



# Non-financial performance statement

2024 financial year

Public document







# DPEF

## 2024 FINANCIAL YEAR

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# 1 Purpose of the NFPS

In accordance with Article L. 225-102-1 of the French Commercial Code, the non-financial performance statement (NFPS) compiles all the social and environmental information that we are required to disclose. It sets out our approach and deployment of corporate social responsibility and the contribution of Egis to sustainable development goals.

The non-financial performance statement 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 signed). It also describes the main non-financial risks identified, the policies applied to prevent these risks and the results of these policies, across the entire consolidation scope of the Group, including all subsidiaries in France and abroad.

The Egis Group NFPS has been audited by an accredited independent third-party organisation. The conformity and veracity of the information contained herein is appended to the report.

*1. Given its business as an architecture, consultancy, engineering and operating company, Egis is not concerned by issues relating to the fight against food waste, societal commitments to responsible, fair and sustainable food, food insecurity and respect for animal welfare. These points are therefore excluded from this NFPS.*





## 2 Our group

**E**gis is an international architecture, consulting, construction engineering and operating group that works worldwide to help achieve more balanced, sustainable and resilient territorial development.

We support our customers in all their mobility, infrastructure and construction projects.

Together, we are inventing tomorrow's world, in which intelligence works in the interests of the environment, in every part of the world.

# Business model

## Our resources

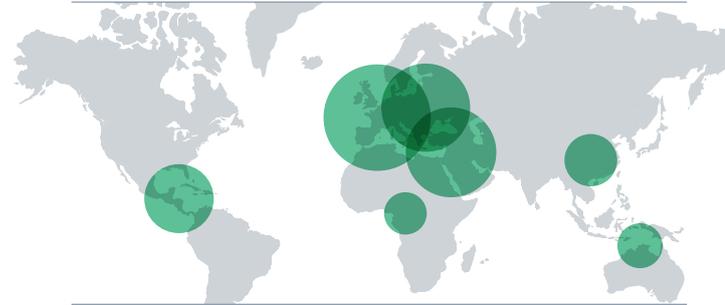
### Human capital



Architecture, consulting & engineering

**81%**

### Our activity worldwide



Turnover in €M		286	Americas
721	France	112	Asia
541	Middle East	90	Oceania
356	Europe (excl. France)	58	Africa

**19%** Operations & mobility services

### Effectifs

5,600	France	3,500	Asia
3,750	Middle East	650	Oceania
2,650	Europe (excl. France)	450	Africa
3,500	Americas		

## Our global offer

### Transport



### City



### Sustainable resources



Across the entire project value chain



Architecture



Consulting



Program & project management



Engineering



Operations and mobility services

## Our assets

### Our purpose

EGIS is committed to helping solve the great equation of the 21st century:

Achieving a successful alliance between improving people's quality of life, the economic and social development of regions and massive decarbonisation to meet the imperative of carbon neutrality by 2050.

### Our shareholder model

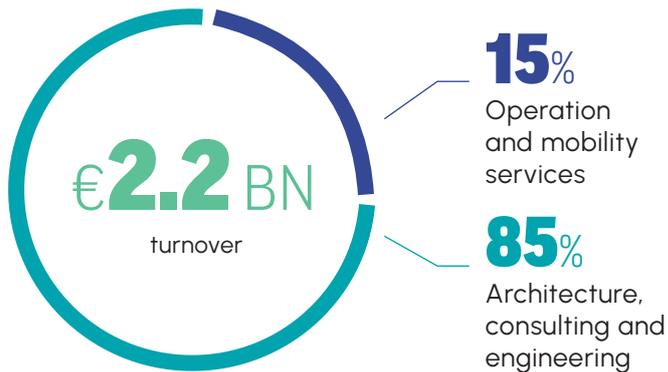
at 31/12/2024

<b>40%</b>	<b>34%</b>	<b>26%</b>
Tikehau Capital	Caisse des dépôts	Executive partners and employees

### Our values

**Responsible.**  
**People-first.**  
**Creative.**

## Finance



## Our ENR ranking\*



\* Engineering News-Record, the leading American journal for engineering and civil engineering

## Our value creation

### For our clients and for society

Services contributing to the development and long-term appeal of communities

**40% of our R&D investment devoted to the fight against climate change and to biodiversity**

Egis contributes to global climate neutrality by reducing its direct greenhouse gas emissions each year.

### For our employees

Local job creation across our 100 locations worldwide

Professional advancement and career support

Egis group certified a Top Employer in France, India, Brazil and the United Arab Emirates in 2024.

### For our shareholders

Distribution of dividends.  
Distribution to FCPE (employee shareholding fund).  
Revaluation of Egis share price.



Our sustainable development goals

# 3 Main non-financial risks

## 3.1 Risk governance

The risk management system applies to the entire organisation and its activities. The Chief Executive Officer is ultimately responsible for the risk management system, validating its objectives, processes and methodology.

**1** | The **Group's risk and internal control department** runs the system, rolls out the methodology and updates the procedures and tools necessary for the process. It ensures that the risk framework is kept up to date with changes in the Group and its environment, and monitors the roll-out of action plans for priority risks.

**2** | The **Business Line (BL) and Region "risk" correspondents**, appointed by management, coordinate the risk management systems within their perimeters. They coordinate the process for identifying, assessing and managing risks.

**3** | In the case of the Group's central functions, major risks are mainly managed by the **performance management system process manager** and their team.

The collection and analysis of operational incidents via the channels provided for this purpose are among the factors used in risk management.

The **Group's annual risk mapping exercise** consolidates the major risks identified by the Group's central functions, BLs and Regions, on the basis of a common risk reference framework, and highlights the means of controlling them and the associated action plans. Developments in risk management are highlighted and, if necessary, the Group's risk framework is revised.

The **Enterprise Risk Committee (ERC)**, which is chaired by the Chief Executive Officer, is the Group's

risk governance body. It approves the Group's major risk mapping, defines the appropriate response strategies depending on the level of risk (accept, reduce, transfer) and reviews and approves the associated key risk management action plans.

Once validated by the ERC, the Group risk map and associated information, as well as a summary of incidents during the period, are presented to the **Audit Committee** once a year. The highest risks are also specifically presented to the Audit Committee, in which the context, the current state of control and the outlook are outlined.

## 3.2 Non-financial risk analysis

The Egis Group's risk analysis methodology, which covers CSR risks in particular, is in line with the best practices recommended by the recognised international reference frameworks (COSO 2 ERM and ISO 31000), which aim to:

- Streamline the assessment of criticalities;
- Define the appetite for the identified risk;
- Prioritise risks and their management.

The Group risk mapping is reviewed each year. Risks are assessed and ranked using a criticality assessment matrix that takes into account:

- The probability of their occurrence;
- The maximum impact in the event of their occurrence;
- Gross risks, before taking into account any existing risk management systems (DMRE) and net risks, taking DMREs into account.

Cross-referencing the probability and the impact of the risk leads to the identification of four levels of risk criticality:

- Level 1: minor risk;
- Level 2: moderate risk;
- Level 3: high risk;
- Level 4: critical risk.

Four risk handling methods are highlighted:

- Priority handling;
- Management;
- Vigilance;
- Optimisation.

## 3.3 CSR risk mapping

Egis is an international group which, owing to the nature and geographical scope of its activities, can be exposed to a significant number of risks. The growth of our Group as well as the ongoing transformations are all factors that influence our level of exposure to risk.

The CSR risks covered by the 2024 risk mapping are identical to those addressed in 2023.

Egis makes every effort to effectively control risks assessed as "critical" or "high" as a priority through the action plans in place. This is reflected in the 2024 analysis by a decrease in the net criticality level of two CSR risks compared to 2023.

The 2024 mapping therefore includes twelve CSR risks, including:

- Three critical CSR risks;
- Three high CSR risks;
- Six moderate CSR risks.

These risks appear in the table below. They relate to environmental, governance and social aspects.

Risk	Net criticality	Description of the risk	Potential events
<b>Environmental aspects</b>			
<b>Climate change – Engineering and consulting activities</b>	<b>High</b>	Failure to meet customer and/or regulatory requirements in the fight against climate change within the agreed time frames and in line with the Group's climate commitments.	<ul style="list-style-type: none"> <li>→ Reputational impact</li> <li>→ Non-compliance (penalties)</li> <li>→ Competitive impact</li> <li>→ Litigation</li> <li>→ Financial impact</li> </ul>
<b>Climate change – Operations and maintenance</b>	<b>Moderate</b>	Loss and damage on road and airport operations linked to the increase in climate change related disasters, which are becoming more frequent and more intense.	<ul style="list-style-type: none"> <li>→ Physical damage</li> <li>→ Interruption of service/Financial impact</li> <li>→ Injuries or loss of life</li> </ul>
<b>Poor communication on environmental issues</b>	<b>Moderate</b>	Misleading claims in communications, which can be described as "greenwashing"—to be considered in the light of local regulations.	<ul style="list-style-type: none"> <li>→ Reputational impact</li> <li>→ Non-compliance (penalties)/Financial impact</li> </ul>

CSR risk mapping (continued)

Risk	Net criticality	Description of the risk	Potential events
<b>Societal and governance aspects</b>			
<b>Corruption and influence peddling</b>	<b>Critical</b>	Payment of bribes through intermediaries or service providers  Acquisition of companies based in countries that are more exposed to the risk of corruption/trafficking in influence and/or do not have a robust compliance programme.	<ul style="list-style-type: none"> <li>→ Fines/Costs</li> <li>→ Criminal proceedings</li> <li>→ Exclusion from certain markets</li> <li>→ Reputational impact</li> <li>→ Breach of contract</li> </ul>
<b>Cyberattack – Ransomware</b>	<b>Critical</b>	A person with criminal intent who illegally or fraudulently infiltrates the Egis group's information systems.	<ul style="list-style-type: none"> <li>→ Partial or total disruption of IS operations</li> <li>→ Legal impact: data protection / confidentiality / defence secrets</li> </ul>
<b>Data leaks</b>	<b>High</b>	Disclosure of confidential or sensitive information of which Egis is the owner or manager (know-how data, customer data, regulated data, personal data).	<ul style="list-style-type: none"> <li>→ Data theft/account breach</li> <li>→ Legal impact: data protection / confidentiality / defence secrets</li> </ul>
<b>Compliance with the CSRD</b>	<b>Moderate</b>	Failure to meet regulatory CSRD requirements by the planned deadline (publication in 2026).	<ul style="list-style-type: none"> <li>→ Reputational impact: ESG transparency</li> <li>→ Non-compliance (penalties)</li> </ul>
<b>Social aspects</b>			
<b>Health, safety and security</b>	<b>Critical</b>	Damage to the health, safety and security of personnel under the responsibility of the company, occurring in the course of work, on premises, on operating sites, on building sites and during international business travel.	<ul style="list-style-type: none"> <li>→ Accidents in the workplace</li> <li>→ Psychosocial problems</li> <li>→ Reputational, legal (criminal) and financial impact</li> </ul>
<b>HR and skills</b>	<b>High</b>	Insufficient skills (acquisition, retention, development) to meet strategic challenges and associated objectives.	<ul style="list-style-type: none"> <li>→ Difficulty in bidding</li> <li>→ Management difficulties</li> <li>→ Work overload/turnover</li> <li>→ Loss of know-how</li> <li>→ Failure to achieve our strategic development objectives</li> </ul>
<b>Industrial disputes</b>	<b>Moderate</b>	All situations that lead to industrial disputes.	<ul style="list-style-type: none"> <li>→ Deteriorating working conditions and social climate</li> <li>→ Impact on image</li> <li>→ Business disruption</li> </ul>
<b>Discrimination and harassment</b>	<b>Moderate</b>	Discrimination linked to ethical criteria, skin colour, age, sex, origin, sexual orientation, disability and religious belief, sexual and moral harassment.	<ul style="list-style-type: none"> <li>→ Absenteeism, deteriorating working conditions</li> <li>→ Litigation</li> <li>→ Reputational impact</li> </ul>
<b>Illegal employment</b>	<b>Moderate</b>	Forced labour, child labour, undeclared work.	<ul style="list-style-type: none"> <li>→ Reputational impact</li> <li>→ Legal impact (criminal)</li> <li>→ Accidents involving children</li> </ul>

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# 4 CSR governance and commitments

## CSR at the heart of the Group's transformation

The Sustainability and Engagement Department, responsible for the Group's CSR, reports to the Transformation Department, led by Pierre-Yves Massille, a member of the Group's Executive Committee. The **Group's Chief Sustainability and Engagement Officer**, Martine Jauroyon, is also Chairwoman of the Egis Foundation, Vice-Chairwoman in charge of climate strategy for the trade union "Syntec Ingénierie", and a member of the Board of Directors of the United Nations Global Compact – France Network.

The mission of the Sustainability and Engagement Department is to propose strategic priorities on sustainable development to the General Management, oversee and support the Group's ESG & Climate transformation plan, and provide guidance to top management on major environmental and societal trends that could impact the Group's activities.

## Governance aligned with the Group's matrix structure

To effectively manage the ESG & Climate transformation plan, the Sustainability Department relies on a **network**

**of ESG & Climate directors and focal points within the Business Lines (BL), Regions and Sub-Regions** to implement the Group's commitments at an operational level, as close as possible to the business lines and markets. This network meets every month as a "Coreteam" to monitor the implementation of objectives, share best practices and address challenges. In October 2024, the annual seminar was held for the entire ESG & Climate community. This event provided a global and shared vision of the Group's sustainable development challenges, as well as their application to each of our business lines and Regions or sub-Regions.

One **ESG & Climate Committee**, chaired by the Group's Chief Executive Officer, meets every two months to discuss progress on the ESG & Climate transformation plan and to address major issues. This committee includes the Chief Transformation, Digital, Sustainability Officer, the Chief Financial and Strategy Officer, the Chief Development Officer, as well as the Sustainability and Engagement Department.

In addition to these bodies, the Department works closely with all other functional departments such as human resources, finance, risks, legal and ethics, purchasing, sales, technical, general resources and performance.

## Regular consultations with stakeholders

Management carries out regular consultations with internal stakeholders, such as the New Bees Team, as well as with external stakeholders, such as the Sustainable Development Steering Committee (CODD).

### ➤ New Bees Team

this network is made up of young employees representing various regions and activities. They discuss and propose actions to the governing bodies, in particular on sustainable development issues. This year, they shed light on the metric put in place to report on the Group's turnover, which contributes significantly to the energy and ecological transition.

### ➤ Sustainable Development Steering Committee (CODD)

chaired by the Group's Chief Executive Officer, this committee has been meeting twice a year since 2010 with a range of external stakeholders to discuss key sustainable development issues and provide critical and constructive feedback as part of a continuous improvement approach. At the two 2024 meetings, discussions focused on the market potential for adaptation to climate change, the contribution of digital technology to this adaptation, gender diversity in engineering and the analysis of the double materiality of CSRD at Egis.

## CSRD compliance work

In 2024, Egis initiated a programme to comply with the **European CSRD (Corporate Sustainability Reporting Directive)**, which was transposed into French law in January 2024. This regulatory framework requires large companies and consolidated groups to publish sustainability reports in accordance with the European Sustainability Reporting Standards (ESRS), replacing non-financial performance statements (NFPS).

In this context, Egis has conducted an in-depth **double materiality** assessment, identifying the significant impacts of its activities on the environment, society and the economy, while assessing the risks and opportunities related to sustainability issues for its business model. This

work was based on a detailed study of the data points needed to meet the requirements of the ESRS, particularly in terms of governance, climate transition and social commitment.

This NFPS marks a final stage in the transition to a new approach to non-financial reporting.

Starting in financial year 2025, Egis will publish its first **Sustainability report** in accordance with the CSRD requirements, demonstrating its commitment to enhancing the transparency and quality of its dialogue with stakeholders.

# CSR governance chart

## Management

### The Sustainability and Engagement Department

Proposes CSR priorities to the Executive Committee and the Board of Directors. Consolidates the Group's non-financial reporting. Leads and supports the implementation of CSR commitments with the following functional departments:

#### The Ethics and Compliance Department

Ethics and regulatory compliance

#### The Risks and Internal Control Department

Control of risks related to the achievement of Egis objectives

#### Performance department

Performance management system components (Certifications)

#### The Human Resources Department

Social aspects of CSR (talent, HSE, inclusion, etc.)

#### The Financial Department

Green finance

#### The Procurement Department

Responsible procurement

#### The Development Department

Exclusion policy/Go-NoGo Risks and commitments committee (RCC) EET contributive services

#### The Real Estate and Facilities Management

Eco-responsibility of sites

**Contributions from civil society**  
(through R&D partners, active participation in associations, think tanks, consortia, etc.)

### The New Bees Team

A group of young employees who are a source of proposals for the general management, particularly on CSR/Climate issues

## Stratégie

### The Board of Directors

scrutinises and approves the CSR priorities and the relevant action plan

### The Executive Committee

defines a vision, a strategy, CSR/Climate commitments and the relevant indicators

### The ESG and Climate committee

chaired by the CEO, monitors the progress of the ESG and Climate plan

### The Sustainable Development Steering Committee

A forum for dialogue with internal and external stakeholders, to nurture and enrich the Group's CSR policy, examine and scrutinise the innovative solutions for sustainable land use in communities, and discuss the quandaries encountered in projects

CSR AND CONTRIBUTION TO  
**SUSTAINABLE  
DEVELOPMENT  
GOALS**

## Deployment

### The ESG & Climate Directors Network

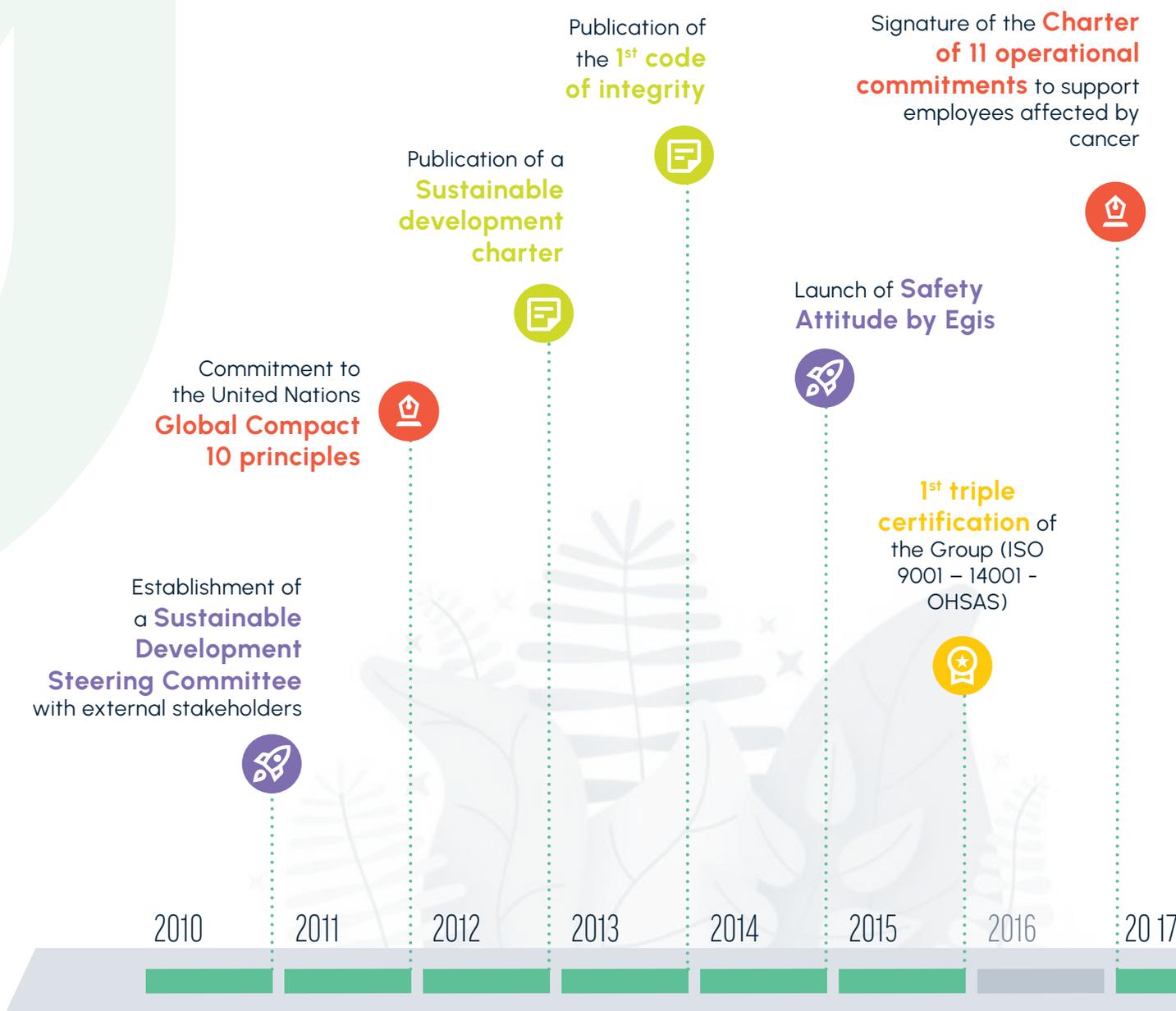
In each BL and Region, this network adapts and coordinates the action plans in their entity

## Implementation

### The employees

Implement the CSR policy in their projects and internal practices. They are also a source of proposals.

# Main CSR commitments



Signature of French engineering trade union, **Syntec Ingénierie's Climate charter**

Signature of the **Women's Forum Charter** to contribute to a post-carbon economy and a more inclusive world

Egis joins the French initiative **Companies committed to nature** (*Entreprises engagées pour la Nature*) initiative

Signing of the UAE **Climate-Responsible Companies Pledge** by the UAE Ministry of Climate Change and Environment



Creation of the **Group's purpose**

Publication of the **Responsible purchasing charter**

Member of the **Hub des prescripteurs bas carbone**

Publication of the **5 Egis Group climate commitments**

Participation in the **French Business Climate Pledge** initiative led by the *Mouvement des Entreprises de France (MEDEF)*

Membership of the **Emirates Green Building Council**  
Commitment to **SBTi**

Strengthening the Group's **exclusion policy**

Validation by the Science Based Target initiative (SBTi) of the Group's **short- and long-term decarbonisation trajectory** based on the Net Zero Standard

Signing of Syntec Ingénierie's new **Climate and Biodiversity Charter**

Signature of the **Modern Slavery & Human Trafficking Statement** (renewed annually since)



2018

2019

2020

2021

2022

2023

2024

# 5 Policies applied and results

Our commitments to sustainable development and CSR are set out in a multi-year roadmap for 2021–2026 based on three priorities:

- 1** Putting the **environmental impact of the Group’s challenges of the 21<sup>st</sup> century** at the heart of our business lines and our development strategy;
- 2** Acting for a **responsible growth** and providing long-term support to our customers;
- 3** Developing our **talents** for tomorrow.

Each of these is then broken down into associated policies, actions and indicators. The following sections present the policies and actions relating to the main non-financial risks identified in the risk mapping, whether major or not.

## 5.1 Act for the environment

The coming decades will bring complex and interconnected environmental challenges. Addressing them requires coordinated action at global, national and local levels to drive meaningful changes in how we produce and consume.

Guided by its core purpose, Egis positions itself as a key player in the global ecological and energy transition. To achieve this, the Group has structured its environmental strategy around three key areas of transformation:

- 1 Leading by example within its direct sphere of responsibility** by expanding and strengthening the Group’s decarbonisation efforts and embedding environmental management practices across all activities.
- 2 Supporting the ecological transition within our value chain** by offering clients technical solutions that help them progress in their own transition. This includes systematically integrating eco-design and sustainable infrastructure management, with a particular focus on project decarbonisation and climate risk mitigation.
- 3 Transforming our business portfolio** to progressively align with the goals of the Paris Agreement, placing ecological transition megatrends at the heart of our economic growth strategy. This involves greater selectivity in project choices—guided by the Group’s exclusion policy—and strengthening our expertise and solutions in key areas such as climate change adaptation, leveraging training, digital tools, innovation and external growth.

## 5.1.1 Environmental policy and management

Amid rapid growth and organisational restructuring, Egis reinforced its environmental management approach across all business areas and regions in 2024:

- The publication of the **Group's environmental policy** reaffirms our ambitions and commitments within our newly expanded scope. This policy serves as the foundation for our strategy to control the environmental impact of our projects and operations, with clear objectives and action plans.
- The environmental management system has been adapted to the Group's global structure to facilitate the **expansion of ISO 14001 certification** while regionalising environmental management oversight, which ensures alignment with market-specific needs and practices. In 2024, this approach led to the first global certifications for subsidiaries in the United Kingdom, Australia and New Zealand, covering architecture, consulting and engineering activities.

In 2024, 51% of the Group's activities are ISO 14001 certified—a significant improvement from 2023, driven by an increase in certified subsidiaries throughout the year.

The transformation of our environmental management system aims to enhance our

environmental performance, ensure transparency with stakeholders and uphold regulatory obligations.

Raising employee awareness of environmental issues remains a central focus of our action plans, supported by our environmental management system. In 2024, we carried out various awareness-raising initiatives, such as:

- **"La Casa del Clima"**: this series of short, entertaining videos, launched in autumn 2024, explores the major issues of climate and biodiversity in an original way. It makes complex subjects such as planetary limits and the rebound effect more accessible.
- **Interactive webinars**: we organised several interactive webinars with internal and external climate and biodiversity experts, both at Group level and in the Business Lines and Regions. For example, the "Learn & Connect Climate Change & Ecodesign" webinar on 30 October 2024 featured inspiring discussions and Q&A sessions with passionate specialists. These initiatives, aimed at all Egis employees, are in addition to the ecodesign training modules for specific professions.

# 51%

of our activity ISO 14001 certified by the end of 2024

## ↗ Circular economy

The circular economy is **fully integrated into the environmental strategy** of Egis, which acts on several levels in this area.

Firstly, **within our internal operations** in France, the Group's Real Estate and General Services department has deployed sorting bins and selective collection points (for paper, cardboard, plastic, metal, glass) as well as voluntary drop-off points (batteries and used helmets) adapted to the functionalities of the different office spaces. Contracts with service providers ensure their removal and recovery. The Information Systems Department has set up various partnerships for recycling or reusing computer equipment, small electrical and electronic devices, and printer consumables at the end of their life. The Real Estate Department aims to reuse furniture recovered from sites that are being relocated and store it in regional areas to optimise transport. To this end, criteria related to disassembly and transportability are considered when purchasing new furniture. Additionally, Egis has acquired second-hand furniture from the 2024 Paris Olympics organisation to extend the influence of this event into our daily lives.

**In projects carried out for our customers,** the circular economy and resource consumption is one of the seven environmental stakes of the Act4ecodesign framework, the eco-design framework in force within the Group. Employees are trained to integrate these issues

into their projects: in 2024, two training modules on circular economy and resources were added to the mandatory Act4ecodesign training programme. This involves, for example, developing performance criteria in different expertise areas for building with reused or recycled materials, recovering construction waste or devising projects that utilise water, energy or material flows in a circular economy approach.

Finally, the challenges of the circular economy are integrated into the **Group's development strategy and its business models**. In 2018, Egis created the startup Cycle Up, a construction materials reuse platform, in partnership with Icade. In 2021, Egis acquired AD Ingé, a company specialising in deconstruction, selective sorting, recycling and reuse in the dismantling or demolition of buildings, industrial sites and civil engineering structures. More generally, the Group develops multidisciplinary approaches to offer circular economy solutions to its customers. For example, Egis is participating in the modernisation and energy optimisation of the "Maera" wastewater treatment plant in Montpellier (France). The aim is to ensure that the plant produces twice as much energy as it consumes by thermally recycling the sludge, and to develop new uses for the water treated by the plant, such as fire-fighting, cleaning roads and networks and watering green areas.

## 5.1.2 Group decarbonisation journey

### 5.1.2.1 Egis's Net Zero commitment

In 2024, Egis strengthened its climate strategy by updating its decarbonisation objectives to include the entire value chain of its activities. These renewed targets are necessary in order to reflect the Group's international expansion, but also to formalise our commitment to decoupling future growth and Greenhouse Gas (GHG) emissions.

Egis has adopted very ambitious greenhouse gas emission reduction targets, **in line with the Science-Based Targets Initiative's (SBTi) Corporate Net-Zero** standard. These objectives were officially approved by the SBTi on 2 December 2024 and are outlined below.

#### ↗ Egis decarbonisation targets approved by the SBTi

Using **2023 as the reference year**, Egis is committed<sup>2</sup> to reducing:

- By 2033 (short-term objectives):
  - 54.6% absolute emissions of scopes 1 and 2;
  - 61.1% scope 3 emissions related to goods and services purchased, per € million of value added;
  - 32.5% emissions related to business travel (scope 3);
  - 61.1% commuting emissions per employee (scope 3).
- By 2050 (long-term objectives):
  - 90% in absolute value of emissions from scopes 1 and 2, as well as emissions from

business travel, upstream energy-related emissions and emissions related to Egis investments;

- 97% intensity<sup>3</sup> scope 3 emissions related to:
  - The use of sold products, purchased goods and services, capital goods (per € million of value added);
  - Commuting (per employee).
- Lastly, to achieve Net-Zero, Egis is committed, by 2050, to:
  - Neutralising residual emissions after achieving the long-term goal.

### 5.1.2.2 2024 carbon assessment and progress towards targets

#### ↗ Coverage

The Group's carbon footprint for 2024 corresponds to maximum coverage of all of the Company's activities.

In 2024, Egis's carbon footprint covers 67 countries where we have a physical presence<sup>4</sup> and all our architecture, consulting, and engineering (ACE) and operations businesses, corresponding to 98.9% of the Group's total turnover in 2024.

#### ↗ GHG emissions in detail

The carbon assessment covers all GHG Protocol emissions categories relevant to Egis's activities.

# 98.9%

carbon footprint coverage rate of turnover 2024

2. See here [Target dashboard - Science Based Targets Initiative](#)

3. For intensity targets, added value is defined as the value of sales minus the cost of goods and services purchased from external suppliers.

4. In 2024, the countries where we have a physical presence are those in which we have offices or a site where the Group conducts its activities.

— Exclusion of the SBTi objective

Emission items that are not significant in the Egis GHG inventory are excluded from the scope of our objectives, in compliance with the SBTi Corporate Net-Zero Standard. In addition, Egis includes emissions in its GHG inventory that are considered optional according to the

GHG Protocol, but which Egis voluntarily monitors in order to reduce them. Lastly, contrail emissions linked to business travel by air are included in the Egis GHG inventory, but are not taken into account by the SBTi, as they correspond to a greenhouse gas (vapour emissions) that is not covered by the Kyoto Protocol.

The following table shows GHG emissions for 2024 by GHG Protocol category, as well as the emissions covered by the SBTi targets.

Scope	GHG Protocol – GHG Emission Categories	GHG emissions 2024 (minimum scope according to GHG protocol and SBTi) (tCO2e)	GHG emissions excluded from the inventor (tCO2e)	Emissions outside the minimum scope (optional) (tCO2e)	Bioenergy-related emissions (tCO2e)	Withdrawals by bioenergy (tCO2e)	Bioenergy-related emissions (tCO2e)
1	1. Direct emissions from stationary combustion sources	1,783			45.655	44.239	1.42
1	2. Direct emissions from mobile combustion sources	16,158			797.75	791.38	6.37
1	3. Direct emissions from processes	0					
1	4. Fugitive emissions (refrigerants)	955					
1	5. Direct GHG emissions and removals from land use, land-use change and forestry (LULUCF) (Optional)	0					
2	1. Indirect emissions from imported electricity (market-based)	15,309					
2	1. Indirect emissions from imported electricity (location-based)	16,420					
2	2. Indirect emissions from steam, heating or cooling	165					
3	1. Purchased goods and services	87,201	1 466				
3	2. Capital goods	7,504					
3	3. Fuel- and energy-related activities not included in Scope 1 or Scope 2 (market-based)	8,793					
3	3. Fuel- and energy-related activities not included in Scope 1 or Scope 2 (location-based)	9,151					
3	4. Upstream transportation and distribution	21	696				
3	5. Waste generated in operations	2,910					
3	6. Business travel – with well-to-tank (WTT) – without aviation radiative forcing	9,852					
3	6. Business travel – hotels only			1,330			
3	7. Employee commuting – with well-to-tank (WTT)	23,178					
3	8. Upstream leased assets						
3	9. Downstream transportation and distribution			2,393			
3	10. Processing of sold products						
3	11. Use of sold products	9,235					
3	12. End-of-life treatment of sold products						
3	13. Downstream leased assets	163					
3	14. Franchises						
3	15. Investments	16,039					
	<b>Total market-based*</b>	<b>199,266</b>					
	<b>Total location-based**</b>	<b>200,734</b>					
	<b>Total market-based with optional GHG emissions***</b>			<b>202,988</b>			
	<b>Total location based with optional GHG emissions****</b>			<b>204,457</b>			

Methodologies employed: GHG Protocol and SBTi | Emission factors used: ADEME (2023) - IEA (2023) - UK DEFRA (2023) etc.

\* Includes categories 2.1 and 3.3 on a market-based approach

\*\* Includes categories 2.1 and 3.3 on a location-based approach

\*\*\* Includes categories 2.1 and 3.3 on a market-based approach

\*\*\*\* Includes categories 2.1 and 3.3 on a location-based approach

## — Total emissions

Egis's total emissions for the year 2024 have been estimated at **199,266 tCO<sub>2</sub>e** according to the market-based approach, and 200,734 tCO<sub>2</sub>e according to the location-based approach, for scopes 1, 2, and 3 within the scope of our SBTi commitments. Our results are now presented using the market-based approach within the minimum scope of our SBTi commitments. Changes in scope compared to the data published in the NFPS for the 2023 fiscal year are detailed at the bottom of the page<sup>5</sup>. In 2024, according to the market-based approach, architecture, consulting, and engineering (ACE) activities represent approximately 60% of the emissions, compared to 40% for operations. The change compared to 2023 is explained by the growth of ACE activities, including new acquisitions, as well as variations in activities in the field of operations.

### ○ Global emissions<sup>6</sup> (market-based) 2023 and 2024

Scope	Total 2023 (tCO <sub>2</sub> e)	Total 2024 (tCO <sub>2</sub> e)
Scope 1	21,112	18,896
Scope 2	10,139	15,473
Scope 3	166,377	164,896
Total	197,628	<b>199,266</b>

5. In 2023, the data published in the NFPS were as follows: Scope 1: 21,112 tCO<sub>2</sub>e; Scope 2: 10,657 tCO<sub>2</sub>e; Scope 3: 178,448 tCO<sub>2</sub>e, using a 'location-based' approach.

The data presented here for Scope 2 - 2023 follow the 'market-based' approach, hence the observed discrepancy.

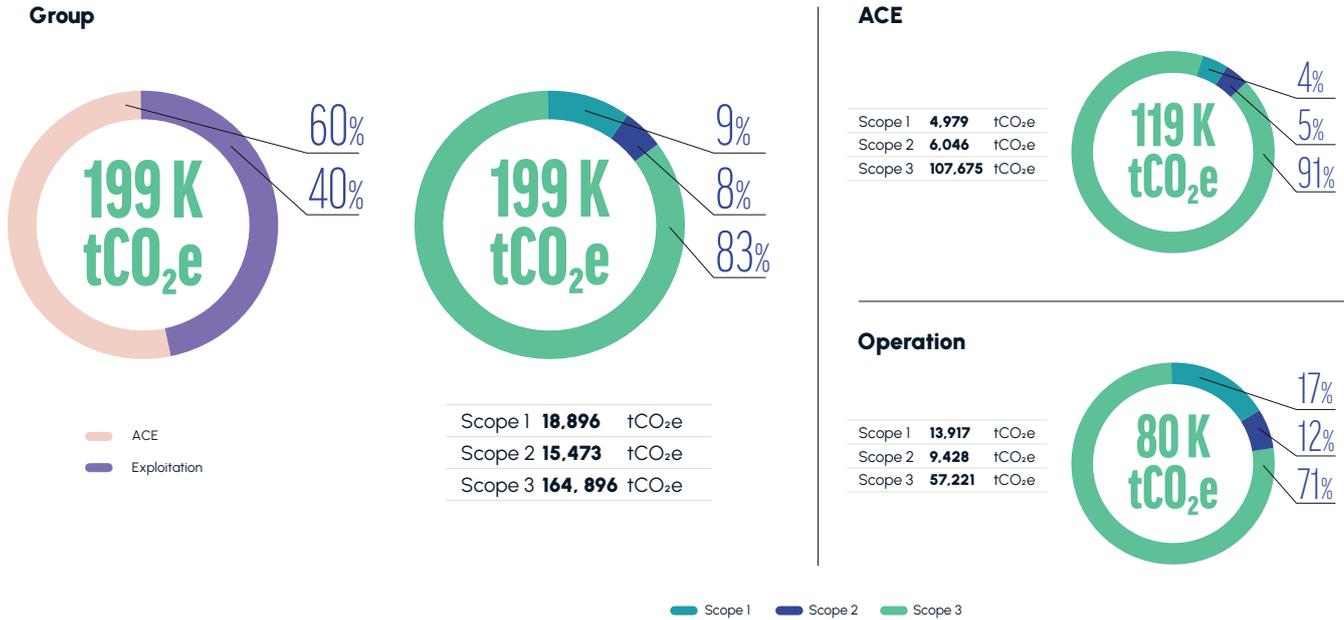
The data presented here for Scope 3 - 2023 correspond to the SBTi 'minimum boundary' scope, based on which our commitments were validated by the SBTi at the end of 2024. The scope differs from that used for the presentation of Egis's GHG Inventory in the NFPS for the 2023 fiscal year as follows:

- 1) Exclusion of radiative forcing related to airplane contrails in the 'Business travel' category;
- 2) Removal of emissions related to the manufacture of transport vehicles in the 'Business travel' and 'Employee commuting' categories. These emissions fall within the optional boundary of these two categories according to the GHG Protocol, and Egis has decided not to set an optional target for these emission categories;
- 3) Inclusion of well-to-tank (WTT) emissions for categories 4, 6, 7, and 9 of Scope 3, in accordance with the 'Criteria Assessment Indicators, March 2024, SBTi' requirements. Although these emissions are considered optional by the GHG Protocol, they are included in the SBTi 'minimum boundary' scope;
- 4) Exclusion of emissions related to employees working from home (optional scope of the GHG Protocol). Due to the high uncertainty associated with these emissions, Egis has decided not to set a target for these emissions;
- 5) Addition of wastewater treatment in the 'Operational waste' category;
- 6) Accounting for hotel expenses in the optional emissions of 'Business travel' and not in 'Purchased goods and services' (thus outside the 'minimum boundary' scope);
- 7) Removal of long-term vehicle leases from the 'Capital goods' category;
- 8) Exclusion of emissions from land transport of passengers to and from the two Belgian airports we operate from the 'minimum boundary' scope – these emissions are accounted for under the 'Downstream transportation and distribution' category as 'optional'.

These changes have a cumulative impact on Scope 3 of 12,071 tCO<sub>2</sub>e.

6. Excluding inventory exclusions validated by the SBTi (See the column 'GHG emissions excluded from inventory (tCO<sub>2</sub>e)' in the detailed table above).

Results<sup>7</sup> of the 2024 carbon footprint assessment (market-based)



Overall, Scope 3 emissions account for nearly 83% of total emissions. This predominant weight of Scope 3 is even higher for architecture, consulting, and engineering (ACE) activities (90.7%).

For Scope 1, emissions due to the fuel consumption of Egis's vehicle fleet predominate regardless of the activity.

For Scope 2, emissions are mainly related to electricity consumption in offices and operated infrastructures.

For Scope 3, the purchase of goods and services, commuting, and business travel are the main sources of emissions for ACE. For operations, investments and the purchase of

goods and services are the two main contributing sources, followed by the use of sold products.

Transport-related emissions

French law no. 2021-1104 of 22 August 2021 on fighting climate change and strengthening resilience to its effects requires transport-related emissions (direct and indirect greenhouse gas emissions linked to upstream and downstream transport activities) to be published. For Egis, in 2024, transport-related emissions are broken down as follows and represent 51,602 tCO<sub>2</sub>e for the worldwide perimeter (including the relevant optional emissions).

Scope	GHG Protocol – GHG Emission Categories	GHG emissions 2024 (minimum scope according to GHG protocol and SBTi) (tCO <sub>2</sub> e)	GHG emissions excluded from the inventory (tCO <sub>2</sub> e)
Scope 1	2. Direct emissions from mobile combustion sources	16,158	
Scope 3	4. Upstream transportation and distribution	21	
	6. Business travel – with well-to-tank (WTT) – without aviation radiative forcing	9,852	
	7. Employee commuting – with well-to-tank (WTT)	23,178	
	9. Downstream transportation and distribution		2,393

7. Within the minimum scope according to the GHG protocol and SBTi, according to the market-based approach.

## ➤ Analysis of 2024 emissions

For intensity objectives, the following data was used to calculate the intensities:

2023 Value Added = €1,099 million

2024 Value Added = €1,289 million

2023 Workforce<sup>8</sup> as per SBTi = 19,898

2024 Workforce<sup>8</sup> as per SBTi = 20,621

Objective	2023 Emissions	2024 Emissions	2023 Intensity	2024 Intensity	Trend	2050 target
<b>Scopes 1 et 2 (market-based)</b>	31,251	33,249			6%	-90%
<b>Purchased goods and services/ Capital goods/ Use of sold products</b>	107,794	103,940	98.08	80.64	-17.8%	-97%
<b>Employee commuting</b>	22,558	23,178	1.13	1.12	-0.9%	-97%
<b>Fuel- and energy-related activities not included in Scope 1 or Scope 2/ Business travel/ Investments</b>	35,149	34,685			-1%	-90%

The increase in scope 1 and 2 emissions is due to both organic and external growth since 2023. The actions taken (office optimisation, improvement of vehicle fleet performance, use of decarbonised energy, purchase of renewable electricity...) have helped to limit this increase below the Group's revenue growth over the same period. The observed decrease in Scope 3 is related to the actions taken within this scope and an interannual variation in certain infrastructure operations.

### 5.1.2.3 Action plan

In 2024, all Egis Regions and business areas have developed a **multi-year decarbonisation action plan** to enable Egis to meet its decarbonisation journey. The action plan is based on the following major levers:

- Optimising the space occupied by buildings and improving their energy efficiency;
- Vehicle fleet conversion, choice of low-carbon energies and optimization of fleet operations;
- Electrification of equipment;
- Conversion to renewable energies;
- Collecting carbon emissions data from suppliers to make informed choices;
- Rationalisation of external subcontracting;
- Encouraging employees to use low-carbon transport and reducing travel (air and car);
- Promoting eco-design for turnkey projects;
- Taking decarbonisation opportunities into account when selecting the companies in which we invest.

<sup>8</sup> The workforce considered within the framework of the SBTi includes: employees with permanent contracts, fixed-term contracts, interns, as well as independent contractors.

# 5.1.3 Eco-design and eco-operation to support our customers

## 5.1.3.1 Eco-design

### ➤ Eco-design: the major driver for supporting our customers' transition

Our consulting and engineering activities play a major role in mitigating the environmental impact of our customers' projects and adapting them to climate risks. That's why, in 2022, Egis committed to eco-designing 100% of its projects by 2030. This is a major commitment that entails a transformation of project production processes and requires career support by adapting expertise areas to the challenges of the ecological and energy transition.



Through eco-design and Egis's internal framework, **Act4ecodesign**, the Group supports its customers' ecological transition and their projects by combining two aspects:

**1** Systemic consideration of environmental issues through **seven environmental stakes** aligned with the European Union taxonomy and the United Nations Sustainable Development Goals. These seven stakes aim to both mitigate negative impacts and strengthen the resilience of projects and infrastructures.

**2** The search for the **best possible performance**, with four Act4Ecodesign performance levels to help our customers and their projects progress, from environmental impact assessment (level 1) to the best possible performance (level 4).

In 2024, Egis published a **"Book de Projets Iconiques ESG"** which highlights projects and concrete solutions implemented for more sustainable projects and territories, including many eco-designed projects.

To ensure that our practices are transformed, thousands of Egis employees are trained in eco-design and the **Act4ecodesign** framework.

### ➤ A dedicated training course

Egis has been progressively rolling out an ambitious multi-year training programme since 2022, which will be fully operational by 2025. In 2023, 1,700 employees from the France Region were engaged in this programme. In 2024,



the programme expanded to two additional regions, now covering three of the Group's four regions: Europe-Africa, France and Middle East-South Asia. In 2024, more than 3,300 people, i.e. 73% of the target population<sup>9</sup>, completed

<sup>9</sup> Développeurs d'affaires, directeurs de projet, chefs de projet, ingénieurs-concepteurs généraux, ingénieurs-concepteurs spécialisés

their learning. The programme content is enriched year after year. In 2024, the content covered the general eco-design approach and its application to four of the seven environmental stakes in the Act4ecodesign framework (carbon, climate risks, biodiversity, circular economy and resources).

Egis has set itself the target of having at least 90% of the target population in all regions of the world completing their training by the end of 2025. The available courses will cover the seven Act4ecodesign environmental themes, i.e. energy and water, pollution as well as soil sealing and land conversion, in addition to those given in 2024.

### ➤ A "carbon management" approach in our projects

The carbon dimension is given particular attention in the eco-design guidelines. In 2024, Egis initiated the creation of an **internal network of "Carbon Success Managers" (CSM)**, with the aim of increasing the extent to which carbon is taken into account in all engineering and architectural projects, during the design and construction phases. Carbon Success Managers are business experts trained in carbon assessment and management for projects, who are able to support teams in the various business lines in setting up a carbon management approach.

Three masterclasses were held in 2024 in France and abroad to improve the skills of the CSM network. At the end of 2024, Egis had more than 100 "Carbon Success Managers" across four continents. This network is set to expand, capitalising on projects to develop new tools, databases and low-carbon solutions for the construction sector.

### 5.1.3.2 Eco-operation

The Group's operations and maintenance activity is working to strengthen its **eco-operating practices**.

With regard to road operations, three new companies obtained their first **ISO 14001 certification** in 2024: Routalis (France), M6 Tolna (Hungary) and Via4 (Poland).

In terms of airport operations, 2024 was marked by the achievement of **new ACA ("Airport Carbon Accreditation") certifications**: Level 4+ for Félix Houphouët Boigny International Airport (Abidjan, Côte d'Ivoire) and the airports of Larnaca and Paphos (Cyprus), Level 4 for Paris-Beauvais Airport (France), Level 3+ for Maya-Maya International Airport (Brazzaville, Congo), Level 3 for Bergerac Dordogne Périgord Airport (France), Level 2 for Ostend-Bruges and Antwerp International Airports (Belgium), and Level 1 for A.A. Neto International Airport (Pointe-Noire, Congo). In 2024, the proportion of passengers having transited through ACA-certified airport operations was 88% (compared to 80% in 2023).

In addition to these two KPIs, which Egis has been monitoring since the 2021 financial year, the business has significantly strengthened its monitoring of the environmental and social performance of the operating and maintenance companies. An **online platform called "SIMPL"** was implemented this year. A questionnaire is used to collect more ESG information (both quantitative and qualitative) compared to previous years. The platform then provides an ESG maturity score based on an external sector benchmark. This tool should help to strengthen our eco-operating practices. The energy consumption of all motorway companies continues to be monitored on a monthly basis through the internal "Datacockpit" tool.

# 73 %

of the target population\* took the course in 2024 by validating the year's modules

\*(business developers, project directors, project managers, general design engineers, specialist design engineers)

# 75 %

Percentage of km of motorway operated by companies with ISO 14001 or 50001 certification in 2024 (68% in 2023)

In terms of decarbonisation, the operation and maintenance (O&M) subsidiaries have continued their efforts. The year's main initiatives included the continued electrification of the vehicle fleet, the transition to the renewable biofuel HVO100, and the roll-out of LED lighting and solar installations. The first electric drone patrol took place this year on the Gebze-Izmir freeway in Türkiye. This solution — once industrialised within other O&M companies — represents an opportunity to significantly reduce emissions from road operations (whose primary fuel consumption item is patrolling) and to improve the health and safety of employees. In 2024, 30 operating companies, covering 90% of the Group's operation and maintenance emissions, prepared a decarbonisation plan.

This year, the Egis network was affected by three major climatic events: fires on the outskirts of the A24 motorway

in Portugal, flooding in Dubai for the Waagner Biro business and Storm Boris for the Bonaventura company in Austria. In order to strengthen Egis's resilience to these climate risks, in 2024, the operations and maintenance business line **analysed its exposure to physical risks associated with climate change**. This six-month study, carried out with the Egis resilience team (Eva-Climat, see below), focused on fifteen motorways and five airports. This was the first structured step towards meeting the complex challenge of adapting to climate change. To better anticipate this issue for new projects, the operations and maintenance business line has been systematically analysing climate risks during the tender phase since this year.

## 5.1.4 Services to fight climate change

**In the face of increasingly frequent extreme weather events (heavy rainfall and flooding, heatwaves and droughts, landslides, soil shrinkage and swelling, storms and strong winds, wildfires, ice and snowfall), as well as the premature acceleration of ageing infrastructure and the rising operational costs associated with their maintenance, we must adapt to climate change.**

### ↗ Eva-Climat

Eva-Climat is a consultancy service offering a diagnosis of climate risks and precise, practical adaptation solutions aimed at prioritising vulnerability issues and adjusting the design to optimise operating costs over the life cycle of the infrastructure.

Designed for project owners, operators and concession operators, Eva-Climat is a solution for **optimising the resilience of infrastructure** in the Group's main business sectors:

- Roads: maximising availability and anticipating pavement ageing;
- Rail: maintaining railway components to limit impacts on users;
- Ports: preparing for rising water levels and extreme events;

- Airports: ensuring runway availability and passenger comfort;
- Energy: maintaining service and limit maintenance costs;
- Water: maintaining water-related services and managing the resource.

Eva-Climat has already been adopted by a number of contracting authorities and partners, including SNCF Réseau, Sanef, Atlandes, AFD, the World Bank and Transport for New South Wales.

Examples of application:

- The vulnerability study of the M6 Motorway tunnel (Australia);
- Study of the vulnerability to climate change of the Paris-Clermont-Ferrand railway line (France);

- 
- Regulatory studies for the Arles bypass project (France);
  - Vulnerability study to reduce the impacts of climate change at Paphos and Larnaca airports (Cyprus);
  - The World Bank's West African Coastal Management Program (WACA).

### ➤ ICETool

With global warming on the rise in towns and urban areas, all new developments need to be assessed and anticipated in terms of their thermal impact. ICETool is a method for comparing and calculating the impact of a development project on **reducing urban heat islands**.

Developed in open data and integrated into the QGIS GIS software to map the surfaces and calculation points for surface temperature via an energy balance, ICETool calculates the surface temperature of the project's soils and allows for testing different design variants, types of coatings, percentages of vegetation, number of trees, etc. The results of the study are summarised in a simplified, easy-to-understand display of ground temperatures.

### ➤ Vigie Risk

Vigie Risk is an integrated solution for **managing flood risk** over its entire life cycle (before, during and after), helping those involved in the flood risk chain to better prevent, predict and mitigate this risk. This hypervisor is a participative and connected software application that collects data from sensors in the field (flow monitoring

stations or video surveillance cameras) as well as from citizens via social networks. The data is processed and exploited using artificial intelligence to build a dynamic map of flood-prone areas. By cross-referencing these zones with very precise data on sensitive buildings and infrastructure, it is possible to identify the sectors most affected, based on their vulnerability and the associated damage. Vigie Risk can then recommend automatic crisis management actions to risk stakeholders. The hypervisor can also use this data through feedback to implement action plans to reduce the vulnerability of the regions.

This approach, developed in France, has already been rolled out internationally, notably in Australia.

### ➤ Engineering specialised in coastal management

Egis's range of services related to adaptation to climate change was strengthened in 2024 by the integration of **Casagec, an engineering company specialising in coastal management**, flooding and submersion, port development and the environment.

The skills acquired complement the Group's range of services, enabling it, for example, to work with the World Bank to propose measures for adapting Senegal's coastal tourism—a major sector for the country's economy, with 80% of tourism along the coast—in the face of the major trend towards coastal erosion of one metre per year.

## 5.1.5 Change in the business portfolio in line with the Paris Agreement

Egis is committed to gradually transforming its portfolio of activities in line with its purpose, the Paris Agreement and the megatrends in the evolution of our markets linked to the energy and ecological transition.

This transformation is based on four main action levers:

- Implement our exclusion policy;
- Use robust criteria to measure and develop the proportion of our sales that contribute to the ecological and energy transition;
- Invest in R&D and environmental innovation projects for the well-being of populations;
- Target acquisitions that reinforce Egis in the area of ESG, skills and solutions relating to sustainability.

### 5.1.5.1 Implementation of the exclusion policy

Meeting the targets set by the Paris Agreement will require a profound transformation in the energy systems of our societies. The gradual and widespread phase-out of fossil fuels is not only at the heart of this energy transition, but also a necessary condition for its success.

This is why Egis strengthened its **exclusion policy** in 2023 to ensure that the projects it undertakes are in line with its ambitions in terms of ecological and energy transition. This exclusion policy covers projects involving thermal coal, unconventional fossil fuels and new oil drilling.

As part of this policy, Egis also undertakes not to work on projects with impacts on critical biodiversity habitats if unless these projects are managed in accordance with the best international standards in this field.

This exclusion policy applies in particular to the Group's new projects and is a key aspect examined during the business acquisition

process, with, where appropriate, the implementation of a transition plan to gradually align the acquired companies.

### 5.1.5.2 Percentage of turnover contributing to the ecological and energy transition

To achieve its ambition of being a key player in the ecological and energy transition, Egis wishes to increase the proportion of projects in its business portfolio that effectively contribute to the ecological and energy transition of territories. This is reflected in Egis's commercial policy by a proactive approach to programmes and projects which, through their aims and ambitions, are part of the ecological transition of territories and by the development of new service offers or new approaches which meet the challenges of territories.

The transformation of our business portfolio is measured by the **Contributive Turnover**, a metric developed internally and based on an analysis of the nature and purpose of the Group's projects.

In 2024, 45% of Egis's turnover contributes to the ecological and energy transition. Our Group's ambition is to reach 60% of "Contributive turnover" by 2029.

To achieve this objective, we are deploying several levers:

- Involving our sales forces in commercial **actions** towards projects that effectively contribute to the ecological transition of our territories and our customers;
- Incorporating environmental transition analysis into the entire **mergers and**

**45 %**  
contributive turnover  
in 2024  
group-wide

**acquisitions process**, from the selection of acquired companies to the monitoring of their integration;

- Continuing to **develop solutions, tools and services** that contribute directly to the ecological transition of our customers, or to the adaptation of territories and infrastructures to climate change.

The **"Book de Projets Iconiques ESG"** published in 2024 highlights projects and concrete solutions implemented for more sustainable projects and territories.

### 5.1.5.3 Acquisitions for CSR transformation

In 2024, all companies considered as acquisition targets were subject to ESG analysis at an early stage of the process, and the five acquisitions made by the Group were subject to **in-depth ESG due diligence**. The aim is not only to align newly acquired companies with the Group's best practices, but also to use acquisitions to complement and strengthen Egis's skills and accelerate our own transformation.

Analyses conducted at the early stages of the process include compliance with the exclusion policy, the potential contribution to the Group's "Contributive Turnover" and the impact of the acquisition on the Group's decarbonisation path. Where necessary, a transition plan is drawn up to ensure that the acquired company complies with internal policies. A common ESG due diligence framework has been developed, mobilising the members of the ESG & Climate network

in the Business Lines and Regions. It aims to make it easier to take ESG issues into account in the decision-making process, to ensure that the Group's acquisition strategy is consistent with its sustainability objectives and to help anticipate the post-acquisition integration of companies.

The **common onboarding process** implemented within the Group ensures acquired companies align with the Group's commitments, in particular the objectives validated by the Science-Based Targets initiative (SBTi), eco-design principles and indicators related to "Contributive Turnover"..

### 5.1.5.4 Climate and biodiversity R&D

Egis continues to develop its portfolio of activities thanks to a **proactive R&D and innovation policy**, one of the priorities of which is dedicated to climate and biodiversity issues.

Over the last four years, investment in these areas has grown steadily within the Group. In 2024, Egis allocated 40% of its investments, i.e. €26.9 million, to these themes, representing a further increase on the 36% in 2023.

**40 %**

of R&D investment channeled toward biodiversity and climate subjects in 2024 - France perimeter - Representing €26.9 million invested

## 5.2 Adopt responsible growth

At Egis, we are committed to acting according to trustworthy principles and values. We act ethically and transparently, while ensuring that our clients' data is protected through maximum security of our information systems. Our aim is to stay close to our clients, and understand and meet their challenges through our technical expertise and our culture of innovation, research and development.

Our approach to responsible growth also involves an ongoing and open dialogue with our stakeholders around the world, including governments and public institutions, start-ups and academics.

### 5.2.1 Ethics and compliance

#### ➤ Ethics and compliance governance

Together with the Ethics and Compliance Committee, the Egis Group Ethics and Compliance Department implements and deploys internal compliance policies.

The **Ethics and Compliance Director** reports to the Group Chief Legal and Compliance Officer, who is a member of the Executive Committee, and reports regularly on the Group's ethics and compliance initiatives to the Chief Executive Officer, the Executive Committee, the Audit Committee and the Board of Directors. The Ethics and Compliance Committee, whose role is to ensure that Egis's ethics and compliance policy is defined and implemented within all the Group's subsidiaries, meets quarterly.

The Group's Ethics and Compliance Department was expanded in 2024 to include seven lawyers specialising in ethics and compliance. This department is supported by a global ethics and compliance network that draws on the expertise of legal experts in each region and on the operational relays of the Business Lines.

#### ➤ Deployment of a global compliance programme

In line with the principles set out in the Group's Ethics Charter and Integrity Code, as well as the commitments of the United Nations Global Compact, which the Group joined in 2011, Egis aims to prevent specific risks of non-compliance with laws and regulations, particularly in the fight against corruption, through a global compliance programme implemented across all the Group's entities. This programme continues to grow year after year, and in 2024, the Group notably took the opportunity to **completely rethink its policy on intermediaries** by establishing a principle prohibiting the use of such third parties, overhauling the third-party due diligence procedure, revising the gifts and hospitality policy (with the introduction of a digital register), and updating its policy on the whistleblowing system.

#### ➤ Egis certified ISO 37001

The Egis group is ISO 37001 certified for its entire scope by Eurocompliance, a certification and training organisation dedicated to the prevention of corruption. **This certification was renewed** in January 2025 for a period of three years following a two-week audit carried out at the end of 2024.

## ➤ Continued drive to strengthen the compliance culture

In 2024, the Group continued and enhanced its awareness-raising and training actions with:

- **E-learning** courses for employees with access to the Group's online platform: Module 1, "Business Ethics," focused on the fundamental principles of ethics (93% of the target population successfully completed e-learning Module 1 in 2024), and Module 2, "Acting Ethically in Everyday Situations," specifically focused on whistleblowing and conflicts of interest (94% of the target population successfully completed e-learning Module 2 in 2024).
- **Face-to-face or virtual classroom training:** in some countries for all new arrivals on compliance issues, as well as more specific training for the most exposed functions, training for lawyers, training on offers with international financial institutions, etc.;
- **One-off events** throughout the year (e.g. video by Laurent Germain in October on the importance of ethics and compliance within the Group, an event organised for International Anti-Corruption Day);
- Regular communication in the **Egis Weekly**, monthly newsletters, etc.;
- An **intranet** giving direct access to the procedures, organisation and communications of the Ethics and Compliance Department.

A large number of training and communication initiatives continued in 2024, helping to build a stronger culture of compliance within the Group.

## ➤ Whistleblowing system — Egis Integrity Line

In addition to the traditional reporting channels, there is a whistleblowing system, the Egis Integrity Line, which covers all the Group's entities. This system is **accessible online 24/7** in several languages. It is intended for Group employees as well as external or casual workers, in addition to customers, suppliers, service providers and other external stakeholders via a secure website hosted by an independent company.

This internal alert system has a dedicated communication policy and procedures to ensure that all Group employees are aware of it.

The whistleblowing system has a broad scope, including behaviour that is contrary to the Ethics Charter, the Integrity Code and internal policies and rules. It includes allegations of anti-competitive practices, corruption, fraud, conflicts of interest, discrimination and harassment in the workplace, as well as malfunctions that may affect Egis's business or reputation in relation to human rights and fundamental freedoms, health and safety or the environment. This system makes it possible to report behaviour anonymously.

In 2024, 93 reports (94 in 2023) were made, of which 58 were deemed admissible.

This information is presented regularly by the Ethics and Compliance Department to the Ethics and Compliance Network, the Ethics and Compliance Committee, the Executive Committee, the Chief Executive Officer, the Board of Directors and the Audit Committee.

## ➤ Sanction and corrective measures

In 2024, four Egis companies were sanctioned by the Inter-American Development Bank (IDB) for alleged fraudulent practices and corruption under IDB rules on contracts signed in 2013 and 2016 in Panama. As a result of a **proactive internal investigation**, the disclosure of relevant evidence and the adoption of other mitigating measures in accordance with the compliance programme, the duration of the sanction was significantly reduced. The companies concerned have committed to reporting on their compliance programme—which is already being improved—through a monitor, and to continue their cooperation with the IDB.

E-learning in 2024

**94 %**

of the target population received training in module 2 (92% in module 2 in 2023)

Any classroom or virtual classroom training in 2024

**5 438**

employees (2,306 employees in 2023)

Number of ethics alerts in 2024

**93**

Including 58 admissible

## 5.2.2 A responsible information system

Cyber security, part of Egis' digital transformation, is a major commitment in line with our development guidelines.

### ISO 27001 certification

In November 2024, in order to ensure that cyber risks are being effectively managed, Egis had its Group Information Security Management System (ISMS) in France certified to the ISO 27001 standard. This voluntary approach aims to continuously improve the protection of Group data, customer data and personal identification information against all threats (internal, external, deliberate, accidental).

Our ISMS, which uses a risk-based, cross-functional and collaborative approach, aims to:

- Identify and correct the weaknesses in our information systems with regard to cyber threats;
- Transform the daily habits of our users and embed best practices in terms of information protection;
- Define and apply the appropriate security service level based on the threat assessment;
- Keep our certification up to date through ongoing regulatory and technological oversight.

### Cyber security awareness campaign

Achieving these objectives is underpinned by our CyberPass awareness programme, the main pillar for deploying our procedures and instructions for protecting information. It is part of our learning culture, immersing all our learner employees in cyber issues to transform their daily habits and anchor the best practices that they have learned within the company, with customers and in their personal lives.

This programme is aimed at all Egis Group employees, including new hires and those from the Group's acquisitions. It has been adapted to the new challenges and acculturation levels of our learners. It consists of communications on information security, CyberPass e-learning courses, face-to-face awareness sessions at our main sites to enhance learning, and phishing simulation campaigns (over 100,000 phishing emails sent in 2024).

The e-learning course, CyberPass, consists of CyberPass 1 (covering the fundamentals of cyber security within the context of the Egis Group, with a pass rate of 64% in 2024) and CyberPass 2, which immerses learners in real-life inspired cyber-attack scenarios and presents, in tutorial form, the protections to be implemented. It was expanded in 2024 with the CyberPass Collection, short courses that employees enrol



63 %

Cyberpass 2 achievement rate in 2024 (52% In 2023)

in periodically to reinforce the impact of learning. This awareness programme is combined with appropriate technical and organisational measures implemented in accordance with the principles of defence in depth to create a trusted digital environment for our users and customers, and to control cyber risks that could have an impact on our business.

#### ➤ Effectiveness of the ISMS

Our global approach to information security management, backed by the commitment of General Management and the entire manage-

ment chain, is demonstrating its effectiveness. We recorded only one disclosure of confidential or sensitive information from our information system, below our target (<10 for operational project data and <5 for personal data). In addition, we have not experienced any partial or complete shutdown of our information systems, and no complaints relating to the protection of personal identification information have been reported to the supervisory authorities.

Disclosure of sensitive information in 2024

1

## 5.2.3 Innovation and technical expertise

#### ➤ Launch of the "Innovation Hub"

In 2024, Egis took a strategic step forward by launching the Innovation Hub, a **collaborative platform dedicated to structuring and accelerating innovative initiatives** within the Group.

This initiative positions innovation as a key lever for differentiation and performance, while fostering a culture of intrapreneurship among employees. The Innovation Hub pools ideas, solutions and innovative approaches to fuel new projects, optimise responses to calls for tender and support the Group's global innovation strategy.

The platform includes a map of Egis innovations, a start-up observatory, studies, benchmarks, ideation challenges, and best practices. Since its launch in May 2024, the platform has already enrolled more than 2,000 employees, demonstrating its unifying role and appeal.

#### ➤ Creation of an international innovation network

In 2024, the Group's Innovation team set up an international network of Innovation referents to **federate and boost innovation**, while supporting the Group's global growth in strategic regions: South Asia, Middle East, Africa, Latin America, United Kingdom, Ireland, North America, and Australia.

By combining this network with the organisation of innovation within the Business Lines, Egis enhances its ability to identify local needs, adapt innovation strategies to the realities on the ground and optimise the dissemination of initiatives. This approach promotes effective coordination, speeds up the exchange of best practice and strengthens synergies between the Business Lines and international markets.

In this way, Egis is strengthening its capacity to innovate and adapt in a constantly changing environment, while enhancing the expertise of its employees.

## ↗ « The LAB » : accompagnement de projets intrapreneuriaux

### ↗ "The LAB": support for intrapreneurial projects

In 2024, Egis's incubator "The LAB" supported eight intrapreneurial projects, including five related to climate resilience, biodiversity preservation and decarbonisation. Among them, the "LandBoost" project, which integrates biodiversity into infrastructures, particularly on building façades, was the first project to complete its incubation period after nine months of support. Thanks to The Lab, the offer of "LandBoost" was redefined as well as the go to market road map and acceleration strategy.

This success underlines the effectiveness of 'The LAB' programme, which combines **technical expertise, strategic mentoring and access to an innovation ecosystem** in order to transform ideas into concrete, viable and impactful solutions. Thus, "The LAB" stands for a catalyst for innovation, accelerating the transition to more sustainable and resilient infrastructures.

### ↗ Strategic innovation initiatives

In 2024, Egis launched two strategic innovation initiatives: the Innovation Challenge "Connect. Create. Impact" and the "Co-Innovation Themed Workshops".

Open to both Egis employees and the external community (start-ups, researchers, students, incubators and accelerators), this challenge aims to encourage the emergence and integration of high-impact solutions on three themes:

- Climate change mitigation and preservation of natural resources;
- Future ready transport infrastructures and buildings;
- Digital transformation for engineering and operational efficiency.

At the same time, the "Co-Innovation Workshops" are collaborative events per thematic open to Egis's customers and partners, enabling sharing innovations and best practices between participants. In 2024, two workshops were held, including an event on territory resilience, highlighting key projects incubated by "The LAB" such as LandBoost, Eva-Climat and Vigie Risk.

In line with the Climate/CSR strategy, these initiatives boost Egis's ability to innovate and adapt to ever-changing markets, while promoting the expertise and creativity of its employees worldwide.

### ↗ Technical expertise, accelerating transitions

Clients recognise Egis above all for its high level of technical expertise, its cutting-edge skills and its ability to combine them to optimise projects. In the same way as project management, expertise is therefore a fundamental aspect of our technical signature, as well as a major driver of performance, in the service of our customers and their commitments to the ecological and energy transition.

To date, we have nearly **400 high-level technical expertise specialisations**, including 175 considered as critical expertise for development projects. We integrate this expertise from upstream to downstream of projects to deliver developments built to the highest technical standards, meeting today's design challenges—climate, eco-design, ESG, digital—and encouraging innovation at every stage.

Our technical signature is reflected in the adoption and promotion of an eco-design approach applicable to all our projects, as presented in the "Eco-design" section of this document.

## The Group's high-impact achievements, recognised by our professional ecosystem:

- The Berninneit Cultural and Community Centre in Cowes, Australia, has won **the William Wardell Award for Public Architecture 2024** at the Victorian Architecture Awards. This award recognises the technical excellence and commitment to sustainability of this building, designed to Passivhaus standards by our Facades & Sustainability team in Melbourne (Inhabit) to deliver superior thermal comfort and energy efficiency.
- The **FEREC foundation** recognises our subsidiary Acoustb in the 'Biodiversity & Amenities' category for its innovative Bio-div(A) project. This innovation aims to revolutionise the way in which biodiversity in urban environments is assessed and monitored, thanks to the analysis of acoustic data.
- The MARWIS innovation, which turns the vehicle fleet into mobile weather stations, won the **Climate and Resilience Adaptation Award** at the International Road Federation (IRF) World Congress 2024 in Türkiye.
- In the field of nuclear civil engineering, the 'behaviour model for digital twins', specially designed for reinforced concrete structures, received the **'Tech Solution of the Year' award at the TechShow for Construction Trophies**. This project was developed on behalf of our client EDF.
- The "PFix" phosphorus fixation system at the Ringsend wastewater treatment plant in Dublin has won the **FIDIC Global Project Award**. This means that phosphorus can be eliminated biologically, improving local water quality and promoting a circular economy. This project is the first phosphorus recovery facility in Ireland and the largest of its kind in Europe.

## A constantly evolving digital offering

Our **Digital Factory** is renewing our approach to professional calculation software and tools. It harnesses the expertise and creativity of multidisciplinary teams to develop specialised tools that are essential for optimising resources and capabilities, and/or for making well-documented, multi-criteria decisions—fundamental to the long-term sustainability of facilities, infrastructure and services that enhance territories.

These include Diagflash (multi-criteria assessment on seven environmental challenges), DKarbonation (analysis and prediction of flows at an industrial site) and the public SEVE EcoPro module, in partnership with the Fédération Nationale des Travaux Publics et Roads de France.

The Digital Factory's guiding principles ensure that our developments and choice of production environments include rigorous consideration of energy efficiency and cyber security.

## 5.2.4 Responsible purchasing

Since it was founded in 2022, the Group Purchasing Department has been a genuine high-added value business partner for all Group entities and a key supporter in the overall performance strategy.

### ➤ Key progress and highlights of the year

In addition to the initiatives and actions launched in 2023, the Purchasing Department has undertaken the following major actions in 2024:

- The launch of the first campaign to **collect carbon assessments from our strategic suppliers.**  
The Purchasing Department, in collaboration with the Sustainable Development and Engagement Department, has chosen the "Aprova360" solution through a single form and the recording of the carbon footprint where it exists. Since September 2024, the Purchasing Department has integrated a dedicated resource for procurement topics related to scopes 1, 2, and 3.
- The expansion of our consultations and award of framework contracts to the adapted businesses sector:
  - Agreement with an adapted company (Aktisea) on an 'Occupational Medicine' framework contract;
  - Agreement with an adapted company (Elise) on a waste management framework contract for sites in mainland France;
  - Agreement (in progress) with an adapted company (ANRH) and with Derichebourg on a "Conciergerie" contract for both the head office and Montreuil site.

- Under scope 2: the renewal of the electricity contract (including green electricity) with Volterres.
- Under scope 1: an update for the vehicle fleet and increased use of 100% electric vehicles across all categories of company car allocations.

### ➤ The Egis Responsible Purchasing Charter

To support the development of its CSR strategy while meeting the expectations of its stakeholders, Egis has adopted a Responsible Purchasing Charter in 2022. **This charter was updated in 2024** as part of our ISO 27001 Information Security certification process.

Each supplier needs to answer around 40 questions on the environment, business ethics and respect for human rights, and undertake to comply with the main principles of our charter.

To finalise the relationship, they sign an acceptance form, which from now on will become a key element in the business relationship.

This charter is available on the Egis website [www.egis-group.com](http://www.egis-group.com) in the "Policies and charters" section.

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## 5.2.5 Maintenance of high-quality dialogue with our stakeholders

Transparent and constructive dialogue with our stakeholders is a fundamental pillar of our corporate social responsibility (CSR) approach.

In 2024, our efforts focused on engaging all our stakeholders, including our financial partners, clients, suppliers and business partners.

### 5.2.5.1 Continuation of green financing operations

Egis secured a **Sustainability-Linked loan** of €830 million in June 2024. The loan aimed to refinance existing structures and provide additional financial resources for the Group as part of its merger and acquisition strategy.

The structure of this financing is linked to key performance indicators (KPIs) outlined in Egis's global sustainability financing framework (**Framework for Sustainability Linked**). These KPIs are validated by an ISS (Second Party Opinion) certification, confirming their alignment with the principles of the "Loan Market Association" (LMA), as well as their materiality, ambition, and strategic relevance to Egis's operations. These KPIs cover the Group's commitments to reducing its greenhouse gas emissions, training employees in eco-design, and deploying eco-design in projects.

In July 2024, Egis also successfully placed its **inaugural Euro PP in a Sustainability-linked format**, raising €124 million for six years. The objectives set in this framework are also based on the KPIs of the Framework for Sustainability Linked. This issue enabled the Egis Group to diversify its sources of financing to support its strong growth ambitions.

The indicators used for this financing underline Egis's commitment to reduce its emissions to achieve carbon neutrality by 2050 and to position itself as a leader in the ecological and energy transition through the systematisation of ecodesign in projects. By placing these commitments at the heart of its financial strategy, Egis is

demonstrating its determination to measure and communicate transparently on its effective contribution to the global ecological transition.

### 5.2.5.2 Transparency of communication to our stakeholders on our CSR practices

#### ➤ UN Global Impact

To add value and streamline member companies' communication on progress (CoP), the UN Global Compact has had a digital platform since 2023. Companies can use this platform to publish their progress in relation to the ten principles of the Global Compact and their contribution to the 17 sustainable development goals. The CoP is mandatory for all signatories of the Pact.

At the end of July 2024, **Global Compact granted Egis the "Active" status**, thus recognising its communication on progress. All the Egis data can be found on the Global Compact website (<https://unglobalcompact.org/>) on the Egis page.

This status includes the renewal of the commitment by the CEO, a description of actions for each of the five themes (governance, human rights, respect for international labour standards, environmental protection, anti-corruption) and a measurement of results.

#### ➤ ECOVADIS

Four of our subsidiaries in France have completed an ECOVADIS assessment, valid in 2024:

- Egis Industries – Gold medal
- Egis Structures et Environnement – Silver medal
- Egis Holding Bâtiment – Bronze medal
- Egis Rail – Silver medal

## 5.3 Develop our talents

### 5.3.1 Being an employer of choice

#### 5.3.1.1 Dynamic recruitment

Egis employs nearly 20,100 people including around 14,500 outside France. 81% of the workforce belongs to the Architecture, Consulting and Engineering segment, and the remaining 19% to the Operations and Mobility Services segment. In France, the Group has around 5,600 employees in 2024.

For several years now, to support its growth ambitions throughout the world, the Egis group has been pursuing a dynamic recruitment policy, committing to supporting the employment of young people, as well as older workers, and to promoting the values of diversity and inclusion by combating all forms of discrimination. Nearly 5,500 new employees were recruited in 2024, including through acquisitions.

Given the challenging job market and the need to attract and retain talent, Egis is keen to raise its profile even further as an employer of choice. The Group is therefore working to:

- **Strengthening the employer brand profile:** this involves highlighting internal and external achievements via our LinkedIn publications (such as Egis Across Border, Success Stories, My 2024 year with Egis). Communication campaigns on other high-profile media, such as Glassdoor and Indeed, also help to promote our employees and our projects around the world. In addition, the Group’s Executive Committee regularly monitors the Glassdoor rating to gauge the company’s image. At the same time, the France Region has been using the Universum label for the past three years to assess the impact of the Egis employer brand on potential candidates. This anonymous survey is conducted among students and

experienced professionals to assess the attractiveness and image of 130 companies. The resulting ranking enables the Egis France Region to position itself in relation to other companies and adjust its strategy accordingly. In 2024, Egis came 82<sup>nd</sup> in the ranking of engineering students’ favourite companies and was in the **Top 5 companies demonstrating their commitment to sustainable development** to the same engineering students.

- **Pursuing programmes and partnerships with colleges and universities:** in 2024, a new three-year partnership was signed with the INSA Foundation. This partnership will give us access to a platform for promoting scholarships for excellence, diversity and commitment to regional economic development, while strengthening our links with a dynamic network of schools. Projects such as the “Team Up for Climate” innovation competition managed by the Egis Foundation are also conducted with target universities and schools in order to engage students in societal issues (adaptation to climate change) and meet the technical challenges of tomorrow.
- **Developing a wide range of internships and work-study contracts:** we maintain a wide range of opportunities for young talent to nurture the pool of future employees. We also encourage Graduate Programs to be developed in our various countries, tailored to local challenges, with bespoke programmes designed for young graduates entering the job market.
- **Enhancing recruitment effectiveness:** in 2024, the Group launched a new ATS (Applicant Tracking System) to provide our recruitment teams with a modern and efficient tool. This system integrates arti-

ficial intelligence solutions to optimise and automate recruitment processes, while simplifying application management and nurturing our talent pools. At the same time, the careers website was redesigned to be more modern and attractive. It better showcases our employer brand while simplifying the application process. The number of monthly applications has doubled.

### 5.3.1.2 Onboarding of new employees

In 2024, the **rollout of the new Core HR system** brought with it a unified and digitised Group onboarding process, ensuring consistency in practices and values across the Group worldwide. This process includes a series of e-learning modules focused on the company's values, covering commitments related to ethics, climate, health and safety, as well as diversity and inclusion.

New employees can also access all the necessary information for their onboarding via the Group's new intranet.

In addition to these digital tools, new employees are invited to take part in local initiatives organised by their teams, Business Lines, or Regions, for example onboarding days or one-on-one meetings to improve their understanding of the Group's structure. Additionally, a "Buddy" or onboarding colleague is typically appointed to help the newcomer adapt to the company's culture and values.

### 5.3.1.3 Talent retention

For several years, tenure within the organisation has remained stable, supported by a dynamic and solid talent policy. This policy is based on a series of measures designed to create a working environment that is conducive to employee fulfilment:

- **Skill development through training and internal mobility:** continuous training schemes are offered with various learning formats. Moreover, thanks to Egis's presence in over 100 countries and the strong momentum of our global projects, we offer our employees real development opportunities. They can thus work on high-quality, innovative projects that have a positive impact on the world of tomorrow.

This is a significant advantage in promoting employee mobility, particularly on a global scale. Regular actions to promote mobility are also conducted, such as the "Inside Move" event, and for the first time, the publication of a guide to internal mobility for all Group employees.

- **Innovation:** the working environment fosters creativity and innovation, particularly through learning initiatives open to all, such as the "Learn & Connect AI" sessions, the Innovation Corner, the Innovation challenge, and frequent communications from the innovation teams.
- **Corporate values and culture:** the Group's commitment to health and safety is reflected in the implementation of professional risk prevention programmes and regular awareness campaigns. In addition, we actively promote diversity and inclusion in the workplace;
- **Performance:** for several years, our performance management policy, based on goal-oriented management, has encouraged continuous feedback and makes it possible to identify and develop each individual's potential.

This holistic approach enables us to maintain a motivated, engaged team ready to take on tomorrow's challenges. Particular attention is also given to the integration of newly acquired companies to ensure that specific retention actions are developed.

Employee commitment also involves employee shareholding schemes, a lever for building employee loyalty. In 2011, Egis first opened its capital to its main directors (known as "partners") and to all employees through a shareholding fund, known as FCPE in French.

Today, reflecting the renewed trust of Egis employees, the number of employee shareholders is increasing, with a growing proportion of "partner" managers present internationally.

### 5.3.1.4 Employee satisfaction

The Group's goal is to ensure compliance with the key human resources management principles established by Egis, regardless of location or project.

These principles are set out in the **Egis Human Resources Management Code**, which came into force in 2017. This code defines the main principles which must be applied everywhere that the Group operates, in terms of social responsibility, health and safety of our teams, managerial practices, diversity, career paths and talent management.

The Group also regularly consults its employees through a **social barometer**: the latest edition, published in early 2024, shows very positive results overall, improving from previous surveys in most aspects. For example, 87% of employees who responded said they were proud to work for Egis, and 89% were optimistic about the Group's future. From a cultural point of view, employees clearly express that the quality of professional relations is a clear and positive marker for the Group (respectively 96% and 89% of the interviewees consider themselves satisfied with their relationship with their colleagues/their N+1).

Egis regularly assesses its HR practices against competitors, through the **Top Employers Institute certification**, a practice that has been ongoing for several years. This certification was obtained in 2024 in five countries: France, Brazil, India, United Arab Emirates and Saudi Arabia. This success reflects the robustness of our human resources practices and our commitment to fostering a workplace that values ethics, integrity and inclusion.

Egis has also been running the "Happy Trainees" survey among its interns and work-study students for four years. Managed by Choosemycompany, the aim of this label is to measure the satisfaction of our interns and apprentices by evaluating six dimensions: professional progress, work organisation, mentor relationships, recognition, purpose and CSR. Every year, almost 400 trainees and work-study students were interviewed anonymously during their assignment, throughout the school year, to guarantee objectivity.

And for the fourth year running, Egis has obtained **HappyIndex® Trainees 2025 accreditation** for its 2024 practices: second place in the work-study students category and fifth place in the trainees category.

These surveys highlight recognition for skill development, career support and talent retention through the deployment of acknowledged performance management processes.

### 5.3.1.5 Social dialogue and agreements

In France, the strength of social dialogue is reflected in the negotiation of agreements or the formalisation of commitments that form the bedrock of our social policy. **The current system of employee representation was agreed in 2023, coming into force in 2024**, and tailored to the Group's organisation in France (Agreement on the Organisation of Employee Relations). This scheme is organised around a *Unité Economique et Sociale* (UES) France which includes Egis companies in France under the Syntec collective bargaining agreement and the setting up of a central Social and Economic Committee (CSE) and four local CSEs. This organisation is supplemented by a Group Committee and Group trade union coordination set up by an agreement dated 24 April 2024 (Agreement relating to the Group Committee and Group trade union coordination).

This organisation therefore enables social dialogue to take place in France and has made it possible, in particular, to negotiate numerous measures in favour of a work/life balance for Egis employees, and to offer them flexibility in the way their work is organised, notably by working remotely.

Specifically for France, a Group agreement relating to the organisation of work, which came into force on 1 July 2023, provides for the use of teleworking while stressing the importance of maintaining a minimum presence on site to avoid social and professional isolation. The right to telework provides for the possibility of working remotely up to three days a week and gives employees the right to a teleworking allowance. An **agreement on diversity and quality of life and working conditions** was also signed on 31 July 2024. This unique agreement brings together all provisions relating to quality of life and working conditions, creating a common and clear reference framework. In France, this agreement also allows:

- Flexibility in the organisation of work;
- Support mechanisms for parenthood include the introduction of universal childcare service vouchers (Cesu), flexible working hours for employees with

family constraints, and enhanced rights regarding family leave;

- For caregivers, there is a right to Cesu to fund home care services, as well as access to the time savings account (CET) with employer contributions for any employee using their CET for solidarity leave.

Internationally, situations vary in terms of work organisation, particularly with regard to teleworking, depending on legislation and local context. For example, working remotely is possible in North America and the Middle East.

### 5.3.1.6 Promotion of "Nation-armée" link

Egis is committed to supporting its employees in France by ensuring that they can take the authorised leave to which

they are legally entitled for activities within the operational military reserve or the operational reserve of the national police, as stipulated in Article L. 3142-89 of the French Labour Code. Eligible employees are guaranteed at least ten working days of leave per calendar year for their reservist duties.

The management team and human resources department are also available to discuss training periods for reservists, ensuring they fit around employees' work commitments while complying with the provisions of Article L. 3142-89 of the French Labour Code.

## 5.3.2 Strong commitment to health, safety and security

**As the Group's activities continue to expand, Egis continues to demonstrate its commitment to health, safety and security by further developing its associated global management framework.**

### 5.3.2.1 Health, safety and security pillars

#### ➤ A general policy

This statement of intent, which was published in 2023 and deployed worldwide since then, confirms the Group's fundamental commitments and forms the basis of our global health, safety and security (HSS) management system.

In 2024, following the annual review, the Group's health, safety, and security policy:

- Emphasises the right of all Egis workers to withdraw from their work situation without retaliation when they have reasonable grounds to believe that there is an imminent and serious danger to their life or health;
- Contributes to the Group's 2024–2026 health and safety programme.

The Group's health, safety, and security policy applies to all Egis entities worldwide.

#### ➤ A global network for global reach

To support Egis's growing global presence, a network of health, safety, and security contacts has been established at both the Regional and Business Line (BL) levels of the Group.

With its 16 representatives in key geographical areas and sectors, the network forms a Steering Committee overseeing the implementation of the global health, safety and security strategy within each Region and Business Line.

Each member of the Management Committee:

- Acts as an ambassador for health, safety, and security, ensuring that our "Safety Attitude by Egis" approach is applied and respected in all Egis workplaces;
- Acts as a focal point for health, safety and security issues within their respective scope.

Throughout 2024, the Committee not only promoted a more effective exchange of information and best practices but also enabled regular reviews of safety management. In addition, it has created a forum dedicated to improving incident prevention and response.

➤ **An "Egis approach" through a certified management system and a global framework**

Egis's health and safety management system is structured around the principles of the ISO 45001 standard, for which the Group is certified.

New Egis subsidiaries obtained ISO 45001 certification for their safety management system, thus covering **51% of Group activity** in 2024.

In 2024, the global framework continued to be improved, with the integration of new key elements contributing to a common approach across the Group. These items include:

- A revised Group-wide health and safety incident management process;
- Health, safety and security plans for projects;

- Safety instructions for business opportunities, tenders and projects in high-risk areas;
- Guidelines on fundamental occupational health and safety criteria.

In 2024, the monitoring of global health, safety and security performance has been further developed to include eight Group-wide indicators. One of these indicators, the **accident frequency rate with days lost on a worldwide scope**, was established for the first time in 2024, and its value is 4.13.

Performance dashboards, which present the main health and safety indicators, are communicated quarterly to the Group's Executive Committee and to all Egis employees. These monitoring results form the basis for awareness and incident prevention initiatives.

Throughout the year, risk monitoring and assessment continued with the Health, Safety and Security team monitoring daily threats in all countries where the Group operates. The results of this monitoring are reported monthly to the Group's Executive Committee and to the relevant Area or Business Managers.

MAIN RESULTS IN 2024:

**51%**

of business is ISO 45001 certified

**3.71**

Accident frequency rate France perimeter

**100%\***

Safety watch achievement rate

\* 12 watches carried out during the year.

### 5.3.2.2 Awareness-raising and training actions at the heart of the system

#### ➤ Online health and safety training for new hires

"SafePass" is Egis's e-learning module on health, safety and security for the Group's onboarding programme. Launched in 2023, this mandatory training module was designed to provide an overview of the health, safety and security principles and rules implemented by Egis.

Following the success of the 2023 learning campaign, where 94% of employees worldwide took the training, the e-learning in 2024 focused on new employees joining Egis. At the same time, in order to better respond to changes in our global health, safety and security management framework, and to take into account feedback from network touch points, "SafePass" has been updated for its re-launch in 2025.

#### ➤ An increasing number of awareness-raising initiatives

Throughout 2024 there was an increase in health, safety and security communication and awareness initiatives within the Egis Group. These initiatives were implemented both at Group level and within the various Egis regions, countries and entities, in order to address identified risks and respond to staff concerns.

Here are a few examples:

- Campaigns and awareness-raising webinars on mental health organised in the UK by the Group to mark World Mental Health Day;
- Mental Health and Suicide Prevention Seminar in the Philippines;
- Breast cancer awareness campaigns and initiatives of the month in the United Arab Emirates;
- The Group's first aid fundamentals webinar;
- First aid training in Poland, Ukraine and France;
- Initiatives to support mental health, suicide prevention, prostate cancer and testicular cancer in Australia and New Zealand;
- Male Health Awareness Week and Menopause Awareness Day in the UK;
- The "Contemporary faces of safety" conference in Poland.

The Egis group continued to distribute new Reflex Sheets, post-incident lessons learned and best practices to all contact points in the network.



### 5.3.2.3 2024 highlights

#### ➤ Paris 2024 Olympic and Paralympic Games

Proud to support this major international event, Egis has put in place targeted measures to ensure the safety of staff and the continuity of operations.

The Group's security team has undertaken a number of additional actions, including:

- An in-depth, targeted threat analysis, accompanied by the development of dedicated response sheets;
- Creation of benchmarking and communication groups with peer companies;
- Providing additional safety instructions to employees on the move;
- Temporary reinforcement of existing security measures for staff;
- The introduction of a crisis communication module for around 5,000 employees in France;
- Daily health, safety and security updates for staff.

### ➤ Impacts of climate change on OHS: adapting to the changes of tomorrow

In April 2024, to mark World Day for Safety and Health at Work, a Group-wide campaign called "Impacts of climate change on occupational health and safety" was organised.

The week-long campaign focused on Egis's "Safety Attitude" approach as a means of mitigating the new health and safety challenges associated with climate change. It created a thematic link between three of Egis's key themes: health, safety and security, environmental management and sustainable development.

As part of the event, Egis employees could access a number of initiatives, including:

- Two 60-minute webinars, attended by over 500 people;

- A communication pack including guidelines on six impacts of climate change on occupational health and safety affecting Egis;
- The exchange of best practices and lessons learned;
- The provision of recommendations from International Labour Organization representatives on the adaptation measures and systemic changes required for safer working conditions in the context of climate change.

In addition, a specific survey has been launched within the Group's global health and safety network to assess the degree of exposure and the level of preparedness to mitigate the risks associated with climate change.

## 5.3.3 Fully develop potential

### 5.3.3.1 Talent and skill development

Egis supports all its employees in their professional development, with the aim of:

- Promoting autonomy and individual responsibility;
- Making the company a real place of learning, by offering excellent programmes dedicated to professional development and training;
- Promoting internal and cross-disciplinary careers through the "Inside Move" programme;
- Facilitating the transfer of skills and knowledge within the Group.

Training is a fundamental part of our HR policy, to ensure that the skills of our employees are continually aligned with the needs of the Group and our customers. It plays a key role in creating a common culture and supporting the personal development of our employees, thereby contributing to their loyalty.

Employee training is managed at three levels in order to best meet their needs:

- Group central management: embodied by the

**Academy by Egis**, the Group's corporate university, this dimension develops cross-functional programmes on fundamental skills, with the aim of sharing a common culture and the Group's DNA;

- Activity-based management: within the Business Lines, this approach focuses on the development of technical paths in order to strengthen the skills specific to each activity sector;
- Regional management: this approach aims to provide a personalised and specific response to the needs of employees in each region.

In 2024, Egis continued to develop strategic skills:

- Technical know-how and expertise, integrating climate, biodiversity and digital skills;
- Leadership skills and managerial practices, particularly in project management, to support the Group's growth and integration, and to take account of new forms of working, while encouraging collaborative practices within projects;
- The integration of young talents through the "Young Graduate" programmes;



### 5.3.3.2 Career support

Egis's career support policy is based on a number of schemes in all regions to promote internal and/or geographical mobility:

- The matrix HR organisation deployed in 2023 to promote a cross-functional vision of careers, skills and employee development, with the role of the Business Lines specifically focusing on expertise;
- Visibility of internal vacancies on the dedicated talent management platform, to make career opportunities within the Group accessible to all;
- The management cycle calendar, consolidated and shared across the Group with all managers through the Objective Settings, Mid-Year Review, Annual Performance Review, Organization & People Review and Career & Skills development campaigns. To support these initiatives and assist managers in their role as leaders and manager-coaches, a range of guides and training courses are made available to them: management and talent development guide, 'SMARTER Objectives' practical sheets, giving feedback, etc.;
- "Inside Move": the fourth instalment of the internal mobility and professional development support scheme, with internal vacancies made available to employees, webinars presenting high-impact recruitment projects in the regions, speed meetings organised between internal candidates and recruiters, videos of testimonials, news and more. More than 4,500 employees were involved in the event and no fewer than 110 speed-meetings were organised with the 2024 recruitment teams.

- Facilitating business communities, with the support of the Technical Department, by providing directories, referrers, information and articles;
- The Group-wide introduction of a standardised approach to the induction programme for new recruits, comprising a set of compulsory e-learning modules covering key topics such as health, safety and the environment (HSE), IT security, and ethics and compliance.

#### MAIN RESULTS IN 2024: PROPORTION OF EMPLOYEES HAVING RECEIVED TRAINING\*

**82%**

France

**64%**

Brazil

**42%**

India

**78%**

Poland

**65%**

UK

\* Percentage of employees in the target population who have completed at least one training session of 20 minutes or more, based on the workforce as of 31/12/24, within the subsidiaries for which individual training data is available.

## 5.3.4 Building an inspiring, equitable and inclusive culture

### 5.3.4.1 Diversity and Inclusion

Diversity, inclusion and equal treatment are fundamental values at Egis. These principles form the basis of our Diversity and Inclusion (D&I) policy, published at the end of 2022 and updated in 2024.

The policy sets out the principles underpinning our D&I ambitions. The ambition is that every employee, regardless of their role in the company, will play a part in making the Group truly diverse and inclusive. The policy revolves around four pillars:

- Nationality/ethnicity
- Gender mix and equality
- Disability
- Gender diversity

Since 2023, special attention has been paid to anti-discrimination measures throughout the Egis group worldwide.

Our D&I policy is applied right from the recruitment process, by ensuring that our recruitment teams are trained in the fight against all forms of discrimination. For example, in France, 10 recruiters attended training in 2024 (new recruits and those who had not received this training in the prior two years).

In 2024, the Group is continuing to demonstrate its commitment to diversity and inclusion through a number of initiatives around the world:

- At Group level:
  - A Diversity and Inclusion Day was organised, highlighting the fundamental principles of our international D&I policy and raising people's awareness of neurodiversity;
  - With regard to gender equality, a communications

campaign was launched to promote the Group's female experts on International Women's Day.

- At local or business line level, specific and targeted actions are organised, such as:
  - United Kingdom: the "Women in Rail" mentoring programme has been set up to promote diversity and the inclusion of women in the rail sector;
  - Nuclear Service Line: "*Elles font le nouveau nucléaire*" initiative to promote the integration of women in the nuclear sector;
  - Middle East and South Asia: Diversity and Inclusion Week;
  - Ukraine, Brazil and France: specific awareness-raising initiatives concerning the inclusion of people with disabilities have been organised, such as the "2024 Inclusion Forum", the conference on the inclusion of people with disabilities and Disability Week.

In order to combat discrimination, harassment and human rights violations, a whistleblowing hotline called **Egis Integrity Line** has been active for several years; employees can use this hotline to anonymously report any act or event that may give rise to suspicion of discrimination, harassment or human rights violations, thereby triggering an investigation procedure if necessary.

In 2024, training courses on preventing discrimination and gender-based harassment were also offered to employees in several Regions, including France, Canada and Latin America.

These initiatives aim to increase employee awareness and skills to create a safer and more inclusive working environment.



### 5.3.4.2 Disability

Through its diversity and inclusion policy, Egis underlines its commitment to the integration of people with disabilities. This policy is demonstrated by rigorously enforcing the non-discrimination principle in recruitment and by communicating that job offers are open to people with disabilities. Egis is also committed to accessibility, continuing its efforts to ensure that its new sites are suitable for people with disabilities and able to offer such facilities.

The agreement on diversity and quality of life and working conditions of 31 July 2024 also aims to introduce sustainability practices that include disability. Egis's disability awareness campaigns are essential to foster inclusion and diversity within the company. For example, in Ukraine, the "2024 Inclusion Forum" addresses key issues of accessibility and community support. In Brazil, a conference on the inclusion of people with disabilities highlights the importance of accessibility. In Hong Kong, Egis took part in the "Lifewire Run 2024" which supports children with rare diseases and promotes diversity. In France, for the European Week for Employment of People with

Disabilities 2024, Egis held a series of events and discussions on various types of disabilities, including epilepsy, mental disabilities, written language disorders and visual impairments.

A communication campaign also helped raise awareness among all Group employees and highlight the achievements of people with disabilities, notably by sponsoring athletes for the Paris 2024 Paralympic Games. Paralympic athletes came to meet Egis employees during the year to share their perspectives on performance. In addition, a team of disability advisors acts as a relay for the Group's initiatives to the various entities.

In 2024, Egis signed a commitment with the International Labour Organization (ILO) to further strengthen its action in favour of the inclusion of people with disabilities.



### 5.3.4.3 Gender diversity

Diversity and inclusion have become imperatives in our sustainability approach. Diversity of experience, knowledge and viewpoints stimulates critical thinking, innovation and our ability to tackle increasingly complex issues. The Group's D&I initiatives aim to achieve common objectives, particularly in terms of gender equality. As an illustration of these shared objectives, in early 2024 we pledged to achieve a 30% representation of women in governance and decision-making bodies within three years.

In France, the agreement on diversity and quality of life and working conditions signed on 31 July 2024 sets out measures to promote gender diversity in recruitment and increase the proportion of women in male-dominated job categories. The objectives renewed are as follows:

- To aim to recruit at least 40% women in the engineering and senior engineering job categories on permanent contracts (CDI) as an annual average over the duration of the agreement;

- To have a representation of at least 50% of women hired on work-study or internship contracts each year.

Monitoring indicators include:

- The percentage of women hired on permanent contracts in the engineering and senior engineering job categories (as at 31 December 2024: 38%);
- The proportion of women recruited each year in work-study or internship positions, across all professional categories (as at 31 December 2024: 44%).

In addition, the number of actions carried out with schools will be monitored annually.

#### ➤ Our main results in 2024:

In 2024, five of the 13 members of the Board of Directors were women. On the Executive Committee there were two women among the 13 members.

Professional equality index

**92** points

France perimeter

Percentage of women on governing bodies – Board of Directors and Executive Committee

**27%**

### PROPORTION OF WOMEN IN ENGINEERING WORKFORCE

**30%**

World perimeter

**38%**

France perimeter

## 5.3.5 Promoting employee engagement

At Egis, our employees are at the heart of our success. Their day-to-day commitment goes far beyond their professional roles: they are the driving force behind our sustainable transformation and our commitment to society.

Whether it's local initiatives, volunteering, or innovative proposals to improve our internal practices, every action contributes to creating a committed and responsible working environment. This commitment manifests itself through a variety of contributions, ranging from the organisation of solidarity events to taking part in awareness-raising campaigns on key issues such as reducing carbon emissions, diversity and inclusion, health, etc.

### Through sport

The Group encourages its employees to take part in sporting activities through various initiatives, such as the '**Mai à Vélo**' cycle race, in which Egis has been taking part for many years in France across its various sites, and participation in various sporting races, such as the Kyiv charity race in Ukraine.

The Olympic and Paralympic Games in Paris 2024 were the highlight of the year, with **Egis as official supporter**. With this partnership, the Group gave some of its employees the opportunity to be at the heart of the event by becoming torchbearers, and also, for some thirty employees, to become volunteers to carry out one or more missions during the Olympic Games. Our volunteers had the unique experience of making the Games possible in Paris.

Egis is also present in the promotion of sport through its business lines. At the end of 2024, the Group notably acquired **Fenwick Iribarren Architects (FIA)**, a consultancy specialising in the design, rehabilitation and consultancy of sports and event architecture, in order to expand its portfolio of services and strengthen its position in the sports and entertainment sector.

### Through solidarity...

...or to defend environmental causes. In 2024, our teams were keenly aware of initiatives aimed at **strengthening social cohesion and supporting causes of general interest**. This commitment was reflected in a wide range of projects, from support for local communities to taking part in international events.

These different types of employee engagement are illustrated below.

Torchbearer  
for the  
Olympic and  
Paralympic  
Games



Mai  
à vélo

# Promotion of sports practices

## Middle East/India

### Doha Marathon

Our employees pushed their limits in this solidarity race: all registration fees were donated to charities.

### My City My Run

The Egis team in India took part in the Gurugram marathon in support of the fight against world hunger.



## EURA

### Team building kayaking in Serbia

In September, the Egis team in the Western Balkans took part in two days of activities aimed at strengthening links between colleagues.

The first day began with a kayak trip on the lake, followed by a treasure hunt.

The team then visited the Golubac fortress.

The second day ended with a boat cruise on the Danube.



## LATAM

### United through sport in Mexico

The Fut7 team in Cuernavaca played a match, getting family and colleagues together for a rallying event.

### Sports week in Mexico

Egis Mexico enjoyed a sporting week featuring a football match between colleagues, and the participation of three of them in the Mexico City half-marathon.



## North America

### Charity Hockey Tournament in Canada

Our Egis colleagues took part in this two-day tournament, where teams played three matches to raise funds in support of local initiatives.

This edition particularly highlighted Camp Smitty, organized by the Boys and Girls Club of Ottawa, providing children from diverse backgrounds a summer experience focused on inclusion and community solidarity.



## France

### Introduction to Wheelchair Basketball

Supervised by the CAPSAAA association in Paris, participants discovered handibasket, combining togetherness and sharing through matches and wheelchair shooting sessions.

### Lyon Business League

Last November, our football team excelled, winning 14 of 16 matches, putting Egis at the top of the Championship table!

### The Marathon pour tous (Paris 2024)

Open to everyone for the first time, this marathon gave Egis runners the opportunity to compete for medals, just like Olympic athletes.

### Egis Games 2024

250 employees met at the Charléty stadium to compete in a variety of events.

### Mai à Vélo (May on bikes)

Our employees at 15 Egis sites in France travelled 39,386 km, promoting active mobility on a daily basis.

### "Live my life", a day with a Team Egis athlete

A number of our employees were lucky enough to spend a day with one of the athletes sponsored by Egis.

## Charitable and eco-friendly actions



### France

#### Warm clothing collection

The teams present in Montreuil collected warm clothes and supported the ESTP Paris humanitarian association: HILAP.

#### Move without waste

The Real Estate Projects team is committed to a more sustainable approach by promoting circular economy and inclusion. Furniture from emptied sites is recovered and reused to limit waste.

The layouts prioritize modular solutions, and a new framework agreement incorporates stringent CSR criteria including the ability to reuse the materials, material quality and suppliers' certification. As part of the Olympic Games, Egis gave a second life to the furniture of the Pulse, the former headquarters of the Organising Committee.

#### Breast Cancer Race

Volunteers took turns to run a 72km stretch of the A63 motorway in Aquitaine, which is operated by Egis. The €2,100 raised was donated to the Landes committee of *La ligue contre le cancer* (League Against Cancer).

#### GeniUS Challenge

This challenge is a treasure hunt enabling our teams to discover the features of our new intranet. Our employees were able to win a donation for one of the proposed associations.

#### Christmas at the hospital

Egis employees took part in the "Noël à l'hôpital" (Christmas at the hospital) campaign alongside the Aïda association. A total of 137 gifts were given to young cancer patients.

### Brazil

#### Pink October

In October, we organised initiatives to promote women's health and encourage healthy habits, in particular to prevent breast cancer. The initiative aimed to inform, raise awareness and encourage our female employees to take care of themselves.

#### Women in engineering

With the *Elles Bougent* association (They move), Egis is helping young girls in primary and secondary schools explore careers in engineering and technology.

#### Relays night

On Tuesday 23<sup>rd</sup> April in Paris, the Group employees took part in a fun run organised by the *Fondation des Femmes* (Women's Foundation) to fight against violence against women.

### Uganda

#### Planting trees

The team planted more than 100 trees along the Egis-operated Kampala-Entebbe Expressway (KEE).





## Ukraine

### Charity run

The Egis team in Ukraine took part in a charity run to support local solidarity initiatives.



## India

### Health check-up in India

Our Indian teams organised a blood and eye health check at Talapady Plaza, with free tests for road users, employees and villagers.

### Training students in India

We are reaffirming our commitment as a responsible corporate citizen by supporting NeeV, a learning centre for disadvantaged communities run by the Bharat Memorial Charitable Trust.

## Hong Kong

### Run for children with rare diseases

Egis sponsored and participated in the Lifewire Run, a fundraising platform for children with rare diseases.



## Kenya

### Supporting children

Egis supports the Kibera Pride Children's Home in Nairobi by providing food supplies, diapers and educational materials.



## Middle East

### SheLeads Networking

The first "SheLeads" networking event brought together the next generation of women leaders from Egis in the Middle East. This event was an opportunity to share their experiences as women in engineering and to develop positive leadership skills.

## Australia

### Save the koalas!

Over 800 trees were planted by part of the Inhabit (Egis) team to preserve the koala habitat with the Koala Clancy Foundation.



## The commitment of the volunteers of the Egis Foundation

The Egis Foundation's mission is to fight climate change and support a just transition. Since 2021, it has been active in the field, beyond the Egis Group's usual ecosystem of action.



It also raises awareness and encourages employees to engage directly in its initiatives and projects.

Different commitment methods exist:

- Within the Foundation's Board of Directors;
- As a mentor of the student "Team Up for Climate" challenge;
- As volunteers on local projects financed by the Foundation.

### ➤ New projects to support as volunteers

In 2024, the foundation provided financial support for three new projects focused on climate change adaptation, in addition to the six ongoing projects. The new projects are as follows:

- Mexico: initiatives to restore vegetation and conserve water resources in communities in the Oaxaca region, in partnership with the Up2Green association;
- Kenya: the development of a medicinal plant cultivation sector for farming commu-

nities, in collaboration with the Pragya association;

- Philippines: support for sustainable fishing techniques and resource management through digital monitoring of fishing activities, in partnership with the People and the Sea association.

### ➤ Numerous volunteers mobilised

In 2024, almost 120 employees volunteered for the Foundation's various projects, 101 of whom were considered active volunteers, giving between a few hours and several days of their time. Volunteers come from a wide range of backgrounds and countries, and their numbers are growing every year. The duration of mobilisation recorded for 2024 is 193 days.





Image from the Team up for Climate! photo residency in partnership with Photoclimat.

➤ **Mentoring, a volunteering scheme popular with employees**

In 2024, the Egis Foundation's mentoring programme supported funded projects in various ways:

- Supporting student projects as part of the "Team Up for Climate" challenge, where each student team is guided by an Egis mentor for five weeks;
- Supporting the project led by the Nubian Vault Association in Senegal, by mentoring each young participant in the Nubian vault micro-enterprise incubation programme. The mentoring programme started in

September and will continue throughout the trainees' education until mid-2025.

➤ **Awareness-raising actions for COP16 in Colombia**

As part of COP16 Biodiversity in Colombia, the Egis Foundation also supported the presence of the *Envol Vert* association in the Green Zone and its awareness-raising activities over two weeks, reaching 3,000 visitors. The "Superbosque" workshop, an interactive booth highlighting the challenges and causes of deforestation, was also presented to Egis teams in Colombia, with 30 employees taking part.



# 6 Summary of main results

The following logo  indicates that the risk is classified as major, encompassing "critical" and "high" risk levels in Egis Group's risk mapping. Indicators published have worldwide reporting scope, unless otherwise specified.

# Orientation 1: Act for the environment



Main risks and opportunities	Policies	Actions	Performance indicators	2024 results	2023 results
<b>Protection and restoration of the environment</b>	Environmental policy	Control the environmental impact of the Group's activities	Proportion of business certified ISO 14001	<b>51%</b>	41%
<b>Climate change</b> Reduction of internal carbon footprint	Environmental programme – Climate pledges	Reduce the Group's carbon footprint	Carbon footprint coverage rate	<b>98.9 %</b>	99.4 %
<b>Climate change</b> Reduction of carbon emissions related to operations managed by Egis	Environmental programme – Climate pledges	Reduce the carbon and environmental impact of operations managed by Egis	Proportion of km of motorways operated by ISO 14001 <sup>10</sup> certified companies	<b>75%</b>	68%
 <b>Climate change</b> Reduction of carbon emissions generated by our clients' projects	Environmental programme – Climate pledges	Train employees in eco-design	Cumulative rate of target employees trained in the eco-design programme since its launch year	<b>73%</b>	42%
	R&D policy	Research and development: lead a proactive policy in projects relating to the ecological and energy transition	R&D investment in climate and biodiversity as a proportion of total R&D investment <i>(France perimeter)</i>	<b>40%</b>	36%
			Millions of euros invested	<b>26.9</b>	23.9

10. This indicator applies to all motorway operations in which Egis holds an investment.

# Orientation 2: Adopt responsible growth



Main risks and opportunities	Policies	Actions	Performance indicators	2024 results	2023 results
 <p><b>Corruption and influence peddling</b></p>	Ethics and Compliance policy	Group whistleblowing procedure	Number of whistleblowing reports received during the reporting year	<b>93</b>	94
	Training policy	Continuation of distance and in-person training	Number of employees given face-to-face or virtual training in ethics and compliance during the reporting year	<b>5,438</b>	2,306
			Completeness of ethics e-learnings – module 2	<b>94%</b>	92%
 <p><b>Cyberattack and Data leaks</b></p>	Information systems: IT Policy	Implementation of an action plan	Disclosure of confidential and/or sensitive information originating from Egis IS	<b>1</b>	0
		CyberPass awareness campaign	Percentage of employees who completed the CyberPass 2 course during the reporting year <sup>11</sup>	<b>63%</b>	52%

11. Number of employees in the target population (and still in the workforce at 31/12) who passed the CyberPass 2 e-learning course, expressed as a proportion of the total number of employees invited to take the CyberPass 2 e-learning course, during the year.

# Orientation 3 : Develop our talents



Main risks and opportunities	Policies	Actions	Performance indicators	2024 results	2023 results
 <b>Working conditions related to employee safety and security</b>	Employee health and safety <sup>12</sup> policy, Safety Attitude, ISO 45001	Monthly update of country ranking by risk level <sup>13</sup>	Rate of update of security watch in the year	<b>100%</b>	100%
		Deployment of health and safety management system	Proportion of business certified ISO 45001	<b>51%</b>	52%
		Monitoring of accidents	Occupational accident frequency rate, all accidents ( <i>France perimeter</i> )	<b>3.71</b>	2.61
			Accident frequency rate, with days lost ( <i>Worldwide</i> )	<b>4.13</b>	Not measured
 <b>Criticality of skills</b>	Professional advancement and career support	Training roadmap	Proportion of employees having followed at least one training course in the year	<b>France 82%</b> <b>Brazil: 64%</b> <b>India 42%</b> <b>Poland 78%</b> <b>UK 65%</b>	74% 65% 34% 73% 62%
<b>Discrimination</b>	Diversity and Inclusion	Reduction in gender inequality	Gender equality index (France) in points ( <i>France perimeter</i> )	<b>92</b>	92
			Proportion of women headcount in engineering disciplines ( <i>France perimeter</i> )	<b>38%</b>	37%
			Proportion of women headcount in engineering disciplines ( <i>Worldwide</i> )	<b>30%</b>	29%
			Proportion of women in governance bodies	<b>27%</b>	27%

12. Safety in the sense of physical integrity of employees.

13. This is country-by-country monitoring, identifying all the risks that might jeopardise the safety of travelling employees. Rate of country security watch updates (with a target of 12 updates per year = 100%).

14. Number of employees (still in the workforce at 31/12) having taken at least one training course in any format  $\geq 20$  minutes, divided by the workforce at 31/12 of subsidiaries for which we have individual data.

# 7 Appendix

## **Verification by a third party organisation**

As required by the regulations, the NFPS must be verified by an independent third party organisation (ITO). The company Mazars was tasked with providing this service, which resulted in an audit followed by the production of a reasoned opinion including:

- The Statement's compliance with provisions I and II of Article R. 225-105 of the French Commercial Code;
- The accuracy of the information provided pursuant to 3° of I and II of Article R. 225-105;
- The due diligence carried out to complete this verification.

This reasoned opinion is reproduced in full in the pages below.



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## **EGIS**

Report of the independent third-party organization on the verification of the consolidated non-financial performance statement included in the management report

Year ended December 31, 2024

## EGIS SA

The EGIS SA company with a capital of 70 834 095,00 €  
Head office: 15 Avenue du Centre 78280 Guyancourt Cedex  
RCS Versailles B 702 027 376

## Report by the independent third-party organization on the verification of consolidated non-financial statement included in the group management report

For the year ended December 31, 2024

*This is a free translation into English of the independent third-party organization's report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

To the shareholders,

In our capacity as independent third-party organization, member of Forvis Mazars Group and accredited by COFRAC Validation/Verification under number 3-1095 (list of accredited sites and their scope of accreditation available on [www.cofrac.fr](http://www.cofrac.fr)), we have performed work to provide a reasoned opinion that expresses a limited level of assurance on the historical information (observed and extrapolated) of the consolidated extra-financial performance statement (hereinafter the "Information" and "Statement" respectively), prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), for the financial year ended December 31, 2024 presented in the management report of the group (hereinafter the "Entity") in application of the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the Commercial Code (in their versions prior to January, 1<sup>st</sup> 2025).

## Conclusion

Based on the procedures we performed, as described in the "Nature and scope of our work" and the evidence we collected, nothing has come to our attention that causes us to believe that the consolidated non-financial statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

## Comments

Without modifying our conclusion and in accordance with article A. 225-3 of the French Commercial Code, we have the following comments:

- the Human Resources policy defined by the "Human Resources Code" outlines the main principles of Human Resources management at the Group level. The Group grants significant

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autonomy to its subsidiaries in the application and deployment of these principles, depending on the regulatory and social context of each country. As a result, the commitments, resources implemented, organization, and main actions taken to cover the risks related to the "Developing our talents" orientation may differ significantly between subsidiaries.

- the reporting scope of certain key performance indicators related to certain risks does not cover the entire activity, such as indicators<sup>1</sup> related to the safety and security of employees, which represent 35% of the Group's revenue, as well as those related to the criticality of skills, which represent 48% of the revenue.

### Preparation of the non-financial performance statement

The lack of a commonly used framework or established practice on which to base the assessment and evaluation of information allows for the use of alternative accepted methodologies that may affect comparability between entities and over time.

The Statement has been prepared in accordance with the Entity's procedures (hereinafter the "Guidelines"), the main elements of which are presented in the Statement.

### Restrictions due to the preparation of the Information

As mentioned in the Statement, the Information may contain inherent uncertainty about the state of scientific or economic knowledge and the quality of external data used. Some of the Information is dependent on the methodological choices, assumptions and/or estimates made in preparing the information and presented in the Statement.

### The Entity's responsibility

The Board of Directors is responsible for:

- selecting or setting appropriate criteria for the preparation of the Information;
- preparing the Statement with reference to legal and regulatory requirements, including a presentation of the business model, a description of the principal non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators;
- and implementing internal control procedures deemed necessary to the preparation of information, free from material misstatements, whether due to fraud or error.

The Statement has been prepared using the Entity Guidelines as mentioned above.

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<sup>1</sup> Accident frequency (France) and Percentage of employees who received at least one training during the year (France, Brazil, India, United Kingdom and Poland).

## Responsibility of the independent third-party organization

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of article R. 225-105 of the French Commercial Code (in their versions prior to January, 1<sup>st</sup> 2025);
- the fairness of Information (observed or extrapolated) provided in accordance with article R. 225 105 I, 3° and II of the French Commercial Code (in their versions prior to January, 1<sup>st</sup> 2025), i.e., the outcomes, including key performance indicators, and the measures implemented considering the principal risks.

We conducted our work in order to provide a reasoned opinion expressing a limited level of assurance on the historical, observed and extrapolated information.

As it is our responsibility to express an independent conclusion on the Information prepared by management, we are not authorized to be involved in the preparation of such Information, as this could compromise our independence.

This is not our responsibility to express an opinion on:

- the entity's compliance with other applicable legal and regulatory requirements (in particular with regard to the fight against corruption and tax evasion);
- the compliance of products and services with applicable regulations.

## Regulatory provisions and applicable professional standards

The work described below was performed with reference to the provisions of articles A. 225-1 et seq. of the French Commercial Code, as well as with the professional guidance of the French Institute of Statutory Auditors ("CNCC") applicable to such engagements and with ISAE 3000 (revised).

This report has been prepared in accordance with the RSE\_SQ\_Programme de vérification\_DPEF.

## Independence and quality control

Our independence is defined by the requirements of article L. 821-28 of the French Commercial Code and the French Code of Ethics (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements and the professional doctrine of the French National Association of Auditors.

## Means and resources

Our work was carried out by a team of 3 people between February and April during 4 weeks.

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We conducted about ten interviews with the people responsible for preparing the Statement, representing notably the Sustainable Development and Engagement Department, the Technical Department, the Legal, Ethics and Compliance Department, the Risk and Control Department, the Information Systems Department, as well as the Human Resources Department.

### Nature and scope of our work

We planned and performed our work considering the risks of significant misstatement of the Information.

We estimate that the procedures we have carried out in the exercise of our professional judgment enable us to provide a limited assurance conclusion:

- we obtained an understanding of all the consolidated entities' activities and the description of the principal risks associated;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, when appropriate;
- we verified that the Statement includes each category of social and environmental information set out in article L. 225 102 1 III (in their versions prior to January, 1<sup>st</sup> 2025);
- we verified that the Statement provides the Information required under article R. 225-105 II of the French Commercial Code (in their versions prior to January, 1<sup>st</sup> 2025), where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the Information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code (in their versions prior to January, 1<sup>st</sup> 2025);
- we verified that the Statement presents the business model and a description of principal risks associated with all the consolidated entities' activities, including when relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;
- we referred to documentary sources and conducted interviews to:
  - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and;
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important. Concerning certain risks, our work was carried out on the consolidating entity.
- we verified that the Statement covers the scope of consolidation, i.e., all the consolidated entities in accordance with article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;

- we obtained an understanding of internal control and risk management procedures implemented by the entity and assessed the data collection process to ensure the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix 1, we implemented:
  - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
  - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities and covers between 35% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;
- we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

We are convinced that the work carried out, based on our professional judgement, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

*La CNCC considère que la traduction n'est pas signée, dans la mesure où il s'agit d'une traduction libre en anglais du rapport original établi en français. En effet, la signature est le graphisme par lequel une personne s'identifie dans un acte et par lequel elle exprime son approbation du contenu du document. En outre, l'apposition d'une signature sur un rapport lui confère la qualité d'être un original. Or, au cas particulier, l'original est représenté par la version française du rapport.*

## Appendix 1: Information reviewed in detailed tests

Risks / Policies	Indicators	Audit scope
Corruption and influence peddling	Number of employees trained in person on ethics and compliance in the past year	Egis World
	Completion rate of ethics e-learnings	Egis World
	Total number of professional alerts received during the past year via the Egis Integrity Line	Egis World
Data breach originating from Egis's information systems	Disclosure of sensitive confidential information originating from Egis's information systems	Egis World
Cyber attack	Percentage of employees who completed the Cyber Pass course in the past year	Egis World
Safety and security of employees	Update rate of security monitoring during the year	Egis World
	Percentage of activity covered by the ISO 45001 standard	Egis World
	Accident frequency rate	Egis France
Criticality of skills	Percentage of employees who received at least one training during the year	Egis France / Brazil / India / United Kingdom / Poland
Climate change in general	Carbon Footprint coverage rate	Egis World
	Percentage of activity covered by the ISO 14001 standard	Egis World
Climate Change - ACE Activities	Percentage of target population employees who completed the eco-design course, cumulatively since the launch year	Egis World
	Share of R&D investments related to climate and biodiversity in total R&D investments	Egis France
Climate Change - O&M Activities	Percentage of kilometers of highways operated with an environmental certification (ISO 14001 or 50001)	Egis World



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