

# 04

# non-financial performance statement

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# 1. Our approach

## 1.1. CSR issues and mission

### USEFUL DIGITAL TECHNOLOGY AT THE CORE OF OUR CSR APPROACH

Econocom designs and develops digital technology that is really useful for the end user. We are convinced that useful digital technology, as part of the circular economy, is essential for both combatting digital waste, and contributing to the performance and competitiveness of companies. **The Econocom Group's corporate social responsibility commitment is defined as follows: promoting a responsible, circular digital approach to generate a positive impact.**

This commitment to useful digital technology is also reflected in the group's charity initiatives to fight the digital divide. Recycling or reusing equipment, in partnership with organisations in the social and solidarity-based economy, is also a priority; lastly the Group strives to optimise the energy efficiency of its digital infrastructures.

### Our independence ensures that CSR is a driver for positive impact innovation

Although often perceived as a constraint, we believe that CSR is above all a vector for innovation and a source of competitive advantage for us and our customers.

Instead of seeing CSR purely as a compliance requirement, our employees innovate, develop and test offers that address CSR issues with the aim of creating

value for our customers' business. Developed through a co-construction approach, our offers are always practical, concrete responses to customer needs, and are provided completely independently of manufacturers, service companies, cloud providers and financial institutions. We work with the entire ecosystem to create tailored solutions, with the best choices.

Our independence and freedom make it easier for us to create synergies with our most responsible partners.

Because we believe the best way to initiate change is to exemplify it, everything we do is based on a responsible approach.

### Promoting responsible digital to bring about social transformation

As Europe's leading General Digital Company, we must meet the challenges of a society that is moving forward. And because accelerating means anticipating, Econocom has been a pioneer in the digital circular economy and aims to consolidate its leadership in the coming years.

Contributing to the ecological transition through digital technology while reducing its carbon footprint, and promoting changes in society and ensuring inclusion and data security: these are the fundamental challenges that the Econocom Group intends to address by drawing on the full spectrum of its expertise to ensure as lasting positive impact.

## **A responsible entrepreneurial approach and balanced governance, which reflects the Group's diversity**

Since its foundation by entrepreneur and Chairman Jean-Louis Bouchard, the Group has carried in its DNA the spirit of conquest and agility that have guided its development and shaped the Econocom galaxy.

Econocom gives employees the freedom to develop entrepreneurial initiatives - an approach that is reflected in the sheer diversity of offers the Group provides.

In addition, Jean-Louis Bouchard relies on a solid governance structure, which reflects this entrepreneurial spirit and diversity, with an Executive Committee of five people from France and overseas, each in charge of a country or business line, and a Board of Directors of nine people, including three women and three independent directors. These members all come from an entrepreneurial background.

## **ENVIRONMENTAL, LABOUR AND SOCIAL ISSUES**

**Digital pollution generated** by the internet seems invisible; and yet every email, every online search, every video uses energy and generates greenhouse gas emissions. Various studies have evaluated the carbon footprint of digital technology on a global scale, placing it between 2% and 4.3% of total CO<sub>2</sub> emissions and between 5 and 10% of total electricity consumption, depending on the sources.

As a digital player, the Econocom Group needs to take concrete measures, and fast!

This is why **responsible digital technology and combatting digital waste are two major focuses of the Group's CSR strategy.**

The Group is also committed to effecting positive change in society by promoting the diversity of skills, inclusion and by developing increasingly people-oriented ethics. Lastly, the Econocom Group also has a committed human resources strategy.

## **A continuous improvement approach**

CSR is more than ever part of Econocom's DNA. In 2023, the Group strengthened most of its flagship initiatives and launched new ones, both in France and internationally. To embody its vision, in 2021 the Econocom Group published its Manifesto in which it outlines the goals it has set itself to pursue as a Responsible Digital Entrepreneur.

We also ensure that all our offers are useful: our investment strategy is above all responsible and mindful of our impact.

In 2023, the Econocom Group decided to publish its first sustainability report in accordance with the CSRD framework (defined in the glossary), for which Mazars group carried out its dual materiality assessment.

## 1.2. Commitments to SDGs (Sustainable Development Goals)

Since 2019, we have been measuring our progress and will continue to do so because we are fundamentally responsible. Econocom recognises the urgent need for private and public sector players to work together to achieve the 17 Sustainable Development Goals (SDGs) identified by the United Nations. As part of this commitment, an internal working group was set up to select the most important SDGs for the Group.

Econocom has therefore identified which of the SDGs are high priorities, which ones it intends to make an active contribution to, and which ones it aims to contribute to. As a result, 11 goals were identified and included in the Group's CSR policy.

Five of them are top priorities for Econocom: responsible consumption and production, climate action, quality education, reduced inequalities and partnerships for the goals.



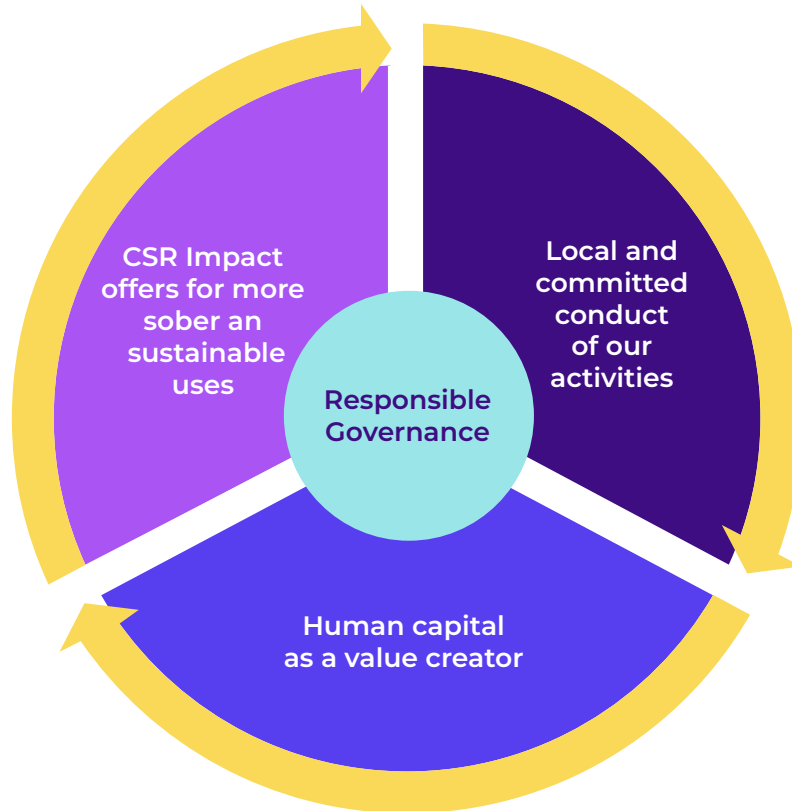
To make this selection, the Group consulted several of its internal stakeholders who helped organise and prioritise the SDGs.

These internal stakeholders are the HR, Purchasing, Sales, Marketing, and Legal Departments.

### 1.3. Group CSR policy: 1 mission, 4 pillars

The Econocom Group has defined its four CSR pillars, as well as its mission, with all its stakeholders.

**Promoting a responsible, circular digital approach to generate a positive impact**



#### **CSR Impact offers for more sensible, sustainable use**

- Decarbonisation of products and services
- Transition to a circular economy
- Cybersecurity and data protection

#### **Committed and local conduct of our activities**

- Leading the way in Green IT and the circular economy
- Responsible management of the business's carbon footprint (buildings, cars, logistics)
- CSR partnership
- Responsible purchasing and supply chain resilience

- Strong local presence
- Providing jobs for the local community
- Philanthropic initiatives (education and responsible digital technology)

#### **Human capital that creates value**

- Developing new approaches to work
- Health, well-being and quality of life in the workplace
- Industrial relations and employee engagement
- Inclusion and diversity

## 04 non-financial performance statement

our approach

### Responsible governance

- Incorporating CSR into the company's strategy
- Responsible governance
- Corporate culture

The ambitious and challenging programme includes all the main issues identified in the assessment by internal and external Group stakeholders and highlights the areas which Econocom would like to focus on over the coming years.

### Main objectives

The Group has set itself social, environmental and governance objectives:

#### **Social**

- Disability: reach 6% of people with disabilities by 2028
- Diversity: improve the Gender Equality Index by 2 points per year

### Environment

- Carbon footprint:
  - ▶ SBTi commitment for the Group by 2024
  - ▶ Obtain ISO 14001 and BREAM certification on our most strategic sites by 2024-2025
  - ▶ Run on 100% renewable energy by 2023 in France and by 2028 internationally
  - ▶ The utility and passenger vehicle fleet is 35% hybrid and electric by 2025.

### Responsible governance

- Ensure 80% of employees complete ethics training by 2025
- Ensure 90% of employees complete GDPR training by 2025
- Ensure 90% of employees complete cybersecurity training by 2025

### Offering

- Develop a new offering with a CSR dimension every year

## 2. Commitments, recognition and highlights

### Commitments

Since 2012, the Econocom Group has been a member of the United Nations Global Compact: as such, Econocom is committed to respecting and promoting the ten principles of the Global Compact. These principles concern: Human Rights, labour law, the environment and the fight against corruption.

- Econocom is a signatory of the Charter of the Institut du Numérique Responsable.



- Our SBTi<sup>(1)</sup> submission should be confirmed by mid-2024. Econocom is committed to this initiative with carbon emission reduction plans aligned with the Paris Agreement, committing to limit the global temperature increase to 1.5 °C above pre-industrial levels.



### Recognition

- Econocom was awarded the Ecovadis Gold Medal for its CSR performance with a score of 70/100 for 2023, up 12 points on 2019.



- For the second consecutive year, the Econocom Group has been classified among the top 250 socially responsible companies in France, and among the top 20 in its industry sector. This study was conducted by Le Point, in collaboration with Statista. This award is a testament to the efforts made by the Group and reinforces its commitment to its ecosystem, the circular economy, inclusion and innovation to meet the challenges of the future.



- For the first time, Econocom has obtained a place in the Financial Times ranking of diversity leaders. This ranking puts us at 753 out of 850 companies assessed in Europe and at 60 out of 65 in the IT, software and services category, in recognition of our commitment to inclusion and diversity.

(1) SBTi: Science-based target initiative.





- In 2023, Econocom Factory received an environmental award which symbolises commitments to the environment, in particular its core business: refurbishing digital devices.
- SMAAART.fr (Econocom Factory website) was recognised as the No. 1 e-commerce site in the REFURBISHED PRODUCTS category of Capital magazine's ranking of the best sites in 2023 (Statista survey carried out on 10,000 retail sites selected according to their audience and activity).

### Highlights

- In April 2024 the Econocom Group decided to launch a dedicated website to publish its initiatives as a responsible digital entrepreneur. The site is designed to be informative and educational, and demonstrates the Group's determination to measure the impact of its actions towards a responsible digital future, in line with its ecosystem, in a pragmatic, continuous way.

**It can be consulted online:**  
[www.econocom.com/impact](http://www.econocom.com/impact) from April 2024.



- In 2023, Econocom Factory received the *Service France Garanti* environmental prize. This award is a testament to the brand's many commitments to the environment, particularly its core business, refurbishing digital devices.
- Econocom attended the ProDurable trade fair in September 2023, leading a workshop on "Setting a course for the digital technology and energy transition. Impactful solutions for a sustainable future."

### 3. Standards and certifications

- We systematically apply ISO 26000 to ensure the integrity of our societal action guidelines. This rigour and transparency guarantee our partners the high quality and sustainability of our initiatives.
- Similarly, for six years, our service solutions have been compliant with ISO/IEC27001, one of the world's most recognised standards for guaranteeing information security.
- ISO 9001 and ISO/CEI 27001 certifications are managed locally in France, Morocco, Benelux, Spain and Italy.
- ISO 14001 certifications are managed locally and we have considerably increased the number of certified sites.
- We have obtained the Belgian VOKA certification, which recognises the importance of the responsible actions we take to achieve sustainable development goals.
- Our **Product Care** service centre received **the QualiRepar label**. Product Care is the after-sales service for mobility, in charge of maintaining, repairing and extending the useful life of mobile devices (phones, tablets and laptops).
- Our Econocom Factory refurbishing activity, with the SMAAART brand, also received this label, as well as the **QualiCert certification**, which is a testament to the quality of the services provided. In addition, this activity received the RecQ label, the leading European quality label for used products.



## 4. CSR governance

### The role of administrative, management and supervisory bodies

GOV-1

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#### Management of the approach

Econocom's CSR policy involves all Group employees and is implemented by a dedicated organisational structure. The CSR Department is headed by Véronique di Benedetto, Vice-Chair France. This department presents the CSR policy to the Board of Directors and other management bodies.

The policy is managed by a CSR Steering Committee comprising Directors of the Group's main functions. It approves the strategic priorities and objectives of the CSR programme and ensures that objectives are met.

A panel of CSR functional and geographical correspondents has also been set up. These correspondents are members of the operational teams of the CSR Steering Committee members and are responsible for meeting objectives in their respective areas. They are responsible for the operational implementation of the action plans approved by Committees, and also act as ambassador for the policy to their teams.

### Composition of the supervisory bodies

The Management Report provides details on the composition of the Group's Board of Directors, Executive Committee and CSR Steering Committee, as well as information on their diversity and skills (see "Introductory guide – Governance" chapter).

### Processing of sustainability information and issues by the supervisory bodies

GOV-2

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The various members of the administrative bodies are informed of sustainability issues and challenges during the annual closing Audit Committee, and *via* other committees over 2023, as well as through the strategic plan.

### Integration of sustainability performance in incentive schemes

GOV-3

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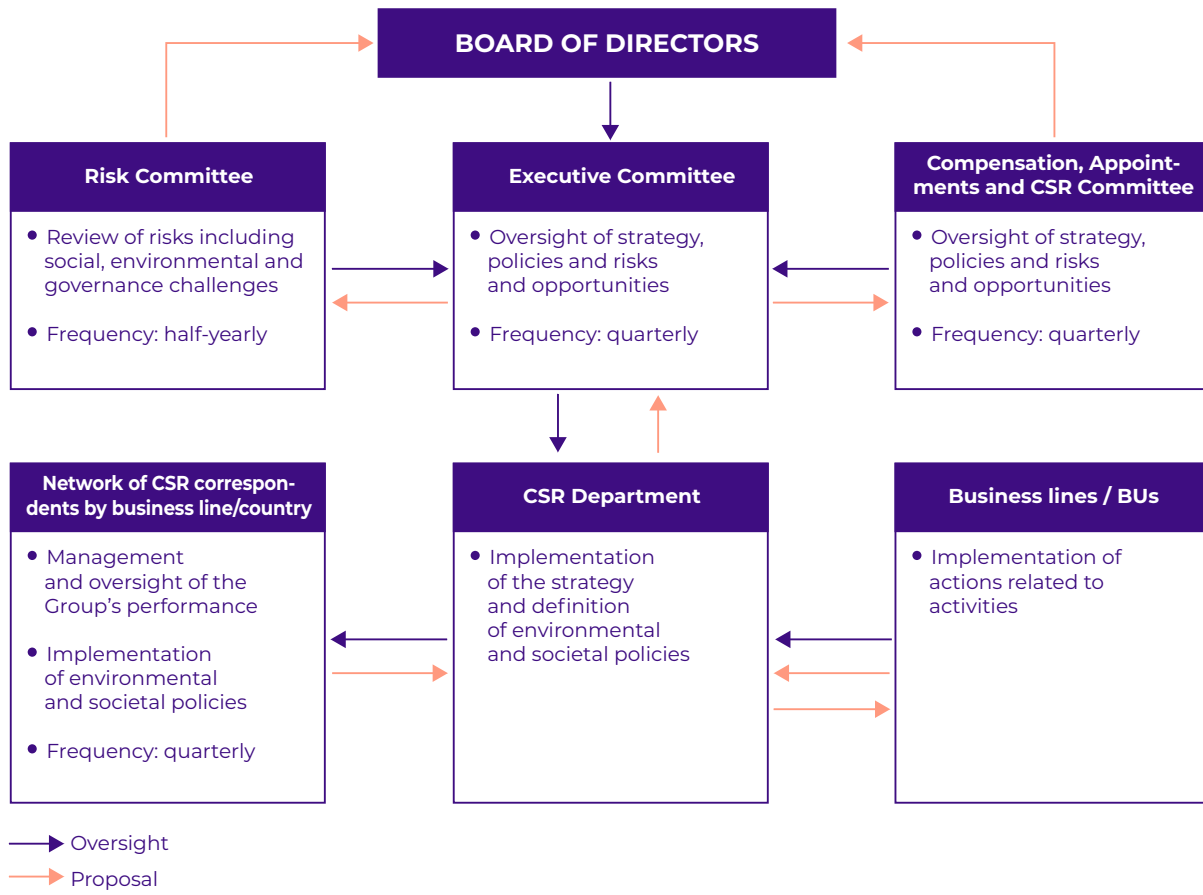
NA. (Not Applicable)

### Sustainability due diligence reports

GOV-4

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Some members of these bodies (Board of Directors, CSR Steering Committee, etc.) participated in the materiality assessment through the sustainability due diligence process (details of the functions concerned are presented in section SBM-2: Stakeholder interests and views on the Company's strategy).



**Risk management and internal control over sustainability reporting**

GOV-5

The non-financial performance statement/ CSRD <sup>(1)</sup> is drawn up by the Group's CSR Department and the Finance Department, which also coordinates the reporting of non-financial data. Such data are provided by the departments involved

(Human Resources, CSR, CFO, Purchasing, Facilities, etc.), in France and in other countries. These data are entered in a reporting dashboard, which making it easier to collect, monitor and manage performance indicators. The reporting methodology is described in a document that is regularly updated and distributed to contributors at the start of the data collection process.

(1) Corporate Sustainability Reporting Directive.

## 5. Basis for preparing the report

### 5.1. General basis for preparing sustainability reports

[BP-1]

#### INFORMATION ON THE SCOPE OF REPORTING

The sustainability statements were prepared on a consolidated reporting basis, in line with the financial statements.

Unless otherwise specified, the scope includes all Group subsidiaries. Due to their independent status, sales agents are excluded from the scope of publication. Any other exclusion to the scope is mentioned and explained in the corresponding paragraph(s). The data collection process is carried out once the calendar year is ended, from 1 January to 31 December.

Nevertheless, it should be noted that, for 2023, data collection was carried out for a financial year from 1 January to 30 November (the data for the month of December were approximated).

#### INFORMATION ON THE PROCESSING OF VALUE CHAIN INFORMATION

The information provided in the sustainability reports covers items at both ends of Econocom's value chain. The elements relating to the value chain were assessed and approved during the dual materiality assessment carried out by the Group for the preparation of these sustainability reports.

The information on the value chain and relating to the climate change standard (ESRS-E1) was partly consolidated:

- qualitatively, notably thanks to the implementation of an SBTi plan in 2023 (which will be approved in 2024). One of the objectives of this Econocom plan requires that 80% of the Group's suppliers must themselves follow SBTi plans;
- quantitatively, thanks to the evolution and precision of Scope 3 of the Group's carbon assessment.

### 5.2. Specific principles of preparation

[BP-2]

#### DEFINITION OF TIMELINES

The definition of timelines is aligned with the requirements of the CSRD regulation:

- short term: less than 1 year;
- medium term: 1-5 years;
- long term: over 5 years.

#### VALUE CHAIN ESTIMATION

It is important to remember that the elements relating to the value chain may prove difficult to apprehend depending on the nature of the necessary indicators (both qualitative and quantitative) and require action plans that will be implemented over various timelines.

For example, the reporting requirements specific to *labour standards for workers in the value chain* (ESRS-S2) and *consumers and end-users* (ESRS-S4), which are significant for the Group, present more difficulties for reporting due to the unavailability or absence of this information within the Group.

The metrics for the value chain (quantitative performance indicators), which are calculated on the basis of estimates, sectoral averages or other methods, concern mainly the environmental standard on climate change (ESRS-E1) and the *circular economy and the use of resources* (ESRS-E5). These estimates relate to:

- the calculation of Scope 3 of the 2023 carbon assessment (the assumptions for this calculation will be detailed in section [ESRS E1-6 > gross emissions, Scope 1, 2 and 3] <sup>(1)</sup>);
- the matter of WEEE processing and recovery (often outsourced, whether for refurbishing or destruction).

## SOURCES OF ESTIMATES OR UNCERTAINTY

The main sources of estimates and uncertainty for Econocom are as follows:

### Governance data

- ▶ in particular the way in which administrative, management and supervisory bodies consider, address and integrate sustainability issues.

## Data on the Environment pillar

- ▶ some information was not available and was not reported for certain subsidiaries (data on energy consumption, waste treatment).
- ▶ the calculation of all the scopes of Econocom's 2023 carbon assessment. All details can be found (as explained above) in the ESRS E1-6 sub-standard. Previous carbon assessments were carried out retrospectively. For the 2023 sustainability reports, only the most relevant categories of Scopes 1, 2 and 3 were retained (<90% of Scope 3 was calculated).
- ▶ the performance indicators presented in the ESRS-E5 standard (environmental standard relating to the use of resources and the circular economy) are, for certain items, estimates (indicators collected from subcontractors of the Group's subsidiaries) of the volume of waste processed or destroyed over the 2023 financial year. In addition, some comparable data for 2022 will not be provided because they are not significant for the NFPS (the sustainability reports that will be audited in 2025 will have the 2024 reports as a basis for comparison).

(1) Scope 1 emissions are the direct emissions of companies (related to their own operations). Those in Scope 2 relate to electricity consumption. Lastly, those of Scope 3 relate to the company's value chain.

### Data on the Social pillar

Social standards relating to the value chain. Econocom intends to define action plans from 2024 to consolidate the required elements as well as their robustness.

### CHANGE IN THE PREPARATION AND PRESENTATION OF SUSTAINABILITY REPORTS

Econocom has decided to define its 2023 sustainability report as a transition report that:

- on the one hand, complies with the current regulations on the Non-Financial Performance Statement (NFPS); and
- on the other, also meets the sustainability standards required by the new Corporate Sustainability Reporting Directive (CSRD). The changes in the preparation of these reports mainly concern the analysis of dual materiality, and the integration of Econocom's carbon assessment for the financial year in question, and show the gap in compliance between the current NFPS and the CSRD.

### STRATEGY AND BUSINESS MODEL

#### SBM-1

Econocom's business model and strategy are described in the "Introductory guide – Group profile" chapter of the Universal Registration Document.

#### "One Econocom" strategic plan

In November 2023, Econocom presented its new strategic plan for the 2024-2028 period. This plan, called "One Econocom", combines financial and non-financial objectives for the first time.

The financial objectives are to enter into a robust phase of mainly organic growth:

- ▶ generate €4 billion in revenue in 2028 with a first step of €3.4 billion in 2026;
- ▶ double net income to reach €130 million in 2028;
- ▶ reduce net financial debt.

Non-financial objectives aim to strengthen Econocom's impact in terms of digital transformation:

- triple the number of assets recycled or refurbished and doubling the number of assets repaired in our repair centres;
- obtain the Ecovadis Platinum medal in order to become one of the Top 1% companies committed to CSR;
- engage the Group in an SBTi approach;
- double the proportion of employees with disabilities to reach 6% in 2028;
- exceed a score of 90/100 for the gender equality index. (Group scope)

The success of the Group's strategic plan will depend on several growth levers that will enable it to increase its market share with new customers and develop its revenue on its existing client base:

- to that end, the Group will step up its recruitment and training efforts for its sales teams, in order to strengthen the coverage of its target regions and improve its commercial efficiency;
- Econocom will also further develop the "As-a-Service" component in its range of solutions ensuring customers a seamless experience with value-added services and a positive impact;

- synergies between solutions and regions will also be reinforced to enable the Group to increase the deployment of its expertise by leveraging its European leadership;
- lastly, Econocom will continue its targeted acquisition programme in geographical areas where the Group needs to increase its critical size or strengthen certain areas of expertise (for example, refurbishing).



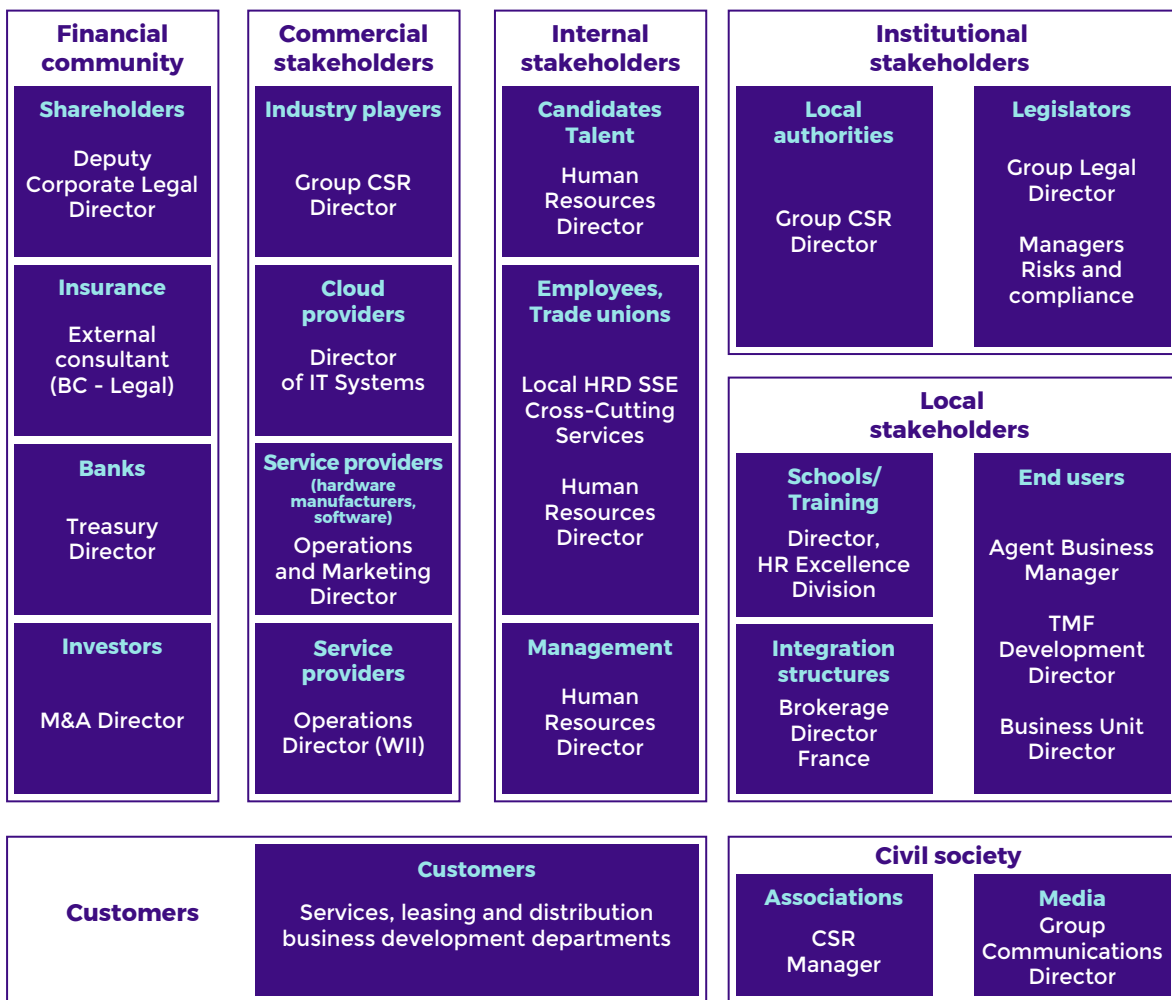
# 6. Identification of significant impacts, risks and opportunities

## 6.1. Stakeholder interests and views

SBM-2

How stakeholders are taken into account (notably in the dual materiality assessment process) can be summarised through the following matrix:

### Stakeholder mapping:



- In the course of our consultation, 19 stakeholder categories were identified.
- An analysis of the dialogue with each of the stakeholders was carried out to ensure that the Econocom contributors interviewed had sufficient knowledge of the expectations to rate the Group's impacts, risks and opportunities in terms of sustainability.

## 6.2 Description of the process to identify and assess significant impacts, risks and opportunities for Econocom

### *IRO-1*

In 2023, the Group reorganised its key issues in line with the next CSRD requirements on dual materiality, which has two dimensions: impact materiality and financial materiality.

We analysed how the Econocom Group is affected by its dependence on the availability of economic, environmental and social resources, independently of its potential impacts on these resources:

- the matter of sustainability is important from an impact point of view when it concerns significant impacts, actual or potential, positive or negative, on people or the environment in the short, medium and long term. Impacts include those caused or contributed by Econocom and those directly related to its own operations and its commercial relationships as a whole;

- a financial matter is significant from a financial point of view when it generates or may generate risks or opportunities that have a significant influence on the Econocom Group's cash flows, development performance, position, cost of capital, or access to financing;
- an issue can be important from both points of view.

We will update our dual materiality assessment on a regular basis.

Our materiality assessment approach is based on: collecting stakeholder views on these topics by managing questionnaires with internal stakeholder groups with a very advanced view of our external stakeholders (customers, investors and analysts, business partners, and non-profit partners), in order to understand their points of view on the importance and classification of issues in their relationship with the Econocom Group.

### **LEVEL OF DISAGGREGATION USED**

The identification of impacts, risks and opportunities was initially carried out at a level of disaggregation by activity, then aggregated at Group level.

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identification of significant impacts, risks and opportunities

The nature of each Econocom business line requires a more detailed analysis according to the specificities of each of the following business lines:

- **Product & Solutions (P&S):** IT equipment distribution business;
- **Technology Management and Financing (TMF):** leasing solutions;
- **Services:** digital services (workplace, infrastructure, networks, cloud, cybersecurity).

### RATING PROCESS

#### Impact materiality assessment

1. Determination of the type of impact (positive, neutral or negative) and its timing (current or potential).
2. Rating of the Impacts, Risks and Opportunities (IROs) by workshops with internal contributors based on ESRS rating criteria (scale, scope, reversibility).
3. Calculation of the final materiality impact rating by adding the three numerical criteria and multiplying the result by a probability of occurrence.
4. Determination of significant IROs by selecting IROs above a defined threshold.

#### Financial materiality assessment

1. Rating of IROs by workshops with internal contributors based on the rating criteria of the ESRS(2) standards (severity of financial effects and probability of occurrence).
2. Calculation of the final financial materiality rating by multiplying the above two criteria.
3. Weighting of the scores awarded in order to harmonise the financial and impact scores in view of the selection of significant challenges for the Group.
4. Determination of significant IROs by retaining IROs with a score higher than the same threshold applying to impact materiality.

In conclusion, the significance of an issue will be determined if **at least** one of its scores (financial and/or impact) exceeds the threshold defined during the dual materiality assessment.

## 6.3. Challenges identified as significant

[\[SBM-3\]](#)

The position of topics on the materiality matrix clearly demonstrates a high level of consensus among stakeholders. The stakeholders were consulted independently with a strong focus on climate change, the circular economy and the commitment of people.

## Environmental component

### Observations

1. The 10 significant challenges identified mainly relate to impact:
  - ▶ 1 purely financial challenge;
  - ▶ 1 financial and impact challenge;
  - ▶ 8 purely impact challenges.
2. Two environmental standards are considered as significant:
  - ▶ E1: Climate change;
  - ▶ E5: Circular economy;
  - ▶ the Disclosure Requirements (DRs) relating to the E2, E3 and E5 standards will not be addressed in the sustainability report because the corresponding IROs are below the materiality threshold (10 threshold).
3. A slightly different analysis of industry practices:
  - ▶ Econocom places more importance on the circular economy (E5 standard) than the companies in the benchmark;
  - ▶ the sub-topics of the E1 standard are systematically considered as significant.

Standards	Sub Topics	Significant challenges	Financial rating	Impact rating
E1	<i>Climate change adaptation</i>	Supply chain resilience	11.25	
		Reinforcement of environmental regulations in terms of energy		14
		Reinforcement of environmental regulations on the impact of digital technology	11.25	11.2
		Reinforcement of environmental regulations over the life cycle of products	11.25	
E1	<i>Climate change mitigation</i>	(Scope 3) Emissions related to downstream activities		12
		(Scope 3) Emissions related to purchases		15
		(Scope 3) Emissions related to business travel		13
		Evolution of end-user requirements		10.67
E1	<i>Energy</i>	(Scope 1 & 2) Energy consumption		14
E5	<i>Waste</i>	Management of electronic waste and processing of non-recoverable and non-recovered waste	12	10.6
		Stricter environmental regulations for the processing and reduction of IT waste	11.25	

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identification of significant impacts, risks and opportunities

Standards	Sub Topics	Significant challenges	Financial rating	Impact rating
E5	<i>Resources inflows, including resource use</i>	Optimising of use by developing the functional economy		12
		Promoting the circular economy in the digital sector		13
E5	<i>Resources outflows related to products and services</i>	Recycling and reuse of products and materials		10.7
		Eco-design of digital products		12

ESRS E1: Climate change - ESRS E5: Circular economy

### Labour component

#### Observations

- The 16 significant challenges identified concerned both financial impact and materiality:
  - ▶ 3 S4 IROs were rated as significant according to financial significance;
  - ▶ 13 IROs are significant according to impact significance.
- No IRO of the S3 standard "Affected Communities" emerged as significant.
- A slightly different analysis of industry practices:
  - ▶ the issues identified by Econocom as significant are also significant for the companies in the benchmark;
  - ▶ some companies attributed greater significance to IROs concerning talent attraction;
  - ▶ only Econocom considered the topic of industrial relations (collective agreements) to be significant.

Standards	Sub Topics	Significant challenges	Financial rating	Impact rating
S1	<i>Equal treatment opportunities for all</i>	Ensuring the appropriate skills and developing training		11
		Diversity and inclusion in teams		11
		Employment and inclusion of people with disabilities		10
		Fight against all forms of discrimination in the workplace		11
S1	<i>Other work-related rights</i>	Respect for human rights in our activities		12
		Security and protection of employees' personal data		11

Standards	Sub Topics	Significant challenges	Financial rating	Impact rating
S1	<i>Working conditions</i>	Collective agreements (regulatory and non-mandatory)		10.4
		Management of employees on non-permanent employment contracts (e.g. fixed-term contracts, temporary workers, extra staff, etc.)		11
		Compensation policy and benefits (including value sharing system)		10.05
		Quality of life at work (including work-life balance)		10.65
S2	<i>Other work-related rights</i>	Respect for human rights by suppliers and their subcontractors		10
S2	<i>Working conditions</i>	Working conditions of suppliers and their subcontractors		10
S4	<i>Information-related impacts for consumers and/or end-users</i>	Protection and security of the customer's personal data in the context of data collection, use and storage		10.3
		Raising customer awareness of CSR challenges	12	
S4	<i>Social inclusion of consumers and/or end-users</i>	Integration of innovations in products and services, consideration of new uses and lifestyles	10.5	
		Fair and responsible business practices	12.75	

ESRS S1 – Company workers – ESRS S2 – Value chain workers – ESRS S4 – Consumers and end-users

### Governance component – Business Conduct

#### Observations

1. The 2 significant challenges were identified as important in terms of their impact materiality.
2. The IROs relating to the following sub-topics are below the materiality threshold:
  - ▶ whistleblower protection (quantitative only);
  - ▶ animal welfare;
  - ▶ political commitment;
  - ▶ corruption and bribery (quantitative only);
  - ▶ the associated DRs will not be addressed in the sustainability report because the IROs are below the materiality threshold.
3. An analysis that is more advanced than industry practices:
  - ▶ corporate culture, identified by Econocom as a significant issue, is not reflected in the benchmark.

## 04 non-financial performance statement

identification of significant impacts, risks and opportunities

Standards	Sub Topics	Significant challenges	Financial rating	Impact rating
G1	<i>Corporate culture</i>	Commitment to the Company's culture and values to foster a sense of belonging and employee engagement	12	10
G1	<i>Management of relationships with suppliers including payment practices</i>	Reinforcement of environmental regulations in terms of energy	10.5	10

## 6.4. Non-material challenges

The challenges that emerged as **non-material** as a result of the dual materiality analysis are presented in the following matrix:

No.	ESRS – “Theme”
<b>E2</b>	Pollution
<b>E3</b>	Water
<b>E4</b>	Biodiversity and ecosystems
<b>S3</b>	Affected communities

The dual materiality assessment made it possible to granularly exclude sub-challenges, including within challenges that were material, demonstrating a refined and precise level of analysis regarding the universe of Group impacts, risks and opportunities.

These results are presented in the matrix below:

No.	ESRS – “Theme”	Sub-topics considered as not applicable to Econocom's activities
<b>E3</b>	Water	Water consumption
<b>E4</b>	Biodiversity and ecosystems	Direct impact factors of biodiversity loss: invasive alien species, population size, etc.
<b>S1</b>	Employees	Other labour rights – Adequate housing
<b>S3</b>	Affected communities	Civil and political rights – Freedom of expression, freedom of assembly, impact on human rights defenders
		Rights of indigenous peoples – Free prior consent, self-determination
<b>S4</b>	Consumers and end-users	Information – Access to quality information
		Safety – Personal safety and child protection
		Social inclusion – Non-discrimination
<b>G1</b>	Business conduct	Practices that respect animal welfare

## 6.5. Standards covered by the significant challenges

IRO-2

Summary of ESRS challenges addressed in the report as they are considered material

TOPICS	Sub Topics	Sub Sub Topics
<b>E1 – Climate change</b>	Climate change adaptation	
	Climate change mitigation	
	Energy	
<b>E5 – Circular economy</b>	Resource inflows	
	Resource outflows	
	Waste	
<b>S1 – Own workforce</b>	Equal treatment opportunities for all	Gender Equality
		Training and skills development
		Employment and inclusion of persons with disabilities
		Diversity
	Other work – related rights	Human Rights
		Privacy (personal data)
	Working conditions	Secure employment
		Adequate wages
		Collective bargaining
		Work-life balance
<b>S2 – Workers in the value chain</b>	Other work – related rights	Human Rights
	Working conditions	Health & Safety
<b>S4 – Consumers and end-users</b>	Information – related impacts for consumers and/or end-users	Privacy/cyber-security
	Social inclusion of consumers and/or end- users	Responsible marketing practices
		Access to products and services
<b>G1 – Business conduct</b>	Corporate culture	
<b>G1 – Business conduct</b>	Management of relationships with suppliers including payment practices	



## 7. Governance component – Business Conduct

### 7.1 Corporate culture and business conduct policies - G1

#### 7.1.1. CORPORATE VISION AND CULTURE

[G1-1]

For nearly 50 years, we have been driven by the same entrepreneurial spirit that makes us act decisively and remain resilient when the future looks bleak.

Boldness, good faith, and responsiveness are Econocom's core values, which are shared by all teams and displayed at all our offices, in France and internationally. They are, like the commitment we all have essential to our very usefulness. It is also through the diversity of talent, expertise and cultures that we are a company with a sustainable impact. Our entrepreneurial spirit encourages the implementation of projects and offerings with a positive impact, in line with our sustainable development objectives. By sharing our experience, our knowledge and our ambitions, we demonstrate our fervent commitment to a circular economy.

#### 7.1.2. BUSINESS ETHICS AND FIGHTING CORRUPTION

[G1-3; G1-4]

##### 7.1.2.1. Code of Business Conduct and associated procedures

The Econocom Group is committed to being an ethical player and acting with integrity, at every level of its organisation. As such, it undertakes to comply with human rights and labour laws, to fight against corruption and influence peddling, and take action to protect the environment.

It also attaches great importance to occupational health and safety requirements and ensures that it complies with all laws and regulations.

Econocom decided to unite all the people in the Group through a Code of Business Conduct, dealing with ethical issues and, notably, the fight against corruption and influence peddling. This Code of Business Conduct, to which is accompanied by a set of procedures and policies dealing with associated ethical issues (gifts and invitations, conflicts of interest, etc.), is based on a principle of zero tolerance of corruption for all Group employees.

The Code of Business Conduct and the associated policies and procedures are the reference documents for ethics. They documents are available in the Group's main languages and apply without exception to all Group employees, including agents.

The Company's Code of Conduct describes the systems for preventing, detecting and dealing with allegations or incidents of corruption. These procedures comprise preventive measures, including clear policies, regular training and rigorous internal controls.

In addition, the Econocom Group has set up a structured process for reporting results to the administrative, management and control bodies through an Ethics Committee. This process ensures the transparency and accountability of operations, and involves systematic documentation of results, including the results of investigations, actions undertaken and any necessary recommendations.

### 7.1.2.2. Corruption and influence peddling policy

Corruption and influence peddling are serious criminal offences that carry significant risks:

- ▶ criminal proceedings (fines, imprisonment) applicable to natural or legal persons;
- ▶ disciplinary sanctions (dismissal of the offender);
- ▶ harm to the image, reputation and credibility of the Econocom Group.

Mindful of the need to comply with applicable regulations, to which it refers for the definition of offences, the Econocom Group formally prohibits any use of corruption or influence peddling in the conduct of its business.

Any employee confronted with a situation of this kind, or in doubt about such a situation is urged to contact their line manager, the relevant departments (Legal or Human Resources) or the Ethics Committee. If necessary, they can also report the incident *via* the dedicated whistleblowing platform.

According to the Transparency International score, the Group mainly operates in countries with relatively similar levels of corruption. While Morocco, Mexico and Eastern Europe certainly scored lower in terms of corruption, the Group's branches in these countries are very small, and to date no reports have been made about these countries, nor is there any history of corruption in the Group's businesses there.

Alerts received are processed in accordance with internal processes, regardless of the score of the country in question.

### 7.1.2.3. Vigilance policy: whistleblowing platform and alert processing

Associated with the Code of Business Conduct, the Econocom Group has a procedure relating to:

- ▶ the whistleblowing system;
- ▶ the procedure for investigating and processing alerts. This procedure details the conditions for launching and conducting internal investigations; it also specifies the process for dealing with proven breaches. It is also applicable in the event of suspicions of corruption independent of a whistleblowing alert, which could for example be the result of an Internal Audit, an acquisition audit, legal proceedings, a regulatory control, etc.

#### 7.1.2.3.1. Whistleblowing platform

In order to strengthen its policy of vigilance against ethical risks, the Econocom Group has a whistleblowing platform. This system was set up to collect and process reports of situations in breach of the Code of Business Conduct and/or regulations applicable to the Group (in cases of corruption/fraud, etc.).

This whistleblowing system is available to anyone working for the Econocom Group (executives, employees, temporary staff, interns, etc.) as well as to any external third party which has a business relationship with the Group. It is available in several languages including French, English, Spanish and Italian, 24/7. The platform is secure and the reporting process is encrypted and password protected.

This system meets the requirements of the Sapin II Law and other European regulations. All reports received through the platform are reviewed and monitored by the Ethics Committee. These related to two main themes: (i) conflicts of interest and (ii) social responsibility and human rights.

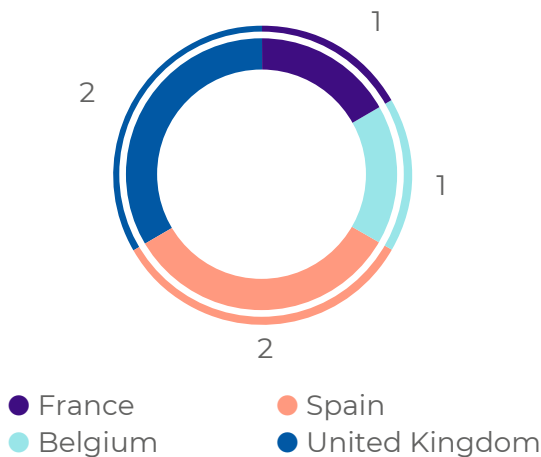
In 2023, six alerts were reported *via* the whistleblowing platform. None of the ethics alerts resulted in legal proceedings or complaints.

**Nature of the alerts**



NB: the "social responsibility and human" rights category includes alerts relating to: discrimination, harassment and health & safety.

**Breakdown of alerts by country**



7.1.2.3.2. Whistleblower protection

The legal protection of whistleblowers applies to any person issuing an alert, even if the reported facts prove to be unfounded, provided that the person is eligible for the status of whistleblower as set by the Sapin II law, *i.e.* they must:

- be a natural person: as a result, a legal entity (e.g. association, professional syndicate, etc.) cannot be considered a whistleblower;
  - act in good faith: must not be motivated by an intention to cause harm;
  - act without direct financial compensation: they receive no benefit and are not compensated for their actions;
  - have personal knowledge of the facts that they are reporting: this implies that they have directly observed the facts they are reporting. They may not infer or presuppose the facts they reveal, they may not act as intermediaries for an employee who refuses to make a report, and they may not simply repeat information that has already been disclosed;
  - reveal serious incidents, *i.e.* ones that violate to the Group's Code of Business Conduct and/or the regulations applicable to the Econocom Group.
- If the whistleblower's alert meets these criteria, he/she will receive the following guarantees:
- the absence of retaliation, direct or indirect, by the Econocom Group: no retaliatory measures (e.g. reduction in compensation, disciplinary sanction, dismissal, etc.), resulting from the alert or will be taken against them. Conversely, the whistleblower shall benefit from a shift adjustment in the burden of proof;
  - the confidentiality of their identity and the facts reported.

Any person who believes they are the subject of reprisals for making a report or participating in its processing may report their case to the Ethics Committee. The identity of the whistleblower cannot be divulged to the person about whom the alert was made, unless the whistleblower agrees. It is forbidden to obstruct an alert anyone who prevents a whistleblower from reporting an incident may face disciplinary and criminal sanctions.

On the other hand, any abuse of the system or slanderous reports may expose the author to disciplinary and legal proceedings.

#### 7.1.2.3.3. Role of the Ethics Committee

In order to strengthen its commitment to acting as a responsible ethical player in the economy, the Econocom Group appointed a four-member Ethics Committee in 2019. This Committee is responsible for all issues relating to ethics, the processing and monitoring of reports received via the whistleblowing system, conflicts of interest, and the due appropriation of ethical principles by employees.

The Ethics Committee is always separate and distinct from the management chain involved in the incident.

#### 7.1.2.3.4. Alert processing – initiating an investigation

Upon review, the Ethics Committee decided that all alerts received must be followed up by an investigation, the scope and procedure of which it shall define.

This decision is made on the basis of the following criteria:

- the relevance of the alert and its potential recurrence;
- the seriousness of the offence;
- the negative consequences that could result therefrom;

- the sum of money involved;
- the threat, be it physical or mental that the offence poses to a person, etc.

The main objective of the investigation is to establish the veracity of the facts reported by the whistleblower and to determine whether or not they constitute a breach of the Group's Code of Business Conduct and/or the regulations applicable to the Group.

The duration of the investigation and the resources allocated will depend on the complexity of the case, the seriousness of the offence and the initial results of the investigation.

The Group's Executive Management will be informed of the opening of the investigation and its progress, notably in the event of a sensitive situation, except in cases where it is itself accused. The person or persons responsible for conducting the investigation are appointed by the Ethics Committee (e.g. Compliance, HR, Internal Audit, etc.). When more than one person is involved in an investigation, a manager is appointed.

These persons must be unrelated to the offences reported and qualified to conduct the necessary investigations. They may be employees or experts from outside the Group.

They must collect, store and secure the relevant evidence to confirm, or not, the alleged breach(es). In this capacity, they may conduct interviews, seize evidence, etc.

The role of the investigation manager is to conduct the investigation and coordinate the work of specialists. For each investigation, the role and responsibilities entrusted will be specified.

If the alleged breach is investigated by the national authorities, the person responsible for the investigation liaises and co-operate with them.

Internal specialists may also be called upon to handle the alert (e.g. the Chief Information Systems Officer).

**7.1.2.3.5. Training**

Training on compliance and anti-corruption in the form of e-learning courses for all

employees has also been rolled out. Additional specific measures are also gradually being implemented for the relevant people. All these measures are an addition to the Group's extensive set of procedures and controls to ensure transparency and ethical behaviour.

The percentage of training in ethics is as follows:

	<b>2022</b>	<b>2023</b>
Percentage of training in ethics	63% (Group scope)	68% (Group scope)

There was a 5-point increase in

anti-corruption training.

**7.1.3. SUPPLIER RELATIONS**

[G1-2]

**7.1.3.1. Relations with suppliers and partners**

A partner is any person, group, local authority, organisation or entity with which the Group associates or partners to carry out a joint action in a matter, a company, a negotiation or a project. A supplier is a partner from which the Group purchases goods and services of any kind that are necessary for its business (for its own needs or those of its customers). In the rest of this section, commercial partners and suppliers in business relationships with the Econocom Group will be jointly referred to as "partners".

**Contractualisation precautions**

We expect our partners to work with integrity and in accordance with the anti-corruption and anti-fraud laws and regulations in force in their countries. It is essential that our partners share and apply the Econocom Group's principles and rules with respect to corruption and fraud. In addition, the greatest vigilance is required

of employees and agents during the three key phases of the relationship with partners in order to:

- during the selection phase: select suppliers and subcontractors, according to objective criteria (quality, price, meeting deadlines, absence of conflicts of interest, social, and environmental concerns), by promoting competition and respecting the "Responsible Purchasing" charter. In accordance with applicable laws, we also endeavour to verify the integrity of the third party before entering into a contractual relationship;
- during the contracting phase: formalising and concluding purchase and supply contracts and associated commercial transactions (order taking and receipt, invoice control, invoice payments, any disputes) including the Code of Business Conduct and/or the "Responsible Purchasing" charter;
- during the execution phase of the contract: pay for the products and services delivered/performed in accordance with the provisions of the signed contract.

To that end, the Econocom Group has established a "Responsible Purchasing" charter with its suppliers, based on the ten principles of the United Nations Global Compact. The charter is sent to critical and strategic suppliers, who are required to return it signed to confirm that it has been taken into account and applied.

Compliance with this "Responsible Purchasing" charter and the Econocom Group's Code of Business Conduct is also assessed, for certain subsidiaries, through *ad hoc* contractual clauses.

In addition, the Econocom Group's Purchasing Department now sends partners a CSR self-assessment questionnaire in order to assess their social and environmental performance.

### **Case of intermediaries**

The Econocom Group pays particular attention in the event of the use of intermediaries and agents. The involvement of a third party in a transaction can sometimes conceal an undue advantage (for example, a commission hidden by over-invoicing or slush funds to pay bribes), particularly when securing international contracts. Payments made to intermediaries may conceal a purpose that amounts to indirect corruption, for influencing or rewarding preferential treatment, or the abuse of a function or activity. The Econocom Group prohibits these practices they seriously damage the Group's reputation and make it criminally liable.

When in doubt, employees must contact their line manager or the Ethics Committee.

### **Facilitation payments (definition and policy)**

A "facilitation payment" is the informal

payment of small amounts intended to facilitate or guarantee the smooth running of simple procedures or necessary actions. It differs from a bribe since it is not considered an undue advantage, merely the acceleration or facilitation of a transaction (e.g. the payment of a small commission to speed up an approval).

While facilitation payments may seem necessary for the conduct of a transaction or are considered part of the culture of a country, they nevertheless constitute corruption and are detrimental to the economic and social development of the country in which they are made. Any person making a facilitation payment also incurs civil and even criminal liability, as well as compromising the Group's reputation. The Group prohibits the use of facilitation payments by its employees, agents, business partners or third parties on its behalf, regardless of the reasons and amounts, and even if they are permitted by local legislation.

#### **7.1.4. POLITICAL INFLUENCE AND LOBBYING ACTIVITIES**

[G1-5]

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The dual materiality assessment did not reveal this disclosure requirement as relevant to Econocom.

#### **7.1.5. PAYMENT PRACTICES**

[G1-6]

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The average payment period for Econocom suppliers varies from one business line and country to another. Moreover, the leasing, distribution and services activities each has its own industry specific requirements, making them difficult to compare.

However, the supplier payment periods observed vary between 35 and 45 days.

## 7.2. Cybersecurity and data protection

(Additional information related to our business sector)

### 7.2.1. CONTEXT: IMPACTS, RISKS AND OPPORTUNITIES

- The compromise and loss of personal or strategic data may be the result of malicious actions.
- Data breaches often result in accompanied by the unavailability of services and tools.
- The image of the Econocom Group may be damaged as a result of this type of event, causing a loss of confidence among customers, partners and employees.

### 7.2.2. CYBERSECURITY POLICY

The Information System Security Policy (ISSP) for Econocom's activities defines the organisation and responsibilities in terms of information and information systems security.

It aims to ensure the protection of the information managed by Econocom or its subcontractors against any deliberate or accidental event likely to compromise its confidentiality, integrity or availability. Likewise, it strives to ensure the integrity and availability of information systems.

Since the beginning of 2022, the Group has had CSO (Chief Security Officer) whose mandate is to harmonise security practices and commitments across the galaxy. Acting as a coordinator, the CSO has built a strategy and vision, along with the requisite budget to roll out the strategy. The strategy is based on three key elements: appropriate, demonstrable and collective security.

The Group's security strategy thus defines a basis called Minimum Viable Security (MVS). The MVS describes a security approach that optimises the efforts required to meet current and future security needs. It is a pragmatic approach suited to each business line. In other words, the operating model maintains the operational independence of each entity in the galaxy, thereby taking into account the specific needs and characteristics of the different business lines. This autonomy is supported by work and security services and tools common to the entire Group.

The Group's security strategy is rolled out simultaneously across the talent, process and tools components. This required working closely with HR to define and support the development of a "safety" function within the Group, designed to allow career development in line with employees' aspirations of as well as intra-Group movement. Similarly, the security processes and policies were overhauled was initiated to address current requirements in terms of risks and countermeasures. Lastly, a technological clean-up is also being carried out, in conjunction with the CIO and its department. The aim is to provide digital tooling for stakeholders without the frictions caused by security requirements.

### 7.2.3. ACTIONS AND RESOURCES

- Developing the Group's security team reporting to the CSO.
- Assessing the security levels of the main entities in the Galaxy and improving coordination.
- Coordination of an intra-Group practice community meeting every month.

- Employee awareness campaigns on cybersecurity risks, in several languages, and extended in 2023 across the Group. In addition, phishing awareness campaign is conducted every six months.
- Stepping up cybersecurity initiatives, including: cleaning up the IT base, rolling out an incident detection and response centre, preparing for cyber crisis management, protecting accounts.
- Response to requests and audits from customers and partners.
- Managing a crisis following a cyber-attack at the end of August 2023 on one of Econocom's suppliers: although Econocom's systems were not affected,

documents concerning customers were published. The customers concerned were proactively approached, and transparent communication took place on a regular basis.

#### **7.2.4. CYBERSECURITY INDICATORS**

- Employees who received cybersecurity awareness training, across the Group as a whole: 57.4% in December 2023, compared with 41.3% in September 2023 (launch of the global campaign). This positive trend continues in 2024.
- In eight of the nine main countries where the Group operates, Econocom has at least one ISO 27001 certified company (for a total of 13 certified companies).

The indicators for monitoring the cybersecurity strategy are shown below:

	<b>2022</b>	<b>2023</b>
Employees who received cybersecurity awareness training	85% (France scope)	86% (France scope)
Employees who received cybersecurity awareness training	/	57% (Group scope)

### **7.3. Personal data protection**

(Additional information related to our business sector)

#### **7.3.1. DATA PROTECTION POLICY**

As a digital transformation leader in Europe, personal data protection is paramount to Econocom in terms of its business, its chain of expertise, its digital

business lines and its international development.

In addition to complying with national, European and international legislation, Econocom intends to make protecting the personal data of its customers, partners and employees an essential factor of digital trust, intrinsic to its strategy and its digital transformation activities.



### 7.3.2. ACTIONS AND RESOURCES

To sustain this digital trust, Econocom has designed and rolled out the "Data Protection Programme" across all its entities, transposing legal obligations into compliance policies, directives, procedures and tools and serves as a shared framework for all Econocom entities to carry out their compliance action plans.

A roadmap has been drawn up for the programme, outlining the priority areas with the aim of coordinating all the Group's compliance efforts to achieve the common goals of increasing personal data protection, for the benefit of its customers and employees.

- Overall roll-out of the programme

The programme is rolled out through a data protection network made up of Data Protection Supervisors representing each country and Data Protection Leads representing each subsidiary. This community of 47 Data Protection Representatives, led by the Group DPO, is in charge of the operational implementation of the programme and monitoring its progress at the monthly committees, monthly Data Protection Supervisors Committee, and the monthly GDPR France Committee meetings.

The DP Representatives have a collaborative platform, the Data Protection Village, where they can find the necessary resources to ensure compliance of their respective entities.

- Shared directives and procedures

The programme and its variations in directives and procedures were presented to the managers of the various departments, in particular to the Security, IT and Legal departments.

These directives and procedures are now complete and made available to all entities *via* their DP Representatives, in order to give them practical guidance for implementing compliance. They cover all data protection rules such as the register, individual Rights, Data Breach, Retention Periods, Evaluation of Suppliers-Subcontractors, Data Sharing and Privacy by Design.

The implementation of the programme is presented to the Group's Executive Management each year *via* the DPO's Annual Report.

- Appropriation of compliance governance tools

Compliance management needs to rely on effective tools and employee's ability to appropriate them.

The digital transformation of Econocom's data protection involved rolling-out the multilingual Data Legal Drive tool. A series of seminars and workshops were held to provide training for the DP Representatives on Register, Privacy Impact Analysis (PIA), Human Rights Management and Data Breach Management modules.

An additional third-party assessment module was recently incorporated into the GDPR compliance management system, requiring the Purchasing Department to assess the GDPR, Security, CSR and Ethics compliance of all Econocom's suppliers and service providers.

Lastly, number of questionnaires developed by the Econocom DPO team in the Data Legal Drive tool allow operational staff to easily check compliance with GDPR requirements in their day-to-day work: for example the Privacy by Design questionnaire or the evaluation questionnaire on an AI (artificial intelligence) project.

Econocom now has a wealth of document, simple and effective tools, and above all a global network of DP Representatives to ensure its transition from basic compliance to Privacy Excellence.

The objective is 90% of employees in France complete GDPR training by 2025.

	<b>2022</b>	<b>2023</b>
Percentage of employees who completed GDPR training	80% (France scope)	85% (France scope)

## 8. Environment component

### 8.1. Climate change – E1

#### 8.1.1. TRANSITION PLAN

[E1.1]

Econocom's transition plan began in 2023 with to the development of decarbonisation drivers for its activities as presented in its SBTi plan (described below).

#### 8.1.2. COMPENSATION CRITERIA RELATED TO CLIMATE CHANGE

E1.GOV-3

NA.

#### 8.1.3. CONTEXT: IMPACTS, RISKS AND OPPORTUNITIES

[E1.SBM-3] [E1.IRO1]

##### IMPACTS

Global warming is a major issue for humanity on which digital players have an increasingly significant impact and as such must do what they can to address it.

##### RISKS

Failure on Econocom's part to take measures to reduce its carbon footprint could lead to the following:

- non-compliance with the Paris agreements and environmental regulations;
- failure to meet customer expectations. More and more customers are placing increasing importance on CSR criteria in their calls for tender;
- damage to reputation where CSR is concerned, managing risks to reputation is a key issue;

- decreased attractiveness for investors, and governments place increasing importance on environmental, social and governance (ESG) factors;
- decreased attractiveness for new talents who are increasingly attentive to companies' environmental commitments.

##### OPPORTUNITIES

Responsible digital technology is one of customers' key expectations, and covers three areas: a low carbon footprint, social inclusion (combatting the digital divide) and trust (GDPR, cybersecurity). To meet this expectation, the Group is developing a set of solutions to assist its customers in their efforts.

#### 8.1.4. CARBON FOOTPRINT ASSESSMENT, GROSS GHG EMISSIONS OF SCOPES 1, 2, 3

[E1-6]

The aim of this reporting requirement is to highlight the methodology and results of Econocom's carbon assessment, broken down into various scopes (1, 2 & 3).

##### Assumptions used to estimate of the carbon footprint in 2023

- ▶ Scope for the calculation carbon footprint
- ▶ Methodology for calculating emissions

In 2022, CO<sub>2</sub> emissions were consolidated for around 30 Group entities (representing approximately 90% of Econocom's revenue). In 2023, emissions were calculated for all of the Group's subsidiaries. KPIs were reported on a consolidated scope representing 95% of the Group's revenue, with a partially estimated Scope 3. <sup>(1)</sup>

(1) Some entities (mainly held for sale) were not consolidated due to a lack of available information.

The ratios applied to Scopes 1 and 2 are 1/5 and 1/3 respectively (these are estimates).

The figures presented below will be restated for this adjustment.

Below, the TCO<sub>2eq</sub> impact of upstream energy: Scopes 1 and 2 were reduced, respectively, by 1,175 TCO<sub>2eq</sub> and 402 TCO<sub>2eq</sub> and transferred to Scope 3. Scope 3 therefore increased by 1,577 TCO<sub>2eq</sub>.

Estimated assumptions (Group)	Scope 1 (tCO <sub>2eq</sub> )	Scope 2 (tCO <sub>2eq</sub> )
Upstream energy	1,175	402
<b>Total</b>	<b>1,175</b>	<b>402</b>
		1,577

Scope 2 emissions were only calculated using the location-based method.

• Scope 3

Scope 3 was estimated to a significant degree; but it will be recalculated upwards in the coming months:

- ▶ for the countries' P&S and TMF businesses, only the purchases of products were taken into account, while services were excluded because services only account for a fraction of overall purchases;
- ▶ not all Scope 3 categories (excluding waste) are represented here, only the most relevant in terms of emissions are considered:

- ▶ purchases of goods and services (data collected from the Group's CFOs *via* financial databases);
- ▶ business travel (data collected from the Group's CFOs *via* financial databases);
- ▶ asset leases (data collected from the Group's CFOs *via* financial databases);
- ▶ upstream energy (not included in Scope 1 & 2), (see explanations above);
- ▶ use of products sold (estimated for the 2023 carbon assessment);
- ▶ freight (estimated for the 2023 carbon assessment).

Estimated assumptions (Group)	Scope 3 (tCO <sub>2eq</sub> )
Use of products sold	114,156
Freight	49,427
<b>Total</b>	<b>163,583</b>

- ▶ The impact of digital technology was not included in Scope 3 (see the Group’s carbon assessments in 2021 and 2022, additional information section).
- ▶ For reasons of data availability and to facilitate reporting, the data were closed at 30/11 and estimated *via* a 12/11 ratio for the month of December.

The estimate of Econocom’s 2023 carbon assessment (taking into account the assumptions presented above) is as follows:

Scope	Unit	2023
Scope 1	tCO <sub>2</sub> eq	4,700
Scope 2	tCO <sub>2</sub> eq	803
Scope 3	tCO <sub>2</sub> eq	840,513
<b>Total</b>	<b>tCO<sub>2</sub>eq</b>	<b>846,016</b>

### 8.1.5. CLIMATE CHANGE MITIGATION AND ADAPTATION POLICIES AND TARGETS

[E1-2] [E1-4]

Econocom has chosen to address to this environmental challenge by deploying a structured ambitious policy, in all the major countries where the Group is present.

Furthermore, we believe that we have a duty towards the communities of all the places we operate in, and therefore strive to work hand-in-hand with our global and local partners, to contribute to local development work with players in the solidarity economy, and non-profit projects (education, green IT, etc.).

In addition, Econocom has consolidated its position as a more responsible digital entrepreneur by becoming a member of Institut du Numérique Responsable and signing its Charter.

Climate change is a major issue on which digital players have an increasingly significant impact and must therefore play by an active role.

Econocom is therefore committed to:

- measuring and reducing its carbon footprint;
- extending the life of its products;
- developing renewable energies;
- offering digital services that consume less energy;
- sourcing increasingly green electricity;
- developing green customer offerings;
- sharing and promoting these initiatives to its partners.

#### Our targets: science-based objectives

**Mitigating climate change** means reducing global warming. The Econocom Group has set itself a set of science-based targets for reducing greenhouse gas emissions, in accordance with SBTi criteria and recommendations.

The Science Based Targets initiative (SBTi) is a partnership between the CDP (Carbon Disclosure Project), the United Nations Global Compact, the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF). It aims to step up the efforts of companies and financial

institutions worldwide to halve their emissions by 2030 and achieve net zero emissions by 2050.

Science-based targets are targets for reducing greenhouse gas emissions that correspond to the level of decarbonisation required to achieve the objectives of the Paris Agreement – limiting warming to below 2°C, and continuing efforts to limit warming to 1.5°C.

We have therefore signed the SBTi letter of commitment, and also sent our detailed action plan in November 2023, outlining “scientific” targets we set ourselves for reducing greenhouse gas emissions, in accordance with the SBTi criteria and recommendations. In doing so, we will assess the intrinsic emissions of everything we buy, sell, or produce (hardware, software and services), in addition to those for which we are directly responsible. This will enable us to identify and prioritise opportunities to reduce emissions in our value chain, thus helping our customers, suppliers and ourselves to be more sustainable.

This approach will not only increase our credibility within our ecosystem, and in particular our customers, who wish to work with environmentally-committed companies, but will also establish us as one of the leading companies in this field.

**To that end, the Econocom Group has decided to reduce its CO<sub>2</sub> emissions by around 6% per year for Scopes 1 & 2.**

The Econocom Group has therefore undertaken to **reduce its Scopes 1 and 2 by 60% by 2028 compared with the reference year of 2018.**

Econocom expects the same commitment from its suppliers, which represent 80% of Scope 3 emissions, to ensure that they comply with the SBTi by 2028. **This commitment will reduce the carbon footprint of Scope 3 by 50%.**

To achieve our objective, we intend to appoint people in charge of reducing emission. For each major source of emissions we will work together with the relevant departments to determine which measures are feasible and effective for reducing emission in keeping with both our development and growth objectives.

We also mean to continue reducing our carbon emissions in the areas with the greatest operational impact. To this end, the Econocom Group is committed to increasing the amount of electricity supplied *via* 100% renewable energies in all its countries. This action is already under way in France and Spain, where our electricity consumption is almost 100% green.

To address the urgent need for decarbonising, we want to act beyond our own value chain and therefore contribute to mitigating climate change by developing offers and solutions with a positive impact on the planet.

## **CARBON FOOTPRINT REDUCTION PLAN**

Econocom has worked with Greenly since 2021 and has a clear vision of its carbon footprint. The company emits several hundred kt.CO<sub>2</sub>, of which 92% comes from the purchase of products. The carbon footprint intensity of its purchases also has an impact on the life cycle of the equipment it sells. For Econocom, the next measures is to take steps to reduce its footprint and that of its customers.

To do so, we have drawn up a SBTi-certified CO<sub>2</sub> reduction plan.

The carbon reduction plan designed to meet SBTi requirements was implemented jointly with SIA Partners. With its experience in the development of a low-carbon strategy, SIA Partners assisted us in drawing up a long-term GHG emissions reduction plan based on the SBTi methodology, enabling us to establish a transition plan consisting of a set of concrete actions to comply with this plan and prepare a project that is SBTi compliant.

### Methodology – SBTi plans

- Building the 2030/2040 and 2050 plans, selecting and prioritising reduction measures.
  - ▶ Plans
- Reference year of 2022 for Scope 3: Econocom carbon assessment carried out by Greenly
- Reference year of 2018 for Scopes 1 and 2: Econocom carbon assessment carried out externally by Syntheo and then taken over by Greenly
- Mapping of the company's GHG emissions by scope and sub-sector, as defined by the SBTi
- Calculation of trajectories based on the Emission Reduction Factors (EFR) proposed by SBTi
- Further discussion on Scope 3 emissions
  1. Net Zero Submission Forms I and II
  2. Formalising the measures to be taken *via* action sheets. These sheets will describe the operational scope, the people in charge, and the proposed means of implementation, as well as the deadlines

3. Prioritisation measures according to their ease of implementation and their impact in terms of GHG reduction, and establishing measure plans over time

- Submission of the SBTi file
- Alignment of trajectories and action plans
- Collection of the various administrative documents (company presentation, letter of intent, etc.) making up the file
- Trajectory monitoring
- Definition and planning of interim reviews of Econocom's carbon assessment with the GHG calculation tool developed by Greenly
- Establishment of tools to assess the performance of actions and monitor the trajectory

### Carbon emission reduction targets

Econocom is committed to reducing its CO<sub>2</sub> emissions by around 60% and therefore by 6% per year, for Scopes 1 & 2. Our baseline year for this target is 2018.

Econocom expects the same commitment from its suppliers, which represent 80% of Scope 3 emissions, to ensure that they comply with the SBTi by 2028. This commitment will reduce the carbon footprint of Scope 3 by 50%.

Decarbonisation measures in our Scopes 1 and 2 will, for example, involve:

- increasing the proportion of hybrid and electric cars;
- increasing the proportion of hybrid and electric utility vehicles;
- optimising the total surface area of green buildings certified in accordance with the ISO 14001 standard;
- increasing the proportion of LED lights;
- increasing the proportion of green electricity consumption.

## 8.1.6. ACTIONS AND RESOURCES

[E1-3]

Specific objectives were defined, and specific action plans were put in place to meet these commitments. These objectives and action plans remained valid in 2023. They were maintained and, in some cases, reinforced.

### 8.1.6.1. Measuring the full carbon footprint of the Econocom Group, in a comprehensive manner, on the three scopes for France and Internationally

- ▶ **Main objectives:** measure and ensure comprehensive reporting of all emissions from Econocom's activities, in accordance with the GHG Protocol reporting standards for companies, covering all Scope 1 and 2 and all sub-categories concerned in Scope 3.
- ▶ **Action plans:** to measure Econocom's direct emissions, specific key performance indicators are collected each year on a global scale from more than 26 entities around the world. To measure Econocom's indirect emissions, we work with Greenly, which specialises in carbon assessments.

The Greenly digital platform connects to all of the company's software to retrieve data directly to quantify its activity, and based on that data, calculate the carbon

footprint. That way all the company's expenses can be scanned in order to identify the main sources of CO<sub>2</sub> emissions. It takes into account the specific emissions of each activity.

- ▶ **Results to date:** Econocom has a complete inventory of its emissions covering all sources of emissions. Econocom was thus able to set targets corresponding to the most ambitious trajectory of 1.5°C and prepare for the implementation of the carbon neutrality objectives of the Science-Based Target (SBTi) initiative.

### 8.1.6.2. Reducing carbon emissions in accordance with the IPCC 1.5°C plan

- ▶ **Main objectives:** Econocom has pledged to reach the most demanding scientific target of 1.5°C (SBT) and to reduce its Scopes 1 and 2 by 60% by 2028 (2018 baseline). These commitments will apply to all its activities.
- ▶ **Action plan:** a French and international action plan is in place to reduce Econocom's carbon emissions. It covers all sites, all sources of emissions of the Group's operations, and all Scopes of GHG emissions.
- ▶ **Results to date:** Econocom Group's Scopes 1 and 2 fell sharply from 2018 to 2022. This trend is in line with the Econocom Group's long-term objectives.



### 8.1.6.3. Improving energy efficiency and reducing digital consumption for our internal uses: main objectives, measurement and reduction

- ▶ **Main objectives:** to measure and reduce the impact of our digital consumption.

Since 2017, Econocom Group has assessed and analysed the environmental footprint of its digital scope. Initially at the use phase (energy), and since 2020 by adding an analysis of the manufacturing and end-of-cycle phases, so that it now has a comprehensive analysis of the life cycle of digital equipment.

- ▶ **Action plan:** to reduce costs and optimise energy efficiency, the Group has implemented several measures enabling it to reduce energy consumption significantly in digital technology. The study carried out for 2023 provides a Group-wide view with a focus on France. It comprises two main parts: measuring the historical phase of use (energy), to assess the application of the latest recommendations and their effects, and an increasingly comprehensive analysis of the manufacturing and end-of-cycle phases, enabling the first comparisons with the previous year.
- ▶ **Results to date:** Econocom reduced its digital energy consumption for the **sixth consecutive year**, dividing it by more than 3.5 since 2017. This decrease was mainly due to the combination of a number of new green IT initiatives

implemented in 2023, supplementing those of previous years. The major trends emerging for 2023 confirm that Econocom has continued its digital carbon footprint optimisation policy, by implementing the recommendations of the previous financial year.

## RESULTS AT GROUP LEVEL

### A/ At the Use phase (electricity consumption)

Electricity consumption (kWh) was reduced **2%** compared to 2022 (on a like-for-like basis).

Three main actions identified on infrastructure in France explain this decrease:

- ▶ decrease in the consumption of data centre racks (Noisy – France);
- ▶ integration of new, less energy-intensive equipment at the data centre (Noisy - France);
- ▶ optimisation of network equipment at the Group's branches.

The CO<sub>2</sub> equivalent per kWh decreased by 32%, *i.e.* a difference of 124 tCO<sub>2</sub> compared to 2022.

Beyond the decrease in electricity consumption indicated above, it is mainly the implementation of **100% renewable energy contracts** in Spain and France (reducing of the coefficient from 30% to 50%) that explains this decrease compared to the previous year.

## B/ At the Manufacturing phase

**27%** of the Group's equipment studied (*i.e.* 4,334 assets) exceeded its initial useful life.

This generates the equivalent of 480 of tCO<sub>2</sub> avoided by not purchasing new equipment.

The extension of the useful life of this

equipment is the main reason for the **21%** reduction in CO<sub>2</sub> at the Manufacturing phase, *i.e.* a difference of 144 tCO<sub>2</sub> compared to 2022 (on a like-for-like basis).

Combining the reduction in electricity consumption with the CO<sub>2</sub> avoided resulted in **a 25% reduction in overall CO<sub>2</sub>, i.e. a difference of 271 t compared to 2022 (equivalent scope).**

## RESULTS IN FRANCE

### A/ At the Use phase (electricity consumption)

Electricity consumption (kWh) was reduced 2% compared to 2022 (on a like-for-like basis).

Three main actions identified on the infrastructure explain this decrease:

- ▶ reduction in the consumption of data centre racks (Noisy – France);
- ▶ integration of new, less energy-intensive equipment in the data centre (Noisy – France);
- ▶ optimisation of network equipment in branches in France.

The CO<sub>2</sub> equivalent per kWh decreased by **59%**, *i.e.* a difference of 132 tCO<sub>2</sub> compared to 2022.

Beyond the decrease in electricity consumption indicated above, it is mainly the implementation of the **100% renewable energy contract** (reduction of the coefficient by 50%) that explains this decrease compared to the previous year.

### B/ At the Manufacturing phase

**34%** of the equipment studied in France (*i.e.* 3,233 assets) exceeded its initial useful life.

This generates the equivalent of 379 of tCO<sub>2</sub> avoided <sup>(1)</sup> by not purchasing new equipment.

The extension of the useful life of this equipment is the main action that explains the **19%** reduction in CO<sub>2</sub> at the Manufacturing phase, *i.e.* a difference of 77 tCO<sub>2</sub> compared to 2022 (on a like-for-like basis).

Combining the reduction in electricity consumption with the CO<sub>2</sub> avoided allows **a 33% reduction in overall CO<sub>2</sub>, i.e. a difference of 212 t compared to 2022 (equivalent scope).**

For Services activities, the scope of our digital carbon footprint is as follows:

- one data centre located in Noisy, owned by Econocom, run by one of the Group's entities (EIS);
- one data centre in St Denis on the premises of Equinix, therefore a service provider outside the Group (server hosting), operated by one of the Group's entities (EIS);
- both data centres are included in our digital carbon footprint.

To establish the comparison with previous financial years, the results for 2023 were calculated on the basis of a scope equivalent to that of 2022.

(1) We consider that IT equipment used beyond its initial useful life should no longer record CO<sub>2</sub> in relation to Manufacturing. The calculation of CO<sub>2</sub> avoided by not purchasing new equipment is the method used to measure the gains from the prolonged use of equipment.

At the same time, the Econocom 2023 study was extended to include three new countries (Luxembourg, Morocco, Poland) and by the Group’s satellites for France, Italy

and the Netherlands. This provides results that include these new scopes and will become the basis of comparison with the 2024 study.

Environmental impact of digital technology (Green IT)	2022	2023
Energy footprint of digital technology	3,516,543 kWh	3,465,888 kWh

### 8.1.6.4. Transition to renewable energies

- ▶ **Main objectives:** the Econocom Group's medium-term goal is to consume 100% renewable and carbon-free electricity. The intermediate targets for the coming years (as a percentage of total electricity consumption) are as follows: 90% in 2028, and 100% in 2030.
- ▶ **Action plans:** the Group is continuing its gradual transition to low-carbon/renewable energy with specific action plans in each region where it operates.
- ▶ **Results to date:** in 2023, almost 100% of the electricity consumed by Econocom in France and Spain came from renewable energy sources (0% in 2022). The scope of this information concerns all the sites where we pay electricity bills, *i.e.* over 90% of our sites.

### 8.1.6.5. Organising an energy sobriety plan

- ▶ **Main objectives:** to address the energy challenges we are facing, Econocom has combined its efforts to reduce energy consumption by 10% over two years in France and internationally.
- ▶ **Action plans:** as a Responsible Digital Entrepreneur, Econocom has set up an

energy sobriety plan whereby it undertakes to:

- reduce the temperature of its premises to 19°C;
- turn off indoor lighting in buildings during unoccupied periods, from 9 p.m. to 6 a.m. and on weekends;
- turn off illuminated outside signs on buildings from midnight to 5 a.m.;
- put our buildings in frost-free mode and shut down all air conditioning at night and on weekends;
- continue to install low-voltage lighting (LED) and motion-sensor systems.

### 8.1.6.6. Decarbonising the Econocom Group’s car fleet

- ▶ **Main objectives:** the Econocom Group aims to switch its entire vehicle fleet to electric or hybrid vehicles by 2028.
- ▶ **Action plans:** in 2023, Econocom continued its green mobility programme to switch to a fleet of electric/hybrid vehicles. The Group favours low-emission transport methods and encourages its employees to use the train when possible. For travel by plane, Econocom chooses, whenever possible, companies that are trying to reduce their carbon footprint and has drastically limited its air travel.

► **Results to date:** at the end of 2023, the percentage of electric/hybrid vehicles was 25% for the Econocom Group (compared

to 13% in 2022, *i.e.* an increase of 12 points in one year).

Vehicle fleet	2022	2023
Percentage of electric/hybrid vehicles	13% (Group scope)	25% (Group scope)

### 8.1.6.7. Developing more positive impact solutions

► **Main objectives:** we provide our customers with effective solutions to the common challenge of reducing the environmental impact of business operations. By offering them the benefit of our experience, knowledge and ambitions, we demonstrate our determination and our commitment to a circular economy.

► **Action plans:** Econocom wishes, ultimately, to natively boost the environmentally responsible component of 100% of its new offers as well as its existing offers. The idea is to create new generation offers to address new uses (in terms of autonomy, user experience, etc.) and the need for IT departments to keep costs down. Econocom thus strives to provide its clients with responsible, sustainable solutions for transforming their working environment (physical and digital) and associated infrastructure.

Companies and local authorities share the same objectives in terms of energy transition: to reduce the energy consumption of their buildings, contribute to the reduction of greenhouse gases, find new solutions to reduce energy and contribute to the production of renewable energies. Because while achieving targets it is critical over the long term, the short-term priority is to save money.

► **Results to date:** the Econocom Group has already developed a number of offerings with a positive impact such as (non-exhaustive list, see the section on offerings):

- EcoCarbon
- Product Care
- Green & Energy
- EcoBuilding
- E-bike
- Finops
- Workplace as a Service
- EcoTwice
- EcoSwitch

### GREEN ENERGY

Investment in the Green & Energy business unit illustrates Econocom's ambition: "to be the leading partner to support our customers in their energy and digital transformation projects."

Green & Energy's offerings enable its clients to remain competitive and sustainable.

The energy transition law, the tertiary sector decree, the F-Gas regulation, RE 2020, the plan to decarbonise industry, energy saving certificates: we help our customers understand all the regulations and legislation designed to promote energy and environmental performance.

The structural increase in energy prices has an impact on the competitiveness of organisations. To control its purchasing costs over the long term, the Company must implement energy efficiency initiatives and shift towards renewable energies.

Through its Green & Energy Department, Econocom addresses these challenges by providing a comprehensive solution, ranging from identifying sources of energy savings to implementing, overseeing and financing green projects.

**What we do**

- **design:** we identify sources of energy savings, independently recommend high-performance, eco-designed, less energy-consuming equipment and calculate returns on investment;

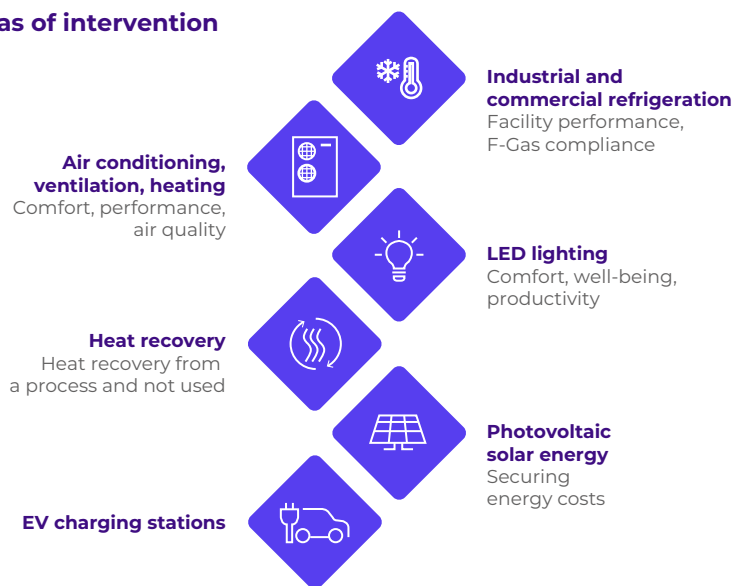
- **implement:** we manage orders, organise logistics and oversee projects from installation through to customer sign-off. Our project management services support our customers throughout the life of the projects;

- **finance:** because financing is the cornerstone of any energy performance project, we provide an appropriate financial solution which includes all the aids and subsidies customers are eligible for, so they can facilitate their energy transition without a substantial financial outlay;

- **manage performance:** we collect and compile all energy and economic data using our digital platform.

Our Energy managers restore the data in a clear, efficient way to help our customers make informed decisions.

**Our areas of intervention**



**EcoBuilding: the energy management platform for property portfolios**

The **EcoBuilding** offer is an energy management service that uses data intelligence to accelerate the transition. Our dedicated platform manages energy

expenditure data, by:

- collecting energy data and influencing factors;
- generating an energy mapping for property portfolios;

- identifying anomalies and potential savings;
- providing feedback on the outcome of measures and energy efficiency.

### E-Bike

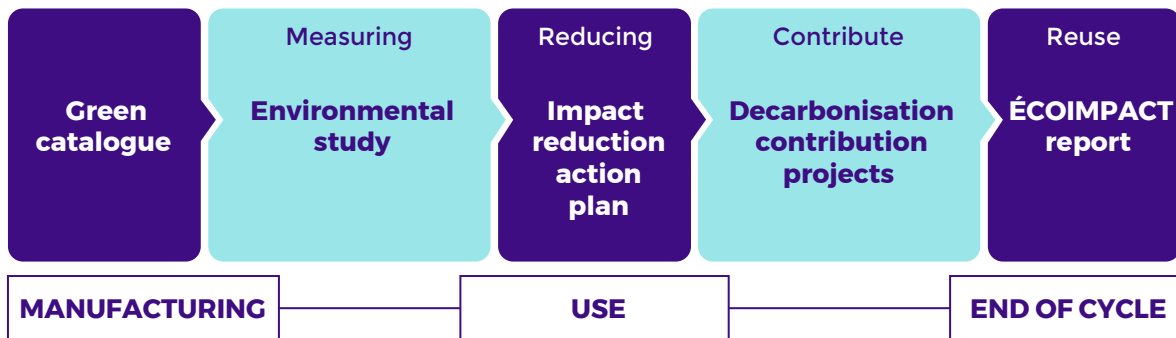
In Germany, Econocom has launched a new offer for the long-term rental of electric bikes for employees: the monthly payments are deducted directly from the employee's salary.

As with company cars, employees are taxed on benefits in kind, making this solution an attractive alternative to purchasing an electric bicycle.

Since 2022, the Federation of Hospital Institutions of the Knappschaft Health Insurance Organisation (Knappschaft Bahn See) in West Germany, has offered employees long-term rental of electric bicycles, using Econocom as its leasing partner with its new "Smart Bike" master agreement.

### EcoCarbon

To meet the growing challenges of reducing the carbon footprint of digital technology, Econocom has a EcoCarbon offer. Based on several years of expertise in Green IT, this end-to-end solution consists of a number of components designed to reduce the impact of its IT equipment:



### e-POS Services

Econocom's e-POS Services offer is a comprehensive, customised solution for checkout lines for both traditional and drive-thru stores.

This comprehensive equipment support contract covers workshop repairs and customer on-site service. 98% of equipment is repaired and returned to service, thus increasing its lifespan.

### HubReg

Unparalleled on the market, HubReg is a certified multi-manufacturer, contactless enrolment platform that centralises, industrialises and simplifies the process of equipping employees. Once the equipment has been registered – laptops, tablets or smartphones – in HubReg, all users need to do is connect to the Wi-Fi – business or personal – to have their machine mastered, i.e., configured with the core software and profiles decided by their IT department. Technical handling is therefore reduced to a minimum, management of product flows and transport are simpler, faster, less costly and meet CSR requirements thanks to the combined service of delivering new equipment and removing old.

### Finops

As part of its consulting services for modernising application and platform, Econocom Apps, Cloud and Data has launched Finops (a contraction of Financial Operations) to help customers wishing to migrate to the cloud in establish a set of best practices to understand, monitor and control cloud costs and align their costs with the value generated.

From the launch of digital transformation initiatives to their implementation, our experts assist our customers in designing and deploying optimised, digitally minimalist applications and architectures. This approach results in digital services that are not only controlled and cost-effective but responsible and sustainable.

### Workplace as a Service

With a strong focus on the user experience, the Workplace offer stands out for its end-to-end management of services and its transformation approach. This virtuous model combines technological expertise with outsourcing know-how, in user environments, but particularly in technological and organisational innovation.

The key to this offer is operational excellence: it guarantees the availability of environments, adapting the response precisely to the need, thereby saving on resources, in keeping with a responsible, sensible approach to digital.

### EASI, Econocom as a Service for Impact

EASI, Econocom's "Device as a Service" solution, is an approach that combines:

- operational efficiency;
- social and environmental responsibility;
- economic optimisation.

EASI is a comprehensive solution that meets technological needs while acting responsibly to improve the environmental and social impact of digital technology. One of the distinguishing features is its positive impact on both the environment and costs. This innovative solution not only reduces carbon emissions, but actively contributes to the optimisation of Total Cost of Ownership (TCO).

As the digital sector contributes significantly to global greenhouse gas (GHG) emissions, and adopting innovative solutions is becoming crucial, this offering is a responsible digital transformation solution that contributes to a more sustainable future.

### EcoSwitch

IT asset management is a major issue for companies. In a constantly evolving technological environment, it is imperative to find innovative solutions to maximise operational efficiency, reduce costs and minimise environmental impact.

Solutions such as EcoSwitch combine leaseback, buyback, asset lifecycle management, and refurbishing in a single "switch". This approach is revolutionising IT asset management and delivering significant benefits across the board.

Starting from the duration of use depending on the type of assets and companies' needs, we provide a solution that combines economic, operational and eco-responsible benefits.

EcoSwitch is a solution that generates savings while minimising environmental impact. It offers significant financial and non-financial benefits, while actively supporting the circular economy and contributing to a more sustainable future.

### EcoImpact

Refurbishing extends the useful life of equipment and thus reduces the waste

generated by premature obsolescence.

This helps companies reduce their carbon footprint and become more environmentally responsible. Furthermore, it creates local employment in the fields of asset management, maintenance and refurbishment, thus supporting the local economy and professional reintegration.

EcoImpact is a CSR assessment of the EASI solution that formally sets out in a report our concrete environmental and social impact.

The indicators for monitoring the responsible digital policy are shown below:

<b>Responsible digital services and customer offer:</b>	<b>2022</b>	<b>2023</b>
Number of commercial offers relating to responsible digital technology*	12	12

\* Our commercial offers relating to responsible digital technology, green IT and the circular economy: Product Care, EcoCarbon, EASI, EcoTwice, EcoSwitch, Workplace as a Service, HubReg, Finops, e-POS Services, e-Bike, Ecobox (recycling electronic waste with Ecologic and Paprec) Green & Energy.

### Consolidated revenue from impact offering

<b>Impact offering (in € millions)</b>	<b>2023</b>	<b>%</b>
Revenue from impact offering	457.7 <sup>(1)</sup>	16.9

Of which second-hand revenue:

<b>Second hand (in € millions)</b>	<b>2023</b>	<b>%</b>
Second-hand revenue	224.5	8.3

(1) Estimated amount



### 8.1.6.8. Raising employee awareness of responsible digital technology

- **Main objectives:** again, this year, Econocom Group's CSR/Communication and CIO departments launched the Cyber Cleanup Week challenge during Sustainable Development Month. This initiative is a great opportunity to reduce the environmental impact of the Group's email, with the aim of reducing their carbon footprint by 5%, i.e. the deletion of 10 million emails (equivalent to 110 tonnes of CO<sub>2</sub>).
- **Action plans:** to achieve this goal, we conducted a major communication and awareness campaign on digital eco-friendly behaviour for all of our employees.

- **Results to date:** this year, we are proud to announce that we have beaten the scores of our two previous challenges: an impressive 6 million emails were deleted.



### 8.1.7. ENERGY CONSUMPTION AND ENERGY MIX

[\[E1-5\]](#)

The aim of this reporting requirement is to publish the total energy consumption in terms of absolute value, its improvement in terms of energy efficiency, as well as its exposure to activities with a strong impact on the climate (the last point has been shown to be non-material for the Group).

Econocom's consumption data and energy mix are presented below:

Categories	Unit	2023
Fuel consumption from crude oil and petroleum products	MWh	21,057
Fuel consumption from natural gas	MWh	777
Fuel consumption from other non-renewable sources (provide information on non-renewable energy sources, excluding oil, natural gas and nuclear)	MWh	0
Consumption of nuclear products	MWh	0
Consumption of electricity, heat, steam and cooling purchased or acquired from non-renewable sources	MWh	1,514
Share of electricity sources in your electricity mix (e.g. nuclear share in your electricity consumption)	%	15
Total non-renewable energy consumption	MWh	23,405
Share of non-renewable sources in total energy consumption (%)	%	73
Fuel consumption from renewable sources (including biomass, biogas, non-fossil fuel waste, renewable hydrogen, etc.)	MWh	53
Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	MWh	8,589
Share of electricity sources in our electricity mix (e.g. nuclear share in your electricity consumption)	%	85
Total renewable energy consumption	MWh	8,642
Share of renewable sources in total energy consumption (%)	%	27
<b>Total energy consumption</b>	<b>MWh</b>	<b>31,990</b>

### 8.1.8. CARBON CREDITS AND GHG EMISSIONS ELIMINATION METHOD

[E1-7]

The dual materiality analysis did not reveal this disclosure requirement as relevant for Econocom.

### 8.1.9. INTERNALISING THE CARBON PRICE

[E1-8]

The dual materiality analysis did not reveal this disclosure requirement as relevant for Econocom.

### 8.1.10. POTENTIAL FINANCIAL IMPACTS OF CLIMATE CHANGE

[E1-9]

In accordance with appendix D of ESRS 1 of the CSRD, the normative elements (relating to the potential financial effects of the “Use of resources and the circular economy”) will be implemented by the Group progressively following the first publication.

### 8.1.11. ADDITIONAL INFORMATION – 2021 AND 2022 CARBON ASSESSMENTS

In addition to the results of the 2023 carbon assessment published in the E1-6, the Econocom Group would like to share its 2021 and 2022 carbon assessments carried out by our service provider Greenly, which are a more comprehensive carbon assessment, based on not only monetary but physical data.

### System

The Greenly digital platform connects to all of the company's software to retrieve data directly to quantify its activity, and based on that data, calculate the carbon footprint. That way, all the company's expenses can be scanned in order to identify the main sources of CO2 emissions. It takes into account the specific emissions of each activity.

This has enabled us to better structure our environmental policy and draw up our action plan to reduce our emissions over the long term.

The scope of our carbon assessment:

**Time scope:** 2021 and 2022 Group (the carbon assessment scope represents 90% of the Group's activities)

We wanted to involve most of our satellite entities in this approach, in addition to the Econocom Planet. We assessed France and the vast majority of our international entities.

For 2022, we integrated major new entities such as ALTABOX, Trams, TMF EcoLease, and Econocom Factory.

**Measurement scope:** operational

Full Scope 1 and Scope 2 and full Scope 3: The LCA (life cycle analysis) of the products sold is taken into account in its entirety, including freight and use of products by our customers. We also integrated a new category: the use of products sold. This category has a very significant impact, which will be added in 2022.

Other categories are taken into account such as: purchases of services, waste, digital footprint, travel, etc.

## Primary data

Accounting entry file (AEF)

Average data for employees

Physical data for certain key items in Scope 1, 2 and 3

## Methodology

The assessment of our emissions follows the standards of the GHG Protocol.

## Our approach: An objective and transparent methodology

The carbon footprint of each expense is assessed on the basis of public research or research certified by independent authorities.

Specifically, the carbon impact of certain expenditure categories is estimated by calculating the ratio of a company's total carbon footprint against its revenue, both obtained from public reports that have been audited by independent authorities.

The information analysed is treated in a completely neutral manner.

## Group results for 2021 and 2022

### GHG emissions (in tonnes)

Econocom Group 2021-2022 assessment				
SCOPE	Category of emission	CO <sub>2</sub> 2021 (in tonnes)	CO <sub>2</sub> 2022 (in tonnes)	Change in carbon assessment between 2021-2022
SCOPE 1 (Regulatory)	<b>Direct fugitive emissions Refrigerant leaks</b>	84	100	19%
SCOPE 1 (Regulatory)	<b>Direct emissions from stationary combustion (natural gas)</b>	121	310	156%
SCOPE 1 (Regulatory)	<b>Direct emissions from stationary combustion (fuel consumption)</b>	5,770	4,540	(21%)
SCOPE 2 (Regulatory)	<b>Indirect emissions (electricity consumption)</b>	1,581	1,028	(35%)
SCOPE 3 (Voluntary)	<b>Business travel</b>	10,010	11,508	14%
SCOPE 3 (Voluntary)	<b>Product purchases</b>	535,986	650,313	21%
SCOPE 3 (Voluntary)	<b>Service purchases</b>	24,566	34,126	38%
SCOPE 3 (Voluntary)	<b>Consumption of products sold</b>	88,538	115,851	30%
SCOPE 3 (Voluntary)	<b>Digital</b>	7,501	9,057	20%
SCOPE 3 (Voluntary)	<b>Freight</b>	41,092	50,161	22%
SCOPE 3 (Voluntary)	<b>Other</b>	4,792	1,483	(69%)
<b>Group total</b>	<b>Total</b>	<b>720,368</b>	<b>877,477</b>	<b>22%</b>

**Analysis of results**

Econocom's carbon footprint not only take into account direct emissions from energy, gas or fuel for Scopes 1 & 2 but also indirect emissions for Scope 3, which takes into account all of the Group's activities in the Distribution, Leasing and Services businesses.

This new methodology therefore includes all other indirect emissions occurring upstream or downstream of the organisation's value chain. This represents most of our environmental impact.

We can see that Distribution and Leasing activities have a very substantial impact because of their product purchasing activity. In 2021 and 2022, this area accounted for more than 90% of the carbon impact. This finding is lower for service purchases, which represent approximately 50% of the carbon impact for the Services entity.

The marked increase between 2021 to 2022 was mainly due to the addition of new distribution activities such as Trams and leasing.

For example, the Trams entity alone increased emissions by 75,000 tonnes of CO<sub>2</sub>.

On the other hand, Scopes 1 and 2 remain significant because the Services France entity has a large fleet of vehicles and A number of sites all over France.

## 8.2. Water, marine ecosystems and biodiversity

[E3 and E4]

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### 8.2.1. CONTEXT: IMPACTS, RISKS AND OPPORTUNITIES

#### Les Abeilles Group, towing specialists on the high seas

A subsidiary of the Econocom Group, Les Abeilles has been committed to protecting the coast for more than 40 years. On a daily basis, we take care to combat the threat of pollution of all kinds (hydrocarbons, chemical pollution, macro-waste such as containers). The key mission of Les Abeilles group is to help protect the French coastline alongside the State's Sea Action (so-called AEM).

#### Water consumption

In offices, Econocom's water consumption is that of the tertiary sector. Information and recommendations are regularly sent to employees to reduce their water consumption.

#### Biodiversity

Regarding the other environmental challenges mentioned above, the potential impacts of the Group's activities on biodiversity are considered to be low. Nevertheless, Econocom's action plans concerning emissions, energy consumption and travel, promoting eco-responsible practices, ISO 14001 certification and the environmental management system have had a positive impact on all ecosystems.

## 8.2.2. WATER AND BIODIVERSITY PROTECTION POLICIES

### 8.2.2.1. Technical innovation and optimisation of existing vessels

- “zero discharge” at sea policy (oily water, ballast water, waste, etc.);
- policy for reducing atmospheric waste (combustion fumes, management of additives in the exhausts of the main engines of our vessels);
- availability of shore power: 100% *via* pro-active approaches to local players (including the ports of Brest and Boulogne, in the Brittany and Hauts-de-France regions);
- cetacean detector.

In 2022, we modernised the fleet of our port and maritime service vessels. The crews are available 24/7 to ensure the safety of sea users. Over the past 40 years, they have prevented around 20 major environmental disasters caused by sinking oil tankers (the equivalent of 20 Amoco Cadiz). Each year, they assist hundreds of people in difficulty. Les Abeilles has a considerable environmental and human impact.

The company is “Ocean Approved” certified.

The label identifies and unites all organisations (companies, local authorities) that are committed to reducing their impact on the ocean above and beyond mere compliance with the regulations in force.

It is based on the Fondation de la Mer’s Ocean Reference Framework, which is aimed at companies of all sizes and sectors, and is based on a holistic appraisal of the company’s potential direct and indirect impacts:

- pollution, acidification and global changes in the marine environment;
- use of marine and coastal resources;
- corporate governance and strategy.

The label is built on the basis of UN Sustainable Development Goal number 14 related to aquatic life.



### 8.2.2.2. Biodiversity initiatives

As a result of its activities and its continuous site optimisation programme, Econocom minimises its use of space. Econocom does not produce any biogenic carbon emissions. However, in terms of biodiversity, a number of local initiatives have been implemented, including keeping beehives on the roofs of offices to combat the drastic decline in bee populations and hotels for wild bees and insects, in order to raise environmental awareness.

Furthermore, since 2021, the Econocom Group has provided carbon offsetting programmes, which include the protection of primary forests, and also promote the protection of biodiversity (more information provided in the description of the EcoCarbon offering).

### 8.2.2.3. Optimisation of water consumption in our offices

Optimising water consumption in our offices and reducing their emissions

The following measures have been taken to help reduce water consumption in our offices:

- increasing the number of sites with the highest environmental standards (BREEAM, etc.);
- awareness-raising campaigns on everyday eco-gestures to save water;
- increasing the number of sites with ISO 14001 certification.

To minimise water leaks and waste, Econocom monitors its consumption. Consumption per employee decreased from 2020 to 2022.

## 8.3. Circular economy

[E5]

### 8.3.1. CONTEXT: IMPACTS, RISKS AND OPPORTUNITIES

#### Impact

Econocom's only activities affected by a gradual abandonment of the use of virgin resources (including the relative increase in the use of secondary (recycled) resources) are the Product and Solution distribution activity, and TMF. In essence, this type of activity does not allow the distributor to control the products it sells because it is generally the customers who choose the hardware manufacturers. Econocom can only advise its customers and encourage its suppliers to be more responsible. Moreover, Econocom established in its SBTi plan that 80% of its suppliers would also commit to an SBTi trajectory.

### Opportunity: functional economy

The “Practical Guide to Responsible Digital Purchasing” published in April 2021 by the Interministerial Mission for the reduction of environmental impacts from digital technology highlights leasing as a responsible alternative to purchasing new equipment:

“Leasing is an alternative to buying digital equipment. This practice allows the organisation to adjust its asset base to the needs of each user and to deal with emergencies or specific needs. This approach is one of the main pillars of the circular economy: the “functional economy”, *i.e.* buying the use rather than the good”.

“Leasing may also be of interest from an accounting, tax and financial perspective, depending on the case and the situation of the buyer:

- no fixed assets recorded on the balance sheet;
- no VAT payable on the price of the equipment;
- lease payments are not included in the balance sheet (operating expenses);
- financial incentive to keep only the necessary equipment (more rigorous management of asset base inventories);
- management of the end-of-life of equipment borne by the lessor”.

For over 45 years, Econocom has supported companies in their industrial changes, in particular by leasing digital and technological solutions and assets. Thanks to its technological expertise, Econocom provides companies and organisations with bespoke digital solutions, financed in line with new uses. By virtue of its “as a service” business model, Econocom participates and acts specifically to meet the challenges of the circular economy. At present, 32 to

47% <sup>(1)</sup> of companies have already adopted the circular approach to the purchase, design, production and recycling of products. However, only 12% <sup>(1)</sup> of them have adopted a business model which also offers products as a service. This low proportion of businesses that have succeeded in offering the “as a service” model represents huge untapped potential.

Specifically, Econocom has essential expertise in the financing of digital projects and technological assets via “as a service” financing solutions. Taking this concept further, the Group has specific technological offerings enabling companies to manage their digital projects in real time and in line with their uses. The Group is committed to actively contributing to this shift in model.

This ambition to become a committed player in the circular economy is reflected in several of the Group’s countries: Econocom Belux is a signatory of the “Green Deal”, a government initiative which aims to accelerate the switch to a circular economy. Alongside 229 other Belgian companies, Econocom Belux has for the past three years been making an active contribution to circular solution projects in the country.

## 8.3.2. POLICIES FOR THE USE OF RESOURCES AND THE CIRCULAR ECONOMY

[E5-1]

The Group’s commitments in the field of the circular economy are threefold:

- promoting responsible digital business and the circular economy: Econocom wants to offer effective and responsible solutions to generate positive impact for its customers and their users, without promoting digital for digital at any cost;
- working with players in the solidarity economy to process and recycle;
- promoting the reuse of digital equipment.

## 8.3.3. ACTIONS AND RESOURCES

[E5-2]

### 8.3.3.1. Promoting responsible digital business and the circular economy

The circular economy applied to digital products and services is an ideal way to provide practical solutions.

Our mission is to support customers seeking to reduce the environmental impact of their IT and digital systems. We can achieve this thanks to dedicated offers for:

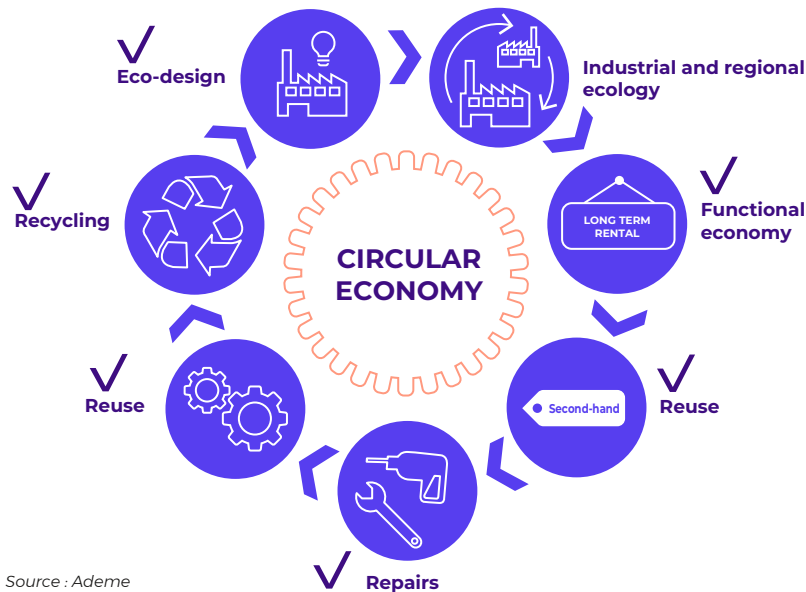
- supporting responsible consumption;

(1) World Business Council for Sustainable Development and Boston Consulting Group model, see docs.wbcsd.org/2018/01/The\_new\_big\_circle.pdf



**04 non-financial performance statement**  
environment component

- extending the periods of use;
- managing end-of-life of equipment;
- on the ADEME's circular economy wheel, we work on six of the seven pillars.



Source : Ademe

Repairing to extend the useful life of mobile devices.



In September 2021, Econocom inaugurated a new site for its Product Care services centre of more than 1,200 m<sup>2</sup>, entirely dedicated to the eco-responsible management of mobile devices: telephones, tablets and laptops. With nearly one million terminals under maintenance contract, Product Care maintains and repairs nearly 25,000 terminals per year using a responsible approach. In direct line with Econocom's commitment to be a Responsible Digital Entrepreneur, Product

Care delays the obsolescence of devices that are better maintained, regularly updated and repaired if necessary.

With more than 40 employees, the Product Care team is a multidisciplinary team that manages the administrative, logistical and technical aspects of the terminals with:

- repair workshops;
- a customer call centre (also reachable by email, chat and web platform);
- a logistics team;
- a project team (in charge of after-sales service for customers).

To address the needs of companies, administrations and their employees, Product Care offers a number of tailored services including the extension of the hardware manufacturer warranty up to eight years, breakdown management, collecting devices (including from home) and providing a replacement device, (permanent or temporary), repairs (with or without a binding lead time) and insurance (without excess), as well as user support.

## OneCare

Econocom Belux has set up the OneCare repair portal, and extended its used ICT asset buyback services to EPS customers. Econocom Belux is thus recognised as an active pragmatic player in the Belux market for extending the life cycle of assets, and for buyback of used ICT equipment.

### 8.3.3.2 Working with players in the solidarity economy to process and recycle

To process and recycle nearly 493,000 items of IT equipment per year (computers, monitors, servers, tablets, smartphones, etc.), Econocom works with various structures such as Ateliers sans Frontières, Re Tech Life (Italy), as well as companies such as ATF Gaia and Recyclea which specialise in employing people with disabilities. In 2022, Econocom acquired a new entity specialising in the reconditioning of mobile phones. This company became a “company with a mission” three years ago.

#### Partnership with ATF Gaia

ATF Gaia helps businesses be part of a more inclusive economy. On the one hand, it assists them with compliance for WEEE management, and on the other hand it enables them to support people with disabilities by providing employment for them. The Company also deletes data and preserves the anonymity of the equipment by performing certified deletions, thus reducing data security risks and guaranteeing GDPR compliance.

#### A 12-year partnership with Ateliers Sans Frontières (ASF)

Since 2011, Econocom has collaborated with

Ateliers Sans Frontières, an entity of the Ares group specialising in WEEE (Waste Electrical and Electronic Equipment) management. It provides inventories, auditing, testing, certified data erasure, mastering and dismantling of used equipment. The aim is to give a second life to as many products as possible by reconditioning them. Today, 90% of Econocom’s equipment sent to Ateliers Sans Frontières is given a second life.

#### Future expectations regarding regulatory changes

Regulatory changes directly impact the markets to which they apply. For our EPS business (Products and Solutions), whose business model consist chiefly of selling new products, regulations on IT equipment, as part of the circular economy, requires updating certain offers in order to keep pace with market demands. As with our leasing and service businesses, regulations could require Products & Solutions to make further changes to their offers.

We must also take into account the specific risks associated with the life cycle of IT equipment. In this respect, Econocom must take into account the risks for the Group, as well as those generated by the Group’s activities (by its products and services) for the environment (mass waste, pollution, hazardousness of certain materials/equipment if they are not properly recycled).

#### Econocom Factory

Formerly Sofi Groupe, Econocom Factory, located in St-Mathieu-de-Trévières, France, is an industrial company that has specialised in the second life of electronic equipment since 1986.

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environment component

In 2017, the company, whose main challenge is to prolong the life of electronic devices as much as possible, diversified into reconditioning phones and created the SMAAART brand. The brand ensures the quality of the products refurbished at its 3,300 m<sup>2</sup> industrial site and the compliance with the company's environmental and social commitments.

With its industrial know-how and by following very strict protocols, Econocom Factory has built a qualitative and transparent refurbishing process in a short-circuit and as part of the circular economy in France.

Committed to developing industry and creating employment in France, it has obtained the Service France Garanti and ISO 14001 certifications, and naturally became the first company in its sector to adopt the status of a "company with a mission".

Its mission is to contribute actively to extending the life of electrical and electronic equipment, and to develop an innovative, meaningful and value-creating industry in the circular economy, with short supply chains.

The issues of use of resources and the circular economy are essential to the Econocom Group and its subsidiary Econocom Factory.

The company is part of the Group's circular economy and sustainable development movement, and of its statutory commitments as a **Company with a Mission and a Social and Solidarity Economy company**.

ISO 14001-certified since 2015, with an Environmental Management System (EMS) since September 2020, and renewed in September 2023, Econocom Factory continues to roll out a sustained environmental policy, which includes:

- rolling out a French used equipment collection channel with the help of Econocom;
- protecting the environment by controlling the impacts of business;
- providing refurbishing and after-sales services to extend the life cycle;
- promoting the repurposing and reuse of spare parts.

Through this policy, the company is committed to reducing the consumption of resources while promoting repurposing, reuse, repair and recycling. The objectives associated with this policy are described in sub-standard E5-3.

In conclusion, the indicators for monitoring the circular economy policy for the entire Group are as follows:

	2022	2023
Number of refurbished IT equipment items	490,000 (Group scope)	493,000 (Group scope)
Recycling rate carried out with SSE and Econocom Factory (company with a mission)	92% (France scope)	90% (France scope)

### 8.3.3.3 Promoting the reuse of digital equipment

Under our leases, we are responsible for removing the equipment leased to our

customers at the end of the contract and reselling it or re-leasing it on the second-hand market following the process described below.

We carry out an exhaustive audit of the equipment, and classify it into two main categories: goods to be refurbished for reuse, and waste (processed according to WEEE standards), which are classified as such because they have no value in the market, or because they are completely destroyed or cannibalised.

Consequently, as the reuse and WEEE are carried out in the European Union, we consider that we apply European standards and that the risks generated by the Group's activities in terms of this waste are limited. We respect the local regulations and legislation in all the European countries we operate in, by periodically sending WEEE to our local certified partners. Naturally, one of the most important rules is not to take them across borders and to process them locally. We therefore track the waste all the way to our end-of-life partners, where it is treated (destruction, separation of materials under the CER code, recycling of materials resulting from this process).

Econocom has refurbished nearly 500,000 items of equipment a year for the past two years, thereby helping to extend their life.

To promote reuse, our subsidiary Econocom Factory has adopted circular design principles, manufacturing products designed for sustainability, repairability and recyclability. This approach has increased product reuse, repair and recycling rates.

The company continues to integrate spare parts from its own activity by dismantling or "cannibalising" parts. This involves recovering spare parts from economically non-repairable products, testing them, and reusing them to replace defective parts.

Econocom Factory has increased its reuse rate of parts, thereby reducing the need for resources, and in particular, new parts.

The Company's circular sales practices include an after-sales product-service system that allows customers to source refurbished products and receive support both throughout and after the warranty period, thus extending the useful life of equipment. It also works with its partners to create closed-loop systems for repair, recovery and recycling.

The company has implemented waste prevention measures, such as reducing packaging waste and working with suppliers to minimise waste generation in the production process.

The SMAAART product packaging was completely reconfigured and eco-designed in France with the use of vegetable-based inks, and recycled (cardboard) and FSC-certified materials.<sup>(1)</sup>

The plastic component in the old model has been completely eliminated.

The company follows the principles of the waste hierarchy, prioritising waste prevention, reuse and recycling. It has set up recycling programmes and waste reduction targets across all of its operations.

Every year, the Company's employees receive awareness training on the challenges of the circular economy, resource consumption, waste sorting and eco-gestures.

(1) The share of plastic present in the old model has been completely eliminated.

ADEME commissioned a study to establish environmental assessments of refurbished digital equipment compared to their new equivalents, over their entire life cycles. It showed that purchasing refurbished equipment rather than new equipment helped avoid (excluding ionising radiation):

- smartphones: 64 to 87% of the annual impact;
- tablets: 46 to 80% of the annual impact;
- laptops: 43 to 97% of the annual impact;
- desktop computers: 43 to 97% of the annual impact.

### 8.3.4 OBJECTIVES FOR USING RESOURCES AND THE CIRCULAR ECONOMY

[E5-3]

Econocom's sustainability objectives are ambitious and go beyond legal requirements.

Target thresholds have been set for waste production and consumption of our resources (ISO 14001).

As for Econocom Factory, its main objectives are described below:

- its strategic objectives:
  - ▶ reduce the environmental impact of refurbished products,
  - ▶ prevent and reduce pollution from WEEE,
  - ▶ limit the consumption of resources in our businesses,
  - ▶ limit environmental pollution,
  - ▶ comply with legal, regulatory and other requirements,
  - ▶ continuously improve our EMS (environmental management system),

- ▶ reduce greenhouse gas emissions by collecting used electrical and electronic equipment for reconditioning, by promoting the use of renewable energies produced in France,
- ▶ contribute to save resources and raw materials used for making electrical and electronic equipment,
- ▶ recover the waste generated by reusing or recycling parts of electrical and electronic equipment that cannot be repaired,
- ▶ raise awareness on sustainable consumption,
- ▶ promote the hiring of a local workforce;
- its targets:
  - ▶ reduce electricity consumption by 10%,
  - ▶ increase the repurposing rate to 80% and the reuse rate to 10%,
  - ▶ optimise waste sorting and recovery: < 25% non-hazardous waste (economic activity waste) or 8 tonnes of recovered waste,
  - ▶ the Company's electricity supplier Alterna is committed to sourcing 100% of its energy from renewable sources (mainly hydroelectric and wind).

### 8.3.5. INFLOWS OF RESOURCES

[E5-4]

The information disclosed in this section only concerns Econocom Factory.

The company provides detailed information on material resource flows, including materials used in its products, and notably the use of critical raw materials and water sources required for its operations.

Econocom Factory sources used products (mobile phones, computers: laptops, desktops, tablets, connected watches) with a view to reconditioning them, refurbishing them, and selling them for a second life. No water is used during the actual refurbishing process, only for the operation of the plant, for the health and hygiene of employees.

**Total weight of products used during the reporting period**

The company refurbished 94,889 products, broken down as follows:

- 80,391 smartphones;
- 5,238 IT computers (laptops, desktops, monitors) + accessories (keyboards, mice);
- 1,365 smartwatches;
- 7,895 tablets:
  - ▶ Equivalent to 36,149.20 kg of refurbished products (cross-reference table below; Average weight of one unit per family of Econocom Factory products – January 2024).

The company consumed 136,593 accessories (styli, headsets, charging kits, SIM card extractors, *i.e.* a total of 2,731 kg), 62,404 spare parts (display units, batteries, other components, or 624 kg) as well as 3,009 parts sourced from reuse and used in repairs (4.8% and 30 kg) and 92,284 packaging boxes made from 100% cardboard and used (84 grams/box, *i.e.* 7,751 kg of packaging).

Our packaging supplier sources exclusively from FSC-certified paper suppliers. A minimum of 80% of the packaging is made from recycled materials.

This data is provided directly by our supplier (statement and certificate).

**Technical materials used in the refurbishing process**

The calculation method is based on a product of the units inventoried (direct measurement) and the average weights of each item.

The total weight of the products is described in the table below:

Performance indicators (incoming flow of resources)	Unit	2023
Total weight of technical and biological products and materials used during the period under review	t	48.6

The table below shows the volume and percentage of second-hand equipment intended for the Company's production process:

Performance indicators (incoming flow of resources)	Unit	2023
The weight, in absolute value, of reused or recycled secondary components, secondary intermediate products and secondary materials used to manufacture the company's products and services (including packaging).	t	0.03
Percentage of reused or recycled secondary components, secondary intermediate products and secondary materials used to manufacture the company's products and services (including packaging).	%	4.80

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environment component

When preparing its report, the company used data from direct internal measurements (ERP, internal extractions) and external measurements (supplier, hardware manufacturer site characteristics).

Average weight of one unit per family of Econocom Factory products – January 2024

<b>Families</b>	<b>Average weight</b>
Telephony (feature phone, smartphones)	200 grams
Tablets	500 grams
IT (laptops, desktops, servers, accessories, etc.)	3,000 grams
Monitors	900 grams (with stand)
Smartwatches	30 grams

### **Average weight of accessories and spare parts available and which can be consulted on request**

20 grams/accessory
43 grams/battery
10 grams/spare part

### **8.3.6. OUTFLOWS OF RESOURCES**

[\[E5-5\]](#)

The company provides fully functional refurbished products, including a 24-month commercial warranty. It communicates on the importance of protecting its devices to extend their useful lives, and of adopting best practices in terms of using and charging the battery.

In addition, the company pays an eco-contribution for each product sold and the packaging placed on the market. This financial contribution is intended for ecological organisations in charge of collecting and recycling of these materials and products.

### **Products and materials**

#### **1) Performance indicators for the Econocom Factory subsidiary in 2023:**

The company describes in detail the key products designed according to circular principles, highlighting their sustainability, reparability and recyclability, thus contributing to a circular product life cycle. Each product has a description sheet containing its specific characteristics (including the reparability index). The warranty card specifies the duration and nature of the warranties, as well as the customer service procedures for any requests or complaints.

The company is able to refurbish and repair by replacing the components of mobile phones (batteries, screen, microphones, cameras), except the motherboard. It has established a number of procedures to train its operators. It plans to extend the repair to computers (laptops).

Moreover, the 100% recyclable packaging indicates where to recycle the latter ("sorting bin") and where to take electronic components.

According to an ECOSYSTEM source, 78% of the materials of a mobile phone are recycled, while a computer is 64% recycled.

### Average lifespan of products put back on the market <sup>(1)</sup>

Performance indicators (outflow of resources)	Unit	2023
Estimated lifespan of products returned to the market (compared to the industry average)	Year	3-5 (on average)

### Recyclability rate of product content

Performance indicators (outflow of resources)	Unit	2023
Recyclability rate of product content (including packaging)	%	78 mobile phone 64 computer 100 packaging

## 2) Associated performance indicators for subsidiaries (excluding Ecofactory):

Performance indicators (outflow of resources)	Unit	2023
Estimated lifespan of products returned to the market (compared to the industry average)	Year	3-5 (on average)

(1) An industry average was used to estimate the lifespan of products put back on the market.



### 8.3.7. WASTE

The data are taken from internal monitoring or directly from the service provider.

#### 1) Performance indicators for the Econocom Factory subsidiary:

For a company in the consumer electronics sector, electronic waste is a major concern. The company describes the electronic waste streams it generates and the measures taken to manage them in a sustainable manner.

The company identifies the types of

materials present in its waste streams, including metals, plastics and critical raw materials, which facilitates recycling and waste management efforts.

Econocom Factory works in collaboration with eco-organisations and approved service providers in the management of its waste. It has set up a rigorous sorting system in its workshops, with appropriate displays and containers adapted and dedicated to each flow. Controls on sorting efficiency and awareness-raising actions are frequently carried out by the QHSE (Quality, Health, Safety, Environment) team.

The following figures show the volume and type of waste generated:

Performance indicators (outflow of resources)	Unit	2023
<b>Total amount of waste generated (incl. packaging)</b>	<b>t</b>	<b>38.9</b>
<i>Hazardous waste</i>	<i>t</i>	<i>0.05</i>
<i>WEEE</i>	<i>t</i>	<i>22.5</i>
<b>Amount of hazardous and radioactive waste</b>	<b>t</b>	<b>22.6</b>

- Waste recovery methods:

Performance indicators (outflow of resources)	Unit	2023
Total amount of waste recovered through reuse methods	t	0.0
Total amount of waste recovered through recycling methods	t	16.1
Total amount of waste recovered through other recovery techniques	t	0.0
<b>Waste recovery</b>	<b>t</b>	<b>16.1</b>

- Processing of non-recovered waste:

Performance indicators (outflow of resources)	Unit	2023
<b>Total amount of non-recycled waste</b>	%	<b>5.00</b>

## 2) Waste performance indicators (excluding Ecofactory):

Performance indicators (outflow of resources)	Unit	2023
<b>Total amount of waste generated (incl. packaging)</b>	t	<b>481.9</b>
<b>Amount of WEEE generated</b>	t	<b>478.3</b>

- Waste recovery methods:

Performance indicators (outflow of resources)	Unit	2023
Total amount of waste recovered through reuse methods	t	416.5
Total amount of waste recovered through recycling methods	t	45.1
Total amount of waste recovered through other recovery techniques	t	0.9
<b>Waste recovery</b>	<b>t</b>	<b>462.6</b>

- Processing of non-recovered waste:

Performance indicators (outflow of resources)	Unit	2023
Total amount of non-recovered waste intended for incineration	t	0.9
Total amount of non-recovered waste sent to landfill	t	0.0
Total amount of waste not recovered via other destruction techniques	t	4.7
<i>Hazardous waste</i>	t	0.9
<i>Non-hazardous waste</i>	t	3.8
<b>Process of non-recovered waste</b>	<b>t</b>	<b>5.7</b>

- Amount of non-recycled waste:

Performance indicators (outflow of resources)	Unit	2023
<b>Total amount of non-recycled waste</b>	<b>t</b>	<b>1.1</b>

### **8.3.8. ANTICIPATED FINANCIAL EFFECTS OF THE USE OF RESOURCES AND THE CIRCULAR ECONOMY**

[E5-6]

In accordance with appendix D of ESRS 1 of

the CSRD, it is provided that the normative elements (potential financial effects relating to the use of resources and the circular economy) may be implemented by the Group progressively following the first publication.

## 9. Labour: Human capital, a source of value

### 9.1. General publications – ESRS 2

From recruitment to career development, the Group makes employee satisfaction a top priority, as they are the Group's main ambassadors. Health and well-being in the workplace are among the HR priorities to protect and develop the Group's 8,808 employees as at 31 December 2023.

#### STAKEHOLDER INTERESTS AND VIEWS

[SBM 2]

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The interests, opinions and rights of employees are taken into account in the Company's strategy through the obligation to consult employee representative bodies on a regular basis on the Company's strategic orientations, its economic and financial situation, its social policy and its working and employment conditions.

The Social and Economic Committee is consulted each year, and gives an opinion on the Company's strategic orientations. It may also suggest alternative orientations. To do so, financial results, major guidelines and figures are presented. Experts appointed by the Social and Economic Committee meet with directors, where necessary, to complete the analysis. This opinion is sent to the bodies responsible for the administration and supervision of the Company, which formulates a reasoned response.

Failure to consult the committee, is an offence of obstruction and may result in the suspension of the measure planned by the employer, or the payment of damages.

#### SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR RELATION TO THE STRATEGY AND THE BUSINESS MODEL

[SBM 3]

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The Econocom Group operates in 16 countries. It is the only European group to cover all the areas of expertise of the digital sector, from equipment to services, through financing, audiovisual and refurbishing activities.

The Group has been an established name in Europe in its historical activities for a number of years:

Distribution: Econocom offers a one-stop shop (multi-brand, multi-supplier and multi-product) for customisation, logistics and maintenance services.

Financing: Econocom offers its customers tailor-made project financing solutions, and develops offers with a positive environmental impact.

Services: high value-added offers include the workplace (workstation, mobility, infrastructure and innovation), user outsourcing and application services.

Econocom's teams support customers end-to-end, and coordinate all aspects of their digital transformation, by emphasising constant monitoring of market needs and field experience that create value for the Group.

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labour: human capital, a source of value

Change in workforce by business line	2022	2023
Holding and support functions	178	180
Technology Management & Financing	779	832
Products & Solutions	2,151	2,242
Services	5,642	5,554
<b>Total</b>	<b>8,750</b>	<b>8,808</b>

*The workforce includes end-of-month FTEs on permanent and fixed-term contracts, work-study contracts, sales agents and independent Belgian employees.*

The Group's growth strategy is based on:

**Developing a value-added, innovative offering.** The introduction of two new areas of expertise since 2023, audiovisual and refurbishing, has further expanded the Group's scope of business.

Audiovisual: in 2023, Econocom launched its new "Gather" brand, confirming its ambition to redefine the audiovisual landscape. This innovative offering draws on the expertise and skills already present in the Group through Exaprobe (an expert in smart office technologies), BIS|Econocom (an expert in audiovisual, unified communications and digital signage solutions and services) and the Products & Solutions companies present in France, Spain and Italy.

Refurbishing: with 30 years of expertise thanks to the acquisition of Econocom

Factory, Econocom offers a comprehensive range of refurbishing products (buyback, maintenance and repair, refurbishing and sale of refurbished products). This initiative is aligned with environmental principles: the plant based in France is a company with a mission that is ISO 14001 certified.

This diversification, ranging from equipment to services, through financing, audiovisual and refurbishing activities, gives Econocom a comprehensive view of the market and constitutes a solid basis for its growth strategy.

**Conquering the market** also involves international expansion and the development of cross-functional offerings across a number of activities. This approach is reflected in changes in the workforce in each region, highlighting the importance of the Group's presence in different regions of the world.

Change in the workforce by region	2022	2023
France	5,142	5,043
Benelux	741	735
Southern Europe	2,611	2,757
Northern & Eastern Europe/Americas	256	273
<b>Total</b>	<b>8,750</b>	<b>8,808</b>

The success of the growth strategy is affected by a number of risk factors, notably a lack of resources, competitiveness and a lack of skills.

To meet these challenges, Econocom focuses on human resource management. Talent retention and recruitment play a key role in mitigating the risk related to the lack of skills and resources.

Employees receive continuous training and regular certifications, thus ensuring the quality of their profiles and the constant development of skills. This approach allows employees to move towards more innovative and ecological technologies, a crucial internal area of expertise in a sector where innovation, anticipation and adaptation are essential.

Favourable working conditions and maintaining a good work-life balance ensure the long-term loyalty of employees with permanent contracts. Social protection, which covers key family events for 98% of employees, fosters the long-term commitment of employees as they receive support during key moments in their lives.

The implementation of a new recruitment tool, "Between", is a testament to the Group's desire to optimise the recruitment process. This tool allows better recruitment management and improves the candidate experience.

The Group often uses temporary employees to make up for the labour shortage in the digital job market. This is becoming a long-term trend, which is a concern for the Group as it increases job insecurity and wage costs. The Group's ambitious recruitment targets confirm this aim to reduce the temporary employment rate.

The development strategy is reinforced by a robust acquisition policy, resulting in the disposal of discontinued activities which are replaced by new activities aligned with the overall strategy. Jobs are not created or lost, but transferred; it should be noted that this is a widespread practice across the industry sector.

The Econocom Group is convinced that while the diversity of profiles and talents is a source of performance, it is essential to harmonise HR practices and establish a common corporate culture.

Every month, during Executive Committee meetings, the human resources representatives (general HR, recruitment, resource manager) present changes in the workforce, absenteeism rates and training assessments and, where necessary, draw up action plans.

Certain sensitive populations are identified, and benefit from special monitoring. The identification criteria are the business line, the customer's activity and the characteristics of the employees. The working conditions identified as difficult are:

- factory work for refurbishing;
- call centres at service centres.

These activities are carried out on Econocom's premises, and a dedicated HR team closely monitors these sensitive categories of employees (amount of time spent standing, noise levels, etc.). In 2023, a support and assistance system for managers and help desk technicians in Grenoble was rolled out to help them deal with difficult calls and situations, as well as providing comprehensive and early screening for hearing loss, with priority on employees working on the telephone.

Our customers' business may also expose our employees working on their sites to difficult working conditions, such as successive shifts or exposure to ionising radiation. Specific close monitoring has been put in place for these employees in conjunction with occupational health and HR.

In France, medical check-ups are semi-automated in order to make the process more reliable. This new tool, introduced in 2023, ensures monitoring and the provision of reminders of medical check-ups, particularly for these vulnerable categories of employees. A review with our international contacts is required to understand local practices.

Lastly, attention is paid to employees who may be subject to inequity, in order to guarantee rights and equal treatment. Committed to promoting diversity, Econocom has established procedures to help employees from overseas with the legal procedures required to obtain and maintain residence permits, and there are a number of initiatives designed to boost the recruitment of women, people with disabilities and people excluded from the job market, as detailed in S1-9 and S1-12.

The Human Resources Department supports the Group as it grows and transforms. It is also developing internationally, in line with the corporate strategy, where procedures and best practices are shared to harmonise and streamline. HR committees are organised beyond activities in order to improve the consistency of practices. Notable examples in France are: the implementation of the profit-sharing agreement, harmonisation committees on mandatory annual negotiations, the remote working agreement, the sustainable mobility package, and the alignment of certain benefits such as relocation leave.

### 9.1.1. HUMAN RESOURCES POLICY

[S1 - 1]

The strength of the Econocom Group lies in the variety of its business expertise, the diversity of its experience and skillset and the open mindedness of its employees from all backgrounds. Diversity contributes to openness and collective performance. Econocom has always based recruitment and career development on the skills of each individual, and is against any form of discrimination. The Group has embarked on a proactive approach to promote gender equality at work, gender balance and diversity in all sectors and levels of the Company.

As the Econocom Group believes in diversity of backgrounds and talent as a means of boosting business performance and making a public commitment it is a signatory of the Diversity Charter. The Diversity Charter encourages signatory organisations to promote and respect diversity among their workforce and in all management, sales management and career management actions by implementing diversity initiatives.

Econocom is committed to:

- raising awareness among employees involved in recruitment and training to respect the principle of non-discrimination;
- reflecting the diversity of French society;
- communicating with all employees.

As a European group, Econocom is subject to strict human rights regulations, ensuring respect for human rights and labour law.

## Transparency of agreements

Each company respects the laws and regulations in force in the country. The 52 companies that make up the Group are for the most part covered by collective labour agreements that supplement national laws. They define the status (compensation, working conditions) of the employees of a company, group of companies or professional sector. Terms and conditions are defined after negotiations between the employer and the organisations representing employees. Some companies do not have a sufficient number of employees to have Collective Agreements, but their employment conditions are systematically defined by contract and are aligned with the standards of the countries.

In France, the most common collective agreement at Group companies is Syntec. Econocom Factory is covered by the metallurgy collective agreement, while Les Abeilles is covered by three collective agreements: seagoing officers of maritime transport and services companies, maritime transport operating personnel, and sedentary personnel of shipping companies.

The main company agreements signed cover working time (including overtime, on-call, days donated), remote working, health and life insurance, profit-sharing and disability.

Informing stakeholders about existing agreements is essential to ensure the transparency of practices and enable whistleblowing rights to be exercised. Thus, during the hiring process, employees have access to documents, such as the onboarding booklet and the internal rules, which summarise employees' rights and obligations.

Employees can access these agreements via the intranet, under "my HR space > My useful documents". Since 1 September 2017, in accordance with regulations, the agreements have been published on Légifrance, *via* the digital agreements

platform. The onboarding booklet is also accessible to everyone *via* the intranet.

## Clear and communicated compensation policy

The compensation policy, which defines the items of the compensation package and the allocation methodology, is available on the Econocom Group's corporate website.

The payroll tools are configured in line with the legal and regulatory framework, and part of the payroll team is in charge of carrying out monthly checks of the system's performance and any of calculations not managed by tools.

In France, in addition to the compensation policy, an FAQ is available for employees on the home page of the platform for communicating with the payroll department. This summarises all the HR rules with respect to annual leave, wages and working hours in order to ensure that employees are duly informed of internal practices. If they have any questions, they can send a query to the payroll department directly *via* this tool.

Lastly, at the start of the year, employees receive an individual employment report setting out the items received over the past year and the benefits provided by their legal entity. The reports are sent to the Digiposte digital safe, where payslips are deposited each month.

## Centralised career management

Career management handled by the TalentSoft tool for France, Belgium and Morocco. This tool is a benchmark in the market and provides employees with a unified digitised experience.

The tool centrally manages job interviews, annual appraisals, talent reviews (retention and succession plan), and compensation campaigns (salary increases and payment of variable amounts). Conducting interviews is one of the performance indicators for managers subject to variable compensation criteria and, once a year, the



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employment and classification of employees are approved by management and overseen by Human Resources during salary reviews. User guides are sent to managers each year to ensure equal treatment. Requests regarding internal mobility, development and training are centralised and monitored by Human Resources.

A set of business line guidelines is available to all employees and managers. It streamlines jobs and aligns the assessment criteria. The assignments and the level of expected skills are identified on each sheet.

In order to promote transparency regarding opportunities and to foster employee retention *via* internal mobility, all job openings are published on the Econocom recruitment website and on the internal mobility portal. There is also a Mobility Charter, available to all employees on the intranet, which describes the internal mobility approach and process.

### Roll out of the HR policy

The HR expertise departments are responsible for ensuring, on a daily basis, compliance with commitments and equal treatment of employees. They have access to a number of reports during campaigns and throughout the year in order to support managers. Reviews are also carried out to report to management and employee representatives.

Transnational Human Resources directors cover regions speaking the same language and are responsible for implementing the HR policy. Two cross-functional HR excellence departments – “Compensation and Tools” and “Talent Management” – cover the entire Group and ensure consistent deployment of the Group’s strategic plan.

57% of the Group’s salaried workforce is in France. Thus, in addition to the Director of Human Resources France, the Company’s Human Resources Directors, who are members of the Executive Committee, oversee the roll-out of HR policies in their area.

As part of their legal monitoring responsibility, HR are assisted by a lawyer specialising in employment law. Various resources are also available to employees and their representatives to raise any questions they might have. The employee representative bodies of companies are regularly consulted and may issue alerts during these meetings. Employees can ask questions directly to HR or payroll *via* the tool to communicate with payroll, by submitting a ticket.

### Fight against discrimination

- The Code of Business Conduct specifies, in chapter 8 “Fight against discrimination”, the benchmarks for non-discrimination, notably in terms of race, gender, age, health, religion, sexual orientation, or political, religious or trade union affiliations. Chapter 10 “Fight against harassment (moral and sexual)” prohibits any behaviour, word, act, gesture or text that could harm the physical or psychological integrity of a person who may or may not be a Group employee. It also sets out the sanctions for employees, agents or business partners breach of these regulations.
- To facilitate reporting and provide an option other than reporting to the line manager, the Group’s Ethics Committee has set up a secure external whistleblowing platform.

## Health and safety policy

Health and safety is also a key concern for the Econocom Group. The health and safety policy defines the rules, protective equipment and guidelines in the event of an accident. A safety and prevention team is in charge of employee training, identifying risks (a single document on each site) and monitoring vulnerable populations. In the event of workplace or commuting accidents, they are called upon to establish the causes and define the appropriate corrective actions to prevent future accidents.

The actions carried out by the Group are detailed in chapter S1-14 "Health and safety at work".

### 9.1.2. COMMITMENT TO LABOUR RELATIONS

[S1 - 2]

Employee representatives are elected to the Social and Economic Committee (SEC) by employees. These committees are designed for exchanges and discussion. Elected representatives receive information prior to the meetings on the state of the Company and forecasts. They also receive the consolidated financial statements and balance sheets, as well as the Statutory Auditors reports for the companies in the scope.

In France, the number of meetings is set at once a month for companies with more than 300 employees, and once every two months for companies under that size. At least four annual meetings must address its responsibilities in terms of health, safety and working conditions. The SEC also meets after any serious accident or justified request. They are centralised at the level of an economic and social unit in the event of an agreement (e.g. agreement relating to the recognition of the Services ESU and the arrangements to set up and operate the Social and Economic Committee of 31 January 2019) or at the level of legal companies. A grant is paid each year, linked

to a percentage of the payroll, and a budget is allocated for social and cultural activities. It should be noted that appraisals, paid by the employer, may be requested except in the case of free appraisals which are to be financed *via* the grant.

A Group committee of French companies meets once a year for an ordinary session, and an extraordinary session may be held in the event of exceptional circumstances that could lead to significant changes in a number of Group companies. The number of seats is shared among the elected representatives of the various bodies (managers, non-managers) of the member companies.

Lastly, internationally, there is a European committee composed of one employee member per country; seats are then allocated for countries where the workforce is greater than 10% of the Group's workforce. The total number may not exceed five representatives per country. It holds one ordinary meeting per year, and extraordinary meetings may be held when transnational circumstances affect workers' interests.

The Group and European committee cannot replace the companies' representative bodies, which remain the definitive organisations for information and consultation on national or local issues.

The points raised are referenced in the minutes, which are then posted in the areas reserved for the SECs. The Director of Human Resources, as the head of labour relations, ensures that commitments are met and that feedback from the representative bodies is relayed to the Company's management.

The effectiveness of exchanges with the representatives is measured by the improvement of labour relations: monitoring of labour disputes such as calls to strike, and signing the transcript of negotiations by the employee representative bodies. The due implementation of commitments is

monitored during regular meetings where the results are presented to elected representatives.

The elected representatives are local contacts for employees and may report incidents regarding compliance with human rights or any information on negative incidents of which the employer must be aware in order to implement corrective measures.

### 9.1.3. COMMUNICATION CHANNELS AND NEGOTIATION PROCESS

[S1 - 3]

There are three major forms of negative impact that may affect employees:

- individual disputes between the employee and the employer;
- harm to the employee by a third party;
- workplace accidents resulting in sick leave or disability.

The dispute may be brought before the industrial tribunal within one year in the event of a breach of contract, within two years in the event of a dispute over the performance of the employment contract, within three years to obtain a payment due, or five years for serious acts such as harassment or discrimination.

The purpose of the industrial tribunal procedure is to attempt to reach an agreement that is faster than an action before the adjudication office, which will rule in the absence of agreement among the parties at the orientation conciliation office. In the event of a proven breach, Econocom will present its case to the competent courts, which will be responsible for setting the compensation due.

- In the event that an employee is attacked by a third party, the procedure defined in the internal rules and in its Code of Conduct for internal affairs is to contact the line manager immediately, or their human resources manager directly. To facilitate reporting and provide an alternative to reporting to the line manager, the Group's Ethics Committee has set up a secure external whistleblowing platform. Anonymity is guaranteed so that any breaches of the Code of Conduct or of regulations witnessed by employees may be reported. Each time a report is made to HR or the Ethics Committee, an investigation is carried out and any breaches are measured and sanctioned, where necessary. The procedure for investigating and dealing with breaches is available on the intranet.
- In the event of a workplace accident, the employer is held liable. The employee is covered by insurance, with their compensation guaranteed beyond 90 days. Insurance also covers the risks of death and disability. The health and safety department also ensures the safety of premises: article 3 of the internal rules specifies the legal framework for workplace safety, and invites employees to report any deficiencies or anomalies observed.

It should be noted that employees may be assisted by elected employee representatives. They will be provided with an office on company premises so they can have face-to-face exchanges and specific hours of their working time are allocated to this purpose.

#### 9.1.4. HR RISK MANAGEMENT AND CORRECTIVE MEASURES

[SI - 4]

Prevention and responsiveness are essential in incident management in order to be able to find prompt, appropriate solutions.

##### System

Since 2018, Econocom has used the resources available to the Group to develop an internal tool overseen by the IT and Human Resources departments, called Everyone. Currently used in France, Germany, Morocco and Spain, the tool will eventually be rolled out worldwide. It identifies all the Group's employees, and to manage recruitment, mobility and staff departures.

The hiring file is created by the recruitment team. Candidates can submit all the necessary documents via a secure extranet. These are then automatically sent to the secure vault of the employee file (Primobox). Employees can download all the necessary onboarding documents (internal rules, onboarding booklet, IT charter, health and life insurance, package, etc.). The tool is also used for processing equipment requests and employee access rights. Thus, each time an employee leaves the company, access is automatically shut down and the employees' personal data is deleted within a reasonable period of time: data security is guaranteed at all times. The IT Security Department and the Data Protection Officer must be involved in each initiative for processing personal data. Moreover, Econocom keeps processing registers to control data transfers, their security, and retention periods in

accordance with the recommendations of the General Data Protection Regulation. These tools make it possible to increase the segmentation of data access and security.

##### Job directory and skills development

An ambitious HR policy has been rolled out in France since 2019. Interviews were held with the Group's managers to identify Econocom's various jobs and categorise employees accordingly. Roles and responsibilities, requisite skills and pathways were identified for each job. The automation of job interviews means training needs can be monitored centrally, while the investment in Placedelaformation optimises the administrative aspect of training and thereby facilitates access to it.

The French job directory also allows the Group to monitor employees around the world, although a global job directory has yet to be implemented. In addition, the directory is scalable, new job descriptions can be added on a regular basis to keep pace with changing expertise.

In order to optimise skills identification, Econocom uses the Whoz tool for certain Services. This tool is used to map skills and dynamically manage the resource allocation process, in line with employees' skills.

Training courses are also provided for non-technical subjects, such as verbal violence prevention in the Services business in France.

Since 2020, Econocom has measured the retention of its key profiles by identifying talent. Career and succession plans are also defined to reduce risks.

### Responsible practices

There are procedures to ensure responsible, harmonised practices in recruitment, HR management and training. Recruitment is thus very sensitive to non-discrimination practices and to promoting the employment of workers with disabilities *via* the disability agreement.

The Code of Business Conduct underlines the Group's zero tolerance approach to practices which are contrary to human rights and rights in terms of discrimination or harassment. Sanctions are mentioned for employees, agents or business partners. Econocom undertakes to discontinue all services if necessary, and to promote respect for human rights.

A "harassment" correspondent is appointed at each SEC to address these priority issues.

#### 9.1.5. TARGET FOR MANAGING NEGATIVE AND POSITIVE IMPACTS

[S1 - 5]

Our strategy relies on the skills and agility of our employees. Employee diversity, loyalty and retention are key. Thus, the main measures introduced to control negative and positive impacts are the monitoring of the following key indicators.

- change in turnover rate: to measure employee satisfaction;
- change in the temporary employment rate: to measure the proportion of precarious jobs;
- monitoring of employees' objectives: to measure employee performance;

- changes in the number of women: to measure the initiatives to promote diversity;
- number of training hours: to ensure that our employees' skills are maintained;
- changes in the rating of the professional equality index: to guarantee equal treatment of men and women;
- change in the employment rate of disabled workers: to measure progress in the recruitment and retention of these workers.

These seven indicators are important for the Group in view of its position and as such are overseen by Senior Management. The new strategic plan launched in 2023 includes ambitious targets in terms of gender equality, employing workers with disabilities, and employee satisfaction.

In France, employee turnover rates and the number of job interviews conducted are used to measure managerial performance for the purpose of target-based variable compensation.

The indicators on short-term absences and the use of fixed-term contracts are at acceptable levels, and do not represent an immediate risk for the Company.

An HR dashboard is produced each month and sent to each scope. HR can monitor the indicators from the general level of the Company to the employee's branch. Elected officials have quarterly and annual data on changes in the workforce *via* the economic, social and environmental database.

## 9.1.6. EMPLOYEE CHARACTERISTICS

[SI - 6]

The Group's workforce is recognised on a full-time equivalent basis as at 31 December. This methodology identifies the resources available at the end of the financial year by taking into account the contractually expected working time.

As a European company, most of our employees are physically present in European countries.

The calculation of the Group's workforce takes into account the local regulations of different countries; thus, permanent contracts, fixed-term contracts, work-study contracts, sales agents and independent Belgian employees are recognised.

Service providers, temporary workers and interns are not included.

<b>Breakdown of employees by region</b>	<b>Men</b>	<b>Women</b>
France	3,907	1,136
Benelux	586	149
Southern Europe	2,012	745
Northern & Eastern Europe/Americas	173	100
<b>Total</b>	<b>6,678</b>	<b>2,131</b>

In order to focus on the most representative countries, when the workforce exceeds 50 employees, a breakdown by country is shown.

It should be noted that the companies in the Group do not necessarily have a significant workforce, because they often have very specific expertise and the size of these companies enables them to remain agile.

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<b>Breakdown of employees in representative countries*</b>	<b>Men</b>	<b>Women</b>
France	3,907	1,136
Belgium	362	102
The Netherlands	189	41
Germany	95	28
England	46	18
Spain	1,218	408
Italy	623	182
Morocco	160	144
Romania	23	39
<b>Total</b>	<b>6,623</b>	<b>2,098</b>

\* Over 50 employees or 10% of the total workforce.

## Breakdown of employees by working time and region

<b>Full time</b>	<b>Men</b>	<b>Women</b>
France	3,878	1,059
Benelux	546	106
Southern Europe	1,954	676
Northern & Eastern Europe/Americas	168	91
<b>Total</b>	<b>6,546</b>	<b>1,932</b>

<b>Part-time</b>	<b>Men</b>	<b>Women</b>
France	29	77
Benelux	39	43
Southern Europe	58	69
Northern & Eastern Europe/Americas	5	9
<b>Total</b>	<b>131</b>	<b>199</b>

The majority of contracts are permanent. The use of fixed-term contracts is limited to what is permitted by law, i.e. in the event of temporary increases in activity and the replacement of absent employees. Contracts are renewed for a maximum of two times, except for exceptional circumstances.

Work-study contracts are designed to help young people enter the job market. During training, students can develop professional experience in their chosen field whilst studying for a degree course or State-recognised qualification. Work-study contracts are the equivalent to student contracts in Belgium.



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### Breakdown of workforce by type of employment contract

Employees	Men	Women
Permanent contracts	6,195	1,992
Fixed-term contracts	145	46
Work-study contracts	170	49
Sales agents	107	38
Independent Belgian employees	60	6
<b>Total</b>	<b>6,678</b>	<b>2,131</b>

The departure rate represents 24% of the workforce, which is high; however, this rate is within the average range for the digital sector. Despite this departure rate, employees remain in the Company for an average of three to four years.

This departure rate should be qualified, as the design, development and testing business lines recorded higher rates (26%). This trend is due to the hiring dynamic in these specific areas.

Econocom is particularly concerned as 17% of its workforce operates in these business lines.

Departures include resignations and departures at the end of trial periods at the employee's initiative. The total number of departures covers all employees.

The departure rate includes the calculation of the share of total departures among salaried employees, including fixed-term contracts.

### Employee departures over the period

Voluntary departures	1,250
Involuntary departures	864
Departure rate	24.38%

Retention actions carried out in 2023 (career plan and implementation of a follow-up of exit interviews) made it possible to reduce the departure rate by 2 points.

### 9.1.7. CHARACTERISTICS OF NON-EMPLOYEES

[SI - 7]

<b>Number of external contracts</b>	
Intern	138
Temporary	782
Service provider	548
<b>Total</b>	<b>1,468</b>

Econocom uses external employees to fill a labour shortage. External employees are not managed by Human Resources. They are monitored in Everyone for allocating IT equipment, by Finance for billing, and by the resource managers (attached to the business) for the monitoring of projects.

Gender is not reported in the monitoring of temporary workers.

Due to the short nature of these assignments, the workforce is monitored on a full-time equivalent basis over the reference year.

The most commonly used contract is temporary employment, whereby the employee works for a temping agency that

provides a service for the duration of the contract. The employee benefits from the same rights as Econocom employees (use of the canteen, payment of collective bonuses, working hours, etc.) but they are also covered by the temping agency's benefits (health insurance, life insurance, profit-sharing, etc.).

Econocom mainly works with four temping agencies (Manpower, Expectra, Ergalis and Adecco).

Temporary staff are mainly employed for user outsourcing (service desk, user support).

Econocom does not use zero-hours contracts at Group level.

### 9.1.8. COLLECTIVE BARGAINING AND INDUSTRIAL RELATIONS

[S1 - 8]

A strong social commitment ensures a high rate of coverage and harmonised practices across the Group.

In most of the Group's countries, employees enjoy more benefits than the minimum required by law. The rare exceptions are structures with a small workforce.

Coverage rate	Collective agreement
France	100.0%
Benelux	100.0%
Southern Europe	100.0%
Northern & Eastern Europe/Americas	75%
<b>Total</b>	<b>99%</b>

Details on representative countries are provided below. It should be noted that an employee counts as one, even if they are covered by a number of agreements.

Coverage rate - focus on European countries*	Collective agreement	Employee representative
France	100.0%	100.0%
Belgium	100.0%	100.0%
The Netherlands	100.0%	85%
Spain	100.0%	92%
Italy	100.0%	97%
Germany	100.0%	45%
<b>Total</b>	<b>100%</b>	<b>97%</b>

\* Over 50 employees or 10% of the total workforce

### 9.1.9. DIVERSITY

[SI - 9]

Econocom closely monitors gender equality within its workforce. Encouraging the presence of women in a male-dominated sector, notably through recruitment or by speaking out in favour of

gender equality, is an important issue for the Group.

Econocom ensures that women and men enjoy the same career opportunities, especially in access to training, career development, wages and management positions.

Breakdown of Top Management by gender	Men	Women
Number	116	31
%	78%	22%

Managers managing a P&L are included in Top Management.

In France, the gender equality index calculated in 2023 for 2022 was 86/100 for the Group.

This index is based on five indicators:

- gender pay gap;
- gap in rates of individual salary increases between women and men;
- gap in promotion rates between women and men;
- percentage of employees returning from paid maternity leave who receive a salary increase upon their return;
- number of the least represented gender among the ten highest paid employees.

Econocom has found that women are poorly represented in the digital sector. Indeed, the average rate of women for the Group, excluding the Services activity, was 31%. The percentage of women in the digital market in France is 29% [Employment and Compensation Survey – Quadrat Numeum 2023]; Econocom must improve this representation.

Econocom’s concrete initiatives to promote female recruitment are as follows:

- attract and recruit through retraining with the Manifesto: #ReconversionFemmes Numérique

The recruitment teams and the entire Econocom Management are already very active in finding women in the conventional sectors. Accordingly, The Femmes du Digital programme was focused on retraining.

Econocom wanted to attract and recruit more women outside the so-called "traditional" channels. Building on its experience in Reconversion, Econocom is a signatory of the #ReconversionFemmes Numérique Manifesto.

Exaprobe: roll-out of awareness-raising MOOCs for the recruitment of women in digital professions.

Diversity also involves employees whose careers are correlated with their skills, and not their age.

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Breakdown of employees by age group	Men	Women
< 30	1,394	424
30/50	3,893	1,273
> 50	1,391	433
<b>Total</b>	<b>6,678</b>	<b>2,131</b>

Econocom's concrete initiatives are as follows:

### Helping young people enter the job market

The Econocom Group is particularly committed to hiring graduates or final-year students on an alternate work-study basis. Econocom plays an important role in training by supporting young workers every year in internships and work-study programmes. These undergraduate and Master's-level training programmes are supervised by tutors in technical and functional roles. As Econocom's Services business has the greatest recruitment needs, it has set up special partnerships with more than 40 schools.

### Supporting employees aged over 45

Employees in France aged 45 and over can request a career development meeting to discuss their situation and career plans. They are also entitled to a skills assessment performed by an authorised independent organisation.

Employees aged over 55 also benefit from additional measures they are granted one paid day of absence every two years to have a medical check-up, can opt for flexible working hours and take part in a tutoring programme to mentor younger Econocom employees.

As part of the pension reform, the senior index measures changes in the recruitment and employment of seniors in the Company.

### Professional integration through POEI (operational preparation for individual employment)

Operational Preparation for Individual Employment (POEI) is aimed at promoting a job offer submitted by an employer to France Travail by training a jobseeker who has skills similar to those required for the position to be filled. This scheme should help close the gap between the candidate's skills and those required for the job.

This scheme enables job seekers to return to the job market.

In 2023, Econocom significantly developed this source of recruitment, hiring 125 employees *via* POEIs:

- women: 25 POEI hires, *i.e.* 20%;
- engineers: 5 POEI hires, *i.e.* 4%;
- people with disabilities: 1 POEI hire;
- average age of 30;
- permanent contracts: 123 POEI hires.

### Introduction of social clauses in all public contracts

In its public tenders, Econocom undertakes to include a social clause. This involves guaranteeing a number of hours of work by a person who is unable to enter the job market (long-term job seekers, people under the age of 26, etc.). These hires on fixed-term or temporary contracts facilitate the return to employment of priority groups.

Econocom Italia | Asystel Bizmatica, partners of the ReadyForIT project launched by the Accenture foundation.

Econocom supports the initiative to retrain unemployed people, often young people from outside Europe, in digital professions. In one year, 800 people aged 19 to 35 were trained in data analysis, web and mobile development, and cybersecurity. Econocom provides expert skills, human resources and technological platforms. Since May 2023, nine people have joined the Company in the Services, Cybersecurity, Networks and Software Engineering skills centres.

Econocom Products & Solutions France, Académie Product Care offers qualifying training in six months for unemployed people, with a permanent contract position at the end of the training.

### 9.1.10. EQUAL PAY

[S1 - 10]

The wage policy is published on the Econocom website to ensure transparency in matters of compensation.

A review is necessary to establish adequate wages in accordance with the standard of Directive 2022/2041 of the European Parliament and of the Council on adequate minimum wages in the EU. This standard stipulates that wages paid must not be below 60% of the national median salary or 50% of the national average salary.

Adequate wages are guaranteed in France.

An international review is necessary to validate this indicator.

Adequate wages	%
% of employees who do not receive an adequate wage	0%

According to the Numeum 2023 study, a salary gap of 4.3% was observed to the detriment of women in digital companies. It is largely due to the under-representation of women in senior positions, but there remains an unexplained residual gap of 1.4%.

According to the International Labour Organization, the pay gap is the result of the following findings:

- women are hired at lower wages;

- poor representation of women in influence networks;
- maternity and family obligations;
- women's reluctance to negotiate wages.

All human resources departments are apprised of these issues *via* procedures summarising the findings, the legal framework and the tools in place to guarantee equal pay for men and women.

**9.1.11. SOCIAL PROTECTION***[SI - 11]*

The social protection of salaried employees is guaranteed in the case of all the following items:

- Illness;
- unemployment;
- workplace accident or disability;
- parental leave;
- retirement.

Temporary employees are covered by the company that employs them. Service providers can take out social protection in addition to mandatory operating and professional civil liability insurance. This additional expense is included in the negotiated daily rates.

**9.1.12. DISABILITY***[SI - 12]*

As part of its commitment to promoting diversity, the Group's disability policy is a key issue.

Econocom has committed to a proactive approach to supporting people with disabilities.

An exchange on best practices is being rolled out throughout the Group.

For Planet France companies, a partnership agreement was signed in 2014 with the AGEFIPH (*Association pour la Gestion du Fonds pour l'Insertion Professionnelle des Personnes Handicapées* – Association for the Management of the Fund for the Professional Integration of People with Disabilities) and a disability agreement was signed in 2018, and renewed in 2021 for three years.

- With these agreements, the signatory companies have committed to increasing

the rate of employment of people with disabilities. Thus, our employment rate of people with disabilities, calculated for the DOETH, increased from 2.61% in 2018 to 5% in 2022. The 2023 rate will be published in May 2024. The increase in the employment rate was made possible by the implementation of various actions, in line with the objectives defined in the agreements: hiring, training and onboarding people with disabilities.

- Maintaining people with disabilities in employment through individualised monitoring by Mission Handicap and the HR contact. The adjustments of workstation in line with recommendations by the occupational health service in order to facilitate use by employees with disabilities.
- Raising awareness of disability among all internal stakeholders through training provided by an external firm, and also among Econocom employees during events such as the European Week for the Employment of People with Disabilities.
- Increase subcontracting with companies that specialise in employing people with disabilities, thereby indirectly contribute to the employment of workers with disabilities.

Exaprobe organised a webinar on the recognition of workers with disabilities and on invisible disability, and raised awareness among employees on the need to adjust workstations.

Econocom is also a signatory of the "Inclusion Manifesto", an association with more than 130 signatory companies committed to employing of people with disabilities and thus help transform society and make diversity a strength.

- Objective:
  - ▶ by 2028, 6% of employees have disabilities.

% of workers with disabilities	Men	Women
Group	3.05%	3.49%

The average result is 3.16% for the Group.

### 9.1.13. TRAINING AND SKILLS DEVELOPMENT

[S1 - 13]

The Human Resources Department implements a strong talent and career management policy. The Group wants every employee to be able to work in an exciting and rewarding environment, by performing diverse and meaningful assignments. This involves assigning the right skills to the right jobs, and managing recruitment and internal mobility.

New hires benefit from a personalised onboarding programme designed to introduce co-workers to each other, gain a

better understanding of the Company's organisational structure and learn more about the activity of their department.

To complete this programme, new hires attend a national onboarding seminar called "Welcome Day". This day allows them to learn more about Econocom's organisation and its various business lines.

Employees working at customer sites, on the other hand, attend "Welcome Dates" which enable them to learn more about the organisation and operations of their agency. Onboarding afternoons are organised at the service centres every two weeks.

Attracting talent	2022	2023
Number of new hires - Group	2,342	2,235

Econocom has defined three priority areas of action to meet the expectations of both current and future employees:

- increase social media presence. These platforms give applicants and employees the opportunity to interact, and are aimed primarily at younger generations;
- make good use of Group employees' networks to hire people with more targeted profiles who embrace Econocom's corporate culture;
- a referral bonus of up to €1,000 is offered to employees;
- developing internal employee mobility. Econocom invites employees to report their mobility and career development aspirations during their appraisals, which are then reviewed and processed by the

HR teams. To help them in their deliberations, the business line guidelines present all the Group's business lines in France, as well as possible career paths.

All jobs openings are published on the internal mobility portal. Internal applications are monitored by the Careers division, which acts as an interface between the various internal players (recruiters, resource managers, HR, managers, etc.) to ensure efficient processing and systematic feedback for all internal applications. To best support employees, Econocom provides them with a Mobility Charter, available on the intranet, which describes the internal mobility approach and process. An internal webinar on "career development at the Group" was also provided to all employees.



## 04 non-financial performance statement

labour: human capital, a source of value

Econocom Group supports career development by providing a wide range of training options.

Econocom's concrete initiatives to enhance training are as follows:

- France: training requests made during annual appraisals are studied by managers, together with the HR teams, when the skills development plan is drawn up. In addition, the skills assessed during the annual appraisal are reviewed by the career division so that training needs for certain job categories can be identified in relation to the skills required for the position. Particular attention is paid to the training needs of employees identified as talent or leaders during the

talent review, in order to support them in their career plans. Since 2023, e-learning licences have been granted to employees of the Services activity *via* the UDEMY platform. A mentoring programme was also rolled out in 2023 to promote our talents' skills development and boost their career development;

- Belgium: skills centres to develop employees' expertise with an onboarding and follow-up programme;
- Morocco: an in-house training school, and the ongoing development of a NEXTHINK skills centre;
- Spain: development of a training management tool and UDEMY technical training.

### Skills development

	Men	Women
Average number of hours of training - Group	11	13

Excluding Benelux, which does not have centralised monitoring of training hours. This matter is under review.

Career management at Econocom gives rise to a structured process, making it possible to target specific retention and skills development actions for the various employee profiles.

Annual appraisals are conducted once a year using forms predefined by

employees and their managers.

The aim is to look back on the past year in terms of achievement of objectives and skills development. The appraisal is also an opportunity to discuss promotion and training aspirations.

% of employee participation	Men	Women
Participation in performance reviews and career interviews	91%	92%

Data is extracted and analysed by HR to guide compensation and talent reviews. Interviews are one of the performance indicators for managers with a variable compensation. Once a year, employees' jobs and classifications are reviewed by managers in conjunction with Human Resources during the salary review. In addition, throughout the year, the talent review monitors an employee's retention plan (in terms of training, compensation, internal mobility, etc).

### 9.1.14. OCCUPATIONAL HEALTH AND SAFETY

[S1 - 14]

Health and safety	Number
Employees covered by a health system	8,597
Deaths due to occupational causes	0
Workplace accidents (including fatalities)	88 or 5.3%
Occupational illnesses	0
Number of days lost due to workplace accidents	5,158

Everyone is potentially at risk of accidents, so health and safety in the workplace training is provided every two years to provide training for employees in first aid by an external service provider, and fire safety training is provided every year to teach staff how to evacuate the premises. Training is given by the safety and prevention department.

Econocom is particularly attentive to health prevention, and rolled out the following actions and services in 2023:

- for the second consecutive year, Econocom showed its commitment to breast cancer prevention through the "Pink October" programme. More than one hundred women were given check-ups and personalised care in 2023;
- hearing tests were provided as a priority to employees working in the call centre at our Grenoble site;
- employees were provided with advice and information on ergonomically optimising monitors, health and safety best practices, and eye exercises to reduce the potential damage caused by prolonged screen time;
- a flu vaccination campaign was rolled out at the Group's offices;
- in France, a sporting challenge was offered during QVCT week;
- the opportunity to take part in charity races with Exaprobe;
- Helis employees were provided with on-site sports facilities and a contract with Gymlib to co-finance employees' sports memberships;

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labour: human capital, a source of value

- mandatory employee health and safety awareness training;
- training in electrical, nuclear and ionising risks is regularly organised for employees exposed to these environments. Reinforced monitoring during medical visits is planned for these employees.

### 9.1.15. WORK-LIFE BALANCE

[S1 - 15]

From recruitment to career development, the Group makes employee satisfaction a top priority for employees are the Group's number-one ambassadors.

Happy@work label; Exaprobe obtained a score of 4.14/5 in 2023.

In France, 2022 saw widespread remote working. Four major projects were initiated:

- an ambitious remote working agreement to improve the working conditions of eligible employees;
- conversion of workspaces into collaborative spaces across all Econocom sites;
- ensuring optimal use of our IT tools: roll-out of MFA to secure remote connection;
- remote working monitoring tool with Teamplanner;
- assistance for managers to support teams in a hybrid organisation.

In Italy, the flex office scheme offers staff a variety of alternatives to working from home, such as coworking spaces.

Remote working programme	2022	2023
Percentage of employees working from home - Group	63%	87%

#### Striving for a better work-life balance

Employees can take special leave for family events (maternity, paternity and parental

leave, caregiver leave). It should be noted that, in France, days off are also granted to care for sick children.

Special leave	Men	Women
% of eligible employees	91%	97%
% of beneficiaries	NC	NC

In France, employees are invited to review their workload during their annual appraisal interview with their line manager. Workloads and time management are assessed with a particular focus on remote

working since 2023. Employees must also assess their work-life balance, providing feedback and, where necessary, an action plan. The manager must also complete an action plan on this item.

In Italy, a coaching and training centre helps employees improve their professional and personal development.

In Germany, a platform of certified psychologists for well-being and mental health, with a physical fitness programme, was set up.

#### Luncheon vouchers

In France, luncheon vouchers are awarded for each day worked, except for days when employees use the company canteen (as the canteen is already subsidised) or when expenses are reimbursed. For some of the Group's companies, Swile replaced Sodexo as the luncheon voucher provider. Swile offers a 100% electronic and more comprehensive service with, for example, the option of exceeding the legal daily spend (linked to the bank account), having more than one voucher card and donating vouchers. The employer contributes €5.40 for each voucher. They can be used in both restaurants and in food stores. In times of inflation, they help maintain household purchasing power.

#### A friendly working environment

Econocom has also set up a “connected canteen” at the Puteaux office that delivers fresh, healthy, seasonal produce from short supply chains.

A number of after-work events were organised to bring staff together and enable them to bond. During the Rugby World Cup, matches were watched simultaneously at a number of sites. Other social events organised for staff this year include the Summer party, office Christmas parties, and many others.

Premises offer a range of services and facilities, such as gyms and eating and relaxation areas. Offices are also designed to promote collaborative work, and areas are provided to allow employees requiring peace and quiet to work away from the shared offices.

### **9.1.16. HUMAN RIGHTS INCIDENTS**

[S1 - 16]

A number of channels have been developed to enable human rights incidents and complaints to be reported:

- focal point in the Social and Economic Committee;
- information process through the hierarchy, Human Resources;
- the Ethics Committee's secure platform.

## 9.2. Value chain workers

### 9.2.1. CONTEXT: IMPACTS, RISKS AND OPPORTUNITIES RELATED TO HUMAN RIGHTS

The Group operates for the most part in Western European countries, where labour laws and regulations are stricter than required by human rights standards. The Group has defined its HR standards in line with these regulations and applies them in all other countries where it is active. Econocom's staff is essentially made up of skilled personnel who have particularly high standards where human resources are concerned.

The Group's risks in terms of human rights are therefore mainly to be found among its suppliers and subcontractors; this is why, as part of its purchasing practices, Econocom asks its tier-1 suppliers, suppliers considered critical and strategic with regard to the volume of business generated, to comply with its own ethical and social standards.

These critical and strategic suppliers represent a purchasing volume of between 70% and 80% of Econocom's purchases.

### 9.2.2. POLICIES CONCERNING VALUE CHAIN WORKERS – S2-1

#### 9.2.2.1. RESPONSIBLE PURCHASING POLICY AND SUPPLY CHAIN RESILIENCE

The Purchasing Department plays a key role in Econocom's CSR policy, since suppliers are an essential stakeholder in the Econocom Group.

Econocom Group has built its responsible purchasing policy to establish trust-based relationships with its suppliers by encouraging them to implement a CSR programme. Lasting cooperation between the Econocom Group and its suppliers contributes to driving performance for all parties.

### Characteristics of suppliers

Econocom mainly obtains its supplies from suppliers based in the European continent.

Our equipment is purchased from wholesalers/resellers or hardware manufacturers/software vendors recognised on the market and who respecting all environmental and compliance standards. The Group markets all the major international brands (Dell, HP, Lenovo, Microsoft, etc.).

Our services (subcontracting, for example) are purchased from local service providers.

Moreover, hardware manufacturers are setting up factories/warehouses, notably in Europe (Intel, Lenovo, etc.), to ensure the best possible supply of goods.

As regards our hardware and software supply chain:

- purchases: 50 to 60% from wholesalers/resellers, and 40 to 50% directly from hardware manufacturers and software vendors (ordering and invoicing). It should be noted that most of the orders placed for our leasing customers are from suppliers who are pre-selected and approved by these customers;
- deliveries: either to wholesale or independent warehouses (logistics service providers or service centres). Or direct customers.

### Major risks

The major risks identified for our supplies are limited to supply lead times for sourcing components, factory assembly production (which are occasionally disrupted due to Covid) and transport: disruptions/diversions of air and rail traffic – since the war in Ukraine, but also maritime traffic (the most common, due to container prices and limited labour during the Covid period in the ports, or the blocking of the Suez Canal which affected global supply chains which took months to recover).

### The Econocom Group’s Purchasing Department prioritises responsible purchasing

In 2015, Econocom Group began to structure its responsible purchasing policy to establish trust-based relationships with its suppliers by encouraging them to implement a CSR approach.

Econocom is convinced that CSR must first and foremost involve dialogue with its suppliers and the contribution of every player in the value chain.

The Group has thus established a Purchasing Charter with its suppliers, which is based on the ten principles of the

United Nations Global Compact. The charter is sent to critical and strategic suppliers, who are required to return it signed, confirming that they have taken it into account and applied it.

Compliance with this Purchasing Charter and the Group’s Code of Conduct is also assessed, for certain subsidiaries, through *ad hoc* contractual clauses. In this respect, harmonisation work is under way and should be effective in 2023.

In addition, the Econocom Group’s Purchasing Department now sends partners a CSR self-assessment questionnaire in order to assess their social and environmental performance.

Below are the indicators for monitoring the responsible purchasing policy:

Responsible purchasing	2022	2023
Percentage of Services suppliers who signed the Responsible Purchasing Charter/Code of Conduct among the top 20 suppliers	100% (EIS scope)	100% (EIS scope)

The 20 largest suppliers represent between 70% and 80% of our suppliers.

Some ESRS-S2 data required by the regulations could not be collected this year because they were unavailable or non-existent. Nevertheless, the CSRD directive allows companies subject to the regulation an average of three years (from the first closing) to set up the material indicators.

Econocom makes it a point of honour to implement action plans quickly in order to respond effectively to legal requirements.

### Compliance with regulations and/or our customers’ demands System

We are committed to ensuring that all our suppliers respect human rights and the ethical, social and environmental requirements that we consider fundamental and essential for good collaboration. The Group’s Responsible Purchasing Charter sets out the commitments we require from all our suppliers, as well as the commitments we make to them.

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labour: human capital, a source of value

In terms of logistics, a product and/or spare parts traceability system has been set up. Purchases of these parts are made on the basis of specific criteria from service providers who are initially qualified (ISO 14001 WEEE and ROHS certification, compliance, sustainability, reliability, product quality). These parts are original and not compatible products. Purchasing a traced hardware manufacturer reference makes it possible to only work with our hardware manufacturer partners. This is followed by a supplier assessment process. These procedures are an integral part of our business and can be provided on request.

Lastly, as regards the products we distribute, we work from the outset with hardware manufacturers to only purchase from our wholesale partners' products from their local subsidiary (thus meeting the mandatory standards on their distribution on the market and on

non-counterfeit goods) and we ensure very strict traceability *via* serial numbers and/or IMEI.

Where subcontracted staff (technical assistance services) is concerned, all master agreement include an obligation to comply with all regulations and labour laws.

### 9.3. Consumers and end-users

The qualitative and quantitative information from the ESRS-S4 required by regulations could not be collected this year because it was unavailable or non-existent. Nevertheless, the CSRD directive allows companies subject to the regulation an average of three years (from the first closing) to set up the material indicators.

Econocom makes it a point of honour to implement action plans quickly in order to respond effectively to legal requirements.

## 10. Societal issues – Value chain workers

### 10.1 Rolling out our philanthropic actions (education and responsible digital technology)

#### 10.1.1. SUPPORTING NEW USES OF USEFUL DIGITAL TECHNOLOGIES IN EDUCATION AND GREEN IT

Econocom is committed to promoting digital technology in school curricula in order to combat the digital divide and improve digital accessibility.

The French government encourages the use of digital technology in schools to make up for France's lag in this area. Econocom wishes to contribute actively to this movement by providing schools with solutions to address the needs of students, teachers, parents and public authorities.

Econocom's goal in the field of education is to play a role in the transformation of learning and to instil a love of learning in students. The aim is also to encourage new teaching practices and to promote parental involvement in children's education.

Econocom's investments in education are reflected in a number of actions:

- **the development of offers more specific to education** that include personalised and green components that are particularly suited to the many educational projects in France and abroad. In 2023, more than 173,000 items of equipment were sold to the education sector (primary/secondary schools) in France.

- **Educapital:** Econocom was the first company to invest in Educapital, the first European venture capital fund dedicated to education and vocational training, with the aim of supporting young innovative companies that want to reinvent education. Since its inception, Educapital has invested in over 30 or so innovative European Edtechs.

- **Econocom is a member of Impact IA.** Impact AI is a collective that focuses on working with players in the field of artificial intelligence with the aim of supporting innovative positive projects for the future, particularly in education.

In 2023, employees took part in setting up a training and awareness session on gender bias.

The aim was to support educational institutions (engineering schools, business schools, etc.) in raising awareness of gender bias in AI models.



### **10.1.2. SPONSORSHIP PROGRAMMES IN EDUCATION**

#### **Patronage of the Démos project of the Paris Philharmonic Orchestra**

For the past two years, Econocom has been a sponsor of the Démos project (a social music and orchestral education programme) led by the Cité de la Musique – Paris Philharmonic Orchestra, in particular to support the digital component of this programme.

Démos is a cultural democratisation project that focuses on orchestral music, founded in 2010 by the Cité de la Musique – Paris Philharmonic Orchestra. It offers classical music lessons for children who do not have easy access to classical music for geographical, economic and social reasons.

The project is aimed at children aged 7 to 12 living in socially and economically disadvantaged urban and rural areas, with little or no access to such services. The system has continued to grow since its launch with more than 50 orchestras currently operating throughout the country, including in the French Overseas Departments and communities. Since 2010, nearly 10,000 children have discovered classical music thanks to this programme.

This initiative is directly in line with the actions carried out by the Group as a responsible digital entrepreneur to foster inclusion and education.

#### **Econocom, partner of Double Horizon**

For over 9 years, Econocom has been a partner of Double Horizon a non-profit organisation which supports the education of under-privileged people in France and overseas. Econocom has decided to support the organisation's French activities. Double Horizon works in schools in the

priority education network. A survey carried out a few years ago showed that the majority of children from these schools had never been to Paris and visited its monuments and museums, even by the end of secondary school. Econocom provides material and financial support to combat the school-family digital divide.

#### **Econocom, a partner of the Espérance Banlieues association**

Espérance Banlieues is an association that focuses on combating inequalities in education and culture in disadvantaged areas, by creating schools in and around these areas. Its mission is to combat the injustice of disparities in education, by striving to prevent school drop-outs from an early age. It provides quality education and support to children in these communities, with a view to discovering their talents. Furthermore, the association seeks to promote the integration of young people and their families into society. By partnering with local organisations and demonstrating tangible improvements in academic achievement, it encourages collective action to combat these inequalities.

For three years, Econocom has been in partnership with Espérance Banlieues. It is with these shared ambitions and values that we are committed to working alongside them, by raising awareness among schoolchildren and taking on interns, donating computers and supporting the development of digital education workshops (including coding training for teachers).

Econocom also supports the Colori project, which was founded as a result of observations made by Espérance Banlieues during its ten year's experience in disadvantaged neighbourhoods:

- a larger digital divide in the city's priority neighbourhoods, already suffering from social, cultural and economic inequalities;
- inequalities in uses and skills as a whole (even before Internet access);
- a paradox: we need to prepare children so they can benefit from technology, but we must also avoid exposing young children to the harmful effects of screens.

Aware of the importance of digital technology for future generations, Association Réseau Espérance Banlieues has partnered with Colori to train its students - from pre-school to the start of primary school - in digital uses without screens.

Thanks to this initiative, the Econocom Group helped to train seven teachers to roll out Colori in six additional classes in schools in Reims, Poissy, Saint-Etienne and Roubaix.

From 2022 to 2023, a total of 84 students received training, with 14 hours of training attended by teachers.

### **Econocom, partner of the “100 000 Entrepreneurs” association**

To build bridges between schools and businesses, and to pass on the entrepreneurial drive to young people, Econocom supports the action of the organisation “100 000 Entrepreneurs”.

This non-profit organisation arranges for entrepreneur volunteers to speak at establishments, from secondary schools to university-level institutions.

Over the past school year, over 110,000 young people thus met these men and women who are entrepreneurs in a variety of ways and, in total, over 850,000 young people have been introduced to entrepreneurship since 2007.

### **Econocom, partner of the Maison de l’Amitié association**

Maison de l’Amitié (MDA) is an organisation that reaches out to people in very precarious and isolated situation, who live or are passing through the La Défense district. It welcomes people, develops relationships between beneficiaries and volunteers (employees of local businesses and residents), and offers overall support. In addition to meeting people on the street and to supplementing the primary services offered (food, clothing and hygiene), MDA develops, either directly or via partnerships, social, health and cultural actions.

Econocom works with its customers and partners Emmaüs Connect and Ateliers Sans Frontières to fight the digital divide and help refugees reconnect.

### **Econocom, a partner of the ZUPdeCO association**

ZUPdeCO is an association that aims to reduce academic failure among young people from disadvantaged backgrounds. It was created in 2005 and has since helped more than 100,000 students. ZUPdeCO's mission is to provide individualised support to middle and high school students, with a focus on academic and personal success. With over 80 partner secondary schools and more than 35,000 beneficiary children, ZUPdeCO has implemented various programmes, including online tutoring *via* Homeclasse.org, influential initiatives such as the “Homework at school, not at home” national manifesto, and partnerships with national education players. They are assisted by a community of over 20,000 volunteers and strive to create more equal and inclusive educational environments.

Econocom is committed to digital education in schools, and more specifically to educational support in order to combat the digital divide and promote digital accessibility.

This year, we decided to support them by making a substantial donation of 40 computers to the ZUPdeCO association.

### **Econocom, a partner of the Konexio association**

Konexio is a non-profit that aims to reduce the digital divide by offering IT training programmes to people from disadvantaged communities. Initially founded as community workshops in high-density neighbourhoods in Paris, Konexio has diversified and now offers a range of digital training, such as introduction to IT and advanced software development. Its goal is to enable marginalised groups to acquire the skills required to find employment and achieve social and professional integration. Through digital education, Konexio aims to help people access employment opportunities.

Econocom donated around 20 computers to Konexio, and we are helping to finance the DigiStart programme.

DigiStart is a 20-hour introductory training programme over five weeks, during which students learn the basics of web development, coding, find out what being a developer really involves, and decide whether or not coding is for them. They are introduced to the basic concepts of programming and the vocabulary of front-end development (HTML, CSS, Javascript). By the end of the session, learners will be able to code their own personal and/or professional website.

At the end of our training courses, Konexio issues its trainees with a certificate that will serve as proof of attendance among potential employers.

This commitment is perfectly in line with our policy of combating the digital divide and supporting vulnerable people who are excluded from employment.

### **Some international actions**

#### **Econocom Belux**

Econocom Belux also wants to increase its social impact by showing greater solidarity. To this end, two years ago, we forged a partnership with the international non-profit organisation Pink Ribbon, which raises funds to support the fight against breast cancer. We aim to raise awareness among employees on the importance of regular exercise to combat the disease. Connected challenges and other one-off initiatives related to the association are provided throughout the year.

Econocom Belux is also the logistics partner of Télévie, a charity operation organised in French-speaking Belgium and the Grand Duchy of Luxembourg by RTL-TVI since 1989 for the benefit of F.R.S-FNRS. It raises funds to contribute to scientific research against cancer and leukaemia in children and adults. Each year, around ten employee volunteers install hundreds of laptops used to encode donations during the closing evening, which is broadcast live on television.

#### **Econocom Italy**

The Econocom Italy group (Econocom Italy and Asystel-BDF) chose to support some worthy charities for Christmas 2023, to support the education of children in disadvantaged countries.

The actions include the creation of a classroom at Casa San Giuseppe (Rwanda), which works on education and literacy for children as well as addressing their emotional and physical needs. The creation of this dedicated learning space will allow each young person to grow and learn.

### Econocom UK

In the UK, we champion both our charitable goals as well as our environmental and sustainability efforts. This year, Econocom

UK signed the #workingwithcancer commitment; an initiative launched by Publicis Groupe to reduce stigma in the workplace and create a favourable environment for employees diagnosed with cancer. This is a global initiative. To support this initiative, Econocom UK employees also took part in a sponsored 25 km walk along the Thames, and raised more than £1.5K for cancer research. In turn, it was an excellent team building exercise, while promoting well-being among colleagues.

The indicators for monitoring the regional support policy are shown below:

<b>Insufficient or inadequate awareness raising and education on digital technology</b>	<b>2022</b>	<b>2023</b>
Number of refurbished laptop donations	646	270

# 11. Summary of key CSR performance indicators

The following tables present Econocom's main key performance indicators on corporate responsibility in 2023.

Scope of the Econocom Group:

Germany, Belgium, Spain, France, Ireland, Italy, Lux, Morocco, Poland, Czech Republic, Romania, USA, Brazil, Mexico, England and the Netherlands.

Econocom Group						
CSR challenges	Indicators	Units	2021	2022	2023	GRI standards
Human capital creating value	Workforce	Qty	8,197	8,750	8,808	
	Annual hires	Qty	1,481	2,342	2,235	New employee hires and employee turnover GRI 401-1
	Work-study or apprenticeship employees	%	1.50%	3%	2.48%	Percentage of employees receiving regular performance and career development reviews GRI 404-3
	People with disabilities - Group scope	%	N/A	3%	3.16%	Incidents of discrimination and collective actions taken GRI 406-1
	People with disabilities - France scope (DOETH)	%	4.6%	5%	Data available from March 2024	
	Departure rate	%	12.7%	15%	24.38%	
	Breakdown of Top Management by gender	%	/	/	21%	New employee hires and employee turnover GRI 401-1
	Employees benefiting from remote working	%	30%	63%	87%	
	Number of hours of training	Qty	N/A	6	11	Average hours of training per year per employee GRI 404-1

Econocom Group

CSR challenges	Indicators	Units	2021	2022	2023	GRI standards
<b>Committed and local conduct of our activities</b>	Carbon footprint	tCO <sub>2</sub>	720,368	877,477 <sup>(1)</sup>	Ongoing	GHG emissions intensity GRI 305-4
	Surface area of occupied/leased buildings	m <sup>2</sup>	75,858	69,335	65,532	
	Annual electricity consumption	kWh	7,795,530	8,024,025	8,370,088	Energy consumption within the organisation GRI 302-0
	Annual electricity consumption	kWh/m <sup>2</sup>	103	116	127	Energy consumption within the organisation GRI 302-1
	Electric and hybrid vehicles in the fleet	%	2.00%	13%	25%	Energy direct (Scope 1) GHG emissions + Energy indirect (Scope 2) GHG emissions GRI 305-1/GRI 305-2
	Energy footprint of digital technology	kWh/year	3,664,685	3,516,543	3,465,888	Energy direct (Scope 1) GHG emissions + Energy indirect (Scope 2) GHG emissions GRI 305-1/GRI 305-3

(1) The scope and methodology of the carbon assessment changed from 2021 to 2022 (which explains the significant variation).

## 04 non-financial performance statement

summary of key csr performance indicators

Econocom Group						
CSR challenges	Indicators	Units	2021	2022	2023	GRI standards
<b>CSR impact offers for more sober and sustainable uses</b>	Offers in connection with the circular economy, Green IT, Responsible digital technology	Qty	9	12	12	GRI 301-2/GRI 301-3
	Refurbished IT equipment	Qty	410,000	490,000	493,000	Recycled input materials used + Reclaimed products and their packaging materials GRI 301-2/GRI 301-4
	% of refurbished IT equipment	%	92%	90%	90%	Recycled input materials used + Reclaimed products and their packaging materials GRI 301-2/GRI 301-3
	Amount of WEEE (Waste Electronic and Electrical Equipment) generated	t	/	/	4,783	Waste generated GRI 306-3
	% of refurbished IT equipment with social and solidarity companies, as well as companies with a mission	%	88% (France scope)	92% (France scope)	90% (France scope)	Recycled input materials used + Reclaimed products and their packaging materials GRI 301-2/GRI 301-3
	Ethics alerts	Qty	13	0	6	
<b>Responsible governance</b>	Employees who completed ethics training	%	52.70%	63% (Group scope)	68% (Group scope)	Communication and training about anti-corruption policies and procedures GRI 205-2
	Employees who completed GDPR training	%	75% (France scope)	80.31% (France scope)	85% (France scope)	Average hours of training per year per employee GRI 404-1
	Employees who completed cybersecurity training	%	76% (France scope)	85% (France scope)	57% (Group scope)	Average hours of training per year per employee GRI 404-1
	Suppliers who signed the Responsible Purchasing Charter among the top 20 suppliers	%	100% (EIS scope)	100% (EIS scope)	100% (EIS scope)	Negative environmental impacts in the supply chain and actions taken GRI 308-2
<b>Partnerships in the education sector and Green IT university</b>	Supported associations	Qty	15	18	19	Membership associations GRI 2-28
	Refurbished or new laptops donated to charities	Qty	520	646	270	Recycled input materials used + Reclaimed products and their packaging materials GRI 301-2/GRI 301-3

## Definition of indicators

### Econocom Group

Indicators	KPI definition
<b>Workforce</b>	Number of employees (permanent contracts, fixed-term contracts including professional training contracts, work-study contracts) present at 31/12, taking into account their working hours (full-time or part-time) including suspended contracts and excluding interns, expatriates, corporate officers without an employment contract. Employees present on the last day of the month are included in the headcount.
<b>Annual hires</b>	Number of hires (permanent, fixed-term, work-study contracts) made during the year. Contract changes and transfers do not count as hires.
<b>Number/Percentage of people with disabilities</b>	Number of employees with disabilities among the employees present at 31/12 (permanent, fixed-term, work-study contracts).
<b>Departure rate</b>	Number of voluntary departures ( <i>i.e.</i> resignations, end of probationary period at the employee's initiative) over 12 months/average workforce over 12 months (permanent, fixed-term contracts including professional training contracts, work-study contracts excluding interns).
<b>Number/Percentage of employees benefiting from remote working</b>	Number of employees able to benefit from remote working among the employees present at 31/12 (permanent, fixed-term contracts including professional training contracts, work-study contracts excluding interns).
<b>Carbon footprint</b>	The carbon footprint of the country assessed by the external service provider Greenly, based on the AEF (accounting entry file) and/or the carbon footprint calculated internally (Scope 1 and 2, Scope 3 in part).
<b>Surface area of occupied/leased buildings</b>	<b>Lease area in m<sup>2</sup> carried by the entities.</b> France + International.
<b>Electricity consumption per year</b>	<b>Consumption in kWh according to the statement (invoiced by the operator) per site and per year.</b> If included in rental expenses, annual amount in euros re-invoiced by the Lessor when it concerns the private area.
<b>Percentage of electric and hybrid vehicles in the fleet</b>	Percentage of electric and hybrid vehicles in the fleet.



## 04 non-financial performance statement

summary of key csr performance indicators

### Econocom Group

Indicators	KPI definition
<b>Digital carbon footprint (France + International)</b>	The carbon footprint of digital technology calculated using the Watt's Green tool, by country (hardware only, based on information on the portfolio provided by IT).
<b>Number of ethics alerts</b>	Number of ethics alerts recorded on the ethics alert platform.
<b>% of employees who completed ethics training</b>	Number of people trained <i>via</i> anti-corruption e-learning or specific training on ethics (specific training on the fight against corruption, on the Code, on ethics procedures, etc.). Population: all Group employees + agents.
<b>% of employees having completed GDPR training</b>	Number of people trained <i>via</i> GDPR e-learning. Everyone: permanent, fixed-term contracts, work-study contracts, temporary staff, interns.
<b>% of employees having completed cybersecurity training</b>	Number of people trained <i>via</i> cybersecurity e-learning or specific training (specific population identified). Everyone: permanent, fixed-term contracts, work-study contracts, temporary staff, interns.
<b>Percentage of suppliers who signed the Responsible Purchasing Charter/Code of Conduct among the top 20 suppliers</b>	Identify & prioritise suppliers who have signed the CSR Charter and the Code of Conduct. Application of the same process for Purchasing.
<b>How many commercial offers have you identified on the circular economy, Green IT, Responsible Digital Technology?</b>	The number of commercial offers including one or more CSR issues per country (on the circular economy, green IT, responsible digital technology).
<b>Number of refurbished IT equipment items</b>	Number of refurbished IT equipment items from leases by country.
<b>Amount of WEEE</b>	Amount of WEEE by country: failed and/or unusable equipment from leases.
<b>Percentage of refurbished IT equipment</b>	Percentage of refurbished IT equipment from leases by country (compared to total equipment from leases).
<b>Percentage of IT equipment refurbished with social or solidarity-based companies (France)</b>	Percentage of IT equipment refurbished with social or solidarity-based companies (France) compared to total refurbished equipment.

## Econocom Group

Indicators	KPI definition
<b>Number of associations supported</b>	The number of associations supported in your country (associations supported materially, financially or <i>via</i> skills sponsorship).
<b>Number of refurbished or new laptops donated</b>	The number of donations of refurbished or new laptops in your country.

### Glossary:

**NFPS:** Non-Financial Performance Statement

**CSRD:** Corporate Sustainability Reporting Directive

**ESRS:** European Sustainability Reporting Directive

**WII (formerly EIS):** Workplace Infra Innovation (formerly Econocom Infogérance Système)

**POEI:** Operational preparation for individual employment

**WEEE:** Waste Electronic and Electrical Equipment

**SBTi:** Science-Based Targets initiative

# 12. Data on to the European Green Taxonomy

Reporting on the Econocom Group's activities with regard to the European green taxonomy

## 1. Context

European Regulation 2020/852 of 18 June 2020, commonly known as the "European Taxonomy", is a central pillar of the European Union's financial sector empowerment strategy, designed to divert capital flows towards sustainable investments. This tool defines a reference framework and a common language aimed at identifying activities that significantly contribute to the achievement of six environmental objectives:

- mitigating climate change;
- adapting to climate change;
- protection and sustainable use of water and marine resources;
- transition to a circular economy, waste prevention and recycling;
- pollution prevention and control;
- preservation of healthy ecosystems.

The companies concerned must disclose three "green" activity ratios in their non-financial performance statements (NFPS):

- green turnover;
- green capital expenditure (**CapEx**);
- green operating expenses (**OpEx**).

This framework describes specific eligibility and alignment criteria and thresholds:

- the activity must comply with the Commission's technical review criteria;

- the eligible activity may not contribute to one of the objectives by significantly harming one of the other five ("Do No Significant Harm" – DNSH principle);
- the company must respect the minimum social safeguards.

No comparative data for the 2021 financial year is required for this reporting period in respect of the alignment.

## 2. Calculation scope and methodology

To determine the financial ratios presented in this note, Econocom has applied the rules defined by the delegated act known as "Article 8" of the Taxonomy Regulation:

- the scope covers all the Group's activities corresponding to the scope of consolidated companies. Companies in which the Group exercises joint-control or influence are excluded;
- the financial data are taken from the financial statements at 31 December 2023. Turnover and capital expenditure can therefore be reconciled with the financial statements. The underlying financial information was checked jointly by the finance and operational teams to ensure consistency and reconciliation with the consolidated financial statements;
- capital expenditure corresponds to the costs capitalised for tangible and intangible assets;
- operating expenses are defined as direct costs that cannot be capitalised and include research and development costs, building renovation costs, maintenance and repair costs, leases recognised in the income statement and any other expense related to the day-to-day maintenance of assets.

### 3. Eligibility of activities

As part of its eligibility analysis, Econocom has endeavoured to reconcile its business model with the description of the activities listed in the Green Taxonomy's climate delegated act beyond the simple analysis of

NACE codes (Statistical Classification of Economic Activities in the European Community), for the first two environmental objectives.

For the 2023 financial year, Econocom identified seven eligible activities:

Objectives	Classification of economic activities	Econocom description	NACE codes
Climate change mitigation	9.3 Specialised services for the energy performance of buildings	Activities related to the "Green & Energy" Business Unit	M71
	8.1 Data processing, hosting and related activities	Hosting activities	J61; J62; J63
	4.1. Provision of data-driven IT/operational solutions	IT asset management software and enterprise mobility solutions (e.g. MLC, HOUSTON, TWIST, TRAMS CLOUD MANAGE)	J61; J62; J63
Circular economy	5.1. Repairs, overhauls and remanufacturing	Product care	C27
	5.3. Preparation for reuse of end-of-life products and product components	Econocom Factory	C27
	5.5. Product-as-a-Service and other circular service models focused on usage and outcomes	Technology Management & Financing	C26; C32
	5.6. Marketplace for the sale of second-hand goods intended for reuse	Marketplace (EcoTwice)	C26; C27

Econocom also took into account individually eligible investments in respect of activities 6.5 – Vehicle purchase, financing, leasing, finance leases and operation – designated as belonging to categories M1 and N1 and 7.7 – Acquisition and ownership of buildings.

For the first year of application for the 2023 financial year of the other four environmental objectives, only the analysis

of eligibility and the corresponding declaration of the three Key Performance Indicators (KPIs) are required. The purchase and resale of electrical and electronic equipment was not considered eligible. According to a strict interpretation of the regulation, only the turnover corresponding to the assets held in full priority by Econocom was considered as eligible in respect of activity 5.5.

#### 4. Alignment of activities

As from the 2022 financial year, the regulation makes it mandatory to publish the share of three indicators (turnover, CapEx, OpEx) that are associated with aligned and non-aligned economic activities in respect of the two "climate" objectives only. These indicators relate to data for the 2023 financial year with comparative information for the 2022 financial year.

According to the taxonomy's regulations, an eligible activity is aligned, and therefore sustainable, if the activity:

- (i)** meets the technical criterion(s) of a substantial contribution to one of the six environmental objectives;
- (ii)** does not harm any other environmental objective (Do No Significant Harm – DNSH);
- (iii)** complies with the minimum safeguards referred to in Article 3.c, *i.e.* the procedures that a company carrying out an economic activity implements to comply with:
  - a)** the OECD Guidelines for Multinational Enterprises,
  - b)** the United Nations Guiding Principles on Business and Human Rights,
  - c)** the principles and rights set out in the eight fundamental conventions mentioned in the declaration; the International Labour Organization's convention on fundamental principles and rights at work,
  - d)** the International Bill of Human Rights.

#### a. Substantial contribution to climate change mitigation criteria

##### # Technical criteria

- 7.7 Acquisition and ownership of buildings

The European taxonomy requires reaching a threshold of primary energy consumption corresponding to NZEB-10% for buildings built before 31 December 2020, those with a DPE equal to A or belonging to the top 15% of the national property portfolio. To date, the average threshold used for our property portfolio is 156 kWh/m<sup>2</sup>/year (source: *Observatoire de l'Immobilier Durable*). Buildings constructed after 31 December 2020 must meet the criteria specified in Section 7.1.

Under these conditions, Econocom does not therefore meet the criteria for a substantial contribution for this activity.

- 8.1 Data processing, hosting and related activities

The activity implemented the relevant practices of the European Code of Conduct relating to the energy efficiency of data centres.

- 9.3 Specialised services related to the energy performance of buildings

The alignment of activities is subject to the type of services relating to the energy performance of buildings.

#### b. Do No Significant Harm

##### # Climate change adaptation

- 7.7 Acquisition and ownership of buildings

The physical and vulnerability risks of assets to climate change were the subject of a specific analysis which led to the definition of action plans according to the levels of exposure.

As the substantial contribution criteria for activity 7.7 were not met, the corresponding DNSH was not subject to a specific analysis.

- 9.3 Specialised services related to the energy performance of buildings

It was considered that the DNSH relating to adaptation to climate change and the sustainable use and protection of hydrological and marine resources were not applicable with regard to the service activities concerned.

### **# Transition to a circular economy**

- 8.1 Data processing, hosting and related activities

The equipment used meets the requirements established in accordance with Directive 2009/125/EC for servers and data storage products.

It was considered that the DNSH relating to adaptation to climate change and the sustainable use and protection of hydrological and marine resources were not applicable with regard to the hosting activity concerned.

### **c. Minimum social safeguards**

Econocom meets these various minimum safeguard criteria:

- **human rights:** Econocom rolled out a global vigilance approach covering its human rights risks throughout the value

chain. In addition, the Group has not been convicted of human rights violations (see §.9.1.1, chapter 4 on the Non-Financial Performance Statement);

- **fight against corruption:** Econocom is subject to the SAPIN II law and has rolled out the expected measures as part of the fight against corruption. Neither the Group nor one of its executives has been convicted in this field (see §.10.1.2.2, chapter 4 on the Non-Financial Performance Statement);
- **taxation:** Econocom strives to comply with the regulations applicable in all the countries where it operates and implements a transparency policy in accordance with the OECD's BEPS recommendations. The Group has not been convicted of serious misconduct in this respect (see note 7, chapter 7 to the consolidated financial statements);
- **competition law:** Econocom complies, within its scope of activity, with the legislation in force governing competition law. Neither the Group nor any of its executives have been convicted of this offence.

### **5. Results**

Conducted jointly by the Finance, CSR and Operational departments, Econocom has conducted a detailed analysis of all its activities in order to identify the eligible activities and the associated ratios.

## 04 non-financial performance statement

data on to the european green taxonomy

### a. Turnover

The portion of eligible turnover covers the activities of the “Green & Energy” Business Unit and accommodation activities within the “Services” business line.

in € millions

Economic activities	Code(s)	Absolute turnover	Proportion of eligible turnover	Substantial contribution criteria					
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems
<b>A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY</b>									
<b>A.1 Sustainable activities</b>									
Data processing, hosting and related activities	8.1	9.52	0.35%	100%					
Specialised services related to the energy performance of buildings	9.3	16.00	0.59%	100%					
Provision of data-driven IT/operational solutions	4.1	0.8	0.03%				100%		
Repairs, overhauls and remanufacturing	5.1	0.1	0.00%				100%		
Preparation for reuse of end-of-life products and product components	5.3	24.0	0.89%				100%		
Product-as-a-Service and other circular service models focused on usage and outcomes	5.5	340.0	12.63%				100%		
Marketplace for the sale of second-hand goods intended for reuse	5.6	0.6	0.02%				100%		
<b>Turnover from sustainable activities (A.1)</b>		<b>391.0</b>	<b>14.6%</b>	<b>100%</b>					
<b>A.2 Activities eligible for the taxonomy but not sustainable</b>									
<b>Turnover from eligible but non-sustainable activities (A.2)</b>		-	<b>0.0%</b>						
<b>Total (A.1 + A.2)</b>		<b>391.0</b>	<b>14.6%</b>						
<b>B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY</b>									
<b>Turnover from activities not eligible for the taxonomy (B)</b>		<b>2,290.2</b>	<b>85.4%</b>						
<b>Total (A + B)</b>		<b>2,681.2</b>	<b>100.0%</b>						





#### 04 non-financial performance statement

data on to the european green taxonomy

	Turnover	
	Proportion of aligned activities	Proportion of eligible activities
Climate change mitigation	0.9%	0.9%
Climate change adaptation	0%	0%
Protection and sustainable use of water and marine resources	Not applicable	0%
Transition to a circular economy, waste prevention and recycling	Not applicable	13.6%
Pollution prevention and control	Not applicable	0%
Preservation of sound ecosystems	Not applicable	0%

**b. Capital expenditure (CapEx)**

In accordance with to Appendix 1 of Article 8 of the delegated regulation, Econocom defers capital expenditure and operating expenditure associated with an eligible activity and individual capital expenditure that are not associated with an activity intended to be marketed.

Capital and operating expenditure mainly relate to individual expenditure related to the property sector, and mainly correspond to the rights of use of building and vehicle leases.

## 04 non-financial performance statement

data on to the european green taxonomy

in € millions

Substantial contribution criteria

Economic activities	Code(s)	Absolute CapEx	Proportion of eligible CapEx	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems
<b>A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY</b>									
<b>A.1 Sustainable activities</b>									
Vehicle purchase, financing, leasing, finance leases and operation	6.5	1,789.2	3.1%	100%					
Provision of data-driven IT/operational solutions	4.1	0.0					100%		
Repairs, overhauls and remanufacturing	5.1						100%		
Preparation for reuse of end-of-life products and product components	5.3	0.2					100%		
Product-as-a-Service and other circular service models focused on usage and outcomes	5.5	0.7					100%		
Marketplace for the sale of second-hand goods intended for reuse	5.6						100%		
<b>CapEx of sustainable activities (A.1)</b>		<b>1,790.1</b>	<b>3.1%</b>	<b>100%</b>			<b>100%</b>		
<b>A.2 Activities eligible for the taxonomy but not sustainable</b>									
Vehicle purchase, financing, leasing, finance leases and operation	6.5	16,102.8	28.1%						
Acquisition and ownership of buildings	7.7	16,443.0	28.7%						
<b>CapEx of eligible but non-sustainable activities (A.2)</b>		<b>32,545.8</b>	<b>56.7%</b>						
<b>Total (A.1 + A.2)</b>		<b>34,335.9</b>	<b>59.9%</b>						
<b>B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY</b>									
<b>CapEx for activities not eligible for the taxonomy (B)</b>		<b>13,069.0</b>	<b>22.8%</b>						
<b>Total (A + B)</b>		<b>57,350.0</b>	<b>100.0%</b>						



## 04 non-financial performance statement

data on to the european green taxonomy

	CapEx	
	Proportion of aligned activities	Proportion of eligible activities
Climate change mitigation	28.7%	28.7%
Climate change adaptation	0%	0%
Sustainable use and protection of water and marine resources	Not applicable	0%
Transition to a circular economy, waste prevention and recycling	Not applicable	31.2%
Pollution prevention and control	Not applicable	0%
Preservation of sound ecosystems	Not applicable	0%

### c. Operating expenditure (OpEx)

Based on 2023 reporting, maintenance and leasing expenses (for non-capitalised contracts) account for an insignificant portion of the Group's total operating expenses.

*in € millions*

According to the definition in section 1.1.3.1 of Appendix 1, the total denominator of OpEx for the 2023 financial year was €2,535.4 million, with the majority of it relating to the purchase costs of goods sold or leased.

#### Substantial contribution criteria

Economic activities	Code(s)	Absolute OpEx	Proportion of eligible OpEx	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems
<b>A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY</b>									
<b>A.1 Sustainable activities</b>									
		-	0%						
<b>OpEx for sustainable activities (A.1)</b>		-	0%						
<b>A.2 Activities eligible for the taxonomy but not sustainable</b>									
		-	0%						
<b>OpEx of eligible but non-sustainable activities (A.2)</b>		-	0%						
<b>Total (A.1 + A.2)</b>		-	0%						
<b>B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY</b>									
<b>OpEx for activities not eligible for the taxonomy (B)</b>		-	0%						
<b>Total (A + B)</b>		-	0%						

**DNSH**

Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Taxonomy - aligned proportion of OpEx, 2022	Category (enabling activity)	Category (transitional activity)
							0%		
							0%		

## 6. Activities related to nuclear energy and fossil gas

The table below shows the standard model for the publication of information related to nuclear and gas activities according to Delegated Regulation (EU) No. 2022/1214 of the European Commission of 9 March 2022.

Line	Activities related to nuclear energy	
1.	The company carries out, finances or is exposed to activities involving research, development, demonstration and deployment of innovative installations for producing electricity from nuclear processes with a minimum of waste from the fuel cycle.	NO
2.	The company carries out, finances or is exposed to activities relating to the construction and safe operation of new nuclear installations for the production of electricity or industrial heat, notably for district heating purposes or for industrial processes such as the production of hydrogen, including their safety upgrades, using the best available technologies.	NO
3.	The company carries out, finances or is exposed to activities relating to the safe operation of existing nuclear installations for the production of electricity or industrial heat, notably for district heating purposes or for industrial processes such as the production of hydrogen, using nuclear energy, including their safety upgrades.	NO
<b>Activities related to fossil gas</b>		
4.	The company carries out, finances or is exposed to activities relating to the construction or operation of facilities for the production of electricity from gaseous fossil fuels.	NO
5.	The company carries out, finances or is exposed to activities relating to the construction, refurbishment and operation of combined heating/cooling facilities and electricity from gaseous fossil fuels.	NO
6.	The company carries out, finances or is exposed to activities relating to the construction, refurbishment or operation of heat production facilities that produce heat/cold from gaseous fossil fuels.	NO