

2023

**ASTEK GROUP**  
**EXTRA FINANCIAL**  
**PERFORMANCE**  
**STATEMENT**

CI-PUBLIC  
RÉFÉRENCE SMI-000842-DO C  
02-05-2024



**ASTEK**



# HISTORY

Title	Date	Title
1.0	21/03/2024	Création

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# 1. PREAMBLE

This Extra-Financial Performance Statement (DPEF) meets the requirements of Order no. 2017-1180 of 19 July 2017 and Decree no. 2017-1265 of 9 August 2017, transposing the European Directive of 22 October 2014 on the publication of an extra-financial performance statement

## 1.1 Presentation of the Astek Group – GRI 2-1, 2-6

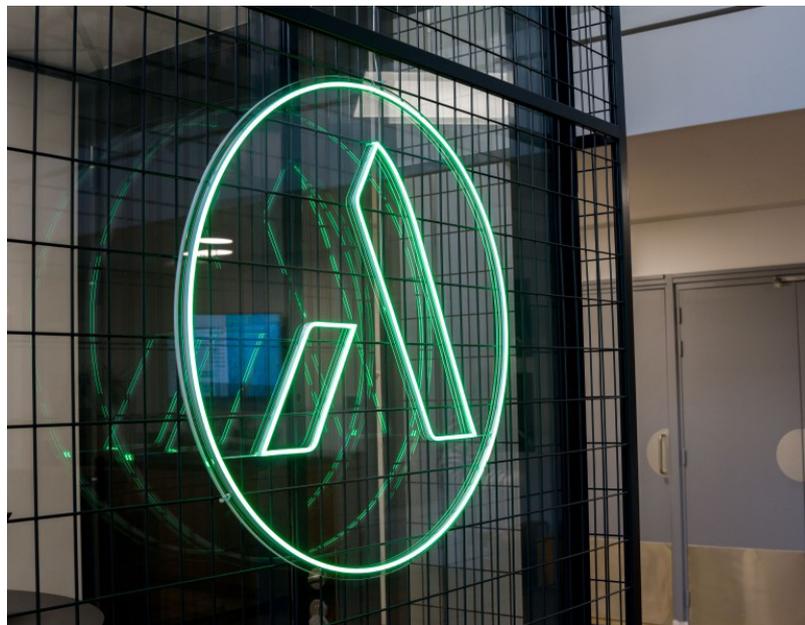
Astek is an independent international technology and digital transformation consulting group, founded in 1988 and majority-owned by its founder. In 2023, Astek is still financially supported by two financial partners: HIG Whitehorse and Axa, and has been since 2021. – GRI 2-1

### History of the Group

Since 2015, Astek has seen a sharp acceleration in its development both in France and internationally. Over the last 8 years, Astek has set up operations in 8 countries and made 13 acquisitions.

### Purpose and value

Astek's raison d'être is to contribute to the success of a virtuous digital transformation, by putting people at the heart of its development. Since its creation, Astek has developed on the basis of this raison d'être and its 6 core values: success, fulfilment, diversity, freedom, proximity and innovation.

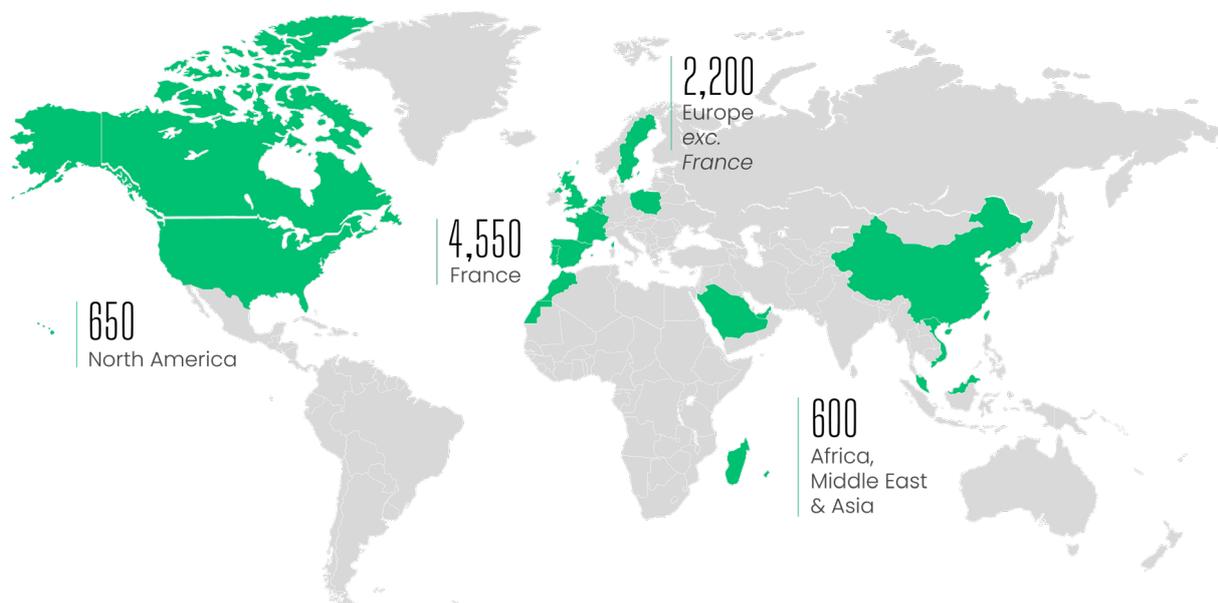


### Offers

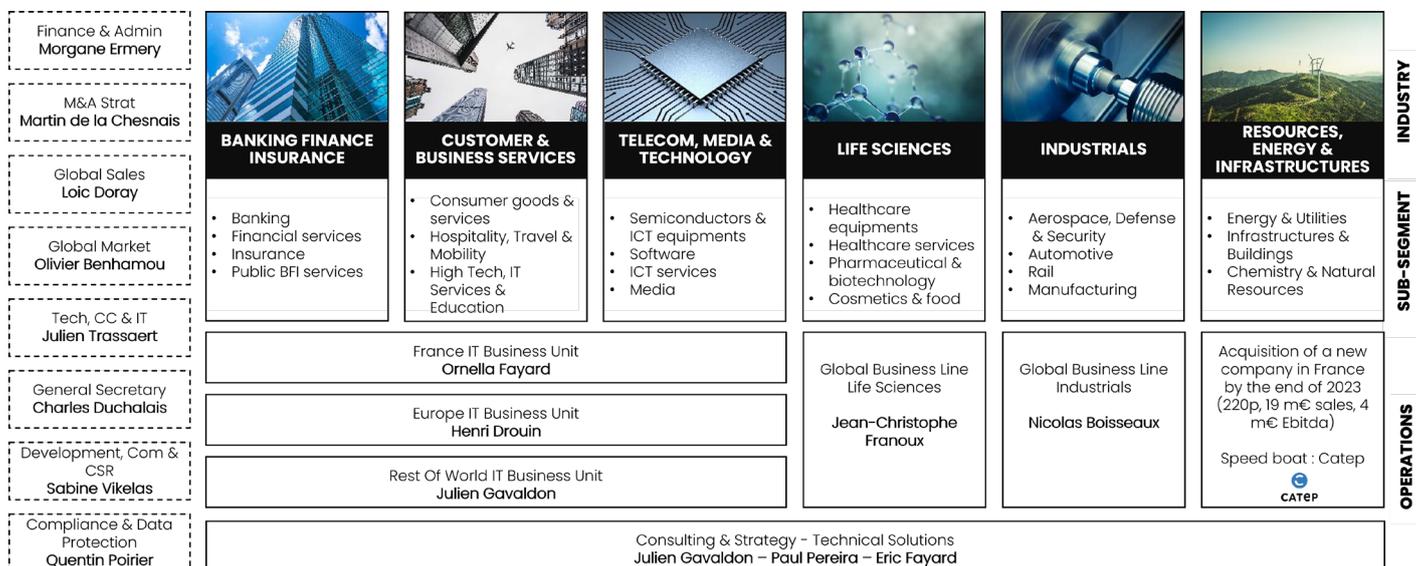
Astek is a leader in digital transformation consulting. Astek's expertise is built around 3 offerings :



At the end of 2023, Astek was present in 22 countries and employed more than 8,000 people, including more than 3,400 internationally. – GRI 2-1



Astek has set up an operational organisation by business line and sector of activity, with strong cross-functional departments to ensure that policies are applied throughout the Group - GRI 2-6.



For its development, the Group relies mainly on the «Astek» brand in France and abroad.

To round out its offering, Astek relies on specialist companies: solutions that are experts in a technical or business area or that address current HR issues:

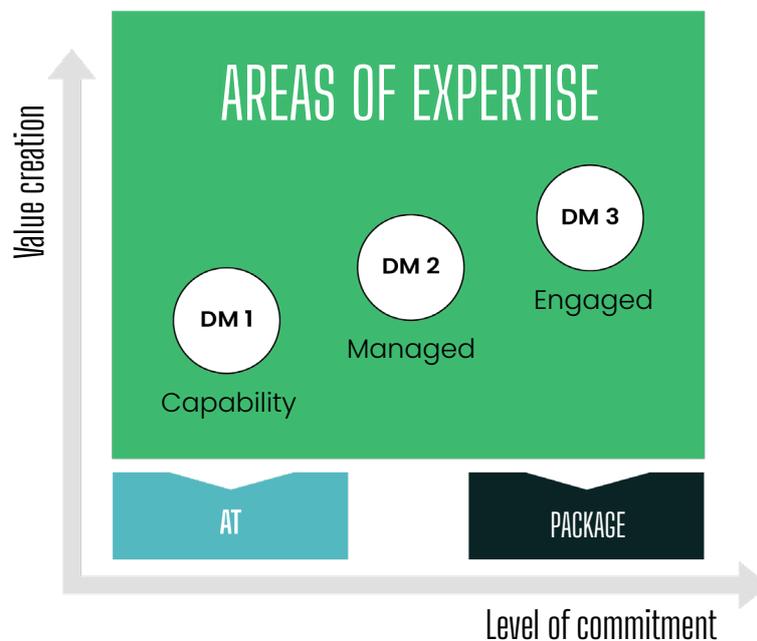
 <p><b>CATEP</b> Process &amp; construction engineering</p>	 <p><b>dreamIT</b> Cloud &amp; cybersecurity consulting</p>	 <p><b>emisys</b> Performance &amp; project management</p>	 <p><b>immune-it</b> Testing pure player</p>	 <p><b>Ineat</b> Digital, User XP &amp; e-commerce</p>	 <p><b>Intitek</b> Systems manufacturing &amp; integration</p>
 <p><b>IPOK</b> Healthcare process engineering</p>	 <p><b>IT&amp;M</b> Digital transformation &amp; Information systems evolution</p>	 <p><b>IT&amp;M</b> Data driven statistics</p>	 <p><b>SEMANTYS</b> Governance &amp; urbanization consulting</p>	 <p><b>TEKNEUM</b> Network outsourcing &amp; deployment</p>	 <p><b>INCKA</b> HR solutions</p>

**Group activity and business model**

Our development model is based on the Competence Centres, dedicated centres of expertise that create value for our customers and employees alike:

A Skills Centre is a stable, long-term structure that serves as a repository for know-how, promoting technical performance and productivity.

The technical identity of a Competence Centre is defined by the recurring activities that the centre can handle, which form the basis for implementing continuous improvement.



Several levels of commitment can coexist within the same Competence Centre: DM1: Capability Service, DM2: Managed Service, DM3: Committed Service.

	 <b>DM 1</b> <b>Capability service</b>	 <b>DM 2</b> <b>Managed service</b>	 <b>DM 3</b> <b>Service purchased</b>
 <b>Astek Engagement</b>	<ul style="list-style-type: none"> <li>• Team Profile</li> <li>• Skill level</li> <li>• Pole capacity</li> <li>• Responsiveness to load variations</li> </ul>	<ul style="list-style-type: none"> <li>• DMI+ Tracking</li> <li>• The quality of the production</li> <li>• Tracking of delivery times</li> </ul>	<ul style="list-style-type: none"> <li>• DM2 +</li> <li>• Productivity Monitoring</li> <li>• Cost tracking</li> </ul>
 <b>Resources used</b>	<ul style="list-style-type: none"> <li>• Knowledge capitalization</li> <li>• Dedicated recruitment unit</li> </ul>	<ul style="list-style-type: none"> <li>• Task Production Methodologies</li> <li>• Quality indicators and deadlines</li> </ul>	<ul style="list-style-type: none"> <li>• Units of works</li> <li>• Methods of improving productivity</li> </ul>
 <b>Indicators put in place</b>	<ul style="list-style-type: none"> <li>• Team Competency Matrix</li> <li>• Load plan versus capacity</li> </ul>	<ul style="list-style-type: none"> <li>• Delivery rates on time</li> <li>• Rates of deliveries accepted at the first receipt</li> </ul>	<ul style="list-style-type: none"> <li>• Steering the rest to be done</li> <li>• Excess rate</li> <li>• Productivity indicators</li> </ul>
 <b>Billing</b>	<ul style="list-style-type: none"> <li>• Based on the time spent</li> </ul>	<ul style="list-style-type: none"> <li>• Based on the time spent</li> <li>• Bonus/ malus related to indicators</li> </ul>	<ul style="list-style-type: none"> <li>• On the bottom of the deliverables</li> </ul>

The Competence Centres combine :

- Flexibility and agility ;
- Optimised resource management ;
- Commercial competitiveness ;
- Technical performance.

In addition to its worldwide geographical coverage and proximity, Astek relies on its regional and offshore centres of expertise to combine skills and competitiveness and guarantee the same level of quality and productivity throughout the world thanks to shared management and methodologies.

## NEAR-SHORE

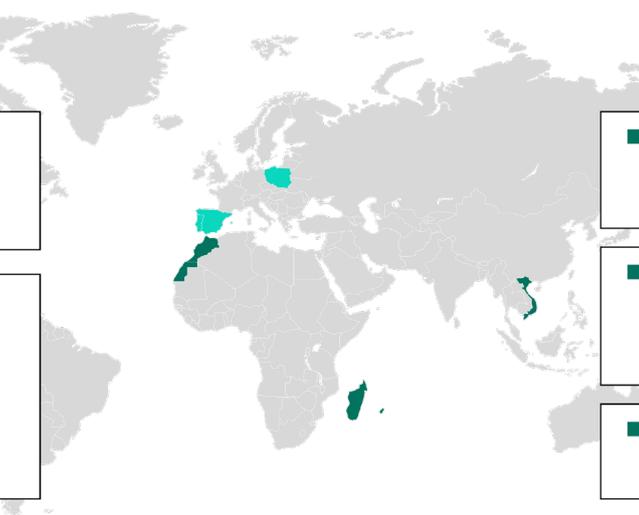
## OFFSHORE

**Spain & Portugal**

- Salesforce
- Application development
- User Expérience
- Region Served : Europe

**Poland**

- Application management
- Banking
- Life Science
- Region Served : Europe
- Embedded SW
- Mechanical Engineering
- Automotive
- Region Served : Europe



**Morocco**

- Telecom, Cloud
- Infra & Networks
- Region Served : France

**Mauritius & Madagascar**

- ICT development
- TMA & Support
- Region Served : France
- Limited additional capacity

**Vietnam**

- Testing
- Region Served : Asia

## Strategic Plan - GRI 2-6

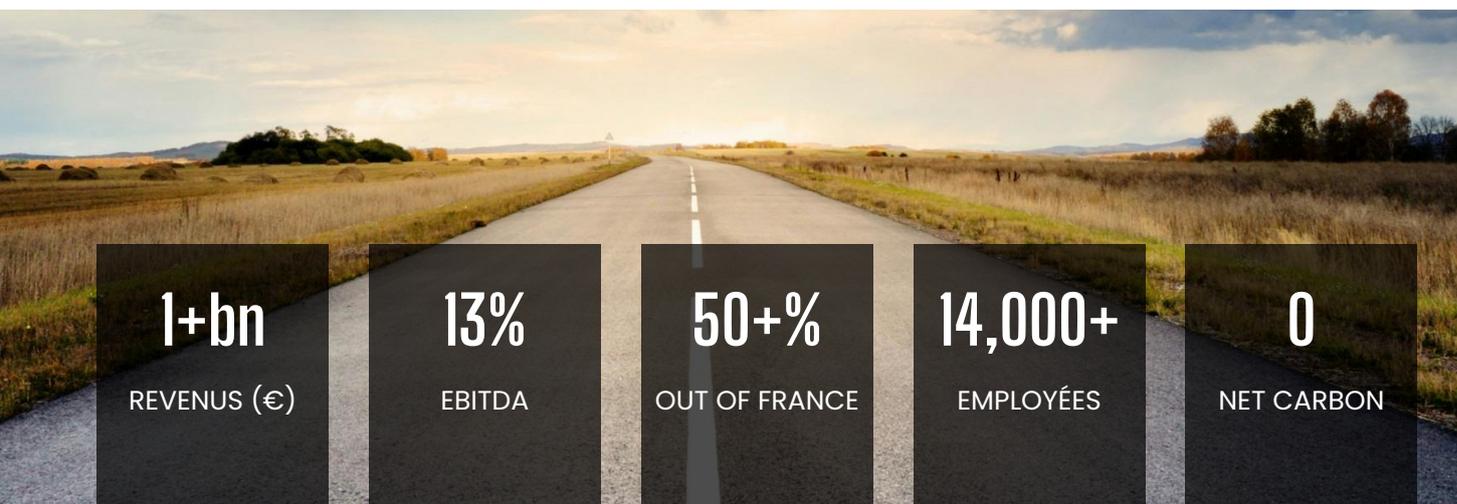
Thanks to a differentiated value proposition that responds to customer demand for higher added-value services, the Group is accelerating its development, relying on 3 main levers :

- Solid organic growth of around 15% a year;
- A policy of targeted external growth in Western Europe, North America and Off-Shore ;
- The transformation of our organisation towards greater added value and a commitment to a sustainable digital transition.

Against this backdrop, the Group has unveiled its new strategic plan: « **ENGAGE 2027** ».

- Double its sales between 2022 and 2027 to reach €1 billion in sales by 2027;
- Improve EBITDA to 13% by 2027 (vs. 9.5% by 2022);
- Exceed 50% of its workforce outside France (compared with 45% in 2022);
- Double its workforce between 2022 and 2027 to 14,000 employees worldwide.

## OUR AMBITION



### 1.2. Methodological Note GRI 2-2, GRI 2-3

The data for the various indicators covers the period from 1er January 2023 to 31 December 2023 unless otherwise specified. GRI 2-3

CSR policies (social, ethical, environmental, purchasing, etc.) have been rolled out throughout France (excluding Riversen, which will be acquired in 2023) and are currently being rolled out to all international subsidiaries and the latest acquisitions.

The scope of the indicators is at least France (excluding acquisitions made in 2023), which represents 67% of the Group's employees (excluding subcontractors). This scope is currently being extended to include international operations and companies acquired in order to increase the % coverage in future years. GRI 2-2

In terms of measuring our carbon footprint, there is a one-year gap in the reporting of the balance sheet. The Astek Group's GHG assessment is carried out on the basis of data from N-1 (full year) in year N. The results of this study, launched at the beginning of year N, are known in the middle of year N. At the time of writing this EPFD 2023, the latest available GHG balance therefore concerns emissions for 2022 for France, Poland, Canada, Mauritius, Madagascar, Sweden and Saudi Arabia.

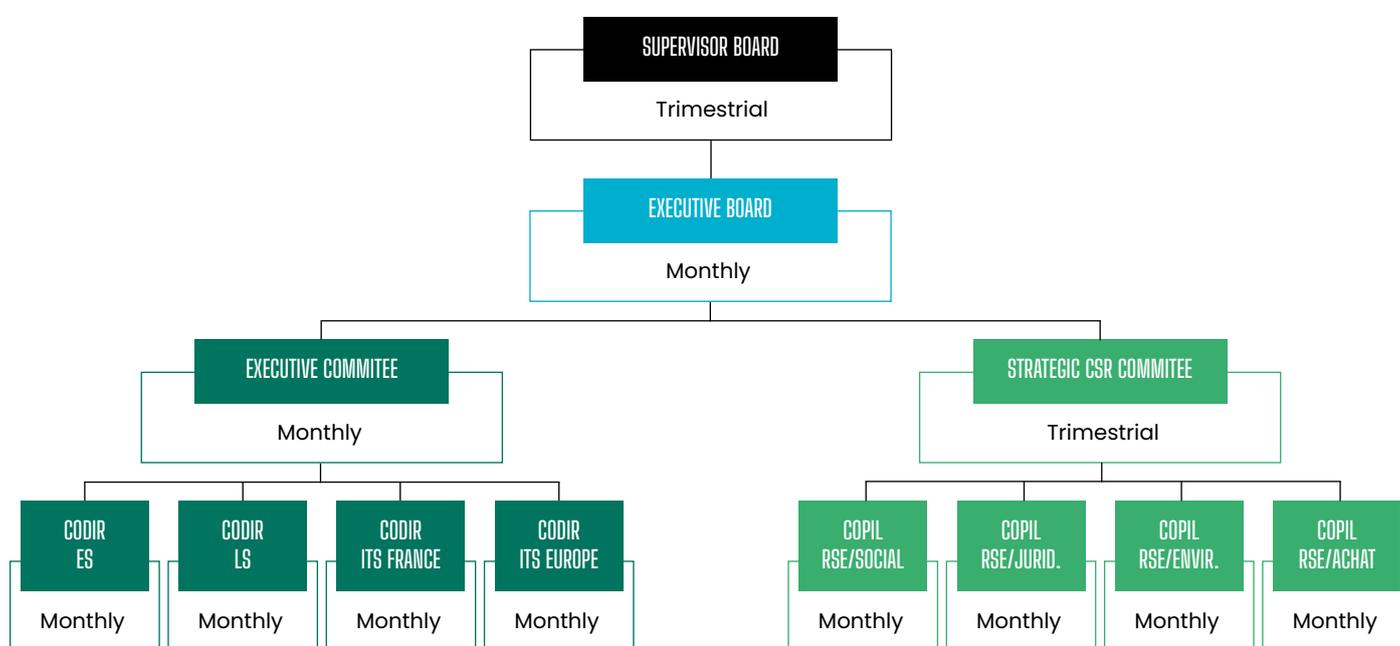
The Human Resources Department is responsible for establishing social indicators, the Legal Department for ethical indicators, the Quality and Environment Department for environmental indicators, and the Purchasing Department for purchasing indicators.

The CSR Department, in conjunction with the General Secretariat and the Legal Department, oversees the preparation of the DPEF and the indicators that make it up.

As this is the second year of publication, the indicators are presented with comparative data for 2022. Quantitative targets have been set for all the indicators for the 2023 financial year.

## 1.3. Governance and CSR organisation

### 1.3.1. Presentation of governance bodies - GRI 2-9, 2-12, 2-13



For its governance, Astek relies on :

- The role of the **Supervisory Board** is to ensure that the company runs smoothly and is accountable to the shareholders;
- The **Executive Board** is responsible for strategy and relations with the Supervisory Board and is chaired by Julien GAVALDON ;
- The **Executive Committee** sets the major objectives, monitors the associated overall performance trajectories and ensures that these trajectories are adhered to;
- The CODIRs implement the strategy defined by the Executive Board and the COMEX, and monitor the performance of their areas of responsibility.

To strengthen its CSR governance, Astek has set up a **Strategic CSR Committee**.

This Committee meets quarterly and defines the Group's CSR strategy and priority projects. It is made up of the Chairman of the Executive Board, the Corporate Development Director, the Human Resources Director, the General Counsel, the Company Secretary and the CSR Director.

The action plans defined by the Strategic CSR Committee are taken up by 4 thematic CSR Committees, which implement them and monitor performance within their areas of responsibility.

In addition, on a monthly basis, the Executive Committee monitors overall CSR performance and the progress of related action plans. – GRI 2-12

### 1.3.2. Sustainable Development Goals – GRI 2-22 :

The 193 Member States of the United Nations have defined 17 Sustainable Development Goals. They can be found at <https://www.un.org/sustainabledevelopment/fr>.

The Sustainable Development Goals are a call to action for all countries – poor, rich and middle-income – to promote prosperity while protecting the planet. They recognise that ending poverty must go hand in hand with strategies that expand economic growth and address a range of social needs, including education, health, social protection and employment opportunities, while combating climate change and protecting the environment.

Astek has used this framework to define its CSR policy, commitments and action plan.

### 1.3.3. Indicators in the form of GRI

In order to monitor our progress in achieving our Sustainable Development objectives, Astek has chosen to track GRI (Global Reporting Initiative) indicators. This enables us to comply with international standards and to select relevant indicators on the organisation's economic, environmental and social performance or impact in relation to these aspects.

These indicators will be used throughout this document. This applies both to indicators and to information considered relevant in GRI reporting.

### 1.4. Stakeholder mapping – GRI 2-29

Astek's development depends on its ability to forge solid relationships with its various stakeholders. To this end, Astek has mapped its various stakeholders and classified them into 2 circles:

#### Circle 1 :

- Our staff ;
- Students, recent graduates and job applicants;
- Our customers.

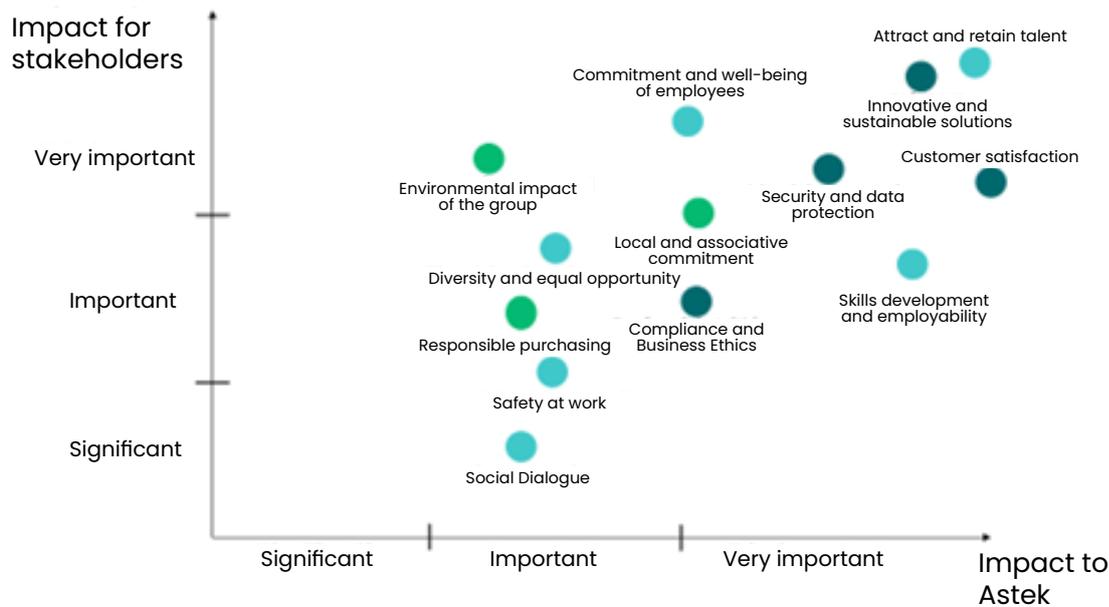
#### Circle 2 :

- Suppliers and subcontractors;
- Staff representatives ;
- Schools and universities ;
- Financial partners ;
  - Institutions and public authorities ;
  - Partner associations.



## 1.5. Prioritisation of issues (materiality matrix) –GRI 3-2

Astek drew up its materiality matrix with the help of the Group's various departments, in particular those in direct contact with the various stakeholders, to define the issues that have the greatest impact on Astek and its stakeholders.



This materiality analysis complies with the principles of the Global Reporting Initiative.

## 1.6. Main non-financial risks

Issues	Risk	Level of risk	Paragraph
Social	Recruiting and retaining talent: difficulty in attracting and retaining staff in a business sector where employee turnover is high and inherent to the consultancy profession.	Important	3.4
Social	Matching skills to needs	Important	3.3.1.4
Governance	Customer satisfaction	Important	2.2.3
Social	Employee well-being, teleworking, safety	Medium	3.3.4
Social	Psycho-social risks linked in particular to changes in assignments, customers and work context, rapid changes in the skills required and inter-contract situations	Medium	3.3.2.2
Social	Respect for gender equality, non-discrimination, diversity and inclusion	Medium	3.3.5.2
Social	Deterioration in social relations	Medium	3.3.7

Governance	Information systems security: data processing is at the heart of the Group's business, and requires a high level of security in the face of growing cyber risks.	Medium	2.3
Governance	Corruption by an employee or sub-contractor	Medium	2.2.1
Societal	Supplier and subcontractor compliance: RGPD, anti-corruption, human rights, etc.	Medium	5.2
Societal	Maintaining a strong local presence and close links with our customers and local associations	Medium	5.1
Environmental	Impact of activities on the environment	Medium	4.1
Environmental	Digital Responsibility: supporting our customers in a virtuous digital transition	Medium	4.3

## 1.7. Roadmap «ENGAGE 2027» - GRI 3-3

The analysis of stakeholders, the production of the materiality matrix and the analysis of risks led Astek, as part of the implementation of the ENGAGE 2027 strategic plan, to define an ambitious and engaging roadmap. Astek has made 10 major commitments on ethical, social, environmental and societal issues

 <b>Governance</b>	<ol style="list-style-type: none"> <li>Promoting responsible and diverse governance</li> <li>Ensure ethical practices</li> <li>Ensure the security of data</li> </ol>
 <b>Social</b>	<ol style="list-style-type: none"> <li>Offer a diverse, qualitative and adapted work environment</li> <li>Unleashing talent through training</li> <li>Encouraging the inclusion of young people</li> </ol>
 <b>Environment</b>	<ol style="list-style-type: none"> <li>Helping to limit climate change</li> <li>Accelerating Responsible Digital Transformation</li> </ol>
 <b>Societal</b>	<ol style="list-style-type: none"> <li>Supporting local development and associative fabric</li> <li>Ensure suppliers adopt Astek's sustainable practices</li> </ol>



## 2. PERFORMANCE AROUND GOVERNANCE

## 2.1. Responsible and diversified governance GRI 405-1

As described in paragraph 1.3.1, Astek has set up governance bodies to ensure the Group's performance: operational, financial and non-financial performance.

In order to be effective and representative, this governance must be diversified in accordance with article L. 22-10-10 of the French Commercial Code. This diversification can be measured using several GRI indicators.

### Key Performance Indicator - GRI 405-1

- At the end of 2023, 11 of the Group's 42 Directors (members of the COMEX, the CODIR France and the Directors of international subsidiaries or solutions) were women, i.e. **26%** of the Directors.
- In 2022, 10 of the Group's 36 Directors will be women, i.e. 28% of the total.
- The Astek Group is committed to having **30%** female Directors **by 2027**.

## 2.2. Affirmation of ethical practices - GRI 2-23 , GRI 2-24

### 2.2.1. Anti-corruption - GRI 2-15, GRI 2-27, GRI 205-2, GRI 205-3

By joining the UN Global Compact in 2005, the 10th principle of which is the fight against corruption, Astek affirmed its ambition to develop a policy of business ethics. As part of this, the Group has adopted the principle of zero tolerance of corruption in all its forms. For this reason, the Group has put in place various policies to combat corruption effectively, which are described below.

#### Code of conduct

The Code of Conduct is the cornerstone of the anti-corruption measures introduced by the Sapin II law. It is the reference text for the prevention of corruption, describing the behaviour required and setting out the rules that must be respected by all employees. It aims to protect employees by clearly specifying what is authorised or prohibited, enabling them to identify high-risk situations and illustrating the behaviour they should adopt.

#### Gift and Invitation Policy

Astek has defined a Gifts and Invitations Policy that is accessible to all employees. This policy defines the procedures for approving gifts and applies to all business gifts. The purpose of adopting this policy is to ensure that gifts do not undermine the impartiality of business decisions by opting for total transparency. It is regularly updated to ensure that it is properly applied.

#### Ethics alert procedure

Astek has put in place a procedure for handling alerts relating to ethics and in particular acts of corruption. Accessible via an internal Group tool, its use is optional. This procedure ensures the strict confidentiality of the identity of the person making the alert, the persons targeted by the alert and the information gathered, in order to encourage employees to be more vigilant.

#### Accounting control procedure

Astek has implemented Accounting Control Procedures to ensure that books, records and accounts are not used to conceal corruption or influence peddling. Using tests, reconciliations, verifications, internal and external controls and staff training, Astek's aim is to detect any infringements and prevent any concealment of acts of corruption or trading in influence.

#### Corruption risk mapping

The purpose of Astek's anti-corruption mapping is to prevent and detect breaches of probity. Set up following the entry into force of the Sapin II law, the risk map is reviewed every two years in order to maintain increased vigilance adapted to the Group's growth and to strengthen control measures relating to conflicts of interest, both with regard to our employees and to our customers, subcontractors and suppliers.

### The third-party assessment process

As a major player in the Digital Services Company (DSC) market, Astek is committed to ensuring that third parties with whom it has or will have a business relationship offer sufficient guarantees in terms of integrity, by means of a specific risk assessment procedure, based on the mapping of corruption risks. This assessment is adapted according to the category of third party identified and involves three levels of players within the Group. To this end, the «my procurement» platform deployed to subcontractors ensures that they adhere to the Group's Gifts and Invitations Policy and Anti-Corruption Code of Conduct.

### Raising employee awareness

The fight against corruption cannot be effective without the involvement of every employee. This effectiveness cannot be total if each person is not trained in the risks of corruption. This is why Astek has set up a system to raise the awareness of all its Directors, Managers and members of the support functions, so that everyone can recognise an act of corruption and be aware of the sanctions against these illegal acts. All Directors, Managers and members of the support functions joining the Group must complete this awareness-raising programme and obtain a minimum score of 70% to validate their awareness. Awareness-raising is repeated every two years.

### Internationalisation of anti-corruption measures GRI 2-27

The fight against corruption cannot be fully effective if it is not applied to all the Group's activities. As the Group diversifies its international offering, anti-corruption measures are also being developed in each of its subsidiaries around the world.

Through its membership of the UN Global Compact, Astek is now in a position to cover SDG 16.5 and to present the following indicators:

Extract from the responses for the Group's Communication on Progress (COP) 2023 - GRI 205-1, GRI 205-2, GRI 205-3

- *Significant risks relating to corruption identified in the risk assessment (GRI 205-1): 1 corruption risk identified and avoided in 2023.*
- *Total number and percentage of members of governance bodies to whom the organisation's anti-corruption policies and procedures have been communicated (GRI 205-2): 100% of members of governance bodies to whom the organisation's anti-corruption policies and procedures have been communicated in 2023.*
- *Total number and percentage of members of governance bodies who have received anti-corruption training (GRI 205-2): the Astek Group has chosen to raise awareness of anti-corruption issues among all structural staff. This takes the form of e-learning followed by a quiz (random questions) to which a minimum of 80% of the answers must be correct. 508/608, i.e. 83.6% of the members of the governance bodies were made aware of the issue (test passed) by the Legal Department.*
- *Total number and nature of confirmed incidents of corruption (GRI 205-3): No confirmed incidents of corruption in 2023.*
- *Total number of confirmed incidents where contracts with business partners were terminated or not renewed due to corruption-related violations (GRI 205-3): No contracts terminated as a result of a confirmed corruption incident in 2023.*

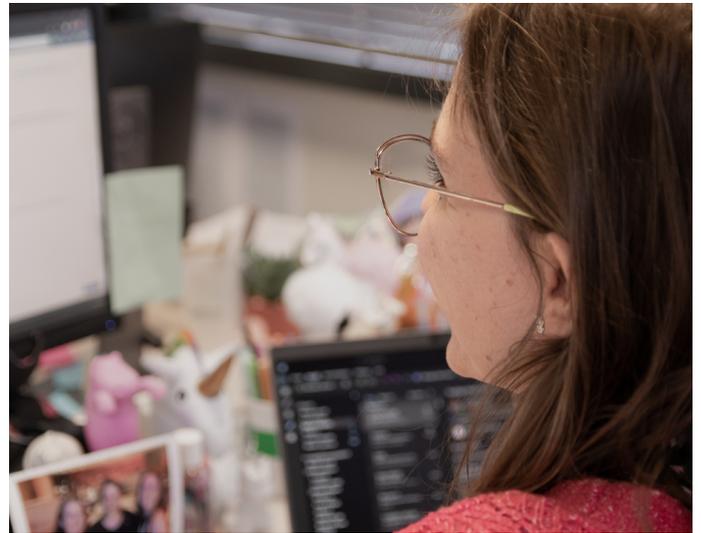
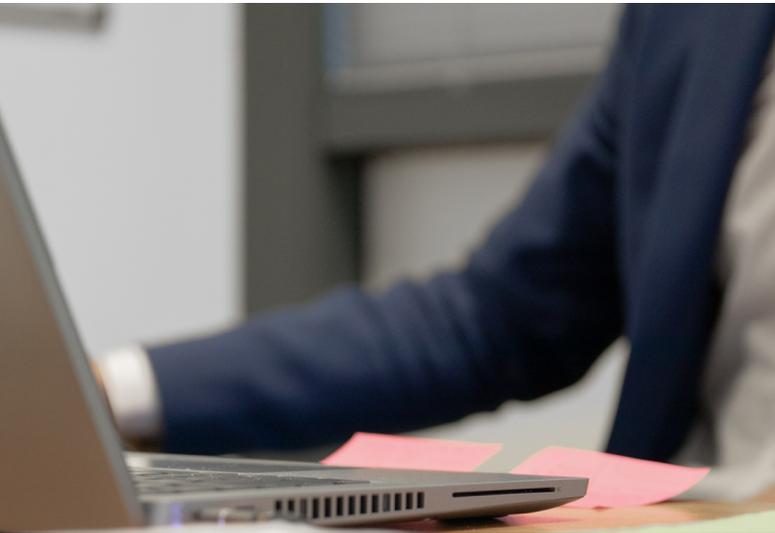
## Key Performance Indicator – GRI 205-2

- At 31/12/2023, **83%\*** of the members of the governance bodies\*\* and structural staff\*\*\* of the Astek Group (France, Mauritius, Madagascar, Morocco) had been trained and had passed the anti-corruption training course since it was introduced in 2021.
- At the end of 2022, this key performance indicator was 94% (cumulative value over 2 years, excluding Morocco).
- Astek's qualitative objective is to roll out the awareness campaign internationally by 2027.
- The quantitative target for this indicator is **80% by 2027.**

\* cumulative value over 3 years (from the beginning of 2021 to the end of 2023). Each year, the training is amended and employees must re-evaluate themselves.

\*\* management bodies, CODIR, COMEX

\*\*\* support functions and sales teams



### 2.2.2. Combating tax evasion GRI 207-1, GRI 207-2

Tax evasion is defined as any behaviour adopted by a company to avoid or reduce the amount of tax it has to pay, in particular by transferring its assets or income to a country where taxation is more advantageous.

Unlike tax fraud, tax evasion does not involve the use of illegal means, but rather regular ones. At least in appearance.

However, tax evasion generally results in incorrect application of the regulations in force, leading to a financial risk, as well as a loss of image and reputation.

The Group is fully committed to the fight against tax evasion. In particular, it is committed to complying with the OECD principles on base erosion and profit shifting (BEPS).

In addition to the rules laid down by the OECD, Astek pays particular attention to :

- refrain from setting up in tax havens (uncooperative countries or territories for tax purposes on the official French list and the black list drawn up by the European Union);
- base the decision to set up abroad on the desire to present the best offer and provide the best services to its customers or partners, without resorting to non-operational or artificial entities;
- rigorously apply national and international tax rules and pay taxes in every country where its activities create value and generate profits;
- securing tax risks as part of its external growth operations, by carrying out tax audits and, during the integration phase, aligning the tax policy of newly-acquired companies with that of the Group;
- maintain a cooperative and transparent relationship with tax authorities in all countries.

### 2.2.3. Service quality and customer satisfaction GRI 2-25, GRI 2-26

#### Context

In an international market where customers are increasingly demanding, Astek has placed customer satisfaction at the heart of its growth strategy.

On a daily basis, Astek supports its customers and partners in innovative, high added-value projects, where a good understanding of needs and satisfaction at the end of projects go hand in hand to ensure long-term relationships and develop a brand image.

In this context, Astek's objective is to be irreproachable in terms of service quality in all circumstances, while striving for continuous improvement. Combining responsiveness, proximity and reliability, Astek is particularly keen to respond as quickly as possible to its customers' questions or problems in order to meet their expectations and maximise their experience.

On the strength of this desire to satisfy its customers in order to encourage loyalty and referrals in a sector where competition is king, Astek has decided to deploy the resources needed to adapt its outlook to the way its results are perceived.

#### Quality policy

As part of its quality approach, Astek has deployed an Integrated Management System, governed by the ISO 9001 standard and overseen by the Quality Director.

A major tool within Astek, this system centralises indicators for each of the Group's processes, audit findings, action plans and risks, leading to continuous improvement in both internal operations and the quality of services provided to customers. These indicators are reviewed regularly and monitored by the Quality Department.

This system also makes it possible to gather expressions of need from customers and interested parties and to deal with any dissatisfaction.

In recognition of this continuous improvement approach, on 21 July 2022, AFNOR renewed Astek's ISO 9001 certificate for all its companies located in France, for all its «sales, design and implementation of information systems, networks and telecoms projects, and engineering and technology consulting» activities.

#### Internal procedures

For all projects carried out by Astek consultants, whether as technical assistance or as part of structured projects, a procedure known as the «customer complaints handling procedure» has been deployed within the Group, making it possible to manage customer dissatisfaction on a day-to-day basis. This fundamental distinction makes it possible to adapt satisfaction criteria and collection methods to the reality of the services provided to the Group's partners:

- In the case of technical assistance projects, any dissatisfaction can be expressed by the customer directly to Astek's managers during the follow-up of the assignment.
- For structured projects, they can be fed back indirectly during the monthly review - known as the «RMP review» - led by Astek's Directors and the DPO (Projects and Tenders Department) and aimed at providing a progress report on the project (financial situation, meeting deadlines, identifying risks and opportunities, etc. and customer satisfaction).

Once identified, any dissatisfaction, whether direct or indirect, is reviewed by the Customer Complaints Committee. This highly strategic committee, which brings together the Executive Directors (DEX), representatives of the Projects and Offers Department (DPO), as well as the ISSM, the Quality Director and the General Secretary, aims to draw up action plans and provide appropriate solutions in order to best satisfy Astek's customers.

The frequency and monitoring of the various projects enable us to take stock of the areas for improvement in the management and resolution of dissatisfaction, all with a view to promoting the Astek Group's policy as a genuine tool for building customer loyalty and enhancing the performance of its customers and partners.

No indicator is currently relevant enough to accurately measure customer satisfaction, despite the stakes involved for Astek. Astek's objective is therefore to review its policies in order to measure customer satisfaction more accurately and ensure better monitoring, in particular by automating the process.

## 2.3. Security and data protection

### 2.3.1. Information systems security

Aware of the challenges linked to security, Astek implemented an ISMS (Information Security Management System) in 2016 and has committed the Group to a transformation programme to integrate security into all of the company's processes.

Under the leadership of the CISO, in place and appointed since 2016, Astek is now ISO 27001:2013 certified for all its activities in France.

An ISSP (Information System Security Policy) is in place. It is reviewed annually and takes into account the results of the risk analysis and the resulting treatment plan. This policy is approved by the Chairman of the Executive Board.

A Strategic Committee meets at the beginning of each year. Chaired by the CISO, it brings together all the company's process managers, including the Chairman of the Executive Board and the main members of the CODIRs. It defines the strategic orientations in terms of organisation and governance, as well as the new measures to be implemented. In addition, a Steering Committee meets every month, in the presence of

a management representative, to monitor action plans and ensure that objectives are being met.

A set of procedures and measures is applied to meet the following expectations defined in the PSSI:

- Comply with Astek's contractual obligations, in particular projects subject to specific security commitments;
- Ensuring system availability;
- Guarantee the integrity and confidentiality of sensitive data, customer data, strategic data (financial data and competitive data) and personal data (RGPD);
- Comply with current legal and regulatory obligations;
- Protecting against malicious acts, whether internal or external: misuse of Group applications for personal purposes, gratuitous or accidental malice, cybercrime.

The personal involvement of every IS user is expected to ensure the success of this security policy. To this end, an awareness-raising programme for employees and subcontractors is in place. It complements the contractual aspects and is based on :



An e-learning site for disseminating tailored information security content. Two modules are to be followed by each IS user and must be validated by a final questionnaire.



Phishing tests to train employees to deal with this type of attack.



Specific awareness-raising and training courses depending on the context and the needs of the Departments.

### 2.3.1 Protection of personal data Issues

#### Issues

Regulation EU 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data, commonly known as the «GDPR», came into force on 25 May 2018. Since that date, practices and procedures within each company acting as a Data Controller or Subcontractor have evolved in order to comply with these regulations, of which each national authority (in France, the CNIL) acts as the guardian.

The aim of the GDPR was to enable identified or identifiable individuals to have a better understanding of, and appropriate control over, the

personal data held about them by any organisation or company. Several years after it came into force, it has made it possible to make companies that process personal data and their staff more accountable, and also to reassure individuals about the extent of their rights and the security measures taken to ensure the protection of this data.

As a French company that has become an international player in IT engineering, with a worldwide presence, Astek aims to implement a global data protection policy that respects local regulations and complies with the highest standards of quality and security, both for its customers and its employees.

#### Implementation of personal data protection

Since the RGPD came into force, Astek has deployed a programme designed to ensure the Group's compliance with this regulation and with specific local legislation.

This programme is placed under the responsibility of Astek's General Counsel, who will be appointed as Personal Data Protection Officer from 2018.

This designation has enabled the Group to implement the necessary changes, and then to develop them further, to ensure that its practices comply with regulatory requirements. This implementation concerns both the personal data that the Group is required to process, in its capacity as Data Controller or Subcontractor, and is broken down as follows:



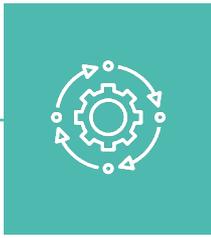
Risk mapping to identify data flows and determine the actions to be taken to secure them.



Record-keeping in the capacity of Data Controller and Data Processor.



Drafting of an RGPD charter and an Information Notice reminding our employees, customers and suppliers of their rights and specifying our obligations.



Implementation of internal procedures: (i) the procedure for accessing personal data, (ii) the procedure for storing personal data and (iii) the procedure in the event of a personal data breach. These procedures are integrated into the Astek Group's ISO 9001, 14 001 and 27 001 certified Integrated Management System (IMS) process.



Deployment of an employee awareness system, with the obligation for each employee to follow a training course on the protection of personal data, the knowledge and understanding of which are verified by means of a questionnaire. To validate this training, a score of 70/100 is required.

At the same time, every contract - whether employment or commercial - includes a clause protecting personal data.

Finally, the Group's international scope now encourages it to extend and develop internationally the procedures currently applicable within the European Union, in order to continually improve the Group's ethical and responsible approach. Particular attention is paid to updating the legal mechanisms for the international transfer of data, as validated by the European Commission (standard contractual clauses), to ensure the safe and compliant transfer of data within the Group's various companies.

### Key performance indicator

- By 31/12/2023, **80%\*** of Astek employees (scope: France, Mauritius, Madagascar, Morocco) had been trained in and validated the personal data protection training since it was introduced at the beginning of 2021.
- At the end of 2022, this key performance indicator was 81%. (cumulative value over 2 years, excluding Morocco)
- Astek's qualitative objective is to roll out the awareness campaign internationally by 2027.
- The quantitative target for this indicator is **80% by 2027**.

*\* cumulative value over 3 years (from the beginning of 2021 to the end of 2023). Each year, the training is amended and employees must re-evaluate themselves.*



# 3. SOCIAL PERFORMANCE

### 3.1. Social issues

Social issues represent a significant proportion of the company's risks. That's why Astek has developed its social performance around several key areas:

- Acquiring and retaining talent;
- Developing these talents ;
- The health and safety of its employees, while respecting diversity.

### 3.2. Presentation of the workforce - GRI 2-7

At the end of 2023, Astek was present in 24 countries, with 7,971 employees, 61% of whom were salaried consultants, 26% subcontracted consultants and 13% structural employees (managers, recruiters and support functions).

As the majority of subcontractors are freelancers or self-employed people who have an almost exclusive relationship with Astek that continues over several projects, Astek includes them in its workforce.

57% of the workforce is based in France, 21% in Poland, 8% in Canada and 14% in the 17 other countries.

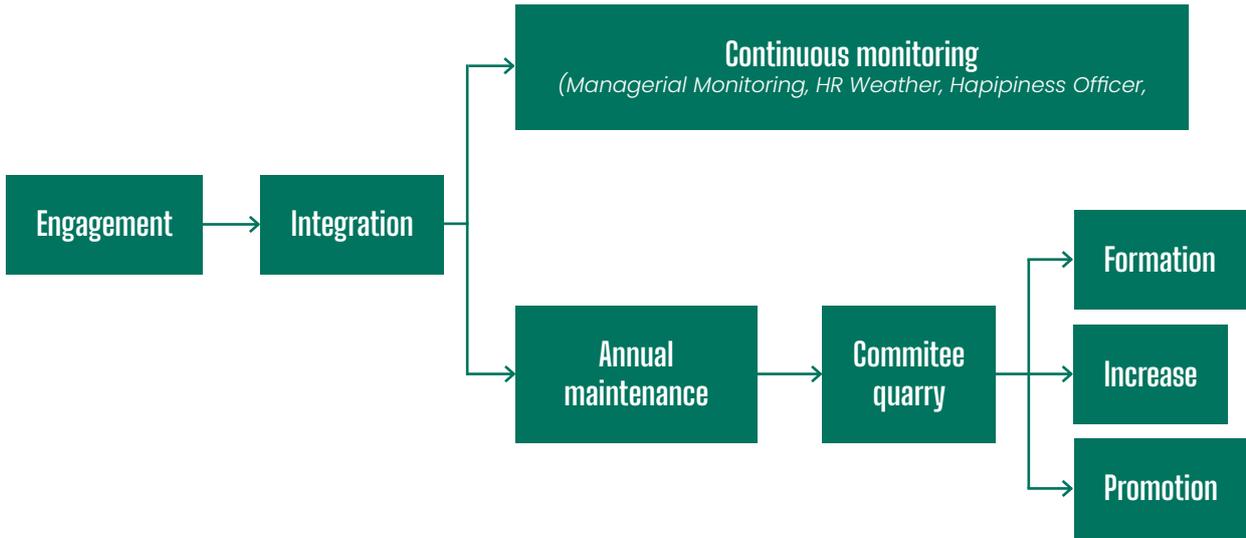
	31/12/2023			
	Consultants	ST Ext*	Struct.	Total
France	3489	421	645	4555
Europe (excluding France)	755	1195	219	2169
North America	186	373	80	639
Africa Middle East	364	18	108	490
Asia	83	19	16	118
<b>TOTAL ASTEK GROUP</b>	<b>4877</b>	<b>2026</b>	<b>1068</b>	<b>7971</b>

\* In some countries, such as Canada and Poland, local legislation and practices are geared towards forms of collaboration other than salaried employment. This is why our workforce includes these employees.

### 3.3. A diversified, high-quality and adapted work environment

#### 3.3.1. Career management

The monitoring cycle for our employees, particularly in the context of their career development, is defined as follows:



**A. Supporting and monitoring employees**

Throughout their career with the Group, employees benefit from a number of support and monitoring systems:



**Integration programme**

**Annual appraisal and career development interviews (EEP)**

are conducted by the manager, giving employees the opportunity to express their views on their career development and their wishes for future assignments.

**Follow-up Consultancy (SC)**

carried out quarterly by the Manager, employees can suggest improvements to their activity, ask for a change of assignment, raise difficulties, and share their level of satisfaction at the same time.

**At local group events and/or TEAM UP meetings**

employees can express themselves, ask questions and discuss issues with their managers, who take part in some of these events; the same applies to the half-yearly branch evenings attended by the entire management line, which provide an opportunity to discuss issues with management.

In addition, we have set up Site Representatives (SRs) at our customer sites, whose role is to strengthen customer-consultant-Astek relations by passing on information. RSIs are experienced consultants who act as complementary links, passing on employees' questions or suggestions to Managers and HR teams (CRH/RRH).

Each RSI draws up a quarterly report, in particular to pass on these elements, which are exchanged between the CRH/RRH, the Manager and even the N+2. Action plans are then put in place.

With the team of Happiness Officers (see §3.3.3); the RSIs organise informal get-togethers (afterwork or other) to share additional information and strengthen the close relationship with the consultants.

### Employee satisfaction

Assessing our progress in terms of employee follow-up requires regular measurement of employee satisfaction.

The Group has therefore introduced half-yearly surveys since 2017, in which employees are invited to express their satisfaction or dissatisfaction with various aspects: their activity, their management, their overall relationship with Astek and the opportunities offered by the company to develop their skills (training, certification, assignments, etc.).

The key indicator of our social policy is based on our satisfaction surveys. It is determined by the sum of the «very satisfied» and «satisfied» responses divided by the sum of the «very satisfied» / «satisfied» / «moderately satisfied» / «not satisfied» responses to the question on their managerial follow-up.

### Key performance indicator

- In 2023, **87%** of Astek employees said they were Satisfied or Very Satisfied with their managerial follow-up\*.
- In 2022, this key performance indicator was 87%.
- Astek's qualitative objective is to roll out this survey internationally by 2027.
- The quantitative objective for this indicator is to maintain **a rate of over 80% by 2027**.

*\* October 2023 survey carried out in France, 2606 respondents. The survey is not compulsory and responses not given are not taken into account.*

## B. Employee appraisal and development

Every year, employees and their managers carry out a Career and Appraisal Interview (CAE) to assess their performance over the past year, the skills they have acquired or need to develop and their career development aspirations, in line with the job description.

On this basis and for each employee, the Careers Committee decides on the employee's development: salary development, promotion (function, status, function), training needs, change of mission, etc. Each employee is offered an individual career path based on his or her skills and development aspirations/capacities, in line with our job descriptions.

The entire employee appraisal process is set out in the procedure.

Finally, the Group is founded on the principles of fairness and collegiality. It is for this reason that career development, including remuneration, is discussed collectively by the Careers Committee, so that an employee's career development cannot depend on a single manager, thereby guaranteeing fairness in the treatment of situations (particularly in the event of a disagreement with a manager). Ultimately, all the development proposals thus agreed are submitted to the Group HR Department for approval.

### C. Mobility policy

Our mobility policy aims to provide the best possible support for employees wishing to change project and/or region.

As part of the Consultancy Tracking (CT) programme, employees are given the opportunity to express a wish for a change of project. Management, in conjunction with HR, then makes this request known to the entire sales force with a view to identifying a new project that meets the employee's expectations.

As far as requests for geographical mobility are concerned, the process has been simplified and made more fluid, to make it clearer and more efficient, and to ensure that the change of life - personal first of all, but also professional - is a success for our employees:



A single channel via the [mobilite.geographique@groupeastek.fr](mailto:mobilite.geographique@groupeastek.fr) alias.



A telephone interview with a member of the HR Department to discuss the request in more detail.



A single criterion is taken into account when deciding on mobility: the suitability of the employee's profile for the local market (assessed by a mobility committee in France).



A response within one month of the request.



Support for employees as they settle into their new region, if the move is successful (moving day, moving expenses).

**Key performance indicator**

- In 2023, **55%** of requests for geographical mobility (for employees in France) were granted.
- In 2022, this key performance indicator was 55%.
- The quantitative objective for this indicator is to maintain **a rate of over 50% by 2027**.

*It should be noted that inter-regional mobility within the same country requires different locations within the country in question. In this case, with the exception of France, Poland and the Netherlands, Astek's presence in each country tends to be single-site.*

**D. C.A.R.E. policy**

The introduction in 2017 of a strategic HR programme (CARE policy - Conviviality, Accomplishment, Recognition, Evolution) is designed to place employee satisfaction at the heart of the Group's overall strategy, and consequently to build loyalty and attract talent.



Our HR ambition:

*«To enable everyone to realise their potential and develop in a stimulating and friendly environment, where talent is recognised, diversity is valued and the right balance between private and professional life, a guarantee of Accomplishment, is taken into account».*

The main points of the programme are designed to support the employee :

**CARE** more than an HR policy  
**A WAY TO BE**

**Conviviality**

We offer our consultants a stimulating and friendly environment, promoting meetings, interactions and proximity from day one!

**Achievement**

We offer our employees the conditions conducive to their development and their full potential, giving meaning to their work, in a pleasant and adapted environment, within a responsible corporate citizen.

**Recognition**

We value the work of our employees, initiatives and daily achievements in a fair and equitable way.

**Evolution**

We enable our consultants to create the career path they want, supporting initiatives and offering broad perspectives for evolution.

This programme is part of a continuous improvement approach, with a commitment to co-construction :

- Enabling everyone to play a part in Astek's transformation by contributing their ideas, suggestions for improvements and solutions;
- Evaluate the level of satisfaction of our employees via quarterly surveys;
- Working with consultancies / labels such as GPTW or Top Employer to guide the Group on best practice.

#### E. Remuneration and development GRI 2-19, GRI 2-20

Our remuneration system is based first and foremost on fairness, since all decisions relating to employee remuneration are taken collectively by Career Committees.

Remuneration consists of a single fixed component for consultants and support functions and an additional variable component for Managers, Recruiters and employees with specific responsibilities, based on criteria that are mainly quantitative and defined annually.

The remuneration of each employee is at least equal to the legal or collectively agreed minimum wage (SMC) defined in each country. Failing this, each country must in any event guarantee its employees a wage higher than the living wage (<https://wageindicator.org/salary/living-wage>).

Salary policy is defined on the basis of the Group's competitive challenges and is then tailored to each individual employee. Remuneration is closely linked to the employee's career path, skills and performance. Each year, increase envelopes are defined with a view to best meeting the company's challenges and employees' expectations.

### 3.3.2. Occupational health and safety - GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-4

#### A. Occupational risk assessment

The Group relies on a Health, Safety and Working Conditions Officer to define the necessary preventive measures.

Every year, the Document Unique d'Evaluation des Risques (DUER) is updated to take account of changes in employees' work situations and/or external events that could have an impact on their health and safety ([D\_DUER]). The DUER, which is submitted to the Social and Economic Committee for annual consultation, serves as the basis for defining the annual occupational risk prevention programme.

#### Work carried out by our staff on customer sites

The majority of our employees work directly on our customers' premises. To ensure that they are fully aware of the safety rules and any risks associated with our customers' activities, we provide our employees with the Prevention Plan (PPR) drawn up with the customer as part of a prior site visit.

This prevention plan is updated annually.

A PPR verification process, led by the Health, Safety and Working Conditions Officer, enables the status of PPRs to be checked quarterly.

Similarly, subcontractors and/or suppliers working on our premises are subject to the Internal Regulations applicable within our company and to the Prevention Plan drawn up in collaboration with the subcontracting company before the start of the service.

#### Securing Astek Group sites

In accordance with its emergency management procedure, the Group takes steps to ensure the safety of its premises and the protection of its employees:

- At least once a year
  - Inspection of electrical equipment ;
  - Checking fire-fighting equipment (extinguishers and emergency lighting units) :
  - Control of emergency exits
- At least 2 times a year, organisation of a fire evacuation exercise in real conditions, via a partner authorised to do this (CHUBB);
- Access to the Group's premises is also secured to prevent any external instruction; the rules are set out in the Physical Access Management procedure.

**B. Raising employee awareness of occupational risks**

The Group has produced information booklets and charters to raise employee awareness:

- A risk prevention booklet outlining best practices for working in open spaces and prevention measures for psychosocial risks (RPS);
- A prevention charter on moral and sexual harassment and sexist behaviour, including the contact details of a Harassment and Sexist Behaviour Officer.

To support our Health, Safety and Working Conditions policy, a number of training courses and/or awareness campaigns are organised each year to prevent certain risks:

- Raising awareness among our managers:
  - o RPS;
  - o Sexual harassment and sexist behaviour;
- Annual training for firefighters
- First-aid training at each of our sites

In addition, in terms of electrical risks, some employees are trained in electrical accreditation so that they can intervene if necessary.

**C. Employee medical monitoring GRI 403-3**

Within 1ers months of being recruited, each new employee undergoes a medical information visit organised by the occupational health centres and doctors. Each employee is then reviewed by the occupational physician at least once every 5 years. In the event of long-term sick leave (of more than 30 days), each employee will undergo a return visit to the occupational physician to ensure that he or she is fit to return to his or her job and to agree on any adjustments that may be required.

More generally, the HR-ADP assistants are there to listen to each employee on sick leave, to answer any questions they may have and, if necessary, to help them with the administrative formalities.

Employees returning from sick leave, particularly long-term sick leave, receive personalised support from HR-ADP assistants.

Finally, under the responsible health and personal risk insurance contract signed with AXA, employees have access to a «health services booklet», via a dedicated platform (Angel), for example:

- 24/7 medical teleconsultation;
- Psychological support ;
- Personalised health coaching (personalised advice on physical activity and diet);
- Advice on hospitalisation and a list of hospitals and clinics.

**3.3.3. Supporting employee well-being**

At the end of 2022, the Group set up a People & Culture department.

Their role:

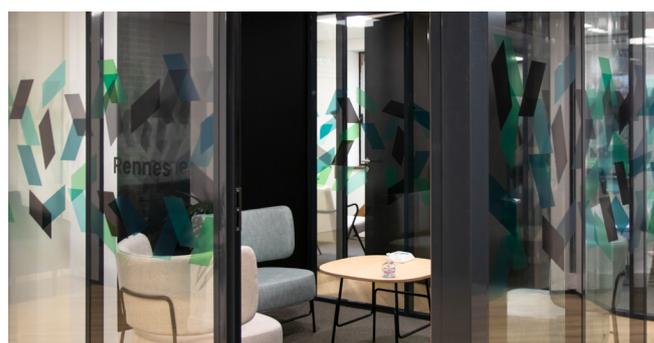
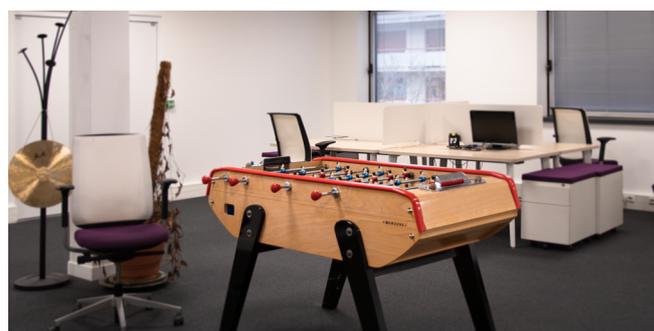
**PEOPLE & CULTURE**



In France, a local team of 10 Happiness Officers is responsible for promoting well-being in the workplace and improving employee-friendliness. They are based at the Group's largest sites and operate throughout the country.

In Poland, a team of 9 Happiness Officers has also been deployed.

Given the specific local conditions, their prerogatives are the same as in France, with the exception of managing the premises. 3 Office Manager posts have been created for this task.



### 3.3.4. Working conditions

#### A. Employee benefits - GRI 401-2

Each new recruit follows an induction programme: administrative on-boarding, presentation of the company and its HR policy, internal tools, etc.

In France, employees enjoy the following benefits:

- Ticket-Restaurant card ;
  - Employer pays 60% ;
- Holidays :
  - 25 days paid holiday per year ;
  - Additional long-service leave ;
  - Days off ;
  - Days for RQTH employees ;
  - Moving day ;
  - And donating days for a seriously ill child ;
- Time Savings Account ;
- Profit-sharing (company agreement on profit-sharing) ;
- Teleworking (company agreement on teleworking): 1 to 3 days of teleworking per week with a fixed allowance of €2.50 per day teleworked;
- Mobility: «sustainable mobility» kilometre allowance (company agreement on sustainable mobility): reimbursement of kilometres travelled using «virtuous» means of transport for their daily home-work journeys (personal bicycle, car-pooling, shared personal transport vehicles, etc.);
  - Company advance for the purchase of bicycle-related equipment ;
- Mobility: help in finding accommodation and support in taking advantage of special rental schemes (subject to conditions).

In addition, all Group employees benefit from a responsible insurance contract:

- Provident cover;
- Compulsory group cover for the additional reimbursement of expenses incurred as a result of illness, maternity or accident.

In addition, Astek offers a scheme to offset the employer's mutual insurance contributions during parental leave: for employees who wish to maintain their mutual insurance cover during their parental leave, the call for contributions corresponds to the contribution they usually pay.

All benefits and information relating to working conditions are accessible via a number of tools for sharing and informing employees:

- Contact sheets to identify the key people to contact;
- HR procedures, company agreements and information materials made available on a dedicated portal.

## **B. Working hours**

Based on autonomy and trust, the flexibility of our working hours system allows each employee to organise his or her working time in such a way as to achieve the best possible balance between private and professional life, by modulating his or her working hours around fixed and variable periods.

In addition, in January 2020 the Group signed a company agreement in France on the right to disconnect, setting out best practice on the subject.

If an employee notices that his or her right to disconnect is not being respected, he or she is invited to report the situation to the HR Department, which will take the necessary measures to remedy the situation. The number of reports is reviewed annually by the agreement monitoring committee.

Each employee is also asked to declare his or her working hours each week, and checks are carried out to ensure that rest periods are respected by everyone.

## **C. Exceptional working conditions**

In the case of exceptional work (overtime, on-call duty, night work), a specific process is implemented:

- Request from the employee's manager to the HR-ADP assistant for exceptional assistance;
- An exceptional work assignment order is sent to the employee for signature, specifying :
  - o Type of intervention ;
  - o Date and duration of intervention ;
  - o Method of compensation :
    - On-call duty: internal compensation scale ;
    - Night work: compensation set by company agreement ;
    - Overtime: payment in accordance with statutory and collective bargaining provisions ;
- Transmission of hours worked as exceptional work for compensation in the following month's pay.

It should also be noted that the Astek Group allows its employees serving in the French army reserves to benefit from specific arrangements (determined on a case-by-case basis with the Human Resources Department) in order to fulfil their commitments.

## **D. Investigations and the right of expression**

As part of its quarterly surveys, the Group intends to measure the level of employee satisfaction, particularly with regard to their working conditions, on the basis of the following conditions:

### How would you rate your current working conditions (on customer or Astek site or teleworking)?

In addition, employees have the right to express themselves directly and collectively on the content, conditions and organisation of their work. The purpose of this expression is to contribute to the implementation of actions to improve their working conditions, the organisation of their activity and, more generally, their quality of life within the company.

#### 3.3.5. Diversity and Equal Opportunities

As a member of the United Nations Global Compact, the Group advocates non-discrimination and places diversity at the heart of its values. As part of this commitment, the Group signed the Diversity Charter on 10 December 2019.

#### A. Non-discrimination and human rights

##### Recruitment

Recruitment processes are based solely on the skills, aptitudes and professional experience of candidates. Astek undertakes to ensure that the recruitment process is carried out in the same way and under the same conditions for all candidates. Astek ensures that the titles and descriptions of job offers, internship or apprenticeship contract offers or any other offer for positions available internally or externally do not include any illegal or discriminatory criteria.

In addition, to ensure that all those involved in recruitment within the company are aware of the need to ensure that there is no discrimination whatsoever between candidates, and that good practice is implemented, everyone is given training in non-discrimination when they join the company, via the BOOST training programme provided by our in-house university.

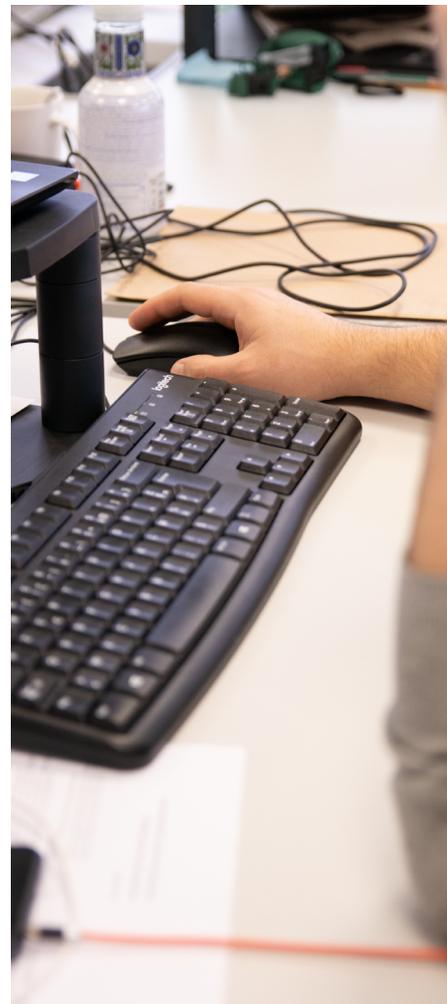
##### Employment and career development

To ensure equal opportunities, jobs are allocated solely on the basis of the employee's professional skills and performance, without any discrimination. Similarly, employees' career development within Astek is based on their individual skills and performance, regardless of their origin, gender, sexual orientation or identity, age, marital status or pregnancy, genetic characteristics, membership or non-membership of an ethnic group, nation or race, political opinions, trade union activities, religious beliefs, physical appearance, surname, state of health or disability.

Promotion decisions are taken by the Career Committee on a collegial basis.

##### Human rights - GRI 408-1, GRI 409-1

The Group is committed to eliminating all forms of forced or compulsory labour and to abolishing child labour, in particular by complying with the provisions relating to the fundamental rights of employees set out in Article L8281-1 of the French Labour Code when providing



«1° Individual and collective freedoms in the employment relationship ;  
 2° Discrimination and professional equality between women and men ;  
 3° Maternity protection, maternity, paternity and childcare leave, leave for family events ;  
 4° Conditions of supply and guarantees due to employees by temporary employment agencies ;  
 5° Exercise of the right to strike ;  
 6° Hours of work, compensatory rest, public holidays, paid annual leave, hours of work and night work for young workers ;  
 7° Conditions for membership of holiday and bad weather funds ;  
 8° Minimum wage and payment of wages, including extra pay for overtime ;  
 9° Rules relating to health and safety at work, age of admission to work, employment of children».

services to its customers:

These obligations also apply to subcontractors with whom the Group may work.

As part of its Responsible Purchasing Policy, Astek uses a CSR evaluation questionnaire to ensure that the suppliers it selects respect human rights and refuse all forms of forced labour and/or child labour.

## **B. Diversity and inclusion - GRI 405-1, GRI 405-2**

Diversity is one of the pillars of the company.

With an average age of 32, the Group promotes diversity and the transmission of knowledge between generations. With over 39% of new recruits under the age of 26, intergenerational integration and support are essential.

Today, our Group is made up of more than 63 nationalities. If necessary, we assist our employees in their dealings with the authorities (for employees of foreign nationality) or in their search for accommodation. In an increasingly globalised customer environment, cultural diversity is an important asset, and we pay particular attention to it. The Group has been a signatory of the Diversity Charter since December 2019.

### **Gender equality in the workplace - measurement indicators: GRI 405-1, GRI 405-2**

Astek guarantees equal access for men and women to training and career development and has a gender equality plan. In addition, each year the company draws up a report on Professional Equality, including an analysis by gender of training, promotions, pay, etc.

In addition, a budget has been set aside to reduce any pay gap between men and women.

The Group's commitment to diversity also applies to the gender balance of its workforce. While only 1 in 10 engineers at engineering schools is a woman, women account for more than 27% of the Group's workforce. - GRI 405-1

Similarly, 24% of our operational managers are women. - GRI 405-1

Lastly, each year the Group declares its Gender Equality Index, introduced by the law on the freedom to choose one's professional future.

The Group is assessed on 5 criteria (the pay gap, the distribution of individual pay rises, the distribution of promotions, employees receiving pay rises when they return from maternity leave and parity among the 10 highest earners).

Indicators	Indicator value	Points obtained	Maximum number of points for the indicator
Pay gap (%)	0.5	39	40
Differences in individual pay rises (in % points)	1.2	10	20
Differences in promotions (in % points)	1.9	15	15
Percentage of employees receiving a pay rise when returning from maternity leave (%)	100	15	15
Number of employees of the under-represented sex among the 10 highest earners	2	5	10
Total indicators		84	
<b>Index (out of 100 points)</b>		<b>84</b>	
<i>index 2022</i>		<i>94</i>	
<i>Index 2021</i>		<i>94</i>	
<i>index 2020</i>		<i>93</i>	
<i>index 2019</i>		<i>94</i>	
<i>index 2018</i>		<i>94</i>	

It should be noted that the Group intends to extend this gender equality indicator («INDEX»), as introduced by French law, to other countries for the «pay gap» item. GRI 405-2

### 3.3.6. Disability Policy

#### In-house disability initiatives

Astek appointed a Disability Officer in 2016, whose role is to support all employees potentially affected by a disability in their dealings with the authorities. She is also involved in adapting workstations and improving working conditions (adjustments to working hours, etc.). The Disability Officer is also a driving force behind disability awareness campaigns. In addition, the Group has introduced 'free' days of absence for employees (up to 2 days a year) to help them take the necessary steps to declare and/or renew their RQTH.

More generally, a number of awareness-raising initiatives aimed at employees are carried out each year. Every year during the SEEPH, Astek organises a disability awareness campaign. During this event, Astek uses a range of internal communications to help employees learn about the various disabilities that surround them, and stresses the importance of tolerance and non-discrimination.

At the same time, Astek supports associations working to promote solidarity between able-bodied and disabled people.

### Disability-focused innovation projects

Through its Research and Innovation work, Astek intends to take concrete action in society, particularly in favour of the disabled. In fact, 95% of the R&D projects carried out using our own funds are sustainable, and 85% of them include a social dimension, with a particular focus on «personal assistance».

### Initiatives aimed at companies employing disabled workers

For the past 10 years, Astek has been developing subcontracting partnerships with the sheltered sector, for example :

		
<p>for the management of paper communications to all our employees.</p>	<p>(ESAT and company for the protection of natural resources): for the implementation of selective sorting at certain</p>	<p>for the treatment of bulky waste and destruction of material</p>

#### 3.3.7. Social dialogue - GRI 407-1

As part of its policy, the Group recognises the value of social dialogue as a means of contributing to the development of the company and its employees.

The Group has staff representative bodies, notably in France with the Social and Economic Committee and the Trade Union Delegates, and devotes a great deal of time to them (228 hours of meetings in 2023).

## 3.4. Developing talent through investment in training - GRI 404-1

### A. Development of skills linked to projects carried out

The assignments we carry out are the best source of learning and skills development for our employees. That's also why consultants can ask their manager for a change of project at any time. This request is examined by the Careers Committee.

Generally speaking, employees' career paths should involve taking on responsibility for projects with increasingly broad and/or complex activities.

Training is an important lever in skills development, enabling employees to enhance their expertise and/or take on broader activities. Training wishes are expressed during the Annual Appraisal and Professional Interviews (EEP) and then shared during the Career Committee (CC).

The entire employee appraisal process is set out in the procedures.

## B. Training and certification policy - GRI 404-1

Our training policy is based on encouraging ongoing training in all the areas required for our activities,



namely :

Our training courses are provided in-house or externally through a number of channels:

- Technical or functional training delivered by volunteer consultants;
- Ineat Academy focuses on NTIC;
- In-house Business & Management training university;
- Technical meet-ups via TEAMS organised by our DPO;
- Workshops on interpersonal skills led by the HR Department;
- Catalogue of external digital training courses open to all;
- External certification programme enabling voluntary employees to be certified without any conditions other than having the ability to take the certification directly;
- Partnerships with national training organisations;
- Tailor-made long-term training for reskilling needs.

In France, in 2023, the Astek group financed 3140 training actions, 2872 of which involved our consultants. In 2022, the Astek group financed 2,490 training initiatives, including 2,259 for our consultants.

In addition to these training initiatives, in 2023, in France, Poland and Canada, the Astek Group implemented

more than 2,000 days of skills transfer for its customers, within its projects.

- By the end of 2023, **43%** of French employees had begun a training course during the year.
- At the end of 2022, this same key performance indicator was 45%.
- The quantitative target for this indicator is **33% by 2027**.

*It should be noted that the number of actions carried out does not include companies newly acquired during the year. The rate of employees trained corresponds to the number of employees who have taken a training course started during the year and paid for by Astek as a proportion of the average workforce for the year (employees - LIFE - trainees).*

### 3.5. Promoting the inclusion of young people

Astek has positioned itself as a benchmark employer for young graduates, enabling them to make the transition from studies to employment and sign their first permanent contract.

By 2027, Astek is committed to recruiting 40% of its new staff under the age of 26.

To achieve this objective, Astek has set up several programmes:

- In 2023, the Group welcomed more than 200 interns and work-study students (technical or functional internships), in particular at the Innovation Campus on topics such as AI.
- School forums: in 2023, 70 school forums were held, enabling Astek to meet future graduates and present them with recruitment, internship or work-study opportunities within the Group;
- School relations: In 2022, in partnership with ESEO, Astek created a chair dedicated to business engineering.

In 2023, Astek will have given more than 200 hours of courses at ESEO.

#### Key performance indicator

- In 2023, the recruitment rate for young people under 26 in France\* was 35%.
- In 2022, the recruitment rate for young people under 26 was 40.5% in France and Spain (30% in France alone\*).
- The quantitative target for this key performance indicator is to recruit **40% of young people under the age of 26 by 2027**.

*\*The scope of this indicator was revised in 2023 for technical reasons and only concerns France. Therefore, in 2022, this indicator at isoperimeter was 30%, compared with 35% in 2023.*

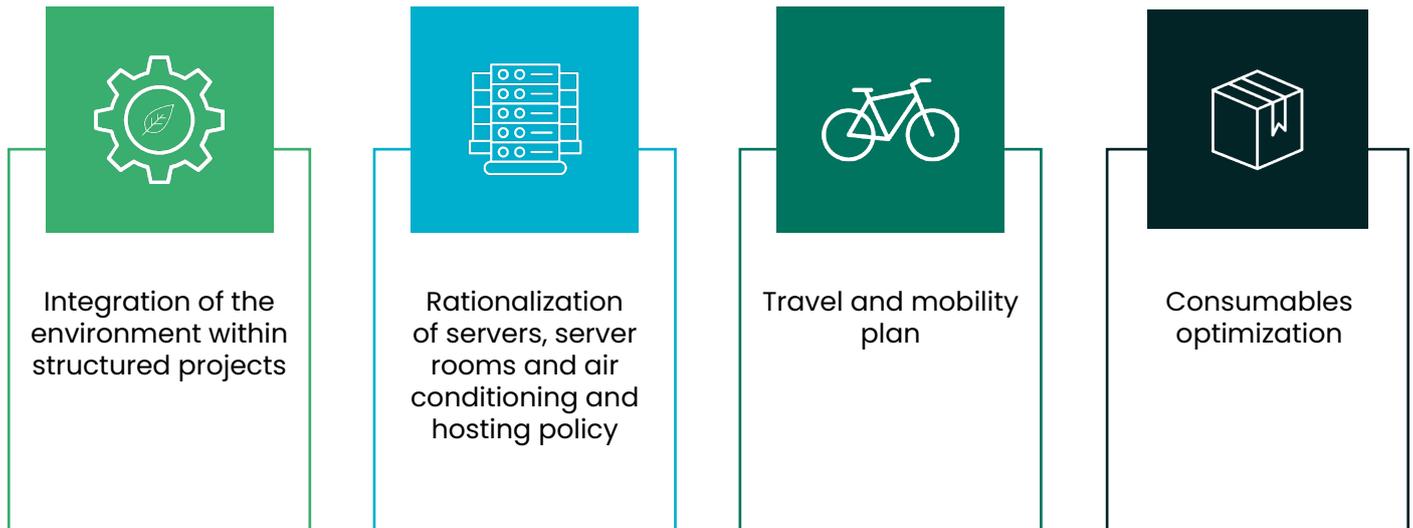


# 4. ENVIRONMENTAL PERFORMANCE

## 4.1. Environmental issues – GRI 3-3

Although its environmental impact is low given the nature of its business, Astek has made a strong commitment to this aspect.

The Environmental Policy is reviewed annually, after the environmental analysis has been updated. In 2021, in line with the analysis of environmental issues, 4 Significant Environmental Aspects (SEAs) have been identified:



An action plan is then defined to promote these ESAs as part of the continuous improvement process. A set of indicators with associated targets is also defined to check the proper execution and effectiveness of the actions.

## 4.2. Action on climate change – GRI 3-3

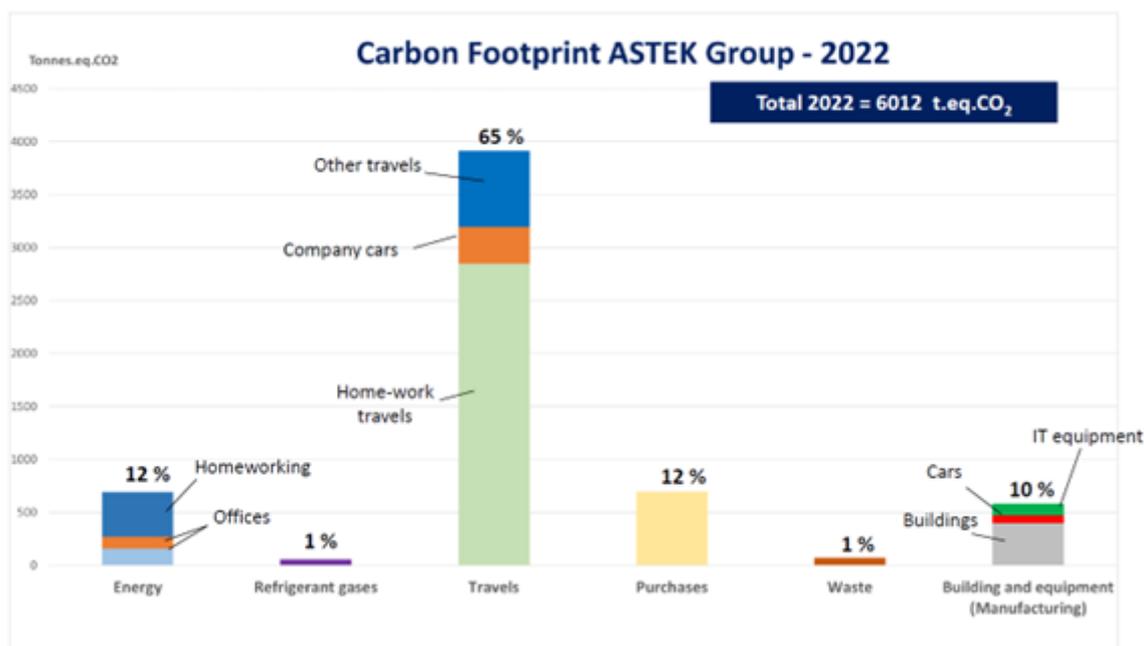
### 4.2.1. Reducing the Group's greenhouse gas emissions – GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4

As indicated in the methodological note, there is a one-year gap in the reporting of our carbon footprint. The Astek Group's GHG balance sheet is produced by ECEOS on the basis of N-1 data (full year) in year N. The results of this study, launched at the beginning of year N, are known in the middle of year N. At the time of writing this EPFD 2023, the latest available GHG balance therefore concerns emissions in 2022 for France, Poland, Canada, Mauritius, Madagascar, Sweden and Saudi Arabia.

Compared to the previous year, Sweden and Saudi Arabia have been added.



## ASTEK – Carbon Footprint 2022 – Group



### Key Performance Indicator – GRI 305-4

- Total emissions in 2022 (measured in 2023), for the scope selected, are **6012 t.eq.CO<sub>2</sub>** **i.e. 0.90 t.eq. CO<sub>2</sub> per employee.**
- In 2022, total emissions in 2021 were 4040 t.eq.CO<sub>2</sub> or 0.90 t.eq. CO<sub>2</sub> per employee (the scope was smaller)

Employee travel is the main contributor (65%) to Astek's GHG emissions, including :

- commuting: 47% of the total,
- business travel: 18% of the total.

3 contributions are secondary but nonetheless important:

- The manufacture of everyday products consumed by Astek for its operations: 12% of the total;
- Energy consumption in buildings: 4% for Astek sites and 11% if we include energy linked to teleworking;
- The manufacture, on an annual basis, of buildings and equipment used by Astek for its operations: 10% of the total.

Other contributions are low or very low (air conditioning = < 1%, waste = 1%)

The Carbon Footprint 2022 is a comprehensive report:

- Scope 1 = 448 t.eq.CO<sub>2</sub> , - GRI 305-1
- Scope 2 = 446 t.eq.CO<sub>2</sub> , - GRI 305-2
- Scope 3 = 5118 t.eq.CO<sub>2</sub>. - GRI 305-3

Following its Bilan Carbone 2022, Astek defined a roadmap to reduce its emissions, by stepping up its environmental actions and in particular its actions to optimise business travel.

Astek is also committed to the **Carbon Disclosure Project (CDP)** in 2022.

Created in 2000, the CDP is an international not-for-profit organisation that encourages companies around the world to disclose their climate impact. Its ambition is to make public and transparent the impact of organisations at international level.

The Astek Group's CDP rating in 2022 (obtained in early 2023) was D.

Our CDP 2023 rating (obtained at the beginning of 2024) is C, reflecting our recent efforts despite the Group's growth.

To reinforce these efforts, Astek signed a letter of commitment with **SBTi** (Science Based Targets Initiative) at the end of 2023 and **will present its carbon footprint reduction targets during 2024.**

In addition, Astek is taking action to offset the incompressible. In particular, in early 2023 Astek signed a partnership agreement with Reforest'Action to plant 7,000 trees and thus absorb 1,050 t.eq. CO<sub>2</sub>.

#### 4.2.2. Rationalisation of site consumption - GRI 301-3, GRI 306-2

##### Energy efficiency in buildings

When looking for new premises, the energy performance of buildings is taken into account in the selection criteria. New premises with high energy performance have been favoured in recent moves (Nantes, Bordeaux, Clermont Ferrand, Rennes). In addition, during the renovation of our branches, particular attention was paid to the energy efficiency of our premises, with the systematic installation of LED lighting.

##### Site consumption

Since 2019 and the introduction of the environmental performance management system, a special effort has been made on paper purchasing. Several actions have been implemented: (dematerialisation of pay slips and invoices, secure printing configured by default as double-sided). - GRI 306-2

Since 2021, Astek has been buying four times less paper than in 2019 (846,000 sheets in 2019 compared with an average of 200,000 sheets per year).

The integration of new companies (e.g. Emisys) has very little impact on purchasing volumes.

When it comes to purchasing IT equipment, Astek favours TCO-certified equipment, which is a leading sustainable development certification for IT products. The technology must meet criteria for responsible manufacturing, environmentally-friendly materials and sustainable performance. Waste recycling and circular economy developments - GRI 306-2

Astek has waste sorting and recycling solutions in each of its branches. Waste paper, cans and bottles are collected in this way.

In France, Astek has been working with ELISE, a company dedicated to safeguarding natural resources, since 2010.

In addition to this important aspect, the use of this social enterprise, classified as an ESAT, enables the creation of new jobs and access to work for people with disabilities or integration difficulties.

For the management of its hazardous waste and WEEE, Astek uses the services of APR2 (see - 4.3.1).

## Key Performance Indicator – GRI 301–3

- In 2023, **1.92 tonnes of waste were collected for recycling\***.
- In 2022, this key performance indicator was 1.41 tonnes.
- In view of the Group's growth prospects and its desire to improve its recycling initiatives, an ambitious target needs to be set. The quantitative target for this indicator is **3.5 tonnes by 2027**.

*\*For technical reasons, the scope of this indicator is currently limited to our French sites. In the years to come, the Group intends to measure this indicator more accurately at international level, in order to highlight the efforts made at all our sites.*

### 4.2.3. Optimising employee travel

Employee travel is the main contributor to the Group's greenhouse gas emissions. That's why Astek has set itself the goal of reducing travel and its impact on the environment.

#### Promoting teleworking

By signing a teleworking agreement in 2019, Astek has encouraged its employees to telework. All employees can telework whenever their job or project allows. In France, the teleworking allowance is €2.50 per day of teleworking: this is an incentive for employees and enables them to telework under good conditions.

#### Promoting environmentally-friendly transport

At the end of 2017, in France, Astek signed an agreement with the trade unions on compensation for bicycle travel between home and work for its employees, enabling them to benefit from an IKV (Indemnité Kilométrique Vélo) set at €0.25 per kilometre up to a limit of €35 per month and €350 per year.

In line with the Mobility Orientation Law of 24 December 2019, in September 2020 the Group carried out a survey among its employees to collect their expectations in terms of mobility.

Based on the results obtained, a Sustainable Mobility Agreement was proposed and signed, opening up the IKV Agreement to other modes of transport.

The agreement encourages employees to use one of the following modes of transport: personal cycling, car-pooling, shared personal mobility vehicles, low-emission car-sharing services.

In France, in 2023, an average of 169 Astek employees per month will benefit from the IKMD, for an average of more than 21,500 km travelled per month.

In addition, the Group's travel policy gives preference to rail travel over air travel.

In order to limit the environmental impact of its travel, Astek is extending and reinforcing these measures and thereby reducing its greenhouse gas emissions.

## 4.3. Transformation towards a more responsible digital future: a priority

The Astek Group's raison d'être positions it as a player in the transition to a responsible digital environment. Astek relies on the Green IT benchmark both to improve its internal practices and to support its customers in their transformation towards a more responsible digital environment.

### 4.3.1. Reducing the ecological impact of our Information System

#### Server optimisation

Astek has decided to rationalise, virtualise and then outsource its entire server estate (physical servers, ESX and VMs) to a Data Centre. The Data Centre chosen is Iliad's DC3 in Vitry-sur-Seine. In addition to the necessary certifications (ISO 27001, Tier-3) to ensure the security of its IS and the protection of the personal data it contains, this Data Centre is also ISO 50001 certified (Energy Management).

Since 2022, some inverters have been dismantled and the air conditioning in the old server rooms in the Group's branches (which now only contain network equipment) has been replaced by Controlled Mechanical Ventilation (CMV).

The new branches (Rennes, Lille, Emisys Toulouse) are directly configured with a secure room containing the network equipment. These rooms are no longer specifically air-conditioned.

#### D.E.E.E. management - GRI 306-2

When it comes to managing waste electrical and electronic equipment (WEEE), Astek has been working with APR2 for several years now to recycle its waste. After years of R&D, this innovative company has found the formula for creating an eco-material from its depolluted raw materials. A concrete solution to the environmental problems of reducing greenhouse gases and oil consumption, this eco-material helps to reduce deforestation because it is a good alternative to industrial products made from wood and plastic. Finally, like ELISE, APR2 has a strong humanist commitment, employing more than 50% of workers with disabilities or experiencing social disruption.

### 4.3.2. Raising employee awareness

The transition to a more responsible digital environment involves raising awareness and training our employees, so that they can support our customers in their transformation. As part of the Environmental Management System, Group employees are systematically made aware of good environmental practices (energy savings, reduced paper consumption, waste sorting and recovery, promotion of committed suppliers with labels, etc.). All employees are required to pass this training course, with a minimum score of 70%.

#### Key Performance Indicator

- By the end of 2023, **72.92%\*** of employees and subcontractors had completed and validated training in good environmental practises.
- In 2022, this key performance indicator was 75%.
- The quantitative target for this indicator is **80% by 2027**.

*\* cumulative value over 3 years (from the beginning of 2021 to the end of 2023). Each year, the training is amended and employees have to re-evaluate themselves. The scope is France, Mauritius, Madagascar and Morocco, which are the countries in which the training module has been deployed using the WELCOME tool to date.*

### 4.3.3. Green IT training for employees

In collaboration with the Astek Group's Green IT coordinator, the CSR department has developed training modules on Green IT and eco-design. These modules are available in WELCOME.

The vast majority of developers need to be trained.

The quantitative target for this indicator is 80% by 2027.



# 5. SOCIAL PERFORMANCE

## 5.1. Support for local development and associations

### 5.1.1. Sponsorship – GRI 2-28, GRI 203-1, GRI 203-2



#### Our history

Astek offers its employees the opportunity to participate in missions of general interest, in particular through skills sponsorship, set up by the Business Development Department (DDC).

In 2017, Astek began sponsoring its first charity, Secours Catholique, with one employee.

In 2019, Astek has decided to step up a gear and get involved with a number of associations.

The development of skills sponsorship led to the creation of a dedicated post in 2020, with the aim of piloting very concrete actions.

In 2023, the team was strengthened by the arrival of an additional member of staff.

#### GRI Key Performance Indicator 203-1

- In 2023, Astek's partnerships with associations were strengthened, with 38 associations carrying out more projects. **245 employees** were able to help the project of their choice, and Astek's financial contribution totalled more than €1.9 million.
- By 2022, we were supporting 40 associations. 251 employees contributed, resulting in more than €1.7 million in donations in the form of skills sponsorship.
- The quantitative objective for 2027 will be to further develop the commitment of our employees to supporting community projects. **Our target is 350 employees.**

#### Our missions

Today, skills sponsorship enables Astek to make a social commitment in three key areas for associations:

- Training for employees and association representatives;
- Reinforcing skills and human resources ;
- Support for digital and innovation projects.

In addition, Astek is a source of ideas and provides active training, or «form'actions», for association staff, particularly on the Social Media aspect. An Astek coach helps them to learn and implement the resulting actions.

As a service company, Astek is extremely attached to people, which is why Astek is careful to choose associations whose causes speak to it in the human sphere. Here are a few examples of the associations we will be supporting in 2023:



Assignments for associations are often linked to helping the association's visibility, i.e. developing their website or carrying out a complete overhaul. But other projects involve creating an application, a data management platform, web TV or even a carbon footprint calculator. There are also needs for IT support or advice on setting up CRM-type tools (tools for managing relationships and building loyalty among contacts involved in the association).

Here are some examples of projects actively supported by Astek:

**Make.org Foundation** is an endowment fund whose mission is to contribute to the betterment of society. The Endowment Fund implements initiatives that are driven by the will of the people and have a decisive impact on a national scale.

Astek's project: Astek acts as an expert on IT projects for the Environment, Territories and Children causes. Astek mobilises the Group's employees to offer their skills in development, design or project management and supports projects such as: Bouge Ton Coq and Centres Relier.

Make.org Foundation has chosen Astek as its preferred partner for the Children, Environment and Territories causes in 2023.

**Solidarités International** is an NGO that helps people affected by conflict and violence, epidemics, natural and climatic disasters and economic collapse. The mission of our humanitarian teams is to help those whose safety, health and lives are threatened by covering their basic needs: food, water and shelter.

Astek is involved in supporting the deployment of structuring projects, most often focused on the association's digital transformation. Solidarités International's teams may be faced with technical, skills or budgetary limitations that prevent them from outsourcing a project. The expertise of Astek's staff, both technical in their working methods and in their support for change, perfectly complements the expertise of Solidarités International's head office teams.

Astek's sponsorship team works closely with the association. Our team receives a catalogue of needs that can be supported throughout the year. Since the partnership was set up in the summer of 2023, the Group has supported «Solidarités International» on 5 structuring projects: digital archiving solution, setting up a corporate social network, deployment of a media library, etc.

The objective of increasing Astek's action in a spirit of partnership with associations that share Astek's values has been achieved. In order to go even further in supporting and developing associations, in 2023 Astek took on a second person in the corporate philanthropy/ CSR team, and take the approach at Group level to the international level by making skills sponsorship one of the standard-bearers of Astek's commitment around the world.

## 5.2. Extending responsible practices to our suppliers – GRI 2-8,

### 5.2.1. Duty of care

#### Subcontracting policy

Astek's primary objective is to support its customers in carrying out their projects. In this context, occasional recourse to subcontracting may be necessary to mobilise specific expertise that is useful to our customers and that we do not have in-house in our range of services. In addition, more and more consultants are choosing to become freelancers or independent rather than employees of a company. It is primarily this type of supplier that Astek uses for subcontracting. These subcontractors have an almost exclusive relationship with Astek and Astek works to ensure that this relationship lasts beyond the project on which the consultant is working.

It is therefore essential to be able to offer our end customers quality subcontractors with whom we have built up a lasting and responsible relationship. In this context, Astek gives preference to independent subcontractors who will maintain a privileged or even exclusive relationship with Astek and a commitment that will continue beyond the initial project. Thanks to the work undertaken in recent years, Astek now has a panel of over 2,000 subcontractors.

To this end, the Purchasing Unit set up in 2020 implements the principles of the Group's Responsible Purchasing Policy on a daily basis, which aims to transparently share with Astek's subcontractors the expectations in terms of compliance and ethics, as well as Astek's commitments to them, whether in terms of providing support for their administrative procedures or optimising their payment times.

#### Management of subcontracting activity

The monitoring of the panel of subcontracting suppliers carried out by the Purchasing Unit enables Astek to meet its duty of care through regular checks. It also gives end customers control over the subcontracting chain.

To this end, systematic checks are carried out at the start of the relationship with the subcontracting supplier and then repeated on a monthly basis, particularly with regard to compliance with legal obligations (i.e. the validity of the KBIS, the list of foreign workers, the validity of civil liability insurance and the payment of URSSAF contributions).

All subcontracting services must be covered by a contract signed by both parties in which the subcontracting supplier undertakes to adhere to the Responsible and Ethical Purchasing Charter. The Charter was reworked at the end of 2022 to make it more binding and to enable it to be rolled out internationally.

Finally, an annual review of supplier risk monitoring is carried out to identify any risk of economic dependence of subcontracted suppliers on the Group or quality failures. Suppliers identified as being at risk are subject to a remediation plan designed to help them implement measures to reduce the risk(s) identified (e.g. customer diversification in the event of economic dependence).

To this end, we keep a close eye on the percentage of our subcontractors who are freelancers or self-employed.

## Key Performance Indicator – GRI 2-8

- At the end of 2023, **69%** of our subcontractors were freelancers or self-employed. (Individuals, in %) in France.
- At the end of 2022, this key performance indicator was 75%.
- The quantitative target for this indicator is **70% by 2027**.

### 5.2.2. Responsible purchasing

The support offered by the Purchasing teams to the various internal customers enables Astek to integrate CSR prerequisites right from the definition of needs and the implementation of Purchasing strategies.

The aim of these prerequisites is to develop the act of buying by thinking about it differently, to break out of traditional decision-making patterns.

Since 2020, CSR evaluation criteria relating to social, societal, ethical and environmental actions have been incorporated into all the rating matrices used in awarding contracts. These criteria are weighted at a minimum of 15% of the overall evaluation of bidders during calls for tender in France.

The objectives of Astek's Responsible Purchasing policy are both qualitative and quantitative. Astek has also decided to reduce its environmental impact by reducing the distances between its suppliers and its premises, which is why this is an indicator that will be increasingly monitored in the future (share of Group expenditure with local suppliers).

As part of its Supplier Risk Monitoring and KYS (Know Your Supplier) approach, Astek aims to evaluate all the suppliers with whom it does business. For the 100 suppliers with whom Astek makes the most annual expenditure, Astek updates this assessment every year. Astek is keen to encourage its suppliers to take a similar approach to its own in order to help them make progress on these major issues. The identification and prioritisation of actions to be taken is based on an assessment of the sectors at risk for the Group, including health and safety at work.

In terms of quality, since the creation of the Purchasing Department in 2020, Astek has taken steps to rationalise its supplier panels. These actions have led to closer links with the various players on Astek's panels. In addition to bringing maturity to processes, this proximity has given Astek the support it needs to integrate new social and environmental requirements.

Astek now wishes to pursue this approach by setting up solidarity purchases from organisations employing disabled people or people who are far from employment. In 2023, Astek will have entrusted 7% of the total value of on-site services to EA/EI for its French sites. (Target: 20% of total on-site services by 2027).

As a signatory of the United Nations Global Compact, Astek also wishes to continue its fight against child labour – GRI 408-1 – and forced labour – GRI 409-1.

Astek wishes to favour short supply circuits by favouring «Buy in France» wherever possible in order to favour the French market over international markets. In 2023: 80% of promotional items were purchased from French companies (2027 target: 100% of promotional items to be purchased from French companies).

Astek's Responsible Purchasing Policy is fully in line with the Group's dynamics and objectives. Astek's day-to-day actions make their own contribution to the Group's carbon neutrality project.

To accelerate this transition, Astek aims to become a signatory of the Responsible Purchasing and Supplier Relations Charter (RFAR) in 2024, with the aim of starting the RFAR labelling process.



# 6. ANNEXES

## 6.1. Appendix 1: Key non-financial performance indicators

	Commitments	Issues	Definition of the indicator	Units	2023	2022	Target 2027	Perimeter
Performance around governance	Promoting responsible and diversified governance	Responsible and diversified governance	Percentage of women in management positions (Comex, CODIR, Directors of international subsidiaries and solutions)	%	26	28	30	World
	Guaranteeing ethical practices	The fight against corruption	Percentage of Directors, Managers and support functions who have completed corruption risk training (initiated in 2021, cumulative value over 3 years)	%	83	94	80	France Madagascar Mauritius Morocco
	Protecting and securing personal data	Protection of personal data	Percentage of employees who have completed data protection training (initiated in 2021, cumulative value over 3 years)	%	87	87	90	France Madagascar Mauritius Morocco
Social performance	Providing a satisfactory working environment	Employee satisfaction	Percentage of employees satisfied with their managerial follow-up	%	87	87	90	France
		Mobility policy	Transformation rate	%	55	55	50	France
	Developing talent through training	Employee training	% of employees trained in 2023 (number of employees having started a training course in 2023 as a proportion of the average workforce (employees, VIEs, trainees))	%	43	47	33	France
	Promoting the inclusion of young people	Recruiting young people	Percentage of under-26s recruited	%	35	30 (40,5*)	35	France (* France + Spain)

Environmental performance	Taking action on climate change	Reducing GHG emissions	Total emissions on the selected perimeter	t.eq. CO2 / collaborateur	0.9	0.9	TBD (SBTi)	France Poland Canada Mauritius Madagascar Sweden Saudi Arabia
		Recycling waste	Quantity of waste collected and recycled	Tonnes	1.92	1,41	3.5	France
	Digital responsibility	Raising employee awareness of NR	Percentage of employees or subcontractors who have completed training in good environmental practices (initiated in 2021, cumulative value over 3 years)	%	72.92	75	80	France Mauritius Madagascar
Social performance	Supporting local development and associations	Sponsorship initiatives	Employees who have carried out sponsorship activities (starting in 2023)	Number	245	251	350	France
	Responsible practices towards suppliers	Responsible purchasing	% of freelancers among subcontractors	%	69	75	70	France

## 6.2. Annex 2: Compliance matrix

Information category	Compulsory themes L225-102-1	Information under R225-105	References/comments	ODD
Social	Collective agreements concluded within the company	- a review of collective agreements, particularly in the area of health and safety at work;	3.2.7. Social dialogue	
Social	Employee working conditions	- work organisation ; - health and safety ;	3.2.4. Working conditions	ODD 3 ODD 8
Social	Actions to combat discrimination	- anti-discrimination policy ;	3.2.5.1. Non-discrimination and human rights	ODD 5
Social	Promoting diversity	- anti-discrimination policy ; - measures taken to promote equality between women and men;	3.2.5.2. diversity and inclusion	
Social	Measures taken in favour of disabled people	- measures taken to promote the employment and integration of disabled people;	3.2.6. Disability policy	
Social	Physical and sporting activities	- Information relating to «actions to promote physical activity and sport within society»;	3.3.3 Supporting employee well-being	
Social	Nation Army link and support for the commitment of the reserves	- Measure to support commitment to the reserves ;	3.3.4 Working conditions	

Environmental	Impact on climate change of society's activity and use of goods and services	-the significant sources of greenhouse gas emissions generated by the company's activity, in particular through the use of the goods and services it produces; -the reduction targets voluntarily set for the medium and long term to reduce greenhouse gas emissions and the resources deployed to achieve them;	4.2.1. Reducing the Group's greenhouse gas emissions / 4.2.3. Optimising employee travel	ODD 7 ODD 13
Environmental	Circular economy	- circular economy ;	4.2.2. Rationalisation of site consumption	ODD 12
Environmental	Combating food waste	- actions to combat food waste ;	Given the activities of the Astek Group, the fight against food waste is not significant.	
Environmental	Respect for animal welfare	- protection of biodiversity: measures taken to preserve or restore biodiversity ;	Given the activities of the Astek Group, the fight to respect animal welfare is not significant.	ODD 15
Environmental	Responsible, fair and sustainable food		Given the activities of the Astek Group, the commitment to responsible food is not significant.	
Environmental	Main transport-related emissions		4.2.3. Optimising employee travel	
Social	Corporate commitments to sustainable development		1.2.2 Sustainable development objectives / 5.2. Support for local development and associations / 5.3. Extending responsible practices to our suppliers	ODD 11 ODD 16
Social	Human rights		3.2.5.1 Non-discrimination and human rights	
Social	The fight against corruption		2.2.1. The fight against corruption	
Social	Combating tax evasion		2.2.2. Combating tax evasion	

### 6.3. Appendix 3: GRI content index

GRI Standard	Information element	Page	Omission
GRI 2: General information 2021	2-1 Organisational details	6	
	2-2 Entities included in the organisation's sustainability reporting	10	
	2-3 Reporting period, frequency and contact point	10	

	2-6 Activities, brands, products and services	6	
	2-7 Workforce	20	
	2-8 Workers who are not employees (subcontractors)	38	
	2-9 Governance structure and composition	10	
	2-12 Role of the governance body	10	
	2-13 Delegation of responsibility for impact management	10	
	2-15 Conflicts of interest	14	
	2-19 Remuneration policies	24	
	2-20 Process for determining remuneration	24	
	2-22 Declaration on the sustainable development strategy	11	
	2-23 Political commitments	14	
	2-24 Integration of political commitments	14	
	2-25 Process for remedying negative impacts	16	
	2-26 Mechanisms for seeking advice and raising concerns	16	
	2-27 Compliance with legislation and regulations	14	
	2-28 Memberships in associations	37	
	2-29 Approach to stakeholder engagement	11	
GRI 3: Relevant themes 2021	3-2 Relevant themes	11	
	3-3 Managing relevant themes	13 & 32	
GRI 203: Indirect economic impacts 2016	203-1 Sponsorship	37	
	203-2 Significant indirect economic impacts	37	
GRI 205: Anti-corruption 2016	205-1 Activities assessed in terms of corruption risk	14	
	205-2 Communication and training on anti-corruption policies and procedures	14	
	205-3 Proven cases of corruption and measures taken	14	
GRI 207: Taxation 2019	207-1 Approach to tax policy	16	
	207-2 Tax governance, control and risk management	16	
GRI 301: Materials 2016	301-3 Recycled products and materials	34	

GRI 305 : Emissions 2016	305-1 Direct GHG emissions (scope 1)	32	
	305-2 Indirect GHG emissions (Scope 2)	32	
	305-3 Other indirect GHG emissions (scope 3)	32	
	305-4 GHG emissions intensity	32	
GRI 306: Waste 2020	306-2 Managing the significant impact of waste	34	
GRI 401: Employment 2016	401-2 Benefits granted to full-time employees and not to temporary or part-time employees	25	
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	24	
	403-2 Hazard identification, risk assessment and investigation of undesirable events	24	
	403-3 Occupational health services	25	
	403-4 Worker participation and consultation and communication relating to health and safety at work	24	
GRI 404: Training and education 2016	404-1 Average number of hours of training per year per employee	30	
GRI 405: Diversity and equal opportunities 2016	405-1 Diversity of governance bodies and employees	14 & 28	
	405-2 Ratio of basic salary and remuneration for women and men	28	
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	30	
GRI 408: Child labour 2016	408-1 Operations and suppliers presenting a significant risk related to child labour	27	
GRI 409: Forced or compulsory labour 2016	409-1 Operations and suppliers presenting a significant risk of forced or compulsory labour	27	



