.	Real	Clients	Own operations and downstream value chain	Medium
	Opportunity	Given the heightened risks associated with data security, the Group's cybersecurity business is poised for strong growth.	Real	Employees and external staff, clients	Own operations and downstream value chain	Medium

All of these issues (material IROs) are covered by the ESRS disclosure requirements, with the exception of the topic specific to NEURONES, identified during the dual materiality analysis: data and information system security. This topic is covered in chapter 2.1 "Main risks, control and management measures" (see Universal Registration Document and Financial Report, page 60).

In addition, NEURONES has launched a specific initiative to examine the environmental and social impacts associated with the development and use of artificial intelligence solutions. The analysis focuses in particular on the energy footprint and resource use associated with the infrastructure required to train and operate the models, as well as on the potential effects on work organization and the evolution of skills. These factors are considered emerging and will be monitored in light of changes in usage and the Group's business model.

IRO-1 – Methodology for identifying and assessing impacts, risks and opportunities (IRO)

As part of its annual review, the Group updated its double materiality analysis to reflect changes in its scope and operations, including acquisitions and divestitures completed during the period, as well as relevant regulatory and operational developments. The impacts, risks, and opportunities identified during the initial study conducted in 2024 were reassessed in light of these factors, including the potential emergence of new IROs that may result from them. This review did not lead to the identification of any significant changes in the conclusions of the double materiality analysis compared to the previous fiscal year.

Value chain and stakeholder mapping

The first stage of the dual materiality analysis consisted in mapping the Group's value chain. This phase has enabled us to map out our own operations, as well as all the business relationships, including dependencies, to which we may be linked through our activity. At each stage of the value chain, we have identified the stakeholders likely to be affected by the Group's activities, and taken care to detail their interests, the methods of dialogue, and the way in which the points raised during these exchanges have been taken into account.

Given the significant resources required for the double materiality analysis, it was decided to limit stakeholder engagement to internal stakeholders—business unit managers with in-depth knowledge of and interactions with external stakeholders. In addition, managers from four of the group's subsidiaries, located in countries considered at risk in terms of social or governance issues (India, Romania, Singapore, Tunisia), were also consulted.

Identifying impacts, risks and opportunities

Impacts, risks and opportunities (IRO) are analyzed in terms of impact materiality and financial materiality. Positive and negative impacts, actual and potential, are assessed along the value chain's own operations. The group's dependencies on the use of natural, human and social resources are also analyzed.

Impact materiality:

The list of themes and two levels of sub-themes presented in the universal ESRS standards (ESRS 1 AR 16) has been analyzed for each link in the value chain from an impact materiality point of view. Sectors of activity and sites located in geographical areas considered to be at risk from an environmental, human rights or corruption point of view have been identified using external sources and international sector benchmarks:

- the ENCORE (Exploring Natural Capital Opportunities, Risks and Exposure) tool for the IT consulting sector and the UNEP FI "Sector Impact Map" tool for the "Computer programming, consultancy and related activities" sector, which identify the main impacts on nature and ecosystems,
- WWF's "Biodiversity Risk Filter" and "Water Risk Filter" tools, which identify water stress zones and biodiversity hotspots based on geographic location,
- Transparency International for corruption risks in countries where the Group operates,
- Business and Human Rights report 2023 on human rights in countries where NEURONES operates,
- industry reports and guides: eco-design of digital services (Afnor).

Feedback from consultations with internal stakeholders has also provided guidance on identifying impacts on the Group's own operations and those linked to its business relationships along the value chain.

Materiality of impact is assessed according to the criteria of scale and scope. Irremediability is also analyzed for negative impacts. These three criteria are used to assess the overall level of severity. The probability of occurrence is assessed for potential impacts. In the case of a potential negative impact on human rights, severity outweighs probability.

Financial materiality:

The analysis of NEURONES' dependencies and impacts has enabled us to identify the associated risks and opportunities. It was cross-referenced with the list of themes and the two levels of sub-themes presented in the universal ESRS standards (ESRS 1 AR 16) at the level of each link in the value chain, using the following tools:

- sASB standards for the software and IT services sector,
- "S&P ESG materiality map" for the Technology Software and Services sector,
- group risk mapping.

Feedback from consultations with internal stakeholders has also provided insights into the identification of risks and opportunities on NEURONES' own operations and those linked to its business relationships along the value chain.

Financial materiality is assessed according to the severity of the risk (or opportunity) on the Group's development, financial position, financial results and cash flows, as well as on its access to financing or cost of capital in the short, medium and long term. The probability of occurrence is assessed for potential risks or opportunities.

Materiality scales and thresholds

The rating scales and thresholds have been established in line with the NEURONES risk analysis methodology. The rating of identified impacts, risks and opportunities was carried out by business line managers, taking into account the information gathered and consolidated during the impact, risk and opportunity identification phase and during interactions with stakeholders. In line with ESRS requirements, impacts, risks and opportunities are identified and rated "gross", i.e. without taking into account any mitigation actions implemented.

The "material" nature of an issue is determined if at least one of the two ratings (impact materiality and/or financial materiality) is assessed as significant or major. The impacts, risks and opportunities (IROs) of each sub-theme were assessed separately. The highest IRO rating for a sub-theme determines the sub-theme's rating and its position in the double materiality matrix.

Sustainability impacts, risks and opportunities (IROs) are integrated into the overall risk management process, alongside financial and operational risks. Certain long-term sustainability impacts may, for example, be weighted even if their materialization seems less immediate than short-term operational or financial risks. The use of tools such as impact analyses, scenarios or audits helps us to better understand the impact or risk in order to support decision-making and the implications of IRO management for the Group's business model. These measures for identifying and evaluating impacts, risks and opportunities are used to assess the Group's overall risk profile and risk management procedures. They also enable us to identify the relevance of the procedures in place to manage IROs.

IRO-2 – Disclosure requirements for ESRSs covered by the corporate sustainability statement

For NEURONES, the double-materiality analysis demonstrated the relevance of ESRS E1, S1, S2 and G1.

The issue related to resources and the circular economy (E5) was not identified as material. NEURONES' business model is primarily based on intellectual services provided on its clients' infrastructure or on hosting environments operated by third parties. The group does not own or operate its own data center infrastructure and works exclusively with external data hosting providers. Furthermore, data hosting services provided on behalf of clients account for 5% of group revenue and are therefore not significant. The resource and waste streams generated consist primarily of workstation equipment and office supplies, the volumes of which are comparable to those of a typical service industry business and therefore remain limited. The growing use of Artificial Intelligence in the Group's

own operations could have an indirect impact on resource use and the generation of electronic and IT waste related to cloud infrastructure and the equipment required for training and operating models over the long term. This impact will be monitored in light of changes in usage patterns and the Group’s business model. Nevertheless, NEURONES is committed to reducing the waste generated by its operations (particularly paper and WEEE) and raises awareness among its employees about the importance of conserving resources. To this end, it voluntarily tracks the amounts of waste produced, which are reported in this report.

Issues related to pollution (E2), water (E3), and biodiversity (E4) are generally not considered material in the Consulting and Digital Services sector. Although digital data hosting can have an environmental impact, particularly on water consumption, NEURONES works exclusively with hosting providers that use air-cooling systems. Furthermore, none of the Group’s sites, nor any sites leased to hosts, are located in biodiversity-sensitive areas, such as the Natura 2000 network, Unesco World Heritage sites, key biodiversity areas or other protected areas defined by Annex II, Appendix D, of Commission Delegated Regulation (EU) 2021/2139. Similarly, NEURONES offices are not located in water stress zones.

With regard to social aspects, no material impact of the Group’s activities on neighboring communities was identified (S3). Similarly, the double materiality analysis did not reveal any significant impact specific to end users (S4). However, a potential impact related to customer data security was identified, similar to the risks affecting employee data and the Group’s internal information. Since these issues are comparable in nature, management approaches, and potential effects, they were addressed comprehensively within a specific issue pertaining to NEURONES’ activities: data and information system security. This information is described in chapter 2.1 "Main risks, control and management measures" (see Universal Registration Document and Financial Report, page 60).

All published information on these standards was consulted to define their applicability, after incorporating the results of the sub-theme analysis, as well as an analysis of the Group’s business model and operating context. Information relating to a topic assessed as non-applicable or non-material as a result of the dual materiality analysis has been omitted. Publication information, listed by issue, is presented in the introduction to each chapter of this report.

No significant adjustments are expected in our 2026 financial statements (balance sheet, income statement, cash flow statement) related to the material risks and opportunities identified.

2. ENVIRONMENTAL INFORMATION

List of requirements

The table below shows the publication requirements. NEURONES does not implement carbon offset measures and does not incorporate internal carbon pricing into its project assessments. The disclosure requirements set forth in E1-7 and E1-8 are therefore not applicable. Furthermore, since climate change mitigation and adaptation were not deemed financially material, the Group does not disclose the financial impacts required by E1-9. Although the topic of resource use and the circular economy is non-material, NEURONES voluntarily discloses certain indicators related to waste management to meet the information needs of its stakeholders.

ESRS*	DR**	Title	
ESRS E1	E1-1	Transition plan for climate change mitigation	
ESRS E1	E1-2	Climate change mitigation and adaptation policies	
ESRS E1	E1-3	Actions and resources related to climate change policies	
ESRS E1	E1-4	Climate change mitigation and adaptation targets	
ESRS E1	E1-5	Energy consumption and mix	
ESRS E1	E1-6	Scope 1, 2, 3 gross GHG emissions and total GHG emissions	
ESRS E1	E1-7	GHG absorption and mitigation projects financed with carbon credits	Not applicable
ESRS E1	E1-8	Internal carbon pricing	Not applicable
ESRS E1	E1-9	Expected financial impact of significant physical and transitional risks and potential opportunities related to climate change	Non-material
ESRS E5	Various indicators	Resource use and the circular economy	Non-material – voluntary publication

* ESRS: European Sustainability Reporting Standard
 ** DR: Disclosure Requirement

CLIMATE CHANGE (E1)

The three emission scopes are defined as follows:

- Scope 1: Direct emissions related to energy consumption (in the case of the group: internal vehicle fleet, natural gas heating, and refrigerant leaks).
- Scope 2: indirect emissions related to office electricity consumption.
- Scope 3: all other indirect emissions related to energy consumption (purchases of goods and services, including data centers, capital assets, extraction, production, and transportation of energy consumed for office gasoline and electricity, waste, business travel, and commuting).

ESRS 2 GOV-3 – Integrating sustainability performance into incentive mechanisms

The remuneration of members of the administrative, management and supervisory bodies does not include any climate-related considerations.

E1-1 – Transition plan for climate change mitigation

NEURONES has set itself greenhouse gas (GHG) emissions reduction targets in line with the Science-Based Targets (SBTi) initiative and the Paris Agreement objective of limiting global warming to 1.5°C. In the short term, the targets are a 46% reduction in Scope 1 and 2 emissions in absolute terms and, by 2030, a 55% reduction in Scope 3 emissions intensity per employee for relevant Scope 3 emissions. In the long term, we are aiming for a 90% reduction in Scope 1 and Scope 2 emissions in absolute terms, and a 97% reduction in Scope 3 emissions intensity per employee. These ambitions seem comparable to those of other colleagues in Consulting and Digital Services, and are in line with the sector's overall decarbonization efforts.

To achieve these results, the following decarbonization levers have been identified, which impact the Group's internal operations as well as its upstream and downstream value chain, thus contributing to an overall reduction in its carbon footprint:

- optimizing energy consumption through the use of energy-efficient IT infrastructures and by favoring low-consumption systems for offices (individually-adjustable heating/air conditioning with a good power output/electric power consumption ratio, LED lighting, presence detectors, etc.),
- transition to renewable energy for all premises in France ("green contracts"),
- selection of data hosts on the basis of their decarbonization performance and objectives, as well as their transparency regarding their own consumption data. Latest-generation data centers, which normally offer better PUE, will be preferred. In addition, the Group will regularly improve the fill rate of its IT racks,
- limiting travel-related emissions by maintaining relatively high rates of teleworking, recruiting as far as possible in employment areas close to service centers to limit commuting, progressively electrifying the internal vehicle fleet and encouraging car-pooling,
- transition to a low-carbon portfolio of services, to help clients achieve their sustainability goals.

As part of its transition plan, the Group acquired six Kangoo electric vehicles in 2025 for a total of €150k. This capital expenditure is aligned with the Taxonomy in accordance with Delegated Regulation (EU) 2021/2178. For the time being, the classic obstacles to switching to electric vehicles remain (range, recharging, loss of time, risk of breakdown, extra cost, lack of volunteers for the purchase of plug-in hybrids with alignment, i.e. that don't exceed the 50 g CO₂/km threshold). In the coming years, in addition to electric and hybrid vehicles, investments are also planned in energy-efficient IT equipment and R&D spending on sustainable digital solutions. To date, these investment forecasts have not been quantified on a year-by-year basis. This will be done as soon as the Group has reliable forecasts.

The majority of "blocked" greenhouse gas emissions are linked to buildings, IT infrastructure (mainly servers used by clients, but also servers

used by the Group for its own needs) hosted in third-party data centers, and the internal vehicle fleet (owned or leased). These assets, if not properly managed, could jeopardize the achievement of GHG emission reduction targets.

In order to better manage these assets, and to ensure that its decarbonization ambitions are met, the Group must:

- have more precise knowledge of its 94 sites (including 28 coworking sites), made up of lots in conventional office buildings, all leased to external lessors, with requests for information from energy suppliers and lessors (sometimes it's very difficult to obtain simple consumption data), and possibly requests for energy performance certificates (CPE). Often, the group does not have dedicated delivery points (PDL). In these cases, the lessor decides on the energy supply contract. Around 10% of sites are relocated each year;
- overcome the obstacles to the transition to electrification of the company's fleet of service cars, which will gradually be replaced by electric vehicles and plug-in hybrids with alignment;
- assess the ambitions of hardware and software suppliers, adding decarbonization criteria to the parameters of performance, reliability and robustness.

Certain sectors (e.g. oil, defense, tobacco, etc.) have been excluded from the EU Paris Agreement benchmarks. The Digital Services sector is not among those excluded.

The transition plan to decarbonization is integrated into the Group's overall strategy. It is designed to strengthen its long-term resilience, while generating value for NEURONES and the environment. The development strategy is based on sustainable IT services, such as the move to energy-efficient data centers, and the development of digital solutions that promote sustainability for clients.

In the Consulting and Digital Services sector, capital expenditure (fixtures and fittings, in-house IT and a few cars) is not a major issue. However, at the annual budget meeting, senior management pays particular attention to the SecNumCloud private, sovereign and secure cloud entity, whose investments are important in relation to its size. Overall, NEURONES does not consolidate its investment budgets for the year and, as the amounts involved are rather limited at group level, does not provide the Board of Directors with regular information on its investment plan. Nevertheless, the latter will be kept regularly informed of the progress of the transition plan.

To date, the telecommuting policy and the assignment of resources to sites relatively close to their homes have enabled us to reduce emissions linked to commuting by almost 40% compared with the reference year (2019).

By contrast, emissions associated with "purchases of products and services" (software leasing, fees, jobboards, challenges, telecom costs, seminars, general subcontracting, insurance, etc.) increased, mainly due to growth. The Group plans to work with suppliers who have implemented carbon-neutral transition plans, in order to align its partners with its own sustainability objectives.

SBTi's process of validating the decarbonization trajectory should strengthen the momentum for reducing emissions, as part of a global strategy to combat global warming.

ESRS2 SBM-3 – Impacts, risks and opportunities of climate change

Digital Consulting and Services activities have a negative impact on the climate due to their significant energy consumption, particularly for data hosting, and the greenhouse gas emissions associated with the manufacture, use and disposal of IT equipment. These impacts are mainly linked to the Group's own operations and to data centers managed by external providers but located in its value chain.

NEURONES has also identified the following impacts, risks and opportunities related to climate change mitigation that have not been retained as material:

- **Positive impacts:** the Group's consulting firm, which specializes in the responsible transformation of organizations, supports certain clients in their transition projects, thereby contributing to the reduction of greenhouse gas emissions and global warming.
- **Risks:** these relate to regulatory developments and market expectations in terms of decarbonization, as well as the potential costs associated with the transition to more sustainable IT infrastructures and services. These risks include the rising costs of complying with new environmental regulations, as well as the need to transform service offerings to meet clients' growing sustainability requirements.
- **Opportunities:** the development of services for digital sobriety could offer players in the sector opportunities to respond to growing demand for eco-responsible solutions.

The Group has assessed its exposure to physical climate-related risks, such as extreme weather events, which could disrupt its operations and affect its IT infrastructures, but has not identified them as material. In fact, the infrastructures and data hosts it uses are not located in areas vulnerable to flooding, heat waves or storms, which could worsen with global warming. Similarly, these hosts operate water-free cooling systems, making them less vulnerable to potential shortages of water resources due to rising temperatures. However, NEURONES remains attentive to the potential physical risks associated with climate on its facilities and operations.

In 2027, we plan to carry out a resilience analysis of operations and a scenario analysis to precisely identify climate-related risks.

E1-2 – Climate change mitigation and adaptation policies

At present, no formal policies relating to climate change mitigation and adaptation have yet been put in place. However, the importance of these issues is well recognized. In 2026, we plan to develop a policy dedicated to climate change. This will cover the topics of climate change mitigation, renewable energy use and energy efficiency. It will reflect the company's commitment to the fight against global warming.

E1-3 – Actions and resources related to climate change policies

Although it has not formalized a climate policy, NEURONES has for several years been integrating measures into its own operations to reduce its greenhouse gas emissions:

- gradual replacement of the vehicle fleet with electric or hybrid vehicles (< 50 g CO₂/km), overcoming drivers' current resistance;
- reduced commuting-related emissions: in 2025, telecommuting was estimated at 1.70 days per week (1.85 in 2024). In order to limit commuting, recruitment is carried out as far as possible in employment areas close to service centers;
- increasing the energy efficiency of buildings: energy-efficient systems have been favored, such as LED lighting, individually adjustable air-conditioning systems with a good power output to power consumption ratio, presence detectors, etc.;
- increasing the lifespan of IT equipment: the aim is to increase the lifespan of IT equipment (sometimes up to 7 years), as well as that of cell phones. A longer equipment life cycle does not change consumption but it does allow for a better reduction of the carbon footprint associated with its manufacture.
- priority is given to the latest generation of data centers, offering better PUE and seeking to regularly optimize rack fill rates. The main hardware suppliers (IBM and Cisco) are also ISO 14001.
- encouraging responsible digital use: digital sobriety, eco-design, using equipment for longer periods of time.

These actions have reduced the intensity of greenhouse gas emissions per employee from 2.12 MMTcDE in 2019 to 1.74 MMTcDE in 2025 (see E1-6). Most of this reduction is due to the policy of adopting telecommuting, which has led to a sharp reduction in emissions linked to commuting. Energy consumption has also fallen since 2019 (see E1-5). Despite this

drop in intensity (emissions per employee), the Group's emissions in absolute terms have risen as a result of growth. However, this increase was much slower than the rise in sales.

In the coming years, the Group will seek to obtain evidence from its hardware suppliers that they have integrated a high-quality decarbonization plan and are aligned with the objectives of the Paris Agreement (including limiting global warming to 1.5°C). Several aspects will be taken into account: the existence of a strategy to reduce CO₂ emissions, transparent reporting on their progress and concrete actions implemented, such as the use of renewable energies and improvements in energy efficiency.

E1-4 – Climate change mitigation objectives

NEURONES has set itself ambitious targets for reducing greenhouse gas (GHG) emissions, in line with the Paris Agreements and validated by the Science Based Targets initiative (SBTi). These targets cover Scope 1, 2 and 3 emissions and aim to align the company's strategy with global efforts to limit global warming to 1.5°C:

- reduction in absolute Scope 1 and 2 emissions: the Group is committed to reducing its absolute Scope 1 and 2 (market-based) emissions by 46% by 2030, compared with the 2019 reference year. In the longer term, in 2050, we are aiming for a 90% reduction in Scope 1 and 2 emissions, again compared with the base year of 2019;
- reduction in Scope 3 emissions per employee: the Group is also committed to reducing Scope 3 GHG emissions per employee by 55% by 2030, compared with the 2019 baseline year. Taking into account an average annual employee growth rate of 6%, this equates to an absolute reduction of 4,300 MMTcDE by 2019. The long-term target is a 97% reduction per employee by 2050. Taking into account the forecast growth in the number of employees, this equates to an absolute reduction of 9,000 MMTcDE by 2019.

To establish the decarbonization scenarios, we have assumed an average annual growth rate in the number of employees corresponding to that observed over the period 2019 to 2023.

To achieve its objectives, NEURONES is focusing on the following decarbonization levers:

- Scope 1: progressively electrify the internal vehicle fleet,
- Scope 2: steadily increase the proportion of renewable electricity,
- Scope 3: act on the two main items:
 - purchasing products and services by developing a responsible strategy at group level and selecting suppliers with the capacity to decarbonize their activities in line with the Paris Agreements;
 - commuting to and from work, by encouraging public transport, cycling and electric cars, and promoting teleworking.

The Group is also committed to neutralizing its residual emissions (to a maximum of 10% of 2019 emissions) to achieve net zero by 2050. For the time being, various options for investing in carbon sequestration projects are being explored.

Current performance against targets is presented in chapter E1-6 Gross GHG emissions for scopes 1, 2 and 3 and total GHG emissions.

E1-5 – Energy consumption and mix

The energy consumption of NEURONES' own operations is as follows:

Energy consumption and mix	Unit	2019 base year	2024	2025
Electricity	MWh	4,589	3,014	2,751
Natural gas	MWh	-	118	118
District heating	MWh	-	8	8
Diesel	MWh	-	0	0
Total fossil fuel consumption	MWh	4,589	3,140	2,877
Share of fossil fuels in total energy consumption	%	-	99%	99%
Consumption from nuclear sources	MWh	0	0	0
Share of consumption from nuclear sources in total energy consumption	%	0	0	0
Consumption of fuel from renewable sources	MWh	0	0	0
Consumption of purchased electricity, heat, steam and cooling or acquired from renewable sources	MWh	0	30	29
Self-generated non-combustible renewable energy consumption	MWh	0	0	0
Total renewable energy consumption	MWh	-	30	29
Share of renewable sources in total energy consumption	%	-	1%	1%
TOTAL ENERGY CONSUMPTION	MWh	4,589	3,170	2,906
Consumption per m ² of office space	KWh/m ²	129	72	66

Energy consumption does not include data centers, which are part of the upstream value chain and operated by third parties.
Fossil fuel consumption corresponds to electricity purchases under standard contracts, in which the energy source is not specified.
Renewable energy consumption corresponds to electricity purchases made at "green" tariffs, specifically applied to renewable energies.

The group's efforts to secure "green contracts" from electricity suppliers (EDF, etc.) have not yet been successful. By the end of 2025, the Group will occupy 94 leased sites (43,900 m²), rarely being the sole or majority tenant. When the group does not have dedicated delivery points (PDL), the decision to take out a "green contract" is in the hands of the lessor or coworking operator.

E1-6 – Gross GHG emissions for scopes 1, 2, 3 and total GHG emissions

Greenhouse gas emissions are calculated annually according to the Corporate Reporting and Accounting Standard of the Greenhouse Gas Protocol, using an operational control approach for all sites. Emissions linked to all Scope 3 categories are calculated, with the exception of category 4 ("upstream transport and distribution") as these emissions represent less than 1% of the total. Similarly, categories 8 ("upstream leased assets"), 9 ("downstream transport and distribution"), 10 ("processing of sold products"), 11 ("use of sold products"), 12 ("processing and end-of-life of sold products"), 13 ("downstream leased assets"), 14 ("franchises") and 15 ("investments") are excluded, as they do not apply to the Group's business model.

Activity data

Generally speaking, the carbon footprint activity data are subject to significant uncertainty due to the use of assumptions and estimates for Scope 1 and 2, and due to the use of monetary factors for Scope 3, particularly in the "Purchases of goods and services" and "Business travel" categories.

Direct emissions linked to the vehicle fleet are calculated by estimating an annual distance and average fuel consumption. In 2025, an exhaustive count of the internal vehicle fleet and mileage was carried out, explaining the 41% increase in this item in the carbon balance. Energy consumption

data for the premises is collected annually from meter readings. In the absence of reported data, or if the reported data is not plausible, electricity consumption has been estimated using either the previous year's data, or the average consumption observed in the country for the batch concerned. Datacenter power consumption is obtained directly from hosting providers, some of whom have made considerable efforts in terms of transparency. For 80% of racks, actual PUEs per datacenter were provided (the average PUE was 1.53). Data on commuting and telecommuting were collected as part of a survey conducted in 2024 across the Group. The proportions of users by mode of transport and the average kilometers traveled by mode of transport have been applied to the average workforce in 2025.

Emission factor data

Scope 1 greenhouse gas emissions are calculated using emission factors from Ademe's "Empreinte" database. Scope 2 greenhouse gas emissions are calculated using International Energy Agency emission factors for all countries in which the Group operates, with the exception of France, where the emission factors provided by the "Empreinte" database are used.

For emissions linked to hosting providers, official emission factors have been published for certain datacenters, as part of the transparency efforts of some hosting providers already mentioned.

Data concerning goods and services purchased are taken from the consolidated financial statements.

For business travel, commuting and waste, emissions are calculated on the basis of emission factors recommended by the "Empreinte" database. Emissions linked to purchased goods and services are partially calculated using expenditure-based emission factors published by Exiobase, and partially using the "Empreinte" database, based on quantities purchased.

In 2025, the following emission factors have been revised for all the years 2019, 2024, 2025, 2030 and 2050:

- purchases of external services,
- commuting to work (by mode of transport),
- business travel by air

Natural gas consumption (heating for 3 sites) has been reclassified from scope 2 (+ scope 3) to scope 1 (+ scope 3) with the appropriate emission factors.

The ratio of total greenhouse gas emissions to revenues was calculated by dividing total GHG emissions by consolidated revenues.

Carbon footprint GHG	2019 base year	2024	2025	% 25/24	2030	% /2019	2050	% /2019
Scope 1 GHG emissions (MMTCDE)	555	568	768	+35%	300	-46%	54	-90%
Direct emissions from internal vehicle fleet and heating (natural gas)	494	492	692	+41%	224	-55%	47	-90%
Direct fugitive emissions (refrigerant leaks)	61	76	76	0%	76	+25%	7	89%
Scope 2 GHG emissions (MMTCDE)								
Indirect emissions from electricity consumption in offices, based on location (country averages)	483	454	346	24%	223	-54%	0	-100%
Scope 2 market-based gross GHG emissions	n/a	n/a	n/a	n/a				
Scope 3 GHG emissions (MMTCDE)								
Total indirect GHG emissions (Scope 3)	10,004	11,735	11,457	-2%	7,544	-25%	2,415	-76%
1.1. Goods and services purchased excluding data center hosting	2,928	4,683	5,111	+9%				
1.2. Goods and services purchased: data center hosting	1,156	1,523	1,445	-5%				
2. Capital goods	1,641	2,665	2,017	-24%				
3. Emissions linked to fuels and energy (extraction, production and transport): vehicle gasoline and local electricity	270	246	245	0%				
4. Upstream transport	n.s.	n.s.	n.s.	n.s.				
5. Waste products (general and WEEE)	11	12	13	+8%				
6. Business travel	256	416	348	-16%				
7. Home-work commuting	3,742	2,190	2,278	+4%				
TOTAL GHG EMISSIONS (BASED ON LOCATION) (MMTCDE)	11,042	12,757	12,571	-1%	8,067	-27%	2,469	-78%
Total GHG emissions (market-based) (MMTCDE)	n/a	n/a	n/a	n/a				
SCOPE 1 + 2 + 3 EMISSIONS PER EMPLOYEE (MMTCDE PER EMPLOYEE)	2.12	1.84	1.74	-5%	0.71	-67%	0.05	-98%
SCOPE 3 EMISSIONS PER EMPLOYEE (MMTCDE PER EMPLOYEE)	1.92	1.69	1.59	-6%	0.66	-66%	0.05	-97%
EMISSIONS PER MILLIONS OF EUROS OF REVENUES (MMTCDE/MILLIONS OF EUROS OF REVENUES)	21.65	15.75	14.67	-7%	7.21	-67%	0.53	-98%

n.a. not available - n.s. not significant.

E5 – Resource use and circular economy (published on a voluntary basis)

Although the issue is considered to be non-material, the NEURONES group is committed to reducing the waste generated by its activities, particularly paper and WEEE, and is making its employees aware of the importance of preserving resources. To this end, a number of initiatives have been taken to implement a more responsible digital environment, reduce the use of office resources and consumables, and process waste electrical and electronic equipment (WEEE).

Responsible digital technology, digital sobriety, ecodesign, equipment sustainability

For as long as it has existed, the digital sector has experienced inflation in processing power and data storage capacity. AI is at an all-time high. Nevertheless, the first trials of greater digital sobriety are taking place

on the market, particularly in the area of "application eco-design". For example, for institutional websites, measurements of the environmental performance of the pages (EcoIndex) and of the respect of the general referential of improvement of accessibility (RGAA version 4) have been carried out. Initial energy efficiency measurements of applications have also been conducted.

The Group strives to increase the useful life of its IT equipment (sometimes up to 7 years) and cell phones (with repairs whenever possible). A longer equipment life cycle does not change consumption but it does allow for a better reduction of the carbon footprint associated with its manufacture.

By the end of 2025, six entities had signed the "Planet Tech'Care" manifesto (Numeum) and six others the "Responsible Digital Charter". Several

"fresco" workshops (on climate, biodiversity, digital technology, etc.) were organized.

Recycling: paper, computer workstations, ink cartridges

The recycling of consumables (printer toners, electric batteries, etc.) has been in place for several years. Consistent with the current rules (concerning Electric and Electronic Equipment Waste), at the end of its life computer hardware is sold to accredited brokers or given to associations (like "la Gerbe").

Selective sorting of office waste (Lemon Tri, Elise network, etc.) is in place in most subsidiaries. Weights of recyclable waste were not deemed reliable enough to be published:

Waste (kg/year)	2025
Weight of WEEE waste	4,400
Weight of waste other than WEEE	938,000
Weight of waste reconditioned or recycled	n/a

The NEURONES group is committed to dematerializing over 95% of customer and supplier invoices and reducing paper consumption by 75% by 2030 compared with 2019.

This objective should be achieved quite easily:

- more than 90% of customer and supplier invoices are paperless;
- printers and copiers are set to black & white and duplex mode. Growing use is made of digitized archiving, especially by sales administration and accounting teams, rather than hard-copy files. The use of networked scanners, which is becoming widespread, contributes to the drop in the number of photocopies;
- teleworking also contributes to a sharp and steady reduction in printing volumes.

Paper (in g/m ²)	2019 reference	2023*
Quantity of paper consumed per m ² per year	239	89

* date of last data collection.

GREEN TAXONOMY (ARTICLE 8 OF REGULATION 2020/852)

The Taxonomy regulation (EU regulation 2020/852) is one of the measures of the European Union's action plan (included in its "Green Deal", a set of initiatives aimed at achieving carbon neutrality by 2050). Green Taxonomy, specified by delegated acts published in the Official Journal of the European Union in December 2021, establishes a standardized classification system of economic activities and distinguishes those that can be considered environmentally "sustainable".

On December 17, 2025, the European Parliament voted in favor of the delegated regulation simplifying the European green taxonomy. Publication in the Official Journal of the European Union took place on January 8, 2026. As defined in article 4 of Commission Delegated Regulation (EU) 2026/73 of July 4, 2025, NEURONES has elected to continue to apply Delegated Regulations (EU) 2021/2178, (EU) 2021/2139 and (EU) 2023/2486, as applicable on December 31, 2025 for the 2025 financial year.

Activities considered "eligible" must make a substantial contribution to one of the following six environmental objectives:

- climate change mitigation (CCM),
- climate change adaptation (CCA),
- sustainable use and protection of aquatic and marine resources (WTR),
- the transition to a circular economy (CE),
- pollution prevention and control (PPC),
- protection and restoration of biodiversity and ecosystems (BIO).

An activity is considered "sustainable" or "aligned" to the taxonomy if it:

- is part of the list of activities defined in the delegated acts;
- contributes to one of the six environmental objectives,
- complies with the criteria for making a substantial contribution to the environmental objective
- does not cause significant harm (DSNH "Does Not Significantly Harm") to any of the other environmental objectives,
- is carried out in compliance with fundamental rights ("minimum guarantees"): human rights (including labor rights), business ethics and anti-corruption, protection against unfair competition, and tax compliance.

The proportion of "eligible" and then "aligned" activities is analyzed along three axes:

- revenues,
- investments (Capex),
- operating expenses (Opex).

In 2021, NEURONES published these indicators for "eligible" activities. Since 2022, "eligible" and "aligned" activities have been published.

Revenues indicator

Activity "8.1. Data processing, hosting and related activities" (objectives: climate change mitigation and adaptation)

Business segment 8.1 comprises services for processing customer data located in a public cloud, in customer-owned data centers, in colocation data centers or in the service provider's own data centers.

In 2025, NEURONES declares as eligible under this business the hosting revenues in its private clouds (including SecNumCloud) and related managed services, for a total of €59.8m.

The four main providers use conventional refrigerants with a global warming potential (GWP) of over 675. Consequently, since it does not meet the criterion of a substantial contribution, this revenue is not included.

Activity "8.2. Data-driven solutions for GHG emission reductions" (objective: climate change mitigation)

Eligible activities are BPM projects (see glossary at the end of this document) and dematerialization of incoming and outgoing documents. Consulting services aimed at reducing customers' carbon footprint were considered ineligible.

As it has not been possible to obtain communication from clients of the reductions in GHG emissions actually achieved as a result of projects carried out by the Group, these activities have not been considered as aligned.

The minimum guarantees described in this Sustainability Report are respected (human rights, including compliance with labor laws, business ethics and the fight against corruption, protection against unfair competition, tax compliance).

Activity "4.1 Provision of data-driven IT/operational solutions" (objective: circular economy)

For the circular economy (CE) objective, as described in the Delegated Environmental Regulation (EU) 2023/2486, only the activities described in chapter 4.1 could be applicable to NEURONES and therefore eligible. To date, NEURONES has not identified any projects of this type among its achievements.

For the three remaining objectives (sustainable use and protection of aquatic and marine resources (WTR), pollution prevention and control (PPC), protection and restoration of biodiversity and ecosystems (BIO)), none of the activities mentioned in the annexes to the Delegated Regulation are applicable to NEURONES.

Capex indicator

In this section, total capital expenditure (Capex) for NEURONES in 2025 (€18.4m) has been calculated on the basis of asset increases. They include

tangible and intangible assets (software licenses) and new rights of use for the year (€7.4m). NEURONES has identified activities involving capital expenditure that can be considered as individually eligible or aligned activities, which can be summarized as follows:

Activity “6.5. Motorcycle, passenger car and light commercial vehicle transport”

During the year, 6 electric service vehicles (Kangoo type) were acquired. This investment is eligible and aligned.

9 new rechargeable hybrid company vehicles (Arkana type) and 3 non-rechargeable hybrid service vehicles (Clio type) have been acquired, but they do not meet the substantial contribution criterion as they all emit more than 50 g CO₂/km. The corresponding investment is eligible but not aligned.

The rental partner has provided the necessary "DSNH" guarantees (see above):

- transition to a circular economy: recycling batteries and electronics at the end of their life cycle,
- pollution prevention: emissions below thresholds and noise conformance for tire rolling.

In application of European Commission Communication C/2023/267, the DSNH adaptation was considered irrelevant because vehicles are not static on a specific site (as in the case of an assembly plant or a car garage).

The minimum guarantees described in this Sustainability Report have been met.

Activity “7.7. Acquisition and ownership of buildings” (rights of use for leases)

Requests for energy performance certificates (EPCs) have been made to the various lessors for new leases during the year. The returns are very incomplete. To date, the Group has not received any EPCs with at least an A rating. Nor has it been demonstrated that any of the leased premises are among the top 15% of the regional or national building stock in terms of energy consumption.

Consequently, for the 2025 financial year and pending more reliable information, the share of Capex aligned under this heading is 0%.

Opex indicator

The regulation requires reporting eligible and aligned operating expenses to the following operating expenses: research and development costs, building renovation costs, asset maintenance and repair costs.

For Consulting and Digital Services companies, the main expense items are, by far, salaries and subcontracting (around 90% of total expenses). The scope of expenses to be analyzed under the regulation represents only €13 million in 2025, or approximately 1.6% of the Group's total Opex.

It has therefore been decided, as for the years 2021 to 2024, to take advantage of the materiality exemption provided for in the European regulation for operating expenses.

The revenue, Capex and Opex indicators are shown in the tables on the following three pages, in the format required by the European Union's Taxonomy regulation.

Nuclear and fossil gas activities

Furthermore, in 2025, the Group did not generate any revenues or invest any Capex or Opex in activities related to sections 4.2.6 to 4.31 of Annex I of the Delegated Regulation (EU) 2021/2139 relating to nuclear and fossil gases.

Nuclear energy activities		
1.	The company carries out, finances or is exposed to research, development, demonstration and deployment of innovative installations for generating electricity from nuclear processes, with minimal waste from the fuel cycle.	No
2.	The company is involved in, finances or is exposed to the construction and safe operation of new nuclear power or process heat production facilities, in particular for district heating or industrial processes such as hydrogen production, including their safety upgrades, using the best available technologies.	No
3.	The company engages in, finances or is exposed to the safe operation of existing nuclear facilities for the production of electricity or process heat, including district heating or industrial processes such as hydrogen production, from nuclear energy, including their safety upgrades.	No
Fossil gas activities		
4.	The company engages in, finances or is exposed to the construction or operation of facilities for the production of electricity from gaseous fossil fuels.	No
5.	The company engages in, finances or is exposed to the construction, refurbishment and operation of combined heat/cooling and electricity production facilities using gaseous fossil fuels.	No
6.	The company engages in, finances or is exposed to the construction, refurbishment or operation of heat generation facilities that produce heat/cooling from gaseous fossil fuels.	No

REVENUES INDICATOR – 2025

Economic activities	Substantial contribution criteria		Criteria for absence of significant harm (DNSH*)						Minimum guarantees	Share of revenues aligned with / eligible for taxonomy in year n-1	"Enabling activity" category (H)	Category "transient activity" (T)					
	CCM - Climate change mitigation	CCA - Climate change adaptation	WTR - Water	CE - Circular economy	PPC - Pollution	BIO - Biodiversity	Climate change mitigation	Climate change adaptation					Water	Circular economy	Pollution	Biodiversity	
Codes	Revenues (in millions of euros)	Share of revenues	CCM	CCA	WTR	CE	PPC	BIO	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			
A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY																	
A.1. Environmentally sustainable activities (aligned with taxonomy)																	
Data-driven Solutions for GHG emission reductions	0	0%													0%		
Revenues of environmentally sustainable activities (aligned with taxonomy) (A.1)	0	0%													0%		
of which enabling	0	0%													0%		E
of which transitional	0	0%													0%		T
A.2. Activities eligible for the taxonomy but not environmentally sustainable (not aligned with the taxonomy)																	
Data-driven Solutions for GHG emission reductions	17.8	2.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL					2.6%		
Data processing, hosting and related activities	59.8	7%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL					0%		
Revenues from taxonomy-eligible but environmentally unsustainable activities (not aligned with the taxonomy) (A.2)	77.6	9.1%													2.6%		
TOTAL (A.1 + A.2)	77.6	9.1%													2.6%		
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY																	
Revenues from activities not eligible for taxonomy (B)	779.6	90.9%													97.4%		
TOTAL (A + B)	857.2	100%													100%		

* DNSH: Does Not Significantly Harm.

Share of revenues / total revenues	
Aligned with taxonomy by objective	Eligible for taxonomy by objective
CCM	9.1%
CCA	7%
WTR	0%
CE	0%
PPC	0%
BIO	0%

CAPEX INDICATOR – 2025

Economic activities	Substantial contribution criteria				Criteria for absence of significant harm (DNSH*)						Minimum guarantees	Share of Capex aligned with / eligible for taxonomy in year n-1	“Enabling activity” category (H)	Category “transient activity” (T)		
	CCM - Climate change mitigation	CCA - Climate change adaptation	WTR - Water	CE - Circular economy	PPC - Pollution	BIO - Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular economy					Pollution	Biodiversity
A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY																
A.1. Environmentally sustainable activities (aligned with taxonomy)																
Motorcycle, passenger car and light commercial vehicle transport	CCM 6.5	0.15	0.8%	yes	no	N/EL	N/EL	N/EL	N/EL	N/A	N/A	None	yes	0%		T
Capex from environmentally sustainable activities (aligned with taxonomy) (A.1)		0.15	0.8%											0%		
of which enabling		0	0%												E	
of which transitional		0.15	0.8%	0.9%												T
A.2. Activities eligible for the taxonomy but not environmentally sustainable (not aligned with the taxonomy)																
Motorcycle, passenger car and light commercial vehicle transport	CCM 6.5/ CCA 6.5	0.35	1.9%	EL	EL	N/EL	N/EL	N/EL	N/EL					1.2%		
Acquisition and ownership of buildings	CCM 7.7/ CCA 7.7	7.4	40.2%	EL	EL	N/EL	N/EL	N/EL	N/EL					33.3%		
Capex of activities eligible for taxonomy but not environmentally sustainable (not aligned with taxonomy) (A.2)		7.75	42.1%											34.5%		
TOTAL (A.1 + A.2)		7.9	42.9%											34.5%		
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY																
Capex of activities not eligible for the taxonomy (B)		10.5	57.1%											65.5%		
TOTAL (A + B)		18.4	100%											100%		

* DNSH: Does Not Significantly Harm.

Share of Capex / total Capex		
Aligned with taxonomy by objective	Eligible for taxonomy by objective	
CCM	0.8%	38.6%
CCA	0%	37.8%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

OPEX INDICATOR – 2025

Economic activities	Substantial contribution criteria		Criteria for absence of significant harm (DNSH*)		Minimum guarantees	Share of Opex aligned with / eligible for taxonomy in year n-1	"Enabling activity" category (H)	Category "transient activity" (T)
	BIO - Biodiversity	PPC - Pollution	CE - Circular economy	WTR - Water				
A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY								
A.1. Environmentally sustainable activities (aligned with taxonomy)								
Opex environmentally sustainable activities (aligned with taxonomy) (A.1)	0	0%				0%		
of which enabling	0	0%					E	
of which transitional	0	0%						T
A.2. Activities eligible for the taxonomy but not environmentally sustainable (not aligned with the taxonomy)								
Opex of activities eligible for taxonomy but not environmentally sustainable (not aligned with taxonomy) (A.2)	0	0%				0%		
TOTAL (A.1 + A.2)	0	0%				0%		
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY								
Opex of activities not eligible for the taxonomy (B)	13	100%				100%		
TOTAL (A + B)	13	100%				100%		

* DNSH: Does Not Significantly Harm.

Share of Opex / total Opex		
Aligned with taxonomy by objective	Eligible for taxonomy by objective	
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

3. SOCIAL INFORMATION

List of requirements

ESRS*	DR**	Title
S1 - Company workforce		
ESRS S1	S1-1	Workforce policies
ESRS S1	S1-2	Process of interaction on impacts with the company's workforce and their representatives
ESRS S1	S1-3	Procedures for remedying negative impacts and channels for employees to voice their concerns
ESRS S1	S1-4	Actions to address significant impacts, approaches to mitigate significant risks and seize significant opportunities regarding the company's workforce, and the effectiveness of these actions
ESRS S1	S1-5	Targets for managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities
ESRS S1	S1-6	Characteristics of company employees
ESRS S1	S1-7	Characteristics of the self-employed workforce
ESRS S1	S1-8	Collective bargaining coverage and social dialogue (NM***)
ESRS S1	S1-9	Diversity metrics
ESRS S1	S1-10	Living wages (NM***)
ESRS S1	S1-11	Social protection (NM***)
ESRS S1	S1-12	People with disabilities
ESRS S1	S1-13	Training and skills development metrics
ESRS S1	S1-14	Health and safety metrics (NM***)
ESRS S1	S1-15	Work-life balance metrics
ESRS S1	S1-16	Compensation metrics (compensation gap and total compensation)
ESRS S1	S1-17	Serious human rights cases, complaints and impacts
S2 - Value chain workforce		
ESRS S2	S2-1	Value chain workforce policies
ESRS S2	S2-2	Processes for interacting with the value chain workforce about impacts
ESRS S2	S2-3	Procedures to remedy negative impacts and channels for value chain employees to raise concerns
ESRS S2	S2-4	Actions regarding significant impacts on the value chain workforce, approaches to managing significant risks and seizing significant opportunities regarding the value chain workforce, and effectiveness of these actions
ESRS S2	S2-5	Targets for managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities

* ESRS: European Sustainability Reporting Standard

** DR: Disclosure Requirement

*** NM: Non-material, voluntary publication

COMPANY WORKFORCE (S1)

ESRS2 SBM-3 – Workforce at the heart of the business model

The workforce (employees + external non-salaried subcontractors: colleagues, freelancers, temps) is NEURONES' No. 1 asset, and therefore its primary dependency. Processes have been put in place to identify and assess the material impacts, risks and opportunities associated with the workforce. The results of these assessments feed directly into the Group's strategy.

For example, feedback from employees (via annual surveys or during consultations with employee representatives) helps us to better understand the challenges of job satisfaction and well-being. They have led the various entities to step up measures to improve working conditions and the balance between personal and professional life.

The Consulting and Digital Services sector is structurally marked by a high turnover rate due to the strong demand for qualified profiles. As a result, clients and colleagues have recurring difficulties in ensuring the stability

of their teams. Staff turnover rates are higher than in other sectors, with strong pressure on highly sought-after profiles (cybersecurity, cloud, data, etc.).

A high attrition rate is a major risk to growth, undermining project continuity, diluting corporate culture and eroding efficiency. In addition, heavy reliance on independent consultants represents a risk to team stability. To reduce these risks, we have implemented programs to build employee loyalty, promote long-term collaboration with partners and retain freelancers. The development of in-house skills through training and actions to improve working conditions and well-being help build team loyalty.

The Group also sees itself as highly dependent on its key men and women, business unit directors, sales managers and technical experts. For them, capital association programs have been in place for many years.

The reporting scope includes all employees who may be materially affected by the Group's activities: employees and external subcontractors (colleagues, freelancers, temporary staff).

The material impacts, risks and opportunities (IROs) identified include:

- Negative material impact. These include: staff turnover, work-life imbalance, under-representation of women (compared to men) and the risk of harassment in the workplace, particularly for employees working late hours in countries with high security risks, such as India. Internationally, the Group's entities are sub-subsidiaries whose local managers regularly monitor working conditions, with the support of the French parent company to which they report. No negative systemic impact has been identified.
- Positive material impact. NEURONES encourages skills development, notably through training and certification programs. These initiatives contribute to enhancing employability and providing a stimulating work environment. A guarantee of creativity and innovation, diversity is also encouraged in all its forms: 74 nationalities represented in France, including people with disabilities, people undergoing retraining, young people on work-study schemes and senior citizens.
- Material risks. High staff turnover reduces a company's attractiveness, increases recruitment costs and can lead to a loss of knowledge and expertise, causing disruption to operations.

As part of the Group's climate transition plan, certain entities are raising employee awareness of more environmentally-friendly practices, such as reducing travel and digital sobriety. These initiatives create opportunities to develop skills around sustainable digital service.

No risk of forced or child labor has been identified in any of the Group's operations or business relations, in or outside Europe.

The impacts, risks and opportunities (IROs) relating to the workforce are detailed at the end of the dual materiality analysis (ESR2 section), along with the specific population groups affected. The assessment of impacts, risks and opportunities takes into account the specificities of the most vulnerable categories (young professionals starting out in the sector) and actions are adjusted accordingly, in order to support each type of population in a safe and equitable way.

S1-1 – Policies and actions related to the company's workforce

The Group is organized into entities by type of service, each with associated managers. Human Resources (HR) procedures vary according to the type of department, especially the fundamental one of sourcing and recruitment. Depending on their specific needs and local contexts, associate managers decide on these processes with their HR Director or Manager. In addition, the entities are aligned with some of NEURONES' key principles of sustainability and social responsibility.

Entities outside France are sub-subsidiaries. Their HR department is in regular contact with the HR department in France of the group subsidiary to which they report.

NEURONES and its subsidiaries are committed to respecting the ILO Declaration on Fundamental Principles and Rights at Work, covering the following subjects: minimum age for employment, prohibition of forced labor, abusive disciplinary practices, non-discrimination, freedom of association and the right to collective bargaining, working hours, remuneration, health and safety. These principles are integrated into the recruitment and human resources management procedures of the various subsidiaries.

The various entities have put in place policies to manage the material impacts, risks and opportunities (IROs) associated with their workforce. To date, however, there is no formal, unified human rights policy at Group level.

Each company is committed to respecting human rights in accordance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and

the OECD Guidelines for Multinational Enterprises. Their commitments cover respect for human rights and workforce rights, engagement with employees, and remedial action.

Most of our subsidiaries are actively committed to promoting equal opportunity and diversity within their workforce, through actions aimed at eliminating all forms of discrimination and fostering an inclusive working environment. By way of example, the ethical principles of the subsidiary dedicated to user support cover equal opportunities and discrimination on the grounds of gender, disability, family situation, sexual preference, age, political and philosophical opinions, religious beliefs, trade union activity, ethnic, social, cultural or national origins. The entity dedicated to server infrastructures has a specific policy on violence and sexual harassment. Its implementation includes examples of sexist behavior, explanations of sexual harassment, as well as alert and remediation procedures.

The general approach to dialogue with staff members is described in chapter S1-2. The plans are implemented through specific procedures aimed at preventing, mitigating and correcting negative impacts on human rights, occupational health and safety, discrimination and harassment, as explained in chapter S1-3.

Operationally, the human resources (HR) managers of each subsidiary are responsible for implementing human rights and workforce policies. NEURONES' Rh strategy embodies the group's values and is based on the following principles:

- everyone the same opportunities for training and skills development,
- gender equality and, within the same country, the rule of "equal pay for equal work", regardless of origin or gender,
- culture of social dialogue and listening to teams,
- promoting diversity in the broadest sense of the term (gender, age, initial training and previous professional experience, disabilities, social and cultural origins, nationalities, etc.), as a guarantee of creativity and innovation,
- a caring environment that makes everyone feel valued and included,
- work-life balance and prevention of burnout,
- ensuring decent wages and adequate social security cover in all countries,
- respect for human rights,
- zero tolerance for discrimination and harassment.

The policies adopted by NEURONES or by some of its subsidiaries with regard to the various social aspects relating to its workforce are described in the table below. In 2026, we will examine the possibility of extending to the whole Group the best practices already initiated in certain subsidiaries, in order to ensure a common approach.

List of policies addressing NEURONES workforce issues:

Social aspects and human rights	Policies	Scope
Working hours	• Charter on the right to disconnect	• Infrastructure management entity
Work-life balance	• Teleworking charter	• Infrastructure management entity
Health and safety	• Health and safety policy	• User support (included in the Ethical Principles Policy)
Gender equality and equal pay for work of equal value	• Signature of the "Manifeste de reconversion des femmes dans les métiers du numérique" (Numeum initiative)	• Five entities in 2025
Employment and inclusion of people with disabilities	• Signing of the "Activateur de Progrès" charter	• Digital Workplace entity
Measures to combat violence and harassment in the workplace	• Good behavior and anti-harassment charter • Practical guide to sexual harassment and gender-based harassment • Anti-discrimination and anti-harassment policy – Respect for people	• Infrastructure management entity • Infrastructure management entity • User support entity (included in Ethical Principles and Policy)
Diversity	• Inclusion policy • Diversity Charter (signed by ten entities)	• User support unit Tunisia (included in Quality Policy)

S1-2 – Processes for interacting with the company's workforce and their representatives regarding impacts

NEURONES subsidiaries take into account the expectations of their employees, both through dialogue with employee representatives and through satisfaction surveys. This feedback directly guides decisions and actions to manage actual and potential impacts.

Labor-management relations

In France, dialogue with employee representative bodies (CSE, Délégués du Personnel, Délégués Syndicaux, Comité de Groupe) is regular, with meetings with the CSE held at least once a month. The Group's decentralized structure of business subsidiaries means that collective agreements can be numerous. Their effectiveness is assessed on the basis of the agreements signed. For the two largest entities (65% of the workforce), they have led to the establishment of various protocols covering night work and on-call duty, telecommuting, the 35-hour working week, profit-sharing and the company savings plan (Plan d'Épargne Entreprise – PEE). Consideration is currently being given to possible amendments to existing telecommuting agreements and to the introduction of a sustainable mobility package (Forfait Mobilité Durable – FMD). In addition, each entity organizes its own mandatory annual negotiations (Négociation Annuelle Obligatoire – NAO). The HRDs at the subsidiaries are responsible for organizing and overseeing these dialogue forums.

In Tunisia, a joint consultative commission was set up in 2009 (five company representatives and five elected employee representatives). A staff representative has been appointed in Romania since 2013.

For several years now, the user support unit has been implementing additional company-wide agreements, notably concerning disability. In addition, employees who donate blood are entitled to two half-days paid leave per year. Two extra days of sick leave are provided for parents of a child with disabilities. The "right to disconnect" has been clarified. The following agreements have also been set up: the regional fuel bonus, the meal voucher subsidy, the increase in the Company Works Council's social and cultural activities budget and the start of the 4-day workweek trial.

Satisfaction surveys

In 2025, satisfaction surveys concerned 46% of NEURONES employees. Because they are anonymous, these questionnaires are used to identify any sensitive incidents or situations (e.g. related to discrimination or violence), and to ascertain the existence of marginalized employees and/or those likely to be particularly vulnerable to negative impacts. The results are reviewed by the management committee and action plans are drawn

up. The effectiveness of these surveys is evaluated according to the measures taken and the evolution of responses over time.

Employee satisfaction surveys	2025
% of group workforce concerned	46%

S1-3 – Procedures for remedying negative impacts and channels for employees to voice their concerns

The two largest subsidiaries have a digital platform for handling reports (anonymous or otherwise), questions and complaints concerning discrimination, moral or sexual harassment, employee rights and human rights. A reporting procedure is also included and communicated to employees in the practical guide to harassment, sexual harassment and sexist harassment.

All subsidiaries offer HR channels (internet address, HR contact, IRP contact) for reporting any concerns, alerts or situations of discrimination or harassment directly and at any time. Discrimination and harassment alerts are handled by the subsidiary's HRD and General Management.

These channels are communicated monthly to new arrivals and are available on the subsidiaries' intranet. The contact details of rights advocates are also posted on the premises, in addition to regular communication on alert channels.

This system is comparable to that used for questions and alerts concerning business ethics (Sapin II). E-mail addresses can tend to multiply. At some point in the future, we'll need to set up a common application for the various types of alert escalation within the group, and for their proper handling. In the long term, to avoid multiplying the number of e-mail addresses, an application to centralize the different types of alerts could be envisaged, but the investment today seems disproportionate in view of the volume involved and the size of the group.

People who use these reporting systems benefit from the protection afforded to whistle-blowers (see paragraphs G1-1 and G1-3, below, pages 34 and 35).

S1-4 – Actions concerning major impacts on the company's workforce

Based on the issues identified by the dual materiality analysis and the interaction processes defined in S1-2, the entities' senior management define and deploy actions to mitigate or prevent actual or potential impacts.

Resources are allocated on an action-by-action basis, and monitoring indicators are defined to measure the effectiveness of the measures deployed (see S1-6 to S1-17 below). Results are regularly reviewed at the level of each entity, according to procedures that vary according to their size. The Group's decentralized structure makes it difficult to extend best practices to all areas.

Talent retention

Attracting and retaining talent is a key challenge. NEURONES invests in the development of relationships with a wide network, to strengthen its reputation and become an employer of reference. In this context, the development of relationships with a range of schools and universities is at the heart of its strategy:

- support for students and recent graduates (conferences, forums, job interview simulations, CV workshops, sponsoring, etc.),
- it spots and hires interns, apprentices and recent graduates.

In France, the most popular schools are: Centrale Lille, Ece, Efrei, Em Strasbourg, Ensiee, Epita, Esg Management School, Esiea, Esiee, Esigetel, Esilv, Ingesup, InTechInfo, Isep, Itic, Mines d'Alès, Mines de Paris, Supinfo, Telecom Paritech and Utc Compiègne.

Local loyalty and attractiveness initiatives include:

- reducing hierarchical levels, to encourage initiative and empowerment,
- growing presence on social networks (LinkedIn, Instagram, X, Facebook, Glassdoor, etc.) and blogs (increase in community management), employer brands ("Welcome to the Jungle" films, etc.)
- organizing employee events: afterwork events, outings on the Multi 50 trimaran, prediction contests, etc.
- responding to young graduates' "need for meaning": higher environmental standards, skills sponsorship, etc.

Key staff refers to members of the management committees of the parent company and subsidiaries, as well as top sales staff, technical leaders and experienced contract managers. Decentralized management, profit-sharing and participation in bonus share programs are among the measures put in place to mitigate the risk of departure of key executives (see section 2.1. "Main risks, control and management measures", Universal Registration Document and Financial Report, page 60).

A Group company has been awarded the "Great Place to Work" label seven times ("a great place to work is a place where you trust your leaders, take pride in your work and appreciate your colleagues" – Robert Levering, co-founder of "Great Place to Work"). She also featured in the "Best Workplaces for Women" awards.

Social protection

All employees benefit from social protection, either through public programs or company-provided benefits, covering loss of income due to illness, unemployment, industrial accidents, parental leave and retirement. In countries where public social protection is deemed insufficient (Tunisia, Romania, Singapore and India), NEURONES finances supplementary insurance for its employees.

Working hours

The legal working week is respected in all countries where the Group operates. Almost all employees work full-time. Half of part-timers work 80% or more of a full-time job. For example, only 1.3% of the workforce has a working time of less than 80% of a full-time employee. In France, employees are covered by the Syntec collective bargaining agreement (with the exception of the training unit), and benefit from RTT days that vary according to the subsidiary employing them and their status (non-managerial staff and Etam, managers on assignment, fixed-price managers). Employees are entitled to half-days off for overtime worked and deducted from validated activity reports (CRA). For the two largest entities (65% of the workforce), the following agreements are in force: 35 hours, night and on-call work and teleworking.

Decent wages

All employees receive a decent salary, in line with the applicable reference indices. NEURONES verifies country by country that the amount of basic salaries, plus any guaranteed fixed supplements, is above the following reference indices:

- in France, compliance with the Minimum Growth Wage ("SMIC"), as stipulated in article L3231-2 of the Labor Code, the amount of which is revised annually by decree;
- in other European Economic Area (EEA) countries, the minimum wage is set by legislation or collective bargaining. In the absence of a minimum wage established by legislation or collective bargaining, the reference wage is deemed to be equal to 60% of the country's median wage and 50% of the average gross wage;
- in countries outside the EEA, the reference wage is that determined: (i) by official standards or collective agreements in the first instance, then, (ii) failing that, the national or sub-national minimum wage established by legislation or collective bargaining, and (iii) finally, in the absence of these two criteria, that taken from the Wage Indicator Foundation database which meets the conditions set by IDH Sustainable Trade ("*Roadmap on Living Wages, A Platform to Secure Living Wages in Supply Chains*").

Countries	Reference salary
France	Salaire Minimum de Croissance ('SMIC'), as stipulated in article L3231-2 of the French Labor Code
Germany, Italy, Belgium, Switzerland	Statutory minimum wage
Romania	Minimum wage set by collective bargaining
Tunisia	Agreements negotiated annually by the UTICA (employers') and UGTT (employees') unions, covering all sectors of activity without distinction
Singapore	Wage Indicator Foundation database for Singapore
India	Wage Indicator Foundation database for Bangalore

Labor-management relations and collective bargaining

NEURONES promotes a culture of social dialogue and listening to teams, through regular information and consultation of employee representatives on employment-related issues.

In France, employees are covered by the Syntec collective bargaining agreement (except for training activities). Regular dialogue is maintained with employee representatives. These IRPs are the members of the CSE, the Employee Representatives, Trade Union representatives and Group Committee members. Collective agreements are numerous, due to the decentralized structure of our business subsidiaries. Discussions are underway concerning possible amendments to existing teleworking protocols, as well as the introduction of the sustainable mobility package (FMD). Although this has already been implemented in some subsidiaries, NEURONES wants to systematize annual surveys for all its entities, to encourage more direct dialogue with its employees.

In France, entities of the required size are required to organize annual mandatory pay negotiation (Négociation Annuelle Obligatoire – NAO).

In Tunisia, a consultative commission was set up in 2009. This joint labor-negotiations commission is made up of five Company representatives and five elected staff representatives. In Romania, an employee representative was appointed in 2013. In Singapore (28 employees at the end of 2024), there is no representation structure (no legal framework). In order to provide a forum for dialogue, satisfaction surveys are organized every six months.

Work-life balance

Ensuring a harmonious balance between work and private life provides essential time for rejuvenation, helps reduce work-related stress and boosts both productivity and employee loyalty.

Some entities have opted for coworking spaces to offer greater flexibility. By the end of 2025, 28 sites will be leased, representing around 1,550 m² of office space (excluding common areas). Others have moved their offices to more accessible and better-equipped premises (gym, concierge service, etc.).

In 2025, teleworking is estimated to average 1.70 days a week (34% of weekly working time). This practice varies according to function, profession and client constraints (for all technical assistance employees, and often for fixed-price packages, the decision is taken by the client). Reflections are continuing on new ways of organizing work. To date, no amendments have been made to teleworking agreements or charters, with the exception of one signed by the Group's consulting firm. For several years now, the user support unit has been implementing specific additional agreements, such as the right to disconnect, and experimenting with a four-day week.

Paid maternity leave is guaranteed in all subsidiaries, although its duration varies from country to country. Paternity leave is granted in accordance with local legislation or voluntary initiatives taken by local management: in Singapore, for example, following a satisfaction survey, paternity leave was introduced for non-Singaporean employees, a measure not provided for under current local legislation.

Health and safety at work

In France, the Occupational Health and Safety Committees (OHSC) of the various Group entities meet at regular intervals as required by law. They map occupational hazards and take preventive measures (information, signs, exercises) in coordination with occupational medicine. All of this is documented in the DUERP (Document Unique d'Evaluation des Risques Professionnels). Workstation ergonomics awareness workshops are organized on a regular basis, with measures to adapt workstations (furniture, dual screens, keyboards, etc.). Prevention plans (PDP) are co-signed for certain customer sites, most of which are industrial.

Burn-out prevention campaigns have been carried out, along with psycho-social risk prevention: training for middle management and reinforced procedures for isolated staff. In the tertiary sector, the main risk remains

road accidents (especially on two wheels) involving personal or company vehicles (home-workplace journeys, business trips).

To promote comfort and well-being, some sites have been renovated: lounges, rest rooms, modernized reception areas.

To combat sedentary lifestyles and encourage sport, NEURONES also takes part in sporting events: annual in-house futsal tournament, "La Parisienne" women's running race, "business league" soccer team (league dedicated to companies in the Consulting and Digital Services Companies division).

Gender equality and equal pay

Although few women are enrolled in IT courses at engineering schools, they account for 24.7% of employees in France and 29.2% worldwide (they are in the majority in Romania and Tunisia). Under the French Gender Equality Act, French entities (with over 50 employees) are required to publish their gender equality index by March 31 of each year (maximum value of 100, with a requirement to implement a multi-year action plan if the index falls below 75 for three consecutive years).

NEURONES carries out an annual review, component by component, to improve scores. The indicators monitored are: the overall feminization rate and that of senior executives.

As of 2023, three entities have signed the "manifesto for the reconversion of women in digital professions" (Numeum initiative).

Training and skills development

Training is a key driver of customer loyalty. Each subsidiary manages its own training plans, mainly focused on technical development, but also covering management and foreign languages. The group benefits from the advantage of its specialized subsidiary, one of the main players in IT training in France, and authorized by the major software publishers to offer qualifying certifications. It provides a significant proportion of the Group's technical training, including long courses for future employees. An internal review of training plans is carried out every year.

The annual appraisal interview is an ideal opportunity to assess performance and identify skills development needs.

Employment and inclusion of people with disabilities

NEURONES is committed to an inclusive employment policy for people with disabilities (France), and therefore strives to be more "disabled-friendly". The proportion of people with disabilities has risen sharply over the past two years (see S1-12 people with disabilities), mainly thanks to our user support services. The premises are accessible to people with reduced mobility.

In agreement with the customers concerned, GMEs (Groupements Momentanés d'Entreprises), bringing together NEURONES and partners from the sheltered employment sector (Atimic, Arcesi, ATF Gaïa, iNET System, etc.), have been set up for recurring managed service contracts, which in 2025 enabled us to call on the services of around ten employees from sheltered employment.

In France, two of the Group's entities took part in DuoDay, a national day of welcoming disabled people to form a duo with each of the professionals from the volunteer companies.

Lastly, for several years now, the user support unit has been implementing specific supplementary agreements, in particular a disability agreement. In addition, two extra days of sick leave are provided for employees with a child with disabilities.

Fighting violence and harassment

NEURONES applies a zero-tolerance policy to all forms of discrimination and harassment (moral or sexual). Several subsidiaries, including the two largest, have appointed a dedicated contact person. The server infrastructure entity has published a practical guide to sexual harassment and gender-based harassment. This document contains the reporting procedure. NEURONES wants to go even further by improving the consolidation of the

various complaints files, generalizing processing procedures to all entities and training management in prevention.

In India, where violence against women is more common, security guards have been hired to accompany female employees working in the evening to their vehicles. For those who do not have their own means of transport, a chauffeur service is provided to the home.

Diversity and inclusion, raising employee awareness of diversity issues

Given the Group's decentralized organization, provisions concerning diversity, fairness and the issues at stake in this area are dealt with at subsidiary level.

NEURONES promotes diversity in the broadest sense of the term (gender, age, initial training and previous professional experience, disability, social and cultural origins, nationalities, etc.), as a vector for creativity and innovation. Ten Group entities have signed the Diversity Charter. The Group also strives to create a caring environment so that everyone feels valued and included. Diversity training is also provided.

Persons undergoing re-training:

Several entities organize training courses open to people wishing to retrain in the digital sector (in particular, the Individual Operational Employment Preparation (POEI) or Collective Operational Employment Preparation (POEC) schemes), which enable the inclusion of profiles with varied initial training and professional backgrounds.

Persons not in employment:

The entity dedicated to user support has integrated the Saphir method into its recruitment procedures, aimed at guaranteeing equal opportunities for all applicants. Its implementation helps to combat discrimination and integrate more people who are far from employment.

S1-5 – Impact, risk and opportunity management objectives

The definition of objectives is based on an analysis of material social issues, internal indicators and applicable regulatory requirements, in collaboration with business experts. Where relevant, NEURONES involves employee representatives in this process. Performance against targets is monitored by means of indicators that are periodically reviewed. This monitoring enables us to assess the effectiveness of the actions implemented and adjust policies and measures accordingly.

The following targets have been set for NEURONES' own workforce:

Objectives	2030
% of women employees	35%
% of women in senior management	30%
Gender pay gap in France	+/- 1%
Gender pay gap worldwide	Measured
% of self-employed	< 10%
% of seniors	15%
% of workforce with disabilities	3%
% of training hours / person	12 hours
% of employees represented by officially elected representatives (companies with 10 or more employees)	100%
Workplace accident frequency rate	2.5
% of employees trained in workstation ergonomics (companies with CSE or equivalent)	100%

S1-6 – Characteristics of company employees

The social data below are calculated on the basis of the Group's total scope, unless a more limited scope is specified ("France" 81%: of employees or "Cegedim + Silae": 75% of staff).

The breakdown of employees by country and gender at the end of 2025 is as follows:

Workforce by gender and country (end 2025)	Number of employees	Men	Women	% Women
France	5,800	4,366	1,434	24.7%
Tunisia	566	252	314	55.5%
Romania	470	174	296	63%
Italy	157	142	15	9.6%
Others (Belgium, India, Singapore, Germany, Switzerland, Luxembourg, Lebanon, Hong Kong, United States)	215	172	43	20%
Total end 2025	7,208	5,106	2,102	29.2%
Average 2025	7,212			

In France and most other countries where the Group operates, it is not possible to legally register as a third gender neutral or other non-binary designation. Thus, the gender categories "other" and "undeclared" are not used.

93.9% of contracts are permanent (94.6% in France), with the balance made up of temporary contracts (including professionalization and apprenticeship contracts). The rates of permanent contracts for men and women are similar:

Permanent workforce (end 2025)	Women	Men	Total
Number of employees	2,102	5,106	7,208
of which permanent	1,954	4,816	6,770
of which temporary	148	290	438
of which employees with non-guaranteed hours	0	0	0
% of permanent employees	93%	94.3%	93.9%

Part-time employees are counted as one person. 3% of the workforce works part-time (1.5% in France, with more than half working 80% or more). The breakdown of part-time employees by gender is as follows:

Part-time workforce (end 2025)	Women	Men	Total
Number of employees	2,102	5,106	7,208
of which full-time	2,003	4,986	6,989
of which part-time	99	120	219
% of part-time employees	4.7%	2.4%	3%

Employees are distributed geographically as follows: Greater Paris region 52%, other French regions 29% and outside France 19%.

The CSRD "turnover rate" (resignations, contractual terminations, redundancies, retirements, deaths in service/average workforce) is higher (4 to 7%) than the "turnover rate" (resignations/average workforce) used internally:

	2021	2022	2023	2024	2025
Resignations	913	1,126	1,123	970	910
Mutual-agreement terminations	77	97	113	144	204
Layoffs	172	177	149	174	266
Retirements, deaths	12	14	5	24	22
Average payroll	5,722	6,088	6,609	6,934	7,212
Turnover rate (CSRD)	20.5%	23.2%	21.3%	18.9%	19.4%
Turnover rate (internal)	16%	18.5%	17%	14%	12.6%
Difference	4.4%	4.5%	4%	4.9%	6.8%

S1-7 – Non-salaried external staff within the Group

Evaluated in terms of the average number of FTEs (full-time equivalents) during the year, the external non-salaried workforce is as follows:

Average number of employees	2024	2025
External non-salaried employees:		
Freelancers	1,200	1,288
Subcontractors employed by colleagues or temporary employment agencies (working on Group client assignments)	970	1,139
Temporary staff working for internal Group functions	10	2
Number of employees	6,934	7,212
TOTAL WORKFORCE (EMPLOYEES + CONTRACTORS)	9,114	9,641
% of external employees	23.9%	25.2%

Freelancers are bound to the entity with which they contract. They can be integrated into fixed-price projects, or grouped technical assistance (GTA) or unitary technical assistance (UTA) projects.

The contractual link with a colleague or a temporary employment agency can be of two types:

- subcontracting of one-off technical assistance. It's easy to count the number of days worked, and thus determine the number of full-time equivalents (FTEs);
- subcontracting a block of services under a group contract with a commitment to results. In this case, the colleague undertakes to provide the contractual service levels of his service package and to assume any related penalties. This block subcontracting is not counted in the external non-salaried workforce.

S1-8 – Social dialogue metrics (published on a voluntary basis)

All employees in France, representing 81% of the NEURONES group workforce, are covered by collective bargaining, and 85% by officially elected employee representatives (CSE). The other countries in which we operate each account for less than 10% of Group employees and are therefore not covered by these indicators.

Collective agreements, CSE, DUERP (France)	2023	2024	2025
% of employees covered by a collective agreement	100%	100%	100%
% of employees represented by officially elected representatives (CSE or equivalent)	85%	85%	85%
% of sites for which an assessment of risks to employee health and safety has been carried out has been carried out (DUERP or equivalent)	85%	85%	85%

In France, entities without a CSE are those that are too small (<10 employees) or those where there was a lack of candidates when the election was organized.

S1-9 – Diversity metrics

Nationalities (published on a voluntary basis)

The proportion of foreign employees in the French workforce is growing steadily:

	2021	2022	2023	2024	2025
Share of foreigners	10.5%	11.8%	13%	15%	16%
Nationalities (including French) represented	65	64	69	74	70

Cegedim + Silae" perimeter.

Seniors

In France, company-wide agreements and action plans for seniors were put in place at the end of 2009. At the end of 2025, the proportion of the Group's workforce aged 50 and over will have risen steadily to 14.5%.

At the end of 2025, the average age of employees will be 36.9, broken down as follows:

Breakdown by age group	2021	2022	2023	2024	2025
Less than 25 years	9.5%	9.5%	9%	9.5%	7.5%
25 to 29 years	2.1%	2.3%	2.5%	2.5%	2.2%
30 to 34 years	19.5%	18.5%	18.5%	18.5%	20%
35 to 39 years	15.5%	15%	15%	14.5%	15%
40 to 44 years	13.5%	13%	12%	11%	11%
45 to 49 years	10%	9%	10%	10%	10%
50+ years	11%	12%	13%	14%	14.5%
Total	100%	100%	100%	100%	100%
AVERAGE AGE	36.1	36	36.3	36.4	36.9

Percentage of women in senior management

The proportion of women in senior management is 18.5% (19 women out of a total of 103 senior executives and managers at levels n-1 and n-2).

	2023	2024	2025
Percentage of women in senior management	19.4%	17.7%	18.4%

S1-11 – Social protection (published on a voluntary basis)

All Group employees are covered by social security against loss of income due to one of the following events:

- disease,

- unemployment,
- work accident,
- maternity, paternity and parental leave (depending on legislation in each country),
- retirement.

S1-12 – People with disabilities

The Group is striving to be more “disabled-friendly”. By the end of 2025, 2.7% of its workforce will be disabled.

In agreement with the clients concerned, GMEs (Groupements Momentanés d'Entreprises / Temporary Business Groups) associating NEURONES and partners from the protected and special facilities employment sector (Atimic, Arcesi, ATF Gaïa, iNET System, etc.) were set up for recurrent managed services contracts. At the end of 2024, they will enable us to call on ten employees from these establishments specifically set up to work with disabled staff (Entreprises Adaptées) on Group contracts.

	2023	2024	2025
Employees with disabilities	2.9%	3.1%	2.7%

S1-13 – Training and skills development metrics

Training actions are decided by each subsidiary. They are mainly related to technical improvement but also concern management or foreign languages.

The Group has the opportunity to use its specialized entity to develop skills. One of the main players in France, and authorized by the largest vendors to issue qualifying certifications, this center carries out a significant part of the Group's technical training activities, including training future employees during long courses.

Training	2021	2022	2023	2024	2025
Number of days x trainees	8,000	8,900	9,100	9,900	11,800
Training hours	56,000	62,300	63,700	69,300	82,600
Average internal workforce	5,722	6,088	6,609	6,934	7,212
Hours/average workforce	9.8	10.2	9.6	10	11.5
% of employees who took part in training	2,650	2,950	3,000	3,300	3,900

Sessions eligible for continuing vocational training in France and similar initiatives abroad. Excluding e-learning and on-the-job sessions (fundamental or client-related).

The 2025 data, broken down by gender, are shown in the table below:

Family leave 2025	Working days	Number of employees	% effective	Number of women	% female workforce	Number of men	% male workforce
Maternity leave *	2,477	41	0.8%	41	3.1%	-	-
Paternity leave	2,689	299	5.5%	1	0.1%	298	7.2%
Family-related leave	1,953	715	13.1%	167	12.8%	548	13.2%
Leave for sick children	322	218	4%	54	4.1%	164	4%
Parental leave	3,271	33	0.6%	29	2.2%	4	0.1%
Caregivers' leave	0	0					

* Excluding pre- and postnatal medical leave.

Scope: "Cegedim + Silae" (in France, 5,441 employees on average in 2025, 1,303 women and 4,138 men).

Training hours by gender are not available.

With regard to skills development, the percentage of employees who took part in annual performance and career development reviews is as follows:

Annual reviews	2025
% of employees with an annual appraisal entire group	90.2%

S1-14 – Occupational health and safety metrics (published on a voluntary basis)

Indicators	2021	2022	2023	2024	2025
Absenteeism (*)	5.8%	6.1%	6.2%	6.7%	6.3%
Number of accidents at work resulting in lost time (one day or more)	29	55	26	26	30
Number of days off during the year	906	1,162	1,229	993	1,997
Accident frequency rate (number of lost-time accidents per million hours worked)	4.2	7.5	3.4	3.3	3.7
Lost-time injury severity rate (number of days of paid sick leave per thousand hours worked)	0.13	0.16	0.16	0.13	0.24

* Number of days absent (illness, medical leave, accidents at work and on the way to work, sick leave for children, relocation and family events, maternity and paternity leave, unpaid and administrative absences) in relation to the theoretical number of working days. All data in this table correspond to the "Cegedim + Silae" perimeter.

S1-15 – Work-life balance metrics

All employees are entitled to family leave (maternity, paternity, parental, caregiver leave), at least paid maternity leave, in accordance with the laws and collective agreements of each country or the social policy of the Group subsidiary. In France, employees are entitled to all family-related leave provided for by law and collective agreements.

S1-16 – Compensation metrics

Compensation (published on a voluntary basis)

In 2025, total gross compensation, up 4.6%, amounted to €302.2m (€290m in 2024). This amount includes fixed and variable salaries, provisions for vacation pay and days off, and €0.3m in Value Sharing Bonuses. It does not include the social security contributions paid by the employer, nor statutory and optional profit sharing, the employer's contribution to meals and public transport passes, occupational health services, payments to works councils or, of course, the fees paid to subcontractors. Lastly, hiring subsidies received (mainly for work-study programs) are deducted from the "wages" item.

At 7,212 (6,934 in 2024), the average workforce is up 4.9%.

The average gross annual salary (for the Group as a whole, including India, Tunisia, Romania, etc.) is €42,050 (€41,800 in 2024).

Gender pay gap

For the France scope, women's pay is around 1% lower than men's (1.2% in 2024).

The Group has based its calculations on the method used for the gender equality index for compensation 2025 in France (scope of 19 entities with over 50 employees each, representing a total of 5,071 employees at the end of 2025).

In each entity, men and women were divided into the following categories: managers < 30 years, 30 to 40 years, 40 to 50 years, > 50 years and non-managers (same age ranges). For a given category, average salaries were compared and a gap drawn. If the number of employees is too low, the difference for the category is not taken into account.

The differences between the various categories were then summed up and weighted by the number of employees, giving an overall difference for each entity. Finally, the sum of the differences between the various entities, also weighted by headcount, gives 1% for France.

Using this method, percentage differences between groups of non-managers under 30 and groups of managers over 50 are given equal weight.

	2023	2024	2025
% of gender pay gap	3.2%	1.2%	1%

Positive percentage = better-paid men on average.

Ratio of annual compensation of top salary to median annual compensation of all employees

Median annual compensation is €39,300 (Group as a whole). This ratio is 8.8 (346,400/39,500).

	2023	2024	2025
Highest salary/median annual compensation	10.8	9.7	8.8

Retention of key men and women (published on a voluntary basis)

Since 1999, six stock option plans and eight NEURONES bonus share plans have been implemented, for the benefit of senior executives and key managers. Since 2015, fourteen subsidiaries have launched bonus share plans involving their own shares. At the end of 2025, 285 employees or company officers (4% of the workforce) were shareholders either of their subsidiary or of NEURONES, or of both.

The expense related to bonus share plans in the consolidated financial statements is as follows (in thousands of euros):

2021	2022	2023	2024	2025
2,575	4,149	5,601	6,175	6,550

NEURONES and subsidiary plans Including 20% social security charge on bonus share plans (30% from 2025).

This indicator, which stems from a specific shareholding policy, is monitored by the Group but is not required by the CSRD standard.

S1-17 – Serious human rights cases, complaints and impacts

Discrimination, moral harassment, sexist harassment, sexual harassment	2024	2025
Files opened during the period	13	23
<i>which ultimately turned out to be unfounded</i>	9	20
<i>of which were found to be true</i>	4	3
Fines, penalties, compensation for damages	none	none
Burn out cases reported over the period	8	5

The count is based on declarations from all Human Resources departments. To date, the Group has seen no interest in setting up a single application for centralized management of reports and complaints.

Reports and complaints are filed through channels that enable employees in each subsidiary to voice their concerns. 56% of the Group's workforce has a practical guide on discrimination and harassment.

Compensation plans for victims are implemented by the relevant HRD.

There will be no serious human rights incidents affecting the Group's workforce in either 2025 or 2024. We remind you that "serious human rights incidents" include legal proceedings, formal complaints lodged through the company's own or third-party grievance mechanisms, and serious allegations published in public reports or in the press, when these concern the company's employees and the company does not dispute the circumstances.

VALUE CHAIN HEADCOUNT (S2)

The workforce in the value chain includes employees of the Group's subcontractors (colleagues and interim companies, freelancers), as well as suppliers of products and services (including hosting providers who make their data centers available).

The former account for around a quarter of the workforce. The sustained shortage of consultants in the Consulting and Digital Services sector and the appeal of freelance status are driving a steady increase in the proportion of subcontracting. This category is likely to be impacted by NEURONES operations.

The Group recognizes the challenges of retaining talent in its sector and strives to address them by offering balanced working conditions for its external consultants, favoring development opportunities and a balance between personal and professional life.

The Group has not identified any impact related to the working conditions of the workforce in its value chain, as all its suppliers are located in European zones or in countries where regulations on working conditions respect human rights and the principles of the United Nations. Similarly, child labor and forced labor are not material issues in the Digital Services sector. Finally, the Group has not identified any impact on the workforce in the value chain resulting from the transition to greener activities.

However, Digital Services Companies face challenges regarding the inclusion of under-represented groups (such as women and minorities) and may

face impacts related to diversity, inclusion, discrimination and workplace violence. NEURONES is committed to dialogue with its partners and to implementing measures to mitigate these risks, in particular by strengthening its diversity, inclusion and well-being at work initiatives, to ensure fair working conditions for all employees in its value chain.

It should be noted that in the Consulting and Digital Services sector, sub-contracted consultants in France have higher costs than salaried employees. Subcontracting is therefore not used to increase the profitability of an operation, but to compensate for difficulties in recruiting certain profiles. The risk of abuse of a dominant position with a freelancer is therefore considered relatively low.

For employees of fellow DSCs and temporary employment agencies, we recommend checking that these third parties apply responsible social practices, particularly in countries with low-cost labor.

S2-1 – Policies relating to non-salaried employees in the value chain

The Group's policy is for each subsidiary in France to document 100% of its subcontractors (freelancers, ESNs and temporary staff) in the Provigis application: legal identity, up-to-date social (Urssaf) and tax certificates, electronically signed Neurons responsible purchasing charters. For freelancers, Provigis information, a recent reference check and an e-reputation check must be carried out before the actual start of the assignment. An offer of a permanent contract is almost always made to the freelancer, but rarely accepted. For services provided in France, the self-employed cannot invoice from a legal structure based abroad. With rare exceptions, second-tier subcontracting is prohibited, usually by the end client himself.

In the Responsible Purchasing Charter (Group model), emphasis is placed on respect for human rights for the workforce in the value chain, in line with the ILO Declaration on Fundamental Principles and Rights for the Workforce, such as: working conditions, non-discrimination, occupational health and safety. This charter defines a series of criteria to be respected in terms of social standards and human rights. It does not deal specifically with human trafficking, forced labor or child labor, as these issues are rare in the Consulting and Digital Services sector. Nevertheless, it requires compliance with the principles set out in the International Labour Organization (ILO) Convention covering these subjects.

Provigis usage and charter signature rates are regularly monitored (see G1-2).

Beyond the purchase of goods and services, the aim of responsible purchasing policies is to maintain lasting relationships with suppliers based on commitments:

- make them aware of the responsible approach;
- make sure they are committed to ethics;
- their commitment to responsible trade;
- minimize environmental impact;
- promote the inclusion of people who are far from employment or disabled, wherever possible;
- evaluate our relationship with them on an annual basis.

The implementation of these policies and processes is the responsibility of the purchasing directors or managers in the subsidiaries concerned, under the supervision of their general management.

NEURONES considers that controlling the tax and social risks associated with subcontracting is an important issue. Over the course of 2026, particular emphasis is to be placed on extending best purchasing practices throughout the Group, in order to harmonize processes and ensure a consistent approach.

S2-2 – Engagement process with non-salaried employees in the value chain

NEURONES recognizes the importance of the players in its value chain, which include: subcontractors (independent contractors, DSC and tem-

porary staff), software and equipment suppliers, hosting companies, etc. Various forms of dialogue exist at several levels with the employees in the value chain, enabling us to understand their concerns, impacts and risks and to integrate them into the group's strategy and business model:

- proactive dialogue: regular dialogue processes are established to understand the environmental and social issues that may affect their workforce;
- selection and monitoring: when selecting suppliers, a dialogue on social performance is initiated;
- incorporating ethical standards into contracts: some subsidiaries include clauses on respecting the rights of employees to ensure that they share the same commitment to responsible practices. These include, for example, clauses on respect for human rights, in line with UN and ILO principles.

The frequency of these interactions varies according to the duration of the contracts and the risks identified.

Operational responsibility for these commitments lies with the purchasing director or manager, under the supervision of the entity's general management. NEURONES does not currently have a purchasing coordinator.

Over time, the group has built up an informal network of peer senior executives with whom it exchanges best practices, particularly in terms of responsible relations with suppliers and partner Digital Service Companies (respect for human rights, use of data, etc.).

To date, no mechanism has been put in place to evaluate the effectiveness of engagement actions with partners and suppliers within the value chain.

S2-3 – Remediation procedures and channels used to escalate concerns

In-house staff can raise alerts concerning subcontractors or other suppliers. To date, there is no specific alert channel for the value chain employees themselves.

Particular attention is paid to concerns and reports that may be raised by other means, such as direct interaction with partners and suppliers at regular meetings or through local contact points. Over the next three years, we plan to set up a formalized, Group-wide escalation channel to strengthen our ability to proactively identify and address the concerns of our value chain workforce.

S2-4 – Actions regarding significant impacts on the value chain workforce, approaches to managing significant risks and seizing significant opportunities regarding the value chain workforce, and effectiveness of these actions

Based on the issues identified by the dual materiality analysis and feedback from the interaction processes defined in S2-2, the entities' general management identify and implement actions to mitigate or prevent actual or potential impacts in the value chain, and more specifically with suppliers. The indicators or processes used to monitor the effectiveness of the actions implemented depend on the impacts identified. At present, such monitoring is carried out on a case-by-case basis, as the impacts described are potential and the Group has not yet been confronted with any actual cases. The emphasis is therefore on prevention rather than mitigation or consequence management.

Most of our subsidiaries in France have set up a responsible purchasing charter, and when choosing their suppliers, include social criteria such as a commitment to anti-discrimination, compliance with social legislation, physical and mental health, employee safety, training and the avoidance of undeclared work.

Human and financial resources have been allocated to monitor the value chain. These resources are allocated on a priority basis to the implementation of good purchasing practices in their entity.

The plan is to gradually extend these practices to the whole Group, by establishing internal procedures to prevent potential negative impacts on the value chain, which could result from commercial relationships as well as from data sale, purchase and use practices. In the event of conflict between the objective of preventing negative impacts and other business imperatives, systematic priority will be given to protecting the rights of the workforce in the value chain.

To date, no serious human rights issues or incidents relating to the Group's upstream and downstream value chains have been reported.

S2-5 – Targets for managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities

To date, NEURONES has not defined specific targets for the impact of its operations on its value chain. Subsidiaries that have set up their own responsible purchasing charter track the progress of signatures with suppliers (see G1-2 below). Aware of the importance of this issue, the Group plans to carry out an in-depth analysis of its value chain with a view to identifying the most relevant objectives to be implemented. This assessment will enable us to gain a better understanding of the social impacts of our activities, as well as the areas requiring priority improvement. The aim is to set clear, measurable targets by 2027 for the entire Group, in order to strengthen impact management throughout the NEURONES value chain.

4. GOVERNANCE INFORMATION

List of requirements

ESRS*	DR**	Title	Section
ESRS 2 GOV 1			Chapter Corporate governance
ESRS G1	G1-1	Corporate culture and business conduct policies	
ESRS G1	G1-2	Supplier relationship management	
ESRS G1	G1-3	Preventing and detecting corruption and bribery	
ESRS G1	G1-4	Proven cases of corruption or bribe payments	
ESRS G1	G1-5	Political influence and lobbying	Non-material
ESRS G1	G1-6	Payment practices	

* ESRS: European Sustainability Reporting Standard

** DR: Disclosure Requirement

BUSINESS MANAGEMENT (G1)

G1-1 – Corporate culture and business conduct policies

NEURONES' corporate culture stands out in its sector: it's based on decentralization, team empowerment and the involvement of subsidiary directors and managers in the company's capital.

Since June 1, 2017, NEURONES has deployed all eight measures provided for by the Sapin II law, in terms of the fight against corruption and influence peddling. A Code of Conduct has been drawn up, distributed and incorporated into the subsidiaries' internal regulations. A risk map has been drawn up. An internal whistle-blowing system has been set up, with an e-mail address dedicated to the prevention of corruption, communicated to all employees. This address appears on contracts signed with subcontractors, suppliers and certain customers. Onboarding procedures provide for it to be communicated to employees joining the Group.

The Code of Conduct specifies the rules applicable to gifts given to customers: it sets limits and maximum authorized amounts, and lists prohibited gifts.

NEURONES also complies with legal obligations relating to the protection of whistleblowers, stemming from the transposition into French law of EU Directive 2019/1937 of the Sapin II and Wasserman laws. These texts guarantee the protection of whistleblowers' identity and prohibit any form of reprisal against them.

The anti-corruption training and awareness-raising program is a central pillar of the Group's anti-corruption policy, and ensures that it is disseminated to all employees, especially those at risk of corruption and influence peddling. The main subsidiaries have deployed an e-learning module (the content of which has not yet been standardized across the Group) for employees identified as being at risk. This module presents the definition

of corruption, the damage it can cause to the organization and to society, the mechanisms for identifying situations at risk, and best practices for dealing with it.

To date, the employees concerned must have taken this training course at least once since joining the Group, with no obligation to repeat it periodically. The functions most exposed to the risk of corruption are the following:

- Group and entity general management (including finance and human resources functions);
- sales departments and all sales teams;
- the technical departments.

NEURONES also focuses on preventing anti-competitive practices.

G1-2 – Supplier relationship management

The proportion of business carried out by subcontractors has been rising steadily for several years. In 2025, subcontracting purchases reached €265 million (compared with €238 million in 2024, i.e. +11%). The Group is committed to responsible purchasing and strictly applies the payment terms required in each of the countries in which it operates. In France, suppliers are paid net 60 days from date of invoice. Freelancers enjoy special payment terms: their invoices are paid at 30 days end of month.

In ISO 9001-certified subsidiaries, subcontractors exceeding certain volume thresholds are subject to a formal assessment. The latter are aware of the ESG issues that are taken into account in their ratings.

Most of the Group's entities monitor their subcontractors (invoicing from France or abroad) via the "Provigis" application. They provide up-to-date

tax and social security certificates and sign the responsible purchasing charter of the entity with which they contract:

Rate of signature of responsible purchasing charters	End 2025
Proportion of the Group with a responsible purchasing charter for signature in Provigis by main suppliers (number of employees)	66%
Number of suppliers called upon to sign the charter in this sub-perimeter	1,374
Number of suppliers who have signed the charter	683 (50%)

Some entities have developed their own responsible purchasing charters (which may or may not be based on the Group model) incorporating environmental and social criteria in the selection of their suppliers. NEURONES aims to implement a responsible procurement policy across the board in order to standardize its practices regarding the selection of suppliers and partners. This process is currently underway:

- standardization of charters and criteria applicable to signatory suppliers,
- gradual roll-out of Provigis.

G1-3 – Preventing and detecting corruption

Preventing corruption

NEURONES has included a chapter in the internal regulations of each group entity dedicated to the ethics alert system and the protection of whistle-blowers. This system is the benchmark procedure for detecting cases of corruption and bribery, and provides guidelines for handling such reports.

To guarantee independent handling of alerts, the NEURONES Board of Directors has approved the creation of an Ethics and Compliance Committee, made up of the General Counsel and the Group CFO, with the latter as Chairman. This Committee is responsible for receiving reports from any Group employee, or from customers, subcontractors and suppliers, of potential or actual non-compliance with the Code of Conduct. It specifies the rules in force, inappropriate behavior in certain situations and expected best practices.

Protection is guaranteed for any person reporting a proven breach or suspicious situation, as well as for Committee members, who may not be sanctioned by their employer in the performance of their duties. In addition to processing and investigating reports and issuing an opinion on their compliance with the Code of Conduct, the Committee:

- examines, controls and monitors the Group's ethics and compliance practices;
- updates and assesses the ethical and compliance risk map at least once a year, and submits it to the Board of Directors for annual approval;
- develops and implements action plans based on this assessment;
- advises the Group on all matters relating to ethics and compliance in its relations with stakeholders.

Since 2019, the Ethics and Compliance Committee has reported annually to the Directors on any difficulties encountered in implementing the system and any alerts received. The independence of its members is guaranteed: no sanction may be imposed on them by their employer as a result of the performance of their duties on the Committee.

Each subsidiary is required to append the updated version of the Code of Conduct to its internal rules, and to publish it on its HR sharing platform, where such a platform exists. On joining the Group, all employees are made aware of these rules as part of their company's internal regulations.

Every two years, on a fixed date, the Ethics and Compliance Committee sends each subsidiary manager a reminder to access the e-learning module on preventing corruption. It is then distributed to employees identified as being at risk. This mechanism enables us to maintain a regular level of training for the teams most concerned. NEURONES has set itself the goal of training 100% of its at-risk employees by 2030.

Percentage of employees trained in corruption prevention	End 2023	End 2024	End 2025
Proportion of Group employees trained in corruption prevention	n/a	73%	57%
At-risk staff (SEs, TDs and sales teams) concerned	n/a	442	428
Number of employees who completed the training in 2025	n/a	n/a	104 (24%)
Number of employees having attended training at least once	n/a	148 (33.5%)	185 (43%)

Training is provided online on a voluntary basis. In 2025, the Group's Chairman and CEO updated their knowledge by completing the training module. In 2025, no corruption prevention training was provided to governance bodies.

The Group has also set up internal control procedures designed to prevent and detect any risk of corruption and to guarantee the integrity of its practices.

Preventing anti-competitive practices: price fixing

Generally speaking, the risk of a competitive agreement is virtually non-existent in the technical assistance sector, especially in a highly fragmented market with several thousand DSCs with more than 10 employees in France. However, in certain identified business lines, Group entities are among the leading players in their sector. They evolve in a situation of co-competition with a limited number of well-known competitors, sometimes partners in joint tenders, sometimes adversaries in direct competition. Against this backdrop, the risk of a price cartel, although unlikely, cannot be totally ruled out. It is fully integrated that the potential penalty can reach up to 10% of the worldwide revenues of the group concerned.

Managers of businesses with significant market shares and a limited number of competitors have been specifically made aware of this risk. The activities currently affected are:

- the service desk;
- restoring information systems after cyber-attacks;
- development and TMA of information systems for professional training management organizations (OPCO).

Combating tax evasion

For each Research Tax Credit (RTC) application, a specialized firm verifies upstream the eligibility of the application and downstream the completeness of the documentation produced. When each foreign subsidiary is set up, NEURONES, supported by a reference firm, defines and documents the rules governing internal transfer pricing. To date, regular tax and URSSAF audits have resulted in only insignificant reassessments.

Combating transfer fraud

An exhaustive list of people authorized to carry out transfers has been drawn up, covering some forty employees. Upon assuming their positions, these individuals formally confirm that they have reviewed the specific procedures that apply to them. In addition, NEURONES teams are made aware of transfer fraud based on actual cases that have occurred in the past, which are documented and circulated internally for educational purposes.

Preventing conflicts of interest

To prevent any conflicts of interest, specific provisions have been included in the Board of Directors' internal rules. Once a year, at a Board meeting, directors are invited to express their views on the existence of any conflicts of interest and, where appropriate, to abstain from voting on the agenda items concerned. A rigorous follow-up is carried out as soon as such a declaration is made.

G1-4 – Cases of corruption or payment of bribes (metrics and targets)

In 2025, the Ethics and Compliance Committee did not receive any alerts on the dedicated e-mail address.

Corruption alerts	2020	2021	2022	2023	2024	2025
No. of confirmed alerts	0	0	1	0	1	0
No. of upstream requests*	0	0	0	0	0	0

* upstream requests on the attitude to adopt in a given situation.

In both 2022 and 2024, the alerts recorded corresponded to corruption attempts initiated by prospects and thwarted. The Group has terminated all commercial relations with these third parties. Since the company was founded (1985), NEURONES has never been convicted of, or fined for, any offence under anti-corruption legislation.

G1-6 – Supplier payment practices

Details of supplier work-in-progress are given in the management reports of each Group entity. At the end of 2025, consolidated supplier work-in-progress is 36.1 days:

	2024	2025
Purchases incl. VAT for the year (in €m)	344.5	379.2
Trade payables (incl. VAT) at year-end (in €m, net of prepaid expenses)	36.7	37.5
Number of calendar days in progress suppliers	38.9 days	36.1 days

Outstanding supplier invoices correspond exclusively to situations where adjustments need to be made between the end customer's vision and that of the subcontractor, or to disputes currently being processed. No legal proceedings are in progress concerning late payments attributable to the Group.

CORRESPONDENCE TABLE BETWEEN CSRD INDICATORS AND THOSE OF OTHER EU LEGISLATION

Definitions:

- SFDR (Sustainable Finance Disclosure Regulation): a directive requiring asset managers and investment advisors to publish non-financial information on their various funds.
- Pillar 3: an important element of the Solvency II directive, setting out the obligations of asset managers in terms of public disclosure and reporting to their market supervisor.

The rows of the correspondence table model that are not mentioned concern subjects that are not NEURONES material.

CSRD requirement indicator	Reference SFRD	Pillar 3 reference	Reference index regulations	Reference European climate law	Page
ESRS 2 GOV-1 <i>Gender diversity in governance bodies §21, point d)</i>	Indicator No. 13, table 1, annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816		5
ESRS 2 GOV-1 <i>Percentage of independent directors §21, point e)</i>			Annex II to Commission Delegated Regulation (EU) 2020/1816		5
ESRS 2 GOV-4 <i>Declaration on due diligence §30</i>	Indicator No. 10, table 3, annex I				5
ESRS 2 SBM-1 <i>Participation in fossil fuel activities §40, point d) i)</i>	Indicator No. 4, table 1, annex I	Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk	Annex II to Commission Delegated Regulation (EU) 2020/1816		N/A
ESRS 2 SBM-1 <i>Participation in chemical manufacturing activities §40 point d) ii)</i>	Indicator No. 9, table 2, annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816		N/A
ESRS 2 SBM-1 <i>Participation in controversial weapons activities §40, point d) iii)</i>	Indicator No. 14, table 1, annex I		Article 12(1) of Delegated Regulation (EU) 2020/181829, Annex II of Delegated Regulation (EU) 2020/1816		N/A
ESRS 2 SBM-1 <i>Participation in activities related to tobacco cultivation and production §40, point d) iv)</i>			Delegated Regulation (EU) 2020/1818, article 12, paragraph 1, of Delegated Regulation (EU) 2020/1816, Annex II		N/A
ESRS E1-1 <i>Transition plan to achieve climate neutrality by 2050 §14</i>				Article 2(1) of Regulation (EU) 2021/1119	15
ESRS E1-1 <i>Companies excluded from Paris Agreement benchmarks §16, point g)</i>		Article 449a Regulation (EU) No. 575/2013, Commission implementing regulation (EU) 2022/2453, Model 1: Banking portfolio – Climate change transition risk: Credit quality of exposures by sector, issue and residual maturity	Article 12(1)(d) to (g) and Article 12(2) of Delegated Regulation (EU) 2020/1818		15

N/A: not applicable

CSRD requirement indicator	Reference SFRD	Pillar 3 reference	Reference index regulations	Reference European climate law	Page
ESRS E1-4 <i>GHG emission reduction targets §34</i>	Indicator No. 4, table 2, annex I	Article 449a Regulation (EU) No. 575/2013, Commission implementing regulation (EU) 2022/2453, model 3: Banking portfolio – Climate change transition risk: alignment indicators	Article 6 of Delegated Regulation (EU) 2020/1818		16
ESRS E1-5 <i>Energy consumption from fossil fuels by energy source (only sectors having a high impact on climate) §38</i>	Indicator No. 5, table 1, and indicator No. 5, table 2, annex I				17
ESRS E1-5 <i>Energy consumption and mix §37</i>	Indicator No. 5, table 1, annex I				17
ESRS E1-5 <i>Energy intensity of activities in sectors with high climate impact §40 to 43</i>	Indicator No. 6, table 1, annex I				17
ESRS E1-6 <i>Scope 1, 2 or 3 gross GHG emissions and total GHG emissions §44</i>	Indicators No. 1 and No. 2, table 1, annex I	Article 449a of Regulation (EU) No. 575/2013, Commission Implementing Regulation (EU) 2022/2453, Model 1: Banking portfolio – Climate change transition risk: Credit quality of exposures by sector, issue and residual maturity	Article 5(1), Article 6 and Article 8(1) of Delegated Regulation (EU) 2020/1818		17
ESRS E1-6 <i>Gross GHG emissions intensity §53 to 55</i>	Indicator No. 3, table 1, annex I	Article 449a of Regulation (EU) No. 575/2013, Implementing Regulation (EU) 2022/2453 of the Commission, model 3: Banking portfolio – Climate change transition risk: alignment indicators	Article 8(1) of Delegated Regulation (EU) 2020/1818		17
ESRS E1-7 <i>GHG absorptions and carbon credits §6</i>				Article 2(1) of Regulation (EU) 2021/1119	N/A
ESRS E1-9 <i>Benchmark portfolio exposure to physical climate-related risks §66</i>			Annex II of Delegated Regulation (EU) 2020/1818, Annex II of Delegated Regulation (EU) 2020/1816		N/A
ESRS E1-9 <i>Disaggregation of monetary amounts by acute and chronic physical risk §66, point a)</i>		Article 449a of Regulation (EU) No. 575/2013, Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47, model 5: Banking portfolio – Physical risk related to climate change: exposures subject to a physical risk.			N/A
ESRS E1-9 <i>Location of major assets exposed to physical risk §66, point c)</i>					N/A
ESRS E1-9 <i>Breakdown of the book value of the company's real estate assets by energy efficiency class §67, point c)</i>		Article 449a of Regulation (EU) No. 575/2013, Commission Implementing Regulation (EU) 2022/2453, paragraph 34, model 2: Banking portfolio – Climate change transition risk: Loans secured by real estate – Energy efficiency of collateral			N/A
ESRS E1-9 <i>Degree of portfolio exposure to climate-related opportunities §69</i>			Annex II to Commission Delegated Regulation (EU) 2020/1818		N/A
ESRS 2- SBM3 - S1 <i>Risk of forced labour §14, point f)</i>	Indicator No. 13, table 3, annex I				25
ESRS 2- SBM3 - S1 <i>Risk of child labor §14, point g)</i>	Indicator No. 12, table 3, annex I				25
ESRS S1-1 <i>Commitments to a human rights policy §20</i>	Indicator No. 9, table 3, and indicator No. 11, table 1, annex I				25
ESRS S1-1 <i>Due diligence policies on issues covered by fundamental conventions 1 to 8 of the International Labour Organization, §21</i>			Annex II to Commission Delegated Regulation (EU) 2020/1816		25

N/A: not applicable

CSRD requirement indicator	Reference SFRD	Pillar 3 reference	Reference index regulations	Reference European climate law	Page
ESRS S1-1 <i>Processes and measures to prevent human trafficking §22</i>	Indicator No. 11, table 3, annex I				25
ESRS S1-1 <i>Occupational accident prevention policy or management system §23</i>	Indicator No. 1, table 3, annex I				25
ESRS S1-3 <i>Mechanisms for handling disputes or complaints §32, point c)</i>	Indicator No. 5, table 3, annex I				26
ESRS S1-14 <i>Number of fatalities and number and rate of work-related accidents § 88, points b) and c)</i>	Indicator No. 2, table 3, annex I		Annex II to Commission Delegated Regulation (EU) 2020/1816		31
ESRS S1-14 <i>Number of days lost due to injury, accident or death or diseases §88, point e)</i>	Indicator No. 3, table 3, annex I				31
ESRS S1-16 <i>Unadjusted gender pay gap §97, point a)</i>	Indicator No. 12, table 1, annex I		Annex II to Delegated Regulation (EU) 2020/1816		32
ESRS S1-16 <i>Excessive remuneration ratio for the Managing Director § 97, point b)</i>	Indicator No. 8, table 3, annex I				32
ESRS S1-17 <i>Cases of discrimination §103, point a)</i>	Indicator No. 7, table 3, annex I				32
ESRS S1-17 <i>Non-compliance with the Guiding Principles on Business and Human Rights and OECD guidelines §104, point a)</i>	Indicator No. 10, table 1, and indicator No. 14, table 3, annex I		Annex II to Delegated Regulation (EU) 2020/1816, Article 12(1) of Delegated Regulation (EU) 2020/1818		32
ESRS 2- SBM3 – S2 <i>Significant risk of child labor exploitation or forced labor in the value chain §11, point b)</i>	Indicators No. 12 and No. 13, table 3, annex I				N/A
ESRS S2-1 <i>Commitments to a human rights policy §17</i>	Indicator No. 9, table 3, and indicator No. 11, table 1, annex I				33
ESRS S2-1 <i>Workforce policies in the value chain §18</i>	Indicators No. 11 and No. 4, table 3, annex I				33
ESRS S2-1 <i>Non-compliance with the Guiding Principles on Business and Human Rights and OECD guidelines §19</i>	Indicator No. 10, table 1, annex I		Annex II to Delegated Regulation (EU) 2020/1816, Article 12(1) of Delegated Regulation (EU) 2020/1818		33
ESRS S2-1 <i>Due diligence policies on issues covered by core conventions 1 to 8 of the International Labour Organization §19</i>			Annex II to Delegated Regulation (EU) 2020/1816		33
ESRS S2-4 <i>Human rights issues and incidents linked to the upstream or downstream value chain §36</i>	Indicator No. 14, table 3, annex I				33
ESRS G1-1 <i>United Nations Convention against Corruption §10, point b)</i>	Indicator No. 15, table 3, annex I				34
ESRS G1-1 <i>Protection of whistle-blowers §10, point d)</i>	Indicator No. 6, table 3, annex I				34
ESRS G1-4 <i>Fines for infringement of anti-corruption legislation and acts of corruption §24, point a)</i>	Indicator No. 17, table 3, annex I		Annex II to Delegated Regulation (EU) 2020/1816		36
ESRS G1-4 <i>Standards for combating corruption and bribery §24, point b)</i>	Indicator No. 16, table 3, annex I				36

N/A: not applicable

5. CERTIFICATION REPORT

Sustainability information certification report and verification of information disclosure requirements under Article 8 of Regulation (EU) 2020/852

Year ended December 31, 2025

At the Shareholders' Meeting,

This report is issued in our capacity as statutory auditors of NEURONES, in charge of certifying consolidated sustainability information. It covers the sustainability information and disclosures provided for in Article 8 of Regulation (EU) 2020/852, relating to the financial year ending December 31, 2025 and included in sections 6.1 to 6.4 of the "Sustainability Report" of the Group's management report.

Our work on this information was carried out in a changing environment characterized by uncertainties over the interpretation of legislation and the development of market practices.

Pursuant to article L.233-28-4 of the French Commercial Code, NEURONES is required to include the above information in a separate section of its Group management report.

This information enables us to understand the impact of the Group's activities on sustainability issues, as well as how these issues influence the development of the Group's business, results and situation. Sustainability issues include environmental, social and corporate governance issues.

Pursuant to II of Article L.821-54 of the aforementioned Code, our assignment consists of carrying out the work required to issue an opinion, expressing limited assurance, on:

- compliance with the requirements arising from the sustainability reporting standards adopted by the European Commission under article 29 of directive (EU) 2013/34 of the European Parliament and of the Council of June 26, 2013, as amended by directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by NEURONES to determine the information published, which includes, when the entity is subject to it, the obligation to consult the social and economic committee provided for in the sixth paragraph of article L. 2312-17 of the French Labor Code;
- compliance of the sustainability information included in sections 6.1 to 6.4 of chapter 6 "Sustainability Report" of the Group management report with the provisions of article L.233-28-4 of the French Commercial Code, including the ESRS; and
- compliance with the publication requirements set out in Article 8 of Regulation (EU) 2020/852.

The performance of this mission is carried out in compliance with the ethical rules, including independence, and quality rules prescribed by the French Commercial Code.

It is also governed by the High Audit Authority's guidelines "Mission de certification des informations en matière de durabilité et de contrôle des exigences de publication des informations prévues à l'article 8 du règlement (UE) 2020/852".

In the three separate sections of the report that follow, we present, for each of the key areas of our engagement, the nature of the audits we conducted, the conclusions we reached, and, in support of these conclusions, the matters to which we paid particular attention and the procedures we performed in relation to those matters. We draw your attention to the fact that we do not express a conclusion on these items taken in isolation, and that the procedures described should be considered in the overall context of the conclusions reached on each of the three aspects of our engagement.

Finally, when we feel it necessary to draw your attention to one or more items of sustainability information provided by NEURONES in the Group management report, we have included a paragraph of observations.

The limits of our mission

As the purpose of our assignment is to provide limited assurance, the nature (choice of control techniques), scope (extent) and duration of the work are less than those required to provide reasonable assurance.

This mission does not involve guaranteeing the viability or quality of NEURONES' management, in particular by assessing the relevance of the choices made by NEURONES in terms of action plans, targets, policies, scenario analyses and transition plans, beyond compliance with ESRS reporting requirements.

Furthermore, in the case of forward-looking information, which is by nature uncertain, future events may differ significantly from the forward-looking information presented in the Group's management report.

Our mission allows us to express conclusions concerning the process of determining the sustainability information published, the information itself and the information published in application of Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information, the subject of our verifications, might make.

Nor does it cover the entity's compliance with the legal and regulatory provisions relating to the vigilance plan published pursuant to Article L. 225-102-1 of the French Commercial Code.

Sustainability information and the information provided for in Article 8 of Regulation (EU) No. 2020/852 may be subject to uncertainty inherent in the state of scientific knowledge and the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates used in its preparation and presented in the Group management report.

1. The process used by NEURONES to determine the information published complies with the requirements of the ESRS standards

Type of checks performed

Our work consisted of verifying that:

- the process defined and implemented by NEURONES has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability issues, and to identify those material impacts, risks and opportunities which have led to the publication of sustainability information in sections 6.1 to 6.4 of chapter 6 "Sustainability report" of the group management report, and
- the information provided on this process also complies with the ESRS.

Conclusion of the checks carried out

Based on the checks we have carried out, we have not identified any material errors, omissions or inconsistencies concerning the compliance of the process implemented by NEURONES with the ESRS.

Elements that received particular attention

We present below the elements that have been the subject of particular attention on our part concerning the compliance with the ESRS of the process implemented by NEURONES to determine the information published.

Information on how the entity concludes that significant changes have taken place during the year requiring an update and revision of its dual materiality analysis process is mentioned in paragraph "ESRS2 SBM-3 - Significant impacts, risks and opportunities (IROs)" and paragraph "IRO-1 - Methodology for identifying and assessing impacts, risks and opportunities (IROs)" of section 6.1 "General information" of chapter 6 "Sustainability report" of the Group management report.

In accordance with professional standards applicable in France, we have interviewed the Chief Executive Officer and such other persons as we considered appropriate, and have examined the documentation available to us:

- the identification and assessment of the internal and external factors that led to the updating of the dual materiality analysis process. These include, in particular, changes in the scope of reporting and changes in geographical locations;
- changes from the previous year to the list of actual or potential impacts (positive or negative), risks and opportunities ("IROs") identified by the entity, and to the impact and financial materiality assessment process implemented by the entity to determine material disclosures (including the setting of thresholds);
- developments in the decision-making process and, where applicable, in the internal control procedures implemented by the entity during the year, and assesses the presentation thereof in the "Governance" and "Dual materiality analysis" sections of section 6.1 "General information" of chapter 6 "Sustainability report" of the Group management report.

Based on our professional judgment, we performed the following procedures:

- exercise our critical faculties on the documentation of the analyses carried out by the entity, as well as on the approach implemented by the latter to identify the internal and external factors to be considered;
- assess the appropriateness of the internal and external factors considered by the entity with our knowledge of the entity and its facts and circumstances;
- assess the relevance of significant changes made by the entity on the assessment of actual and potential impacts, risks and opportunities identified with regard to :
 - our knowledge of the entity, its facts and circumstances;
 - risk analyses carried out by Group entities;
 - available industry analyses and competitive benchmarks that we have deemed relevant;
- assess, for significant changes affecting actual and potential impacts, risks and opportunities, the compliance of the impact materiality and financial materiality assessment process implemented by the entity (including the setting of thresholds) with the criteria defined by ESRS 1;
- assess the appropriateness of the description given in the "Dual materiality analysis" section of chapter 6, "Sustainability report", section 6.1, "General information", of the Group management report.

2. Compliance of the sustainability information included in sections 6.1 to 6.4 of chapter 6 "Sustainability report" of the Group management report with the provisions of article L.233-28-4 of the French Commercial Code, including the ESRS

Type of checks performed

Our work consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the information provided enables an understanding of the preparation and governance of the sustainability information included in sections 6.1 to 6.4 of chapter 6 "Sustainability report" of the group management report, including the determination of value chain information and the disclosure exemptions used;
- the presentation of this information ensures that it is easy to read and understand;

- the scope used by NEURONES for this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of its users, that this information does not contain any material errors, omissions or inconsistencies, i.e. that could influence the judgment or decisions of the users of this information.

Conclusion of the checks carried out

Based on our review, nothing has come to our attention that causes us to believe that the sustainability information contained in sections 6.1 to 6.4 of Chapter 6, "Sustainability Report", of the Group's management report is materially inconsistent with the requirements of article L.233-28-4 of the French Commercial Code, including the ESRS.

Elements that received particular attention

We hereby present to you the elements to which we have paid particular attention concerning the compliance of the sustainability information included in sections 6.1 to 6.4 of chapter 6 "Sustainability report" of the Group management report with the requirements of article L.233-28-4 of the French Commercial Code, including the ESRS.

Information provided in application of standards relating to general requirements and general information to be published (ESRS E1 to E5)

Information published on greenhouse gas emissions is mentioned in paragraph "E1-6 - Gross GHG emissions for scopes 1, 2, 3 and total GHG emissions" in sections 6.1 to 6.4 of chapter 6 "Sustainability report" of the Group management report.

We present below the elements that we have paid particular attention to concerning the compliance of this information with the ESRS.

With regard to the information published on the greenhouse gas emissions balance sheet:

- We have examined the internal control and risk management procedures implemented by the entity to ensure the conformity of the information published;
- We have assessed the consistency of the scope considered for the assessment of the greenhouse gas emissions balance with the scope of the consolidated financial statements, the activities under operational control and the upstream and downstream value chain;
- We have familiarized ourselves with the greenhouse gas emissions inventory protocol used by the entity to draw up its greenhouse gas emissions balance sheet, and have assessed its application to a selection of emissions categories and sites, for Scope 1 and Scope 2;
- With regard to Scope 3 emissions, we have assessed:
 - The justification for the inclusion and exclusion of different categories, and the transparency of the information provided in this respect,
 - The information gathering process;
- We have assessed the appropriateness of the emission factors used and the related conversion calculations, as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent in the state of scientific or economic knowledge and in the quality of the external data used;
- For physical data (such as energy consumption), we have reconciled, on a test basis, the underlying data used to draw up the greenhouse gas emissions balance with the supporting documents;
- With regard to the estimates that we considered to be structuring and that the entity used to draw up its greenhouse gas emissions balance sheet:
 - by interview, we were informed of the methodology used to calculate the estimated data and the sources of information on which these estimates are based;
 - we assessed whether the methods were applied consistently;
- We have verified the arithmetical accuracy of the calculations used to establish this information.

3. Compliance with disclosure requirements under Article 8 of Regulation (EU) 2020/852

Type of checks performed

Our work consisted in verifying the process implemented by NEURONES to determine the eligibility and alignment of the activities of entities included in the consolidation.

They also involved checking the information published pursuant to Article 8 of Regulation (EU) 2020/852, which involves verifying:

- compliance with the rules governing the presentation of this information to ensure that it is legible and understandable;
- on the basis of a selection, of the absence of material errors, omissions or inconsistencies in the information provided, i.e. information likely to influence the judgment or decisions of users of this information.

Conclusion of the checks carried out

Based on the checks we have carried out, we have not identified any material errors, omissions or inconsistencies concerning compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

We present below the items to which we have paid particular attention with regard to compliance with the disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

Concerning the eligibility of activities

Information on eligible activities can be found in the paragraph "Green taxonomy (article 8 of regulation 2020/852)" in section 6.2 "Environmental information" of chapter 6 "Sustainability report".

As part of our checks on the eligibility of activities, we familiarized ourselves with the procedures put in place by the entity to analyze its activities and we assessed, through interviews and inspection of the related documentation, the compliance of the analysis carried out with the criteria defined in the annexes to the delegated acts supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council.

Concerning the aligned nature of eligible activities

Information on aligned activities can be found in the paragraph "Green taxonomy (article 8 of regulation 2020/852)" in section 6.2 "Environmental information" of chapter 6 "Sustainability report".

As part of our audits, we have:

- consulted, the documentary sources used, including external sources where appropriate, and conducted interviews with the persons concerned;
- analyzed, on a test basis, the elements on which the Group based its judgment when assessing whether the eligible economic activities met the cumulative conditions, derived from the Taxonomy Framework, necessary to qualify as aligned, i.e. the criteria of substantial contribution and the principle of "not causing significant harm" to any of the other environmental objectives;
- assessed the analysis carried out with regard to compliance with minimum guarantees, primarily on the basis of information gathered as part of the process of getting to know the entity and its environment.

Key performance indicators and accompanying information

The key performance indicators and accompanying information can be found in the paragraph "Green taxonomy (article 8 of regulation 2020/852)" in section 6.2 "Environmental information" of chapter 6 "Sustainability report".

With regard to the denominators presented in the regulatory tables, we have verified the reconciliations carried out by the entity with the accounting data used to draw up the financial statements and/or accounting-related data such as, in particular, cost accounting or management statements.

In terms of numerators (eligible and/or aligned activities), we have:

- verified the entity's reconciliations with cost accounting and management reporting data;
- assessed the appropriateness of the contextual information accompanying the published key performance indicators.

Finally, we have assessed the consistency of the information in the paragraph "Green taxonomy (article 8 of regulation 2020/852)" in section 6.2 "Environmental information" of chapter 6 "Sustainability report" with the other sustainability information in this report.

The Statutory Auditors

Paris, April 27, 2026

BM&A

represented by Marie-Cécile Moinier

6. VIGILANCE PLAN

Duty of care and vigilance plan

This section summarizes the NEURONES vigilance plan, setting out the reasonable measures put in place to identify risks and prevent serious violations of human rights and fundamental freedoms, health and safety, and the environment.

The plan was drawn up by Group General Management and the main subsidiaries, in collaboration with their Human Resources, Purchasing and Legal Departments, where these exist.

It will also be presented to the Group Committee at its next meeting. These topics have been previously aligned with general risk mapping and with the double materiality analysis carried out on sustainability themes.

Each year, the vigilance plan will be reviewed in the light of any changes in risks and the monitoring of mitigation measures put in place. For newly-acquired companies, due diligence measures are gradually implemented during the integration phase.

The vigilance plan has four components:

- mapping to identify, analyze and prioritize risks of serious harm,
- risk mitigation or prevention plans,
- a mechanism for collecting reports on the existence or occurrence of risks,
- a system for monitoring the measures implemented and evaluating their effectiveness.

It is supplemented by the declaration of responsible vigilance presented in section GOV-4 of ESRs 2.

Risk mapping

The following risk areas have been analyzed and prioritized in the context of the Group's activities and those of its service and/or product suppliers:

- human rights: equal opportunities and diversity, labor-management relations, protection of personal data, prevention of harassment, working conditions (working hours, remuneration and social protection);
- health and safety: the right to healthy and safe working conditions;
- environment: risks of serious damage (waste, biodiversity, pollution).

To identify these risks, NEURONES regularly interacts with its stakeholders, in particular with the company's employees and indirectly via its customers.

This dialogue is described in the following paragraphs:

- "ESRS2 SBM-2 – Stakeholder Engagement",
- "S1- 2 – Process of interaction with the company's workforce and their representatives on the subject of impacts",
- "S2 – 2 – Engagement process with non-salaried workforce in the value chain".

NEURONES has no mechanism for direct dialogue with end-users or local communities, apart from the alert channels accessible to all stakeholders.

The risks considered are described in paragraph "ESRS2 SBM-3 – Significant impacts, risks and opportunities (IROS)" (page 10).

Hazard mitigation or prevention plans

For the Group's own activities, the preventive approach integrated into the Group's sustainability policy covers all the areas of risk identified in the mapping. The corresponding measures are described in the following paragraphs:

- "Company workforce (S1)" (pages 24 to 32),
- "Value chain workforce (S2)" (pages 32 to 34),
- "6.2 Environmental information" (pages 14 to 23).

As far as suppliers are concerned, the Group's purchases mainly comprise IT subcontracting services. These service providers are mainly based in Europe, close to the entities that use them. The remainder corresponds to IT equipment (software, hardware, hosting) and office supplies. The measures deployed by NEURONES are based on the responsible purchasing policies of its subsidiaries, and in particular on the Supplier Charter system (for those that have one).

All our policies, actions and results in the areas of social responsibility and human rights, business ethics, the environment and responsible purchasing are assessed annually by Ecovadis.

Warning mechanisms

Reports relating to the duty of vigilance are currently sent via two channels: Rh alerts (discrimination, harassment and other alerts) and the Sapin II corruption alert system (prevention of corruption). These channels are accessible to all stakeholders and are described in detail in the following paragraphs:

- "S1-3 – Procedures for remedying negative impacts and channels for the company's workforce to voice their concerns";
- "S2-3 – Remediation procedures and channels used to escalate concerns";
- "G1-3 – Prevention and detection of corruption".

System for monitoring and evaluating the effectiveness of measures

Risks relating to due diligence are monitored at the level of each entity, through regular assessments of the activities of the Group, its subsidiaries and its main suppliers. The measures taken by subsidiaries to mitigate and prevent these risks are consolidated annually at Group level. This monitoring system is described in paragraphs:

- "E1- 6 Gross GHG emissions for scopes 1, 2 and 3 and total GHG emissions",
- "S1- 6 to S1-17" for NEURONES' own workforce,
- "S2- 4 – Actions concerning significant impacts on the value chain workforce [...] and effectiveness of these actions" for the value chain workforce.

Appendix

Digital risks

Cyberattacks with unavailability of the information system and/or loss of data

Over the past five years, the Group has suffered several cyberattacks, the vast majority of which have proved unsuccessful. Two low-impact attempts were partially successful despite the protection in place: one involved the encryption of a workstation, the other a few central files. Their consequences remained negligible thanks to a strict rights limitation policy, even if each incident mobilized around ten man-days for containment, cleaning and data verification.

In the future, more extensive downtime remains likely. However, the compartmentalization of information systems, subsidiary by subsidiary, is a factor limiting the extent of any potential loss.

The cybersecurity subsidiary is PASSi qualified by ANSSI, a level considered more demanding than ISO 27001 certification. In addition, the four entities managing their services from their managed service centers – often interconnected to their customers' information systems – are ISO 27001 certified. Each company has a dedicated ISSM, acting in coordination with its CIO. Two other Group entities have also obtained the same certification.

Computer security:	2025
group ISO 27001 certified (in headcount)	48%
Number of proven cybersecurity incidents	4
% of employees trained or made aware IT security*	82%

* Have successfully completed an e-learning module and been tested with anti-phishing software (Mantra or equivalent). 100% of employees within ISO 27001 perimeters receive security training (a prerequisite for certification).

All subsidiaries can call on the expertise of the Group's company, which has specialized in cybersecurity for over thirty years.



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