

**NON-FINANCIAL
PERFORMANCE
STATEMENT**

EXERCICE 2019



NON-FINANCIAL PERFORMANCE STATEMENT

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INTRODUCTION

Introduction

In accordance with legal requirements, a Non-Financial Performance Statement (NFPS) is included in the Egis Group's management report.

As stated in Article L.225-102-1 of the French Commercial Code, the NFPS compiles all the social and environmental information you require. It presents the business model of the Egis Group as well as the social and environmental implications of our business activity (impact of our operations on climate change, commitments to sustainable development and the circular economy, collective agreements signed¹). It also describes the main non-financial risks identified, the policies applied to prevent these risks, and the results of these policies.

Our "Non-Financial Performance Statement" has been audited by an accredited independent third party. The conformity and veracity of the information contained in this NFPS is attached as an appendix to the report.



¹ Given its business as a consulting, engineering and operating company, Egis is not affected by issues relating to the fight against food waste, food insecurity or respect for animal welfare. These points are therefore excluded from this NFPS.

OUR BUSINESS MODEL

Operational excellence for the benefit of our customers

Egis is an international consulting, engineering, project development and operating group. In engineering and consulting, we work in the fields of transport, construction, urban development, water, environment and energy. Our products and solutions range from the road and airport industries to project development, capital investment, equipment supply and operation. Egis is also expanding into new mobility services.

A subsidiary 75% owned by the Caisse des Dépôts and 25% by partner executives and employees, in 2019 our Group generated a **consolidated turnover of €1,220 million, 73% of which was achieved in engineering and consulting and 27% in operation and mobility services**. Egis has international locations in Europe, the Middle East, Asia, Africa, America and Oceania-Australia.

Egis's value and resources are mostly made up of our human capital, represented by our wealth of skills and expertise, which we are committed to developing through training and innovation. At the end of 2019, **Egis employed 15,800 people worldwide, including 4,074 in France**.



Looking towards 2025

while taking into consideration two primary issues.



THE CLIMATE EMERGENCY,
A CHALLENGE TO BE MET



THE DIGITAL REVOLUTION

In 2019, Egis defined its new strategic plan: Vision 2025

Vision 2025 will allow the Group to move onto a new stage in its development by tackling the challenges currently facing our world. The plan is rooted in our vocation and values.

Our vocation: Imagining a sustainable future, for the benefit of people and social progress

Our **vocation** is to support our public and private clients from the beginning to end of their projects. This allows us to harness the experience gained over the entire life cycle of projects and sites and reinforces our understanding of the challenges they face. We are developing dialogue with our own stakeholders (economic and financial partners, governments and public institutions, regional players, academia, civil society) as well as those of our clients, to help encourage the consideration of societal issues just as much as the technical and environmental aspects of our work.

This is the driving force behind the three commitments in our Sustainable Development Charter, first published in 2014: Anticipate and avert; assist and build; assemble and involve.

Our values: A creative, responsible and human company

We continue to conduct our business in line with our **three fundamental values**: those of a creative, responsible and human company. We need to take ownership of our values in the way we carry out our projects around the world, but also in our behaviour as individuals. The Ethics and Compliance Charter stipulates rules of conduct to be followed by all employees. The Group's long-term success depends on its employees' ability to cultivate the trust of their customers and partners, and to perpetuate a culture of quality. The current ecological, energy and demographic transitions, the digital revolution and the emergence of new economic models require us to be ever more technical and inventive so that we can develop the best possible solutions and expressly provide for our customers' current and future needs.

Climate change and the digital revolution: Two major challenges at the heart of our business strategy

The climate challenge is arguably the most important challenge facing the world today, and our vocation, values and skills require us to put it at the heart of our strategic decisions. Our ambition is to gradually develop a range of low-carbon engineering and operating solutions for our customers and the regions in which we operate. Indeed, it is the operational projects entrusted to us that give us the greatest opportunity for action.

At the same time, it is crucial that we set an example and fully control the ecological footprint linked to our internal operations. Our aim is to achieve carbon neutrality by 2050, in accordance with the commitments of the Paris Agreement.

In addition the rise of digital tech. is revolutionising the entire construction sector and shaking up established value chains with the arrival of new players from the digital world. Digital technology has required us to completely revisit our tools and working methods. It is also a fantastic opportunity to develop new services with high added value and, in particular, to come up with responses to the challenge of climate change.

So, mindful of these challenges, and in order for Egis to stride confidently into the future, as an independent European engineering group with international reach, the 2025 strategy is firmly focused on two key priorities: **transport and mobility of the future** and **building sustainable cities**.



THE IMPACT ON CLIMATE CHANGE OF EGIS'S BUSINESS ACTIVITIES AND USE OF THE RESULTING SERVICES



The impact of Egis's activity on climate change is twofold: first, there are the direct consequences of the carbon emissions related to our internal operations and second, the indirect consequences, with the carbon emissions generated by the projects on which we work and where we have a huge opportunity to make a change and lead more environmentally friendly projects, especially in terms of the climate and biodiversity.

Direct impacts: carbon emissions related to our internal operations in 2019

Since 2012, we have been monitoring the evolution of our main internal carbon emissions, caused by business travel, energy consumption in buildings where our employees work, and waste production. The results are consolidated across the scope of all subsidiaries with their headquarters in France (4,074 employees in 2019). Egis's carbon footprint is improving year on year; it has fallen by 25% since 2016, a result of our ongoing efforts to control the Group's ecological footprint through a proactive policy of organising business travel, regularly monitoring energy consumption for our French operations, and controlling the carbon footprint linked to storage of our digital data.

In this consolidated scope, Egis emitted 11,769 TeqCO₂ in 2019, which is an average of 2.9 TeqCO₂ per employee per year (vs. 3 TeqCO₂/employee/year in 2018). Aside from this overall improvement, in 2019 we also noted an increase in the carbon intensity linked to our business travel (2.6 TeqCO₂/

employee/year vs. 2.4 TeqCO₂/

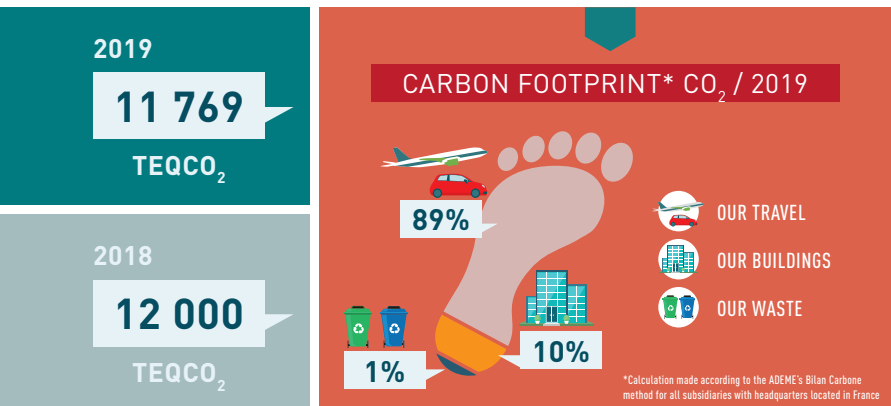
employee/year in 2018) which has galvanized us into making even more effort when it comes to streamlining our international travel and encouraging our employees to prioritise the train for trips within France whenever possible.

Our goal for 2020 is to continue our efforts, and to remain, for subsidiaries with headquarters in France, below 2.9 TeqCO₂/employee/year while continuing to develop our international activities. This objective remains ambitious and is encouraging heightened vigilance for the journeys that make up the majority of our footprint.

In 2019, we built an action plan aimed at achieving carbon neutrality by 2050.

The action plan is made up of intermediate stages in 2025 and 2030, and our goals for reducing our GHG emissions are aligned with the Paris Agreements and the French National Low Carbon Strategy. Our action plan focuses primarily on the most important sources of emissions, namely:

- › business travel, where we are targeting 30% fewer GHG emissions (compared to our 2016 reference year); our work will mainly focus on developing our policy for company cars with an increasing share of electric and hybrid vehicles; with a stated objective of zero diesel in 2025;
- › commuting: our actions here will focus on increasing the option of telework for our employees, and also when it comes to choosing new premises, prioritising sites that are close to public transport;



- the energy consumption of our buildings (including the share of energy devoted to the use of digital tech.) with a target of a 40% reduction by 2030, which is purposely more ambitious than the -30% target set by the National Low Carbon Strategy in force.

This action plan has been communicated to all staff, and presented to teams at our larger sites in France and abroad.

This detailed and quantified action will gradually be extended to our international establishments.

Indirect impacts: carbon emissions from our customers, generated by the projects we work on

Egis is a leading international player in the fight against climate change, thanks to its work on projects whose overall value is equivalent to €10 billion in investment in works, in sectors that significantly contribute to GHG emissions worldwide, namely cities and buildings, and the transport sector. Through our work on consulting, engineering and operations, we can have an influence on our clients' projects and emissions and take action on the three key drivers that are the mitigation, adaptation and sequestration of greenhouse gas emissions.

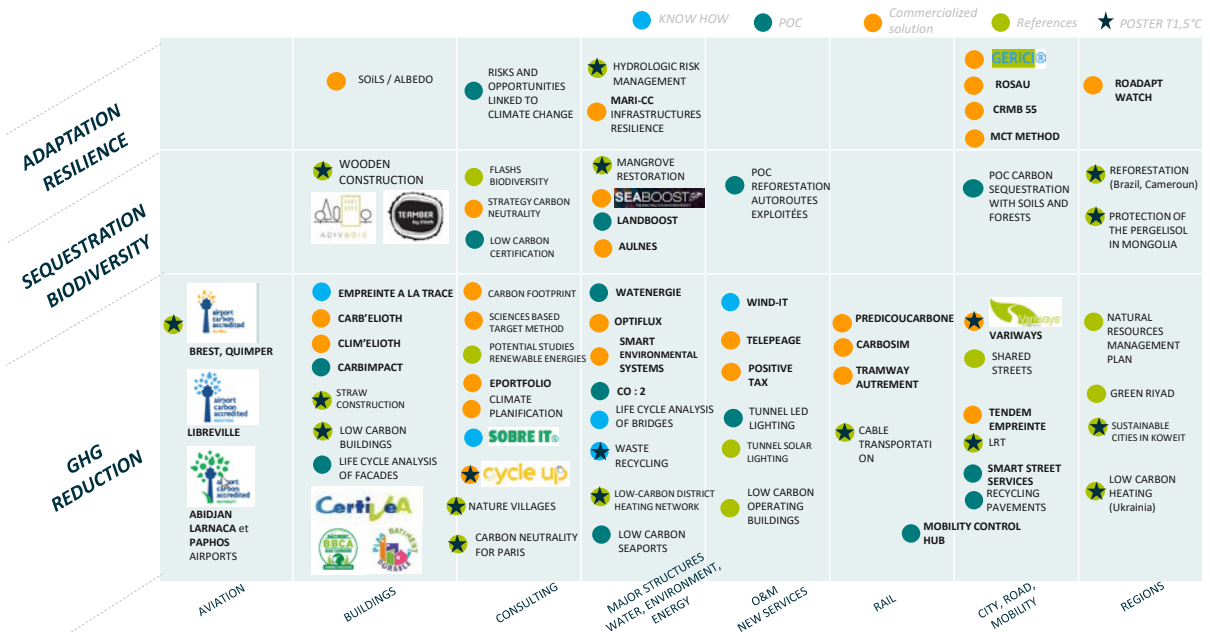
For several years now, Egis has been providing products and services that help to build a 'carbon-free' world and increase the planet's resilience. In 2018, we launched an initiative entitled «1.5°C Pathways» to gradually build up our range of climate solutions, including work on reducing carbon and on helping regions adapt to climate change, across all our assignments and areas of operation.

In 2019, we created a mapping of the solutions we offer to our customers. We identified more than 70 tools, methods, solutions and products that contribute to the fight against climate change.

These 70 references are found across all of our businesses, from consulting to operations, helping us increase the visibility of our services and our concrete commitment, thanks to our skills and expertise.

THE EGIS 1,5°C PATHWAYS INITIATIVE APPLIES TO ALL OUR SECTORS

(NON EXHAUSTIVE LIST)



We have established a proactive policy of innovation on this issue: 40% of our innovation efforts and work on R&D is focused on the climate and biodiversity, representing about €11 million in 2019.

When designing projects, we are committed to ascertaining as early as we possibly can the energy and carbon impact of the different technical variables on the projects, to make the best choices possible in terms of design, construction, and also operations.

Adaptation or resilience to climate change is also one of the main strengths of our engineering offer, through the implementation of flood prevention, monitoring and risk management measures,

the development of decision-making tools to build cities more resilient to climate change, and advice on solutions using innovative materials to limit heat islands in the city centre. We also recommend measures for sequestering CO2 emissions, from timber construction to reforestation and natural resource management plans.

Our efforts in 2020 will focus on strengthening our expertise in eco-design and quantifying the carbon impacts of projects. In addition, to speed up our actions and take our work further still, we are reinforcing the acculturation and involvement of our management and employees on climate issues.



We are also proactive within our concessions. For example, five airports in the airport network operated by Egis: Brest, Quimper, Abidjan, Libreville and Larnaca - Paphos (Cyprus) are Airport Carbon Accreditation certified. The Cyprus airports have also been certified ISO 50001 (energy management). In 5 years, their consumption has decreased by 30%. Solar power plants are planned for each of these airports, which should further reduce their carbon footprint.



COMMITMENTS TO SUSTAINABLE DEVELOPMENT AND THE CIRCULAR ECONOMY



Egis's goal today is to be recognised as an accelerating force for ecological and energy transition and to be among the world's leading players on these issues.

Egis firmly believes that it is its duty and its social and environmental responsibility to ensure favourable living conditions for future generations. By definition, our engineering profession needs to focus on new ways of doing things, by exploring new approaches and new methods for building a better world, for the benefit of our customers who themselves have commitments and goals to meet in terms of sustainable development and in particular in the fight against climate change.

This business commitment is one we are proud to promote:



United Nations
Global Compact

In 2011, Egis initiated a proactive approach to CSR (Corporate Social Responsibility) and publicly displayed this commitment by joining the United Nations Global Compact. In 2012, we published our Sustainable Development Charter, a framework document that describes how we carry out our assignments. This charter is applied through multi-year operational guidelines.



In 2017, Egis signed the Shift Project's Decarbonize Europe Manifesto.

In 2018, our CSR guidelines was revised for the period 2018-2020 and now takes into account the UN Sustainable Development Goals (SDGs). It is structured around 3 commitments: taking action for our future regions (commitment to a carbon-free planet), taking action for ethical, profitable and sustainable growth, and taking action for employee well-being and development.



Then, in 2019, we signed the Syntec-Ingénierie Climate Engineering Charter, united with other construction engineers to take action (Engineers declare) and signed the Women's Forum Climate Charter. In December, Egis joined Entreprises Engagées pour la Nature (Companies Committed to Nature). What's more, Egis was one of the very first companies to answer the «Manifeste des jeunes étudiants pour un réveil écologique» questionnaire (students' manifesto for an ecological awakening).

Our work in favour of the circular economy

In our internal operations we take care to recycle all our computer equipment and small telecommunications equipment, as well as part of our daily waste. In our products and services for our customers, we incorporate solutions aimed at optimising resources. Our start-up "Cycle up", created in 2018 with Icade to develop a collaborative platform dedicated to solutions for the reuse of building materials, is actively pursuing its growth.



Every year, Egis reports on the work carried out and progress achieved on its CSR website
<https://www.rse-egis.fr>.

A TWOFOLD BENEFIT

**AN
IMPACT ON
PROJETS**

A REDUCTION
in carbon
Impact

A DECREASE
in waste
production

SAVINGS
in non-renewable
raw materials

A DROP
in construction
costs

COMPLIANCE
with new regulations
and new certifications/labels

**A TOOL
FOR OUR
TERRITORIES**

A DECREASE
in the amount of
waste to be treated

FEWER
imports of
raw materials

RELOCATION
of materials supply

CREATION
of non-relocatable jobs

DEVELOPMENT
of the social and
solidarity economy

POLICIES AND ACTIONS FOR COMBATING DISCRIMINATION AND PROMOTING DIVERSITY, AND COLLECTIVE AGREEMENTS SIGNED



The Group's aim is to consolidate the key principles of HR Management across all Egis entities regardless of continent, region, country or project.

The commitments of the Egis group are laid out in the Egis Human Resources Management Code published at the end of 2017. The code describes the main principles that must be applied everywhere the Group operates, and in particular with regard to the Group's major HR issues (social responsibility, health & safety of Egis teams, managerial practices, diversity, career paths and talent management).

In France, listening to employees' needs and maintaining constructive social dialogue are key principles that we have translated into Group agreements, forming the basis of our CSR policy, including in 2019:

- > the negotiation of a new agreement on gender equality in the workplace;
- > the revision of the agreement on teleworking as well as the agreement on the healthcare reimbursement scheme.



Reflecting our commitment to maintain our approach to social dialogue, an agreement on the organisation of social relations and the enhancement of representative and union responsibilities was signed in June 2019. This agreement, in the context of the profound transformation generated by the «Ordonnances Travail» (work orders), completely reinvents the architecture of social dialogue in the Group: definition of the different levels of dialogue, clarification of roles and interfaces, allocation of resources, network of social relations in terms of health and safety, improvement of knowledge of social dialogue, training and promotion of assignments, and more.

In 2019, an evaluation process measuring compliance with the main principles of human resources management was initiated at Group level, and is set to continue in future years. It involves taking stock of the measures implemented in the entities and developing - on the basis of an action plan - HR practices in line with the Egis culture. A procedure defining the framework for this evaluation is currently being developed and should make it possible, from 2020 onwards, to consolidate our practices and to initiate development actions where necessary to ensure a consistent approach.



MAIN NON-FINANCIAL RISKS

Risk governance

The risk management system is integrated into the performance management system. The CEO of the Egis Group is its guarantor. He or she approves the guidelines in this field and the methodology implemented. The Group Risk and Performance Department is responsible for managing the risk management system. It rolls out the methodology and updates the procedures and tools necessary for the process.

The Business Unit (BU) risk correspondents, appointed by the BU heads, lead the approach within their BU. They coordinate the process for identifying, assessing and managing risks within their scope of responsibility. They report annually on the major risks identified as well as any significant incidents.

At Group level, major risks are identified as part of the processes in the performance management system by the process manager. The

risks identified by the managers are consolidated in the Group's map of major risks.

The Operational Risk Committee (ORC), which meets twice a year, is the risk governance body within the Group. It is responsible for validating the Group's major risk mapping as well as reviewing and approving the associated action plans.

Methodology for developing risk mapping

The Egis group's risk analysis methodology is in line with the best practices suggested by the recognised international reference frameworks, in line with the CDC (COSO 2 ERM and ISO 31000). The risk mapping is reviewed each year. The risks are evaluated and prioritised according to an assessment matrix, taking into account the level of probability on the one hand and the severity of the impact on the other.

This comparison is used to distinguish three levels of criticality of risk: Level 1: minor risk/Level 2: moderate risk/Level 3: major risk

With regard to its business activity, in 2019, the Egis group identified 15 major risks in accordance with our framework for classification. Five of these fifteen risks are non-financial risks and are presented in the following table.



Main non-financial risks	Level of criticality of the risk in the Egis mapping	Description of the risk
ETHICS		
Business Ethics	Major	Violation of the rules of competition law and the fight against corruption. Practices that constitute a criminal offence.
SOCIETAL		
Legal and Compliance	Major	Lack of compliance with new regulatory requirements.
Information system	Major	Risk of disclosure of personal and/or business data
SOCIAL		
Employee Safety	Major	Risk of harm to the physical or moral integrity of employees on a professional assignment, particularly abroad.
Adequacy of resources for jobs and skills needs	Major	Risk of not having adequate skills when it comes to rare resources and/or immediately operational.

No major risks have been identified for the environmental criterion.

In fact, the nature of Egis' activities - whether consulting, engineering or operational assignments - do not have a significant impact on the environment or high CO2 emissions. However, the environment is an important **source of opportunity**

and value creation, in our solutions contributing to regional planning. What's more, the Group is engaged in an environmental management system (ISO14001 certification), which allows us to manage and control our impact on the environment and to therefore limit risks. Our consideration of the environment in operations activities has also translated into ISO 14001 or «low carbon» certification; several airports operated by Egis are Airport Carbon

Accreditation (ACA) accredited. In 2019, **42% of our activity was ISO 14001 certified.**

Pour faire face à ces principaux risques, Egis met en place des politiques, suit des plans d'actions et indicateurs qui permettent d'y faire face. Ces éléments sont présentés dans les paragraphes suivants.

APPLIED POLICIES AND RESULTS

Ethics : continuing to uphold zero tolerance

Egis is a group built on the values of **ethics**, transparency, quality, respect and integrity. The Ethics and Compliance department is responsible for deploying a system aimed at reinforcing ethical behaviour in line with the Group's values, and making sure practices comply with national and international regulatory frameworks on integrity.

Above and beyond complying with the laws and regulations in force in the countries where **Egis operates**, the Group has established codes of conduct that apply to everyone involved, based on three main documents updated in 2018:

- › a code of ethics (available in 9 languages);
- › a Code of Integrity;
- › and a Business Partners' Code of Integrity.

In addition, the ethics programme has been extended to incorporate the requirements of the French Sapin 2 law and the law on the duty of vigilance. In **October 2018, Egis put in place a Group-wide internal whistleblowing system** for all topics and issues covered by these two laws. Employees really took ownership of this system in 2019, with the number of reports rising from 3 to 18 between 2018 and 2019.

Our main achievements in 2019 were:

- › Significant efforts in face-to-face training, especially abroad (**1,157 people trained in 2019 including the Board of Directors and COSCO¹**). There was also a **3% increase in the rate of people trained face-to-face compared to 2018, with a sharp increase in the target population;**
- › A campaign complementing the e-learning course on business ethics and a compulsory module for newcomers; the ethics module has been available since 2019 3 languages: French, English and Portuguese; since the **initial**

introduction of the ethical e-learning module, this is how 65% of the target population has been trained;

- › Introduction of "Ethical moments";
- › Creation of a "Conflict of Interest" procedure;
- › Development of a new methodology for corruption risk mapping including a reinforced risk identification phase;
- › Consideration of ethics integrated into the recruitment process;
- › Preparation of a guide on handling alerts.

Legal and compliance: Egis's compliance with new regulations

Egis's projects and activities fall into a context of increasingly stringent requirements in terms of security and legal compliance (French duty of vigilance, anti-corruption, respect for competition law, GDPR, etc.). In order to take into account all new regulations that are applicable to it, Egis relies on the Group's Legal Department. The legal team is headed by the Legal Director, who also Group General Secretary, who reports directly to the Chairman and CEO.

The Legal Department contributes its expertise to many areas, including the protection of personal data in connection with the Group's Data Protection Officer, competition law and the rules applicable when it comes to sanctions and embargoes. The Legal Department also monitors legal news, changes to regulatory provisions, and developments in case law, to keep abreast of any developments and share them with Group employees.



¹ Strategic objectives and operational coordination committee

The processes managed by the Legal Department are fully integrated into Egis's risk management system and are the subject of a review in collaboration with the Risk, Performance, Ethics and Compliance Department.

On societal and environmental aspects², these provisions make it possible to comply with the stipulations in the following regulations:

Sapin 2 Law

The project aimed at ensuring Egis's compliance with the provisions of the Sapin 2 law is coordinated by the Ethics and Compliance Department, which has drawn up the action plans and implemented the anti-corruption measures at Egis.

Regulations on the protection of personal data

For several years now, Egis has been engaged in a policy of compliance with the General Data Protection Regulation (EU) 2016/679 of 27 April 2016, more commonly known as the GDPR. The Group appointed a Data Protection Officer in 2018.

Egis, as data controller or processor, ensures compliance with the principles set out by the regulations in force and in particular by Regulation

(EU) 2016/679 of 27 April 2016, the General Data Protection Regulation, for all activities and processing involving personal data.

Due diligence/French duty of vigilance

The actions implemented by Egis as part of the French duty of vigilance regulations are presented in chapter 13 of this document "DUTY OF VIGILANCE OF PARENT AND CONTRACTING COMPANIES"

In order to continue and ensure compliance with the regulatory requirements affecting the Group, an action plan was implemented in 2019 to anticipate any lack of conformity with regard to new regulations. The action plan and its progress in 2019 includes the provision of human resources (this part of the plan is key, since it allows the initiation of other actions), a regulatory watch and internal control systems. The rate of progress in 2019, estimated at 86%, is therefore very satisfactory. Some actions will continue in 2020 and the action plan will be updated accordingly.

Information systems (IS):

The Egis group has an Information System to protect its information assets and its customers' data. Through its Information Systems Security Policy, which sets out the security principles applicable across the Group, information security governance and security behaviours are managed on a long-term basis. Management of the protection of IS assets is based on compliance with the requirements and the implementation of good practices specified by the ISO 27001 standard, to adapt to the security needs of the different business lines and align the protection measures with the Group's business objectives.

In a context of increasing IS interconnection, with data exchanges and cyberattacks continuing to rise, the major associated risk is the **disclosure of confidential and/or sensitive information that could have an impact on our business and our customers' trust**. This risk is monitored through the indicator "Disclosure of confidential or sensitive information". It is assessed through continuous web monitoring and strict compliance with security rules: any information marked "confidential" or "sensitive" by its owner is accounted for. We do not tolerate the disclosure of such information. Our goal is clear: no disclosure of confidential or sensitive data. For the 2019 period, we have achieved our target and have not found any information marked confidential/sensitive disclosed on the internet, for the entire Egis group.



² Specific environmental regulations related to climate change, for example, or to biodiversity, and project impact studies are not included in this scope. These aspects are monitored by the Group's Technology, Innovation and Sustainable Development Department, and by the business subsidiaries when these regulations apply to our work. Regulatory monitoring is a pivotal aspect of our environmental management, ISO 14001 certified.

Human Resources:

The **Egis Human Resources Management Code** defines the main principles of the Human Resources policy, which applies to all entities in the Egis group worldwide. Its application in our various countries of operation respects local regulations and constraints. This code includes the main non-financial risks that we have identified, which are also covered by more specific policies such as health and safety at work, quality of life, skills development and training. The 15,000 people working at Egis are our greatest asset, so the human component is a key issue for the Group. The main initiatives that apply the HR policy to tackle the principal challenges and risks are as follows:

Ensuring the health and safety of employees

Employee safety is another major issue, especially in the context of work abroad. For several years now, Egis has been rolling out its **Safety attitude** initiative, which not only applies to employees working in offices but also to those who travel as part of their work, or those who are affected by our projects. Egis is **OHSAS 18001** certified, for a scope that has already doubled in terms of percentage of activity between 2014 and 2017. As of 2019, **61% of our business activities are certified**. What's more, the accident frequency rate was down over the 2018/2019 period across the France scope. For international assignments, a safety and security policy is in place for assignments and stays abroad, using a tool that tracks the itineraries taken during trips, to locate and alert travellers and expatriates in case of problems. Safety monitoring is also carried out. It is updated at least 11 times a year and is sent to all managers in charge of teams travelling abroad. It is also accessible on the company network.

Skills development and training

In a context of strong growth and the increasing internationalisation of its business, Egis is committed to helping its employees develop and flourish in a fulfilling and dynamic work environment, offering a range of career opportunities in our many professions, fields of activity and target countries of development.

Training is an essential aspect of our HR policy, for maintaining our expertise, developing our managerial culture and promoting a cross-business approach, as well as ensuring the employability of staff by continuously developing skills. Egis is developing a company-wide learning culture, facilitating access to multi-modal training resources (e-learning, on-the-job training, conferences, learning communities, etc.) for all teams.

The skills development initiatives related to our corporate project aim in particular to:

- › Accelerate our digital transformation;
- › Ensure that the climate challenge is taken into account in all of our activities and projects;
- › Uphold ethics and compliance;
- › Maintain technical excellence in our businesses and areas of activity;
- › Strengthen our capacity to manage increasingly complex projects;
- › Ensure respect for our managerial commitments to support teams through the transformations to come.

Quality of life at work (QLW) and the longevity of our teams



We are inevitably faced with some major challenges when it comes to HR, such as retaining existing talent, and making sure we have all the skills we need to meet the constantly changing demands in our field, with responsiveness and anticipation, bearing in mind that the job market is under strain for the profiles we are looking for. Teamwork is one of our main strengths, so it is therefore essential to establish working relationships based on trust and professional development. In addition to the company agreements signed on QLW, with (for example) an increase in teleworking opportunities, for several years now Egis has been carrying out specific actions with regard to management.

Our managerial commitments are the behaviours and attitudes that we want to embody based on our values. They offer a frame of reference for the entire Group when it comes to managing the people on our teams. These commitments support the Group's ambition, and its vision of working relationships with employees. They allow employees to flourish. As well as being a moral commitment, they reflect our belief that staff development and economic success go hand in hand.

Our goal: company performance and growth, and successful and sustainable teams.

Policies and reasonable due diligence	Actions	Performance indicators ¹	Results 2018	Results 2019
BUSINESS ETHICS				
Ethics and Compliance charter, Code of Integrity	Implementation in 2018 of the internal whistleblowing system at Group level	Number of alarms raised relating to ethics ²	3	18
Training policy	Continuation of e-learning and face-to-face training actions	Percentage of workforce trained face to face	71%	74%
		Percentage of workforce trained through e-learning	17,7%	31%
LACK OF COMPLIANCE WITH NEW REGULATIONS				
Legal process and compliance	Implementation of an action plan on regulatory compliance	Progress rate of the 2019 action plan		86 %
DISCLOSURE OF INFORMATION (BUSINESS OR PERSONAL): HARM TO REPUTATION AND LOSS OF CREDIBILITY WITH CUSTOMERS				
Information Systems: IS and GDPR policy	Implementation of an action plan	Disclosure of confidential and/or sensitive information originating from the IS Egis		0
RISK RELATED TO EMPLOYEE SAFETY				
The Human Resources Management Code	Monthly update of the country ranking by risk level ³	Rate of updates to security monitoring during the year	100%	100%
		Share of OHSAS 18001 certified activity	53%	60,5%
Employee health & safety policy ⁴ , Safety Attitude, OHSAS 18001	Ensuring the health and safety of employees everywhere by deploying our health and safety management system	Workplace accident frequency rate, all accidents combined	4,3%	3,6%
		Workplace accident frequency rate without commuting ⁵	2,4%	1,4%
ADEQUACY OF RESOURCES FOR JOBS AND SKILLS NEEDS				
Strategic workforce planning (GPEC)	Anticipating changes in needs	Percentage of employees who have received at least one training during the year	France: 59%	France: 57,8%
			Brazil: 40%	Brazil: 35,3%
Quality of life at work	Management Commitments	Staff turnover	13,7%	12,5%

1 For information, the indicators shown in orange relate to the Group scope and those in yellow relate to France, or Brazil where specified. This applies to all the tables in the Non-Financial Performance Statement.

2 Out of the 18 reports, 17 were internal, two of which were deemed inadmissible.

3 This is country-by-country monitoring, where all the risks that could jeopardise employees travelling are identified. Rate of updates to security monitoring by country (target of 11 updates in the year = 100%).

4 Safety of employees in the physical sense.

5 The workplace accident frequency rates are indicators relating to the French scope only, and take into account the recognition of accidents by the CPAM.

VERIFICATION BY A THIRD PARTY



In accordance with french legal requirements, Egis have done this Non-Financial Performance Statement (NFPS). It has been audited by Mazars, an accredited independent third party. On the basis of the NFPS, Mazars have not identified any significant anomaly likely to call into question the fact that the non-financial performance statement complies with the applicable regulatory provisions and that the Information, taken as a whole, is presented fairly, in accordance with the Reporting Criteria.

BELOW, IN THE FRENCH VERSION ONLY, IS MAZARS' RESPONSE ATTESTING TO THE COMPLIANCE OF OUR NFPS

Comme le prévoit la réglementation, la DPEF doit être vérifiée par un organisme tiers indépendant (OTI). Le cabinet Mazars a été missionné pour assurer cette prestation qui a donné lieu à un audit suivi de la production d'un avis motivé comprenant :

- › la conformité de la Déclaration aux dispositions prévues au I et au II de l'article R.225-105 du code du commerce,
- › la sincérité des informations fournies en application du 3° du I et du II de l'article R. 225-105 ;
- › les diligences qu'il a mises en oeuvre pour conduire sa mission de vérification.

Cet avis motivé est reproduit intégralement dans les pages ci-après.



Expertise comptable - Audit - Conseil

MAZARS SAS

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SOCIETE PAR ACTIONS SIMPLIFIEE

CAPITAL DE 37 000 EUROS – RCS NANTERRE 377 505 565

EGIS SA

Société EGIS SA au capital de 67 880 460 €
Siège social : 15 Avenue du Centre 78280 Guyancourt Cedex
RCS Versailles B 702 027 376

Rapport de l'organisme tiers indépendant sur la déclaration consolidée de performance extra- financière figurant dans le rapport de gestion

Exercice clos le 31 décembre 2019

Rapport de l'organisme tiers indépendant sur la déclaration consolidée de performance extra-financière figurant dans le rapport de gestion

Aux actionnaires,

En notre qualité d'organisme tiers indépendant, membre du réseau Mazars, commissaire aux comptes de la société Egis SA, accrédité par le COFRAC Inspection sous le numéro 3-1058 (portée d'accréditation disponible sur le site www.cofrac.fr), nous vous présentons notre rapport sur la déclaration consolidée de performance extra-financière relative à l'exercice clos le 31 décembre 2019 (ci-après la « Déclaration »), présentée dans le rapport de gestion, en application des dispositions légales et réglementaires des articles L. 225-102-1, R. 225-105 et R. 225-105-1 du code de commerce.

Responsabilité de la société

Il appartient au Conseil d'administration d'établir une Déclaration conforme aux dispositions légales et réglementaires, incluant une présentation du modèle d'affaires, une description des principaux risques extra financiers, une présentation des politiques appliquées au regard de ces risques ainsi que les résultats de ces politiques, incluant des indicateurs clés de performance.

La Déclaration a été établie en appliquant les procédures de la société, (ci-après le « Référentiel ») dont les éléments significatifs sont présentés dans la Déclaration et disponibles sur demande au siège de la société.

Indépendance et contrôle qualité

Notre indépendance est définie par les dispositions prévues à l'article L. 822-11-3 du code de commerce et le code de déontologie de la profession. Par ailleurs, nous avons mis en place un système de contrôle qualité qui comprend des politiques et des procédures documentées visant à assurer le respect des textes légaux et réglementaires applicables, des règles déontologiques et de la doctrine professionnelle.

Responsabilité de l'Organisme Tiers Indépendant

Il nous appartient, sur la base de nos travaux, de formuler un avis motivé exprimant une conclusion d'assurance modérée sur :

- la conformité de la Déclaration aux dispositions prévues à l'article R. 225-105 du code de commerce ;
- la sincérité des informations fournies en application du 3° du I et du II de l'article R. 225 105 du code de commerce, à savoir les résultats des politiques, incluant des indicateurs clés de performance, et les actions, relatifs aux principaux risques, ci-après les « Informations ».

Il ne nous appartient pas en revanche de nous prononcer sur le respect par la société des autres dispositions légales et réglementaires applicables, notamment, en matière de plan de vigilance et de lutte contre la corruption et l'évasion fiscale ni sur la conformité des produits et services aux réglementations applicables.

Nature et étendue des travaux

Nos travaux décrits ci-après ont été effectués conformément aux dispositions des articles A. 225-1 et suivants du code de commerce, à la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes relative à cette intervention et à la norme internationale ISAE 3000¹ :

- Nous avons pris connaissance de l'activité de l'ensemble des entités incluses dans le périmètre de consolidation et de l'exposé des principaux risques ;
- Nous avons apprécié le caractère approprié du Référentiel au regard de sa pertinence, son exhaustivité, sa fiabilité, sa neutralité et son caractère compréhensible, en prenant en considération, le cas échéant, les bonnes pratiques du secteur ;
- Nous avons vérifié que la Déclaration couvre chaque catégorie d'information prévue au III de l'article L. 225-102-1 en matière sociale et environnementale ;
- Nous avons vérifié que la Déclaration présente les informations prévues au II de l'article R. 225-105 lorsqu'elles sont pertinentes au regard des principaux risques et comprend, le cas échéant, une explication des raisons justifiant l'absence des informations requises par le 2eme alinéa du III de l'article L. 225-102-1 ;
- Nous avons vérifié que la Déclaration présente le modèle d'affaires et une description des principaux risques liés à l'activité de l'ensemble des entités incluses dans le périmètre de consolidation, y compris, lorsque cela s'avère

¹ ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information

pertinent et proportionné, les risques créés par ses relations d'affaires, ses produits ou ses services ainsi que les politiques, les actions et les résultats, incluant des indicateurs clés de performance afférents aux principaux risques ;

- Nous avons consulté les sources documentaires et mené des entretiens pour :
 - apprécier le processus de sélection et de validation des principaux risques ainsi que la cohérence des résultats, incluant les indicateurs clés de performance retenus, au regard des principaux risques et politiques présentés, et
 - ⊖ corroborer les informations qualitatives (actions et résultats) que nous avons considérées les plus importantes présentées en Annexe 1. Pour l'ensemble des risques présentés, nos travaux ont été réalisés au niveau de l'entité consolidante ;
- Nous avons vérifié que la Déclaration couvre le périmètre consolidé, à savoir l'ensemble des entités incluses dans le périmètre de consolidation conformément à l'article L. 233-16 avec les limites précisées dans la Déclaration ;
- Nous avons pris connaissance des procédures de contrôle interne et de gestion des risques mises en place par l'entité et avons apprécié le processus de collecte visant à l'exhaustivité et à la sincérité des Informations ;
- Pour les indicateurs clés de performance et les autres résultats quantitatifs que nous avons considérés les plus importants présentés en Annexe 1, nous avons mis en œuvre :
 - des procédures analytiques consistant à vérifier la correcte consolidation des données collectées ainsi que la cohérence de leurs évolutions ;
 - des tests de détail sur la base de sondages, consistant à vérifier la correcte application des définitions et procédures et à rapprocher les données des pièces justificatives. Ces travaux ont été menés au niveau de l'entité consolidante et d'Egis périmètre France² et couvrent 100 % des données consolidées sélectionnées pour ces tests ;
- Nous avons apprécié la cohérence d'ensemble de la Déclaration par rapport à notre connaissance de l'ensemble des entités incluses dans le périmètre de consolidation.

² Filiales du Groupe ayant leurs sièges en France

Nous estimons que les travaux que nous avons menés en exerçant notre jugement professionnel nous permettent de formuler une conclusion d'assurance modérée ; une assurance de niveau supérieur aurait nécessité des travaux de vérification plus étendus.

Moyens et ressources

Nos travaux ont mobilisé les compétences de 4 personnes et se sont déroulés entre décembre 2019 et mars 2020 sur une durée totale d'intervention de 3 semaines.

Nous avons mené une dizaine d'entretiens avec les personnes responsables de la préparation de la Déclaration, représentant notamment la Direction Technique, Innovation et Développement Durable, la Direction Ethique, Conformité, Risques et Performance, la Direction des Ressources Humaines, la Direction Juridique et la Direction des Systèmes d'Information.

Conclusion

Sur la base de nos travaux, nous n'avons pas relevé d'anomalie significative de nature à remettre en cause le fait que la déclaration de performance extra-financière est conforme aux dispositions réglementaires applicables et que les Informations, prises dans leur ensemble, sont présentées, de manière sincère, conformément au Référentiel.

Commentaires

Sans remettre en cause la conclusion exprimée ci-dessus et conformément aux dispositions de l'article A. 225-3 du code de commerce, nous formulons les commentaires suivants :

- La politique des Ressources Humaines définie par le « Human Resources Code » énonce les grands principes de management des Ressources Humaines au niveau du Groupe. Ce dernier octroie une large autonomie aux filiales dans l'application et le déploiement de ces principes en fonction du contexte réglementaire et social de chaque pays. De ce fait, les engagements, les moyens mis en œuvre, l'organisation, ainsi que les principales actions mises en place pour couvrir les risques « Adéquation des ressources aux besoins en emplois et compétences » et « Qualité de vie au travail » peuvent différer sensiblement entre les filiales.

EGIS SA

*Exercice clos le
31 décembre 2019*

- Compte-tenu du déploiement en cours d'un outil de reporting Groupe, certains indicateurs clés de performance³ relatifs aux risques liés à la sécurité des collaborateurs, à la qualité de vie au travail et aux risques liés à l'adéquation des ressources aux besoins en emploi et compétences sont disponibles sur un périmètre restreint.

Fait à Paris La Défense, le 23 mars 2020

L'organisme tiers indépendant

M A Z A R S S A S

Julien Huvé

Associé



Signature numérique
de Edwige REY
Date : 2020.03.23
09:56:30 +01'00'

Edwige REY

Associée RSE & Développement Durable

³ Taux de fréquence des accidents du travail tous accidents confondus (Egis périmètre France) ; Taux des accidents du travail sans les déplacements domicile-travail (Egis périmètre France) ; Taux de collaborateurs ayant reçu au moins une formation dans l'année (Egis périmètre France et Egis Brésil) ; Taux de turn over (Egis périmètre France).

Annexe 1 : Informations considérées comme les plus importantes

Informations qualitatives (actions et résultats) relatives aux principaux risques

- Processus juridique et conformité
- Politique SI et RGPD

Indicateurs quantitatifs incluant les indicateurs clés de performance

- Taux d'avancement du plan d'action juridique 2019
- Nombre de divulgation d'informations confidentielles et/ou sensible ayant pour origine le SI Egis
- Taux de mise à jour de la veille sécuritaire dans l'année
- Part de l'activité OHSAS 18001
- Taux de fréquence des accidents du travail tous accidents confondus
- Taux de fréquence des accidents du travail sans les déplacements domicile-travail
- Taux de collaborateurs ayant reçu au moins une formation dans l'année
- Taux de turnover

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A subsidiary 75% owned by the Caisse des Dépôts and 25% by partner executives and employees, Egis has a vision of a sustainable future, for the benefit of people and social progress.

€1.22 Billion in revenue managed in 2019

15,800 employees



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