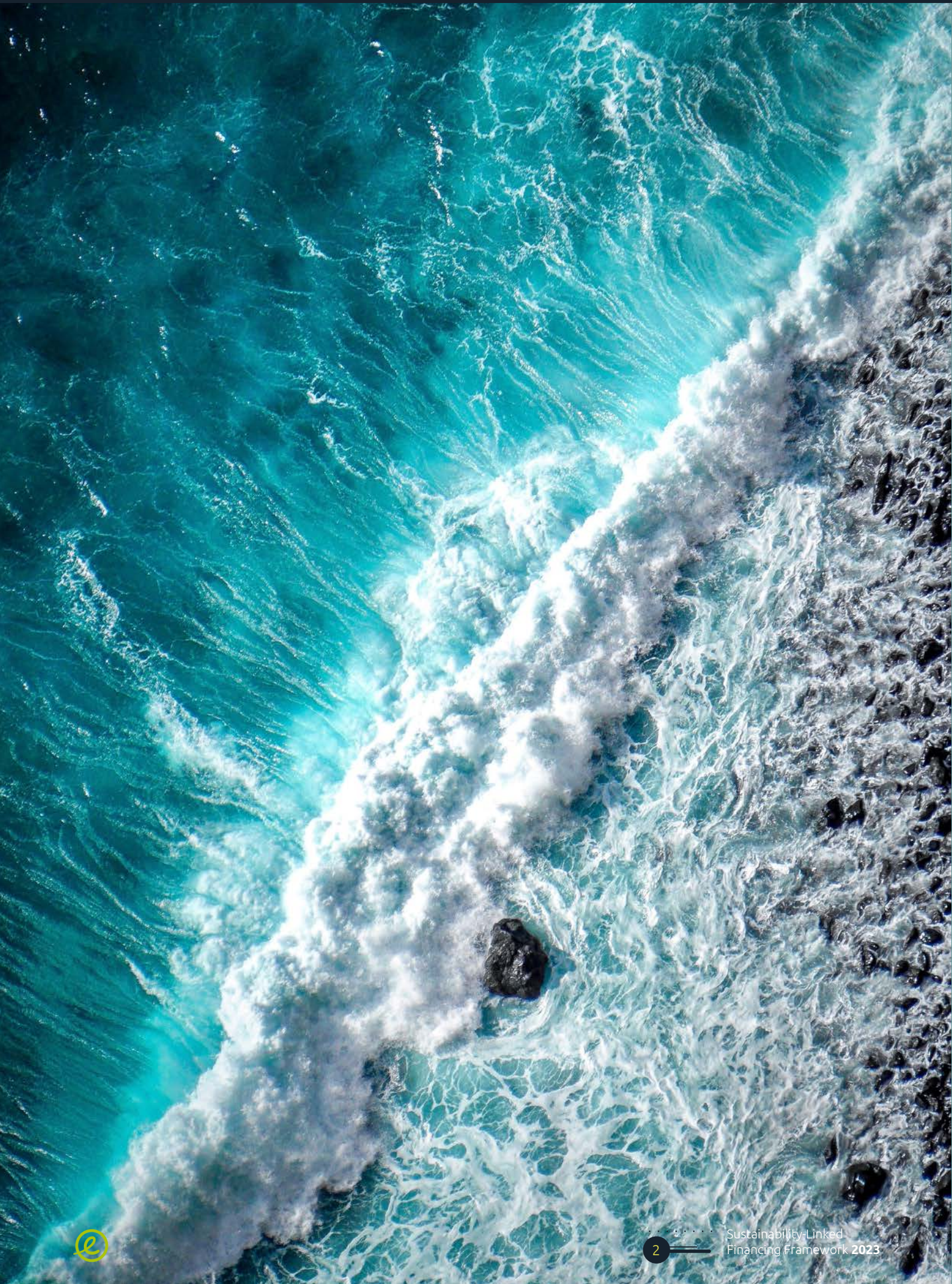


SUSTAINABILITY- LINKED FINANCING FRAMEWORK



| INTRODUCTION

CONTENT

Our Group4
Business model and key figures.6
CSR governance8
ESG risks governance and mapping9
CSR strategy and 2021-2026 roadmap	10

EGIS SUSTAINABILITY-LINKED

FINANCING FRAMEWORK	19
Selection of Key Performance Indicator.	20
Sustainability Performance Targets (SPT).	24
Characteristics of the Sustainability-Linked financial instrument .	27
Reporting	28
Verification	29

OUR GROUP

Creating a sustainable future through end-to-end consulting, engineering and operating services

As consultants, engineers and operators of sustainable infrastructure and mobility services, we provide our clients with both technical expertise and a holistic view of how sustainable infrastructure, smart cities and future transport work together.

Working with clients across the entire value chain and project lifecycle drives quality, innovation and sustainability – for the long term. Together we're building a smarter and more sustainable future for communities everywhere.

Global perspective. Locally connected.

Creating a sustainable future means understanding both the big picture and the local complexities. This is why we have nurtured a tight-knit global network: established in over 100 countries, our strong international network spans the Middle East, India, Latin America, Africa, Asia-Pacific and Europe.

Every day our 16,000¹ people imagine, create and achieve concrete solutions to fighting climate change and improving living environments in the same communities where they live. They understand the local issues and they put their deep technical expertise at the service of their community.

Impact the Future.

As one of the world's leading engineering and operating firms, we hold ourselves responsible for today's biggest challenges; fighting climate change, the digital transition and meeting the needs of growing populations. This is what our strategic vision 'Impact the Future' means.

Improving our living environment and protecting our planet is a battle we're fighting on many fronts: powering the low carbon economy, contributing to carbon neutrality, safeguarding biodiversity, reducing noise pollution, restoring air quality, controlling industrial risks, reclaiming polluted wasteland, reducing heat islands, etc. Our scale means we look at these challenges in a holistic, global and connected way.

Contribute to Global Net Zero 2050

Fighting climate change is critical. In 2019 we set the ambitious target of contributing to the global carbon neutrality by 2050, it is our duty and responsibility to act first on our operational perimeter.

Moreover, every day we work alongside clients to manage the challenge of climate change, avoiding and reducing carbon emissions across all our projects.

Through the design of buildings, cities and transportation solutions we are helping to shape the world of tomorrow. Addressing climate change is not only about CO₂, but also about adaptation.

Our legacy will be to improve people's quality of life, while building a world that addresses the climate crisis. That is, a low-carbon world in which enhanced biodiversity

1. Consolidated perimeter



Our Purpose



EGIS IS COMMITTED TO HELP WITH SOLVING
THE GREAT EQUATION OF THE 21ST CENTURY:
 SUCCESSFULLY BLENDING IMPROVED **PEOPLE'S QUALITY OF LIFE** WITH
 SUPPORTING COMMUNITIES IN THEIR **SOCIAL AND ECONOMIC**
DEVELOPMENT, WHILST DRASTICALLY **REDUCING CARBON EMISSIONS**
 AND ACHIEVING VITAL 2050 NET ZERO TARGETS.

and Nature Based Solutions participates in the removal of carbon from the atmosphere. A world that is adapted and resilient to future and present climate change. In parallel we are supporting the development of decarbonised energy, from renewables to nuclear energy. We are already one of the world's most trusted nuclear civil engineering and consultancy firms.

Digital engineering and the smart city

With digital engineering, artificial intelligence, big data and the internet of things (IoT) we can do more with fewer resources, less energy and less waste. Using technology to design the sustainable, smart city of the future helps us to meet today's challenges and improve everyday life for millions.

Smart transport and future mobility

Tomorrow's transport is key to making every smart, sustainable city work. Using digital engineering

technology, we can reduce energy and resources while increasing efficiency. We are designing future transport in a way that reduces congestion, improves safety and meets the needs of a low carbon society

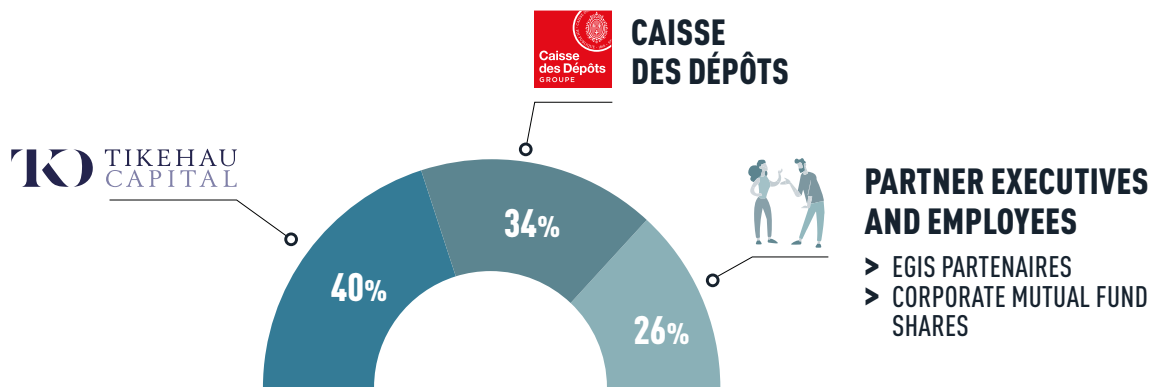
Help our people grow. Attract diverse talent

Achieving our ambitions depends on developing our talented, diverse teams. Our global human resources team are working together to attract and retain the best people worldwide, promoting diversity and inclusion. We are actively helping our people reach their full potential so that they can create a brighter future for themselves and the world around them.

BUSINESS MODEL AND KEY FIGURES²

Our shareholders

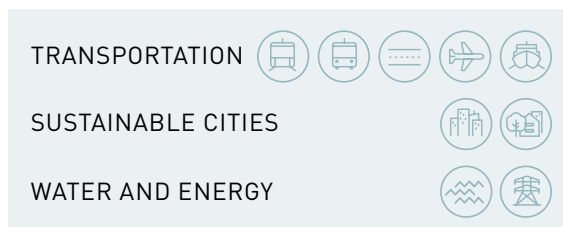
Since January 2022, Tikehau is the majority shareholder of the Group, holding 40% of the share capital, along with Caisse des Dépôts as a minority shareholder (34%), the remaining 26% is held by Egis's partner managers and employees.



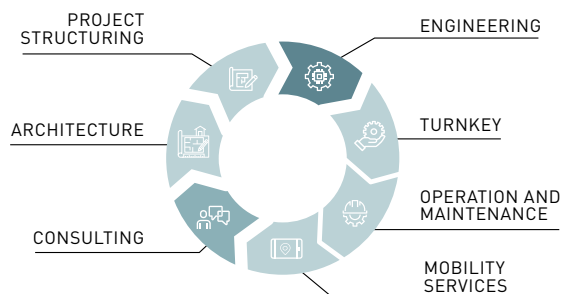
Our global offer and global footprint

OUR GLOBAL OFFER

OUR FIELDS OF ACTIVITY



OUR SERVICES ALONG THE ENTIRE VALUE CHAIN OF PROJECTS



OUR CROSS-GROUP AREAS OF EXPERTISE

ENVIRONMENT • MOBILITY AND SYSTEMS • GEOTECHNICAL AND COMPLEX STRUCTURES • DIGITAL

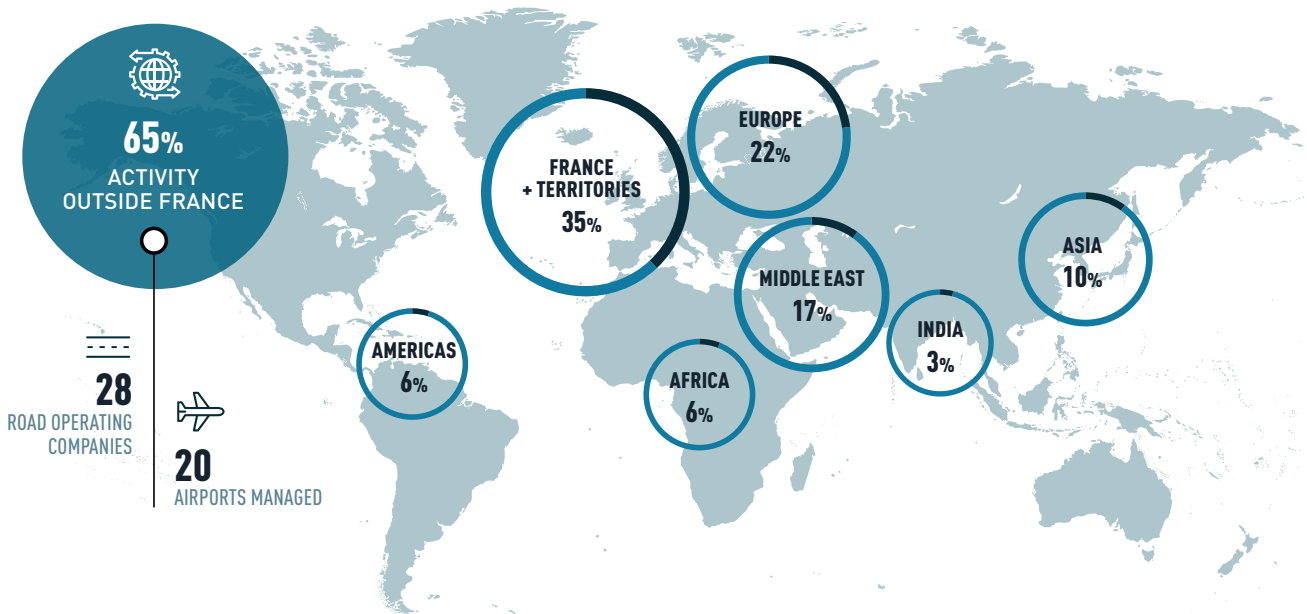
2. More information on our website: <https://egis-prod-frontdoor.tangentlabs.co.uk/our-group>

Turnover breakdown par activity in 2022

2022



Turnover worldwide in 2022



Our workforce³ as of 2023

16,000
EMPLOYEES
IN THE WORLD

74% Consulting and engineering

26% Operation and mobility services

3. Consolidated perimeter.



CSR GOVERNANCE

The department in charge of CSR issues, known as “The Sustainability and Commitment Department” reports directly to the Chief transformation, Digital and Sustainability Officer who sits on the Executive Committee.

The main goals of this department are to provide the General Management with strategic orientations in terms of sustainable development, to accelerate the integration of sustainable development issues in the operational projects that Egis supports, and to promote the Group's solutions and services contributing to the sustainability transition.

In 2023, the governance of ESG & Climate has been reinforced with the appointment of ESG & Climate Directors for each Business Line (BL) and Region with a dual reporting line (operational with Region/BL's executive director and functional with the Chief Sustainability, Innovation and Commitment Officer). Each BL's and Region has its own network of correspondents.

The ESG & Climate core team meets monthly, while an ESG & Climate committee chaired directly by the CEO meets every 2 months.

Since 2010, Egis has set up a sustainable Development Steering Committee with its stakeholders.



ESG RISKS

GOVERNANCE AND 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 ESG risks. Climate change, biodiversity degradation, digital revolution, demographic growth and rapid urban development are all major challenges to our business. The sectors in which we operate have a long-term impact on territories and are, by nature, heavy sources of greenhouse gas emissions. This gives us a strong social responsibility that we address with commitment and passion and confirms us in our mission to provide solutions, facilitate and accelerate societal transitions. In order to address these ESG risks, Egis has designed a

risk management system integrated into the performance management system of the Group. Business Unit (BU) risk correspondents coordinate the process for identifying, assessing and managing risks within their scope of responsibility. The identified risks are consolidated in the Group's map of major risks.

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

With regard to its business activity, Egis identified the following six major ESG risks⁴.

Main non-financial risks	Description of the risk
ENVIRONMENT	
Climate change	Climate change in relation to our activities presents two main types of risks: <ul style="list-style-type: none"> • Not taking into account the stakes related to climate change mitigation and biodiversity preservation in our engineering and operation activities, as well as in our communication, in a context of increased expectations from clients and requirements from regulators regarding environmental impacts of infrastructures, potentially creating reputational and litigation risks • Not taking into account climate change physical risks in our engineering and operation services and in our acquisitions
SOCIETAL/ETHICAL	
Business Ethics	Breaches of the rules of competition and anti-bribery law. Practices that constitute a criminal offence.
Legal and Compliance	Owing to increasing legal requirements, failure to comply with them exposes the Group to checks by the competent authorities, the risk of increased financial, administrative or civil penalties, and the risk of being prohibited from operating in certain regions or sectors or from competing in certain tenders.
Information systems	Disclosure of confidential or sensitive data of which Egis is the owner or the data controller (client data, personal data).
Information systems	Partial or total stoppage of production following a cyber-attack.
SOCIAL	
Health and safety of people under Egis' responsibility	Risks to the health, safety and security of employees.

4. The risk mapping comprises ten non-financial risks, seven of which are ranked as major risks.

CSR STRATEGY AND 2021-2026 ROADMAP

CSR is systematically at the heart of the discussions held to establish the Group's strategic orientations

This strategic and forward-looking work is based on an in-depth analysis of economic, social and societal trends and on an analysis of the major challenges and issues relating to our activities. These analyses are carried out by consulting internal stakeholders (employees, New Bees Team) and external stakeholders (clients, shareholders – Tikehau, CDC,

Group shareholder executives - Board of Directors, external sustainability stakeholder committee). Egis conducted a comprehensive materiality analysis back in 2011. Since then, the Group has updated its materiality analysis annually. The most recent exercise resulted in the identification of 10 strategic priorities as part of the corporate project *Impact the Future*:

our 10 strategic priorities to 2026

01 Contributing to global carbon neutrality by 2050	02 Become a leading industry figure	03 Accelerate in Egis' most successful markets and zones	04 Impose the transition to a low-carbon future as the Group's third pillar	05 Place intelligence at the heart of cities and mobility
06 Stay close to our clients	07 Step up our development in Southeast Asia	08 Link up the chain of expertise	09 Enhance technical and digital excellence	10 Help our employees grow , and continue to attract new talent



The Group's 2021-2026 CSR roadmap transposes the priorities validated by the management, along three main sustainability objectives:

- Environmental commitments: addressing environmental challenges at the heart of our business and development strategy
- Responsible growth
- Developing our talents

Environmental commitments

Protect, restore and prevent harm to the environment

Across all of our activities, we offer eco-design solutions and services that meet the challenges of climate change and ease the shift to renewable energy. Our goals are to:

- Help our clients design, implement and manage projects, contribute to the global carbon-neutrality
- Anticipate climate events and make local communities, equipment and infrastructure more resilient
- Protect, restore, and develop biodiversity
- Promote the re-use of materials and the circular economy

Egis operates motorways and airports, sectors that are considered as high carbon emitters. However, it is our responsibility to contribute to the ecological and energy transition of these sectors, where we have control over actions. This can be done by:

- operating our facilities in a more virtuous manner; or
- accompanying the transition of the automotive and airport sectors, which are responsible for developing the powertrains and energy supplies of vehicles and aircraft.

All eco-operation initiatives are tracked by action plans that not only monitor investments but also measure the impact in terms of energy consumption carbon savings and impact on the natural environment. These action plans are certified ISO 50001 (energy management) and/or ISO 14001 (environmental management) for motorway operations (68% of km of motorways operated and covered by an ISO 14001 or 50001 certification at the end of 2022), and ACA (Airport Carbon Accreditation) for airports (74% of the passengers that use our airports passed through

airports covered by an ACA accreditation in 2022). In 2022, a roadmap was produced to roll out Airport Carbon Accreditation to all airports in which the Group has a stake. This translates into the implementation of a plan of goals for 2025 and 2030 on the 17 airport platforms to achieve a minimum level 3 certification (action plan to reduce emissions and optimisation of operations extended to third parties: suppliers, subcontractors).

Contribute to carbon neutrality

Egis has made five ambitious pledges to fight climate change by adopting a Net Zero Initiative approach.

1. Reduce Egis' greenhouse gas emissions

Egis pledges to reduce its greenhouse gas emissions, with ambitious targets aligned with a 1.5°C pathway. Existing medium- and long-term GHG emissions reduction targets (compared to reference year 2016) for the activities headquartered in France are fully aligned with the French National Low-Carbon Strategy⁵:

- 30% by 2030,
- 60% by 2040,
- 80% by 2050.

Medium- and long-term GHG emissions reduction targets for the group worldwide will be updated in 2024 according to the SBTi (Science Base Target initiative) framework; together with Egis commitment to the SBTi. Egis intends to have these new 1.5°C-aligned targets validated by SBTi in 2025 at the latest.

Our actions

- Geographical and operational extension of the scope of the carbon footprint calculation by including emission headings relating to IT, purchasing and employee commuting

5. <https://www.ecologie.gouv.fr/strategie-nationale-bas-carbone-snbc>

- Contribution to Ecowatt, a system launched by the French energy supplier RTE⁶ and ADEME⁷, which provides each employee with information on the pressure on the national electricity network, thus enabling us to consume electricity at the right time and avoid power cuts. Since 2018, the average final energy consumption of our 14 main sites in France has fallen from 145kWh/m² in 2018 to 128kWh/m² in 2022.
- Continuation of action plan on travel with:
 - The deployment of a fleet of lower-emission vehicles and the necessary EV charging terminals.
 - Targeted initiatives to encourage employees to take the train.
 - The signature of a “sustainable mobility package” agreement covering France, aiming to increase the share of car-alternative modes.
- Investment in renewable energy and energy efficiency for transportation infrastructures operated by the Group.

2. Reduce the emissions of our clients’ projects, and limit their impact on biodiversity

Egis is committed to systematising a global eco-design approach in engineering, but also in construction supervision and operation.

By 2030, all Egis projects will be eco-designed or eco-operated. By 2025, 90% of Egis employees will be trained in the Act4ecodesign by Egis guidelines.

Our actions

- Construction of internal Act4ecodesign guidelines aiming to deploy eco-design in our production processes.
- Formulation of an analysis matrix to track the emissions avoided thanks to Egis solutions.

3. Increase carbon sequestration

For its own footprint, Egis undertakes to generate, from 2030 onwards, carbon sequestration that exceeds its direct emissions on land it manages or controls.

Egis also pledges to develop carbon sequestration solutions for its clients and measure their results with precision.

Our actions

- Identification of carbon sequestration potential on land managed by Egis.
- Promotion of wood construction contributing to the storage of carbon in building structures and facades.
- Development of an innovation, Soil.is by Egis, aiming to improve the carbon sequestration of soils – tested in Abidjan airport and Congo’s Route Nationale 1
- Development of pilot projects of “Blue carbon” (carbon captured by marine and coastal ecosystems).

4. Reinforce the resilience of communities and infrastructure to extreme climate risks

To support its clients in adapting to or addressing the risks arising from climate change, Egis deploys an array of expertise, methods and specific tools that can be implemented on the scale of an infrastructure, a territory, or a community. We are investing in databases and tools so that in the next few years 100% of our projects will incorporate climate risk and will be “future ready”.

Our actions

- Organisation of an Ideathon (an in-house crowd innovation competition) on the theme of resilience.
- Decision to systematically conduct climate vulnerability studies in all engineering projects
- Implementation in “Montpellier Méditerranée Métropole” (31 cities) of the “Ville en alerte” solution, a real-time monitoring and management system of hydrological risk. This innovative platform combines technical assistance for decision-making during a crisis with collaborative crisis management by local stakeholders.
- In 2022, Egis Foundation launched a call for projects in 2022 on climate change adaptation, and an international student challenge on innovations for infrastructure resilience.

6. RTE French power grid manager

7. ADEME – The French Agency for Ecological Transition: public establishment under the aegis of the Ministry for ecological and supportive transition and the Ministry of higher education, research and innovation.

5. Adjust Egis' business portfolio in alignment with the Paris Agreement

Egis has the ambition to develop another business pillar dedicated to low-carbon energy (wind power, hydroelectricity, biomass).

We are pursuing a proactive R&D and innovation policy aimed at fostering new solutions to support our clients and develop new markets.

Our actions

- Re enforcement of our exclusion policy: in 2022, the Group's Executive Committee and Board of Directors approved additional exclusion criteria to those already in place (coal-related projects excluded since 2021). These new exclusion criteria include: all greenfield oil projects and dedicated infrastructure; unconventional fossil fuel projects and their dedicated infrastructure. The exclusion criteria also cover a specific list of projects, which includes, for example, all fossil fuel projects likely to emit more than 1GtCO₂e over their lifetime.
- Reinforcement of ESG criteria in strategic decision processes (Acquisition, Integration, GO-NO GO – RCC⁸)
- Estimation of a Point Zero of turnover contributing to the Ecological and Energy Transition
- Continuation of an ambitious R&D programme dedicated to fighting climate change and the erosion of biodiversity (example: the first 3D-printed multispecies habitat installed in Icade Paris Orly-Rungis business park, solutions to combat heat islands and tools to model the phenomenon).

8. Risks and Commitment Committee

Responsible growth

Responsible growth depends upon remaining close to our clients, working to understand their toughest challenges and solving them with the full range of our technical expertise. We also support our clients by always acting ethically and transparently, along with securing our systems to protect their data.

Alongside this, we maintain an ongoing, open dialogue with a wide range of stakeholders worldwide, including governments and public institutions, startups and academics.

Zero-tolerance, ethical approach

In line with our ethics policies, we will adopt a firm zero-tolerance approach to ethics and compliance issues:

- Reinforce ethical behaviour in line with the group's values
- Ensure our practices comply with national and international integrity regulations

In 2021, Egis obtained ISO 37001 certification for its entire scope by EuroCompliance, a certification and training organisation dedicated to the prevention of corruption. The Group is thus one of the first engineering groups to be certified ISO 37001 worldwide. This international standard helps organisations implement appropriate measures to prevent, detect and address bribery and corruption by creating a culture of honesty, transparency and integrity.

The Group's ethics program includes:

- The deployment of the procedure on the fight against money laundering in investment operations
- The establishment of a corruption risk map for all Egis entities according to the new methodology
- The implementation of a new whistleblowing platform, with an update of the related procedure. In 2022, 21 reports were received (worldwide).

Egis is a group built on the values of ethics, transparency,

quality, respect and integrity. Above and beyond complying with the laws and regulations in force in the countries where Egis operates, the Group has drawn up codes of conduct applicable to everyone, based on three main documents updated in 2018 and 2021: a Code of Ethics, a Code of Integrity, and a Business Partners' Code of Integrity, all available in several languages. These rules are applicable to all employees, everywhere in the world and with no concessions.

Responsible IT and security systems

Every aspect of our business is run responsibly, including IT. Our goal is to maintain responsible IT and security systems for our clients and employees:

- Protect employee's data
- Protect client data
- Set up a green, sustainable and energy-efficient approach to IT

On data protection Egis has deployed a "CyberPass" awareness programme. This programme targets 5,000 employees on cyber security issues to promote best practices for their professional and private lives. The programme is under deployment to reach every employee worldwide.

Dialogue with our key stakeholders

Open and meaningful dialogue is a key part of our CSR approach. We're developing this externally with key stakeholders across all of our regions and internally with our Sustainable Development Orientation Committee. Created in 2010, and chaired by the group's senior management, our steering committee brings together in-house representatives and twenty external sustainable development experts from the fields of transport, town planning, consultation, and the environment. The committee meets twice a year to discuss, create

and improve our sustainable development and CSR policies. The goal is to bring together different ideas and perspectives to help solve the sustainability challenges we face across our projects.

In 2022, Egis has published its first responsible purchasing charter.

Strengthen technical and digital excellence

Sustainable, responsible growth and innovation go hand in hand. Whether imagining the mobility of the future or connecting the city, Egis uses new technologies (BIM, artificial intelligence, augmented reality, digital twins, cybersecurity) in its projects. These new technologies

have many benefits:

- BIM (Building Information Modeling) reduces the risk of design deficiencies.
- The digital twin makes it possible to explore the consequences of each choice of roads, structures or infrastructures. Simulations allow to measure various impacts and challenge overall costs and performance.

Egis' innovation policy is an integral part of our business model. In 2022, 38% of our R&D investments were dedicated to the fight against climate change and biodiversity. This will create value for our clients and society.

Developing our talents

Our long-term success depends on maintaining a talented, technical and diverse team that can rise to the world's most complex technical and environmental challenges – and help solve them.

It means nurturing our managerial culture and continuously developing our peoples' skills; giving everyone the opportunity to reach their full potential. As part of this, we're pursuing our equality and diversity policy, supported by ongoing constructive social dialogue. It is the Group's deepest conviction that the transformation of its business, its development ambitions as well as the fulfilment of its climate pledges, will only be possible with the commitment of all its employees. Training is a cornerstone in the Group's HR management policy, with eco-design and environmental management a key training program being deployed within the Group as it is a major lever of environmental impact mitigation for Egis, which is committed to systematising a global eco-design approach, extended to our construction supervision (eco-construction) and operation (eco-operation) businesses. The goal of the Group is also to ensure compliance with the key principles relating to human resource management set down by Egis, regardless of the continent, zone, country or project. These binding principles are set out in the Egis Human Resources Management Code published in 2017. This code defines the main principles which must be applied everywhere the Group operates, in terms of social responsibility, human rights, health and safety of our teams, managerial practices, diversity, career paths and talent management. To confirm its commitment to human rights, the Group became a signatory of UK Modern Slavery Act, a leading piece of legislation, with

cross boarder reach, setting out a range of measures on how modern slavery and human trafficking should be dealt with, notably in corporate operations and supply chains.

Above all else, our priority is protecting the health, safety and wellbeing of our employees worldwide.

Protect our employees

We will promote tomorrow's ways of working and guarantee our employees' security, safety and health all over the world by maintaining:

- Our safety culture and ISO 4500 certification
- Our digital environment, cyber-security culture and GDPR compliance
- Our commitment to a high-quality working life, along with an environment that encourages innovation

Sought-after employer

We aim to be a preferred employer.

- Whether it's quality of work life, health and safety measures or career development opportunities, we look for the best practices that allow our employees to flourish with us and to attract and retain the best talents
- Through wide-ranging projects and partnerships with higher education institutions and universities, we recruit the talent of tomorrow with an attractive and ground-breaking employee offer.
- In 2022, Egis was certified as a Top Employer in France, India and Brazil
- In 2022, Egis was ranked 68th among the preferred

companies of engineering managers in France in the Universum ranking. The Universum ranking is made up by nearly 10,000 executives, Alumnis from the major business and engineering schools.

Fully develop the potential of each individual

Supporting the development of talent is a challenge and a commitment that our HR teams and managers meet every day. Training is an essential part of Egis' HR policy in order to guarantee our expertise, develop our managerial culture, encourage cross functionality and also ensure the employability of employees (or upskilling/reskilling) in a context of continuous skill development.

Equal, inclusive culture

Egis wholeheartedly promotes equality, diversity, and inclusion, regardless of people's identities, life choices,

preferences, beliefs and convictions. Egis furthermore encourages leadership at all ages and career stages. In 2022, Egis published its Diversity and Inclusion policy. To monitor this inclusion policy, Egis has set up a series of quantitative and qualitative indicators:

- an indicator on gender equality (regulatory indicator in France)
- an indicator on the gender pay gap
- an indicator on the distribution of male and female employees
- an indicator on the proportion of women in governance bodies
- the number of collective agreements signed internally to provide a framework for inclusion policies (integration of people with disabilities, employment of seniors and young people, etc.)



EGIS SUSTAINABILITY-LINKED FINANCING FRAMEWORK

Egis is positioned at the forefront of the transition to a low carbon economy, as a designer and operator of sustainable infrastructures and buildings responding to the climate change mitigation and adaptation emergency as well as eco-systems preservation necessity.

Taking part in the sustainable finance market through the incorporation of sustainability objectives aligned with the Group's corporate project and CSR roadmap into the terms of its financial instruments arose as the logical complement to Egis' business and risks management processes. Through the establishment of this Sustainability-Linked Financing Framework, Egis intends to further strengthen its commitments related to the most material stakes in its industry and enhance the achievement of its CSR roadmap objectives, while providing greater transparency to the market, with

the ultimate objective to generate positive impacts for the environment and society at large.

Egis's Sustainability-Linked Financing Framework (the "Framework") has been established in accordance with the recommendations of the Sustainability-Linked Bond Principles ("SLBP") as administered and published by the International Capital Markets Association ("ICMA") in June 2020 and Sustainability-Linked Loan Principles ("SLLP") as administered and published by the Loan Market Association (LMA) in March 2022.

The following five components form the basis of the Framework:

1. Selection of key performance indicators (KPIs);
2. Calibration of sustainability performance targets (SPTs);
3. Characteristics of Sustainability-Linked Bonds;
4. Reporting; and
5. Verification

SELECTION OF KEY PERFORMANCE INDICATOR

Egis has selected four sustainability Key Performance Indicators (KPIs) that are relevant, core and material to its overall business and of high strategic significance to the Group's current and/or future operations.

Egis may choose to select and apply whole or part of the following KPIs in connection with any future Sustainability-Linked financing instrument issuance. In particular, Egis commits to use KPI 1 alongside KPI 2 for any future Sustainability-Linked financing instrument issuance, while it remains relevant and the objective (cf. SPT 2) over the instrument's maturity remains ambitious vs. the Group's performance at the date of the issuance. The KPIs selected by Egis in the context of each issuance of a Sustainability-Linked financing instrument will be detailed in a specific documentation. The Framework includes the following themes and related KPIs:

- Climate change mitigation
 - KPI 1: Absolute greenhouse gas (GHG) emissions, scope 1 & 2 & 3, in tCO₂e
 - KPI 2: Carbon footprint assessment deployment rate

- Eco-design and environmental management
 - KPI 3: Share of eco-designed projects (%)
 - KPI 4: Proportion of employees trained on project eco-design

Climate change mitigation and adaptation

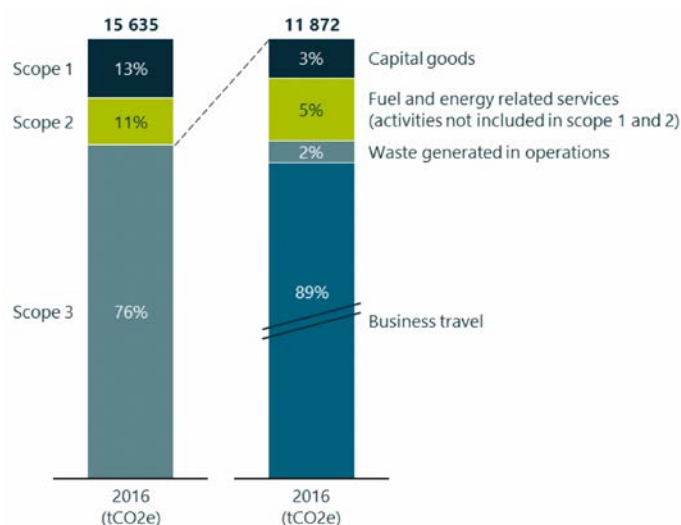
Our main sectors of activity – cities, buildings and transport – account for more than 50% of global greenhouse gas emissions. Egis therefore has a crucial role to play in this fight against climate change, towards its clients, and in particular to national and local government. We take this responsibility to heart and offer our contribution to environmental protection.

The Group also takes its part through the reduction of its own GHG emissions.

KPI 1: Absolute greenhouse gas (GHG) emissions, scope 1 & 2 & 3, in tCO₂e

Definition	The greenhouse gas emissions related to Egis activities, calculated following GHG Protocol rules. The KPI covers the emissions of all main greenhouses gases converted in CO ₂ equivalent
Unit	tCO ₂ e (tons of CO ₂ equivalent).
Baseline	2016
Scope and perimeter	<p>The historical perimeter for the calculation of Egis carbon footprint corresponds to all engineering activities headquartered in France.</p> <p>Egis carbon footprint covers Scope 1, 2 & 3, in accordance with the GHG Protocol rules. The emissions categories included in scope 3 are:</p> <ul style="list-style-type: none"> • Business travel • Waste • Employee commuting (starting 2021 onward) • Purchased, good and services related to IT (starting 2021 onward) • Investments (to be implemented FY 2022 onward)
Methodology for calculation	Calculation are made following the GHG Protocol rules

For the baseline year (2016), detailed GHG emissions breakdown are the following:



Egis intends to have its GHG emissions reduction trajectory validated by the SBTi in 2025, with the objective to submit its letter of commitment by the end 2023, and the file submission by mid-2024. The goal by the end of 2024 is to reach a coverage ratio of around 95% of consolidated turnover. With this achievement, the Group will be able to cover 95% of GHG emissions for scopes 1 and 2, and 67% for scope 3, which are the requirements for target submission to SBTi.

Once the SBTi file has been validated, KPI 1 and SPT 1 will be updated in order to align with the Group's carbon footprint enhanced scope and objective and subject to the SPO review.

The KPI is aligned with the following UN Sustainable Development Goal (SDG):

- SDG 13: take urgent action to combat climate change and its impacts and its target 13.2 Integrate climate change measures into national policies, strategies and planning to reduce total greenhouse gas emissions

KPI 2: Carbon footprint assessment deployment rate

Definition	The share of activities covered by Egis carbon footprint, calculated as ratio of turnover.
Unit	%
Baseline	2022
Scope and perimeter	Group-wide
Methodology for calculation	Deployment rate = Total turnover of activities covered by Egis carbon Footprint / Total Egis turnover

Eco-design and environmental management

Projects and missions relating to land use planning have local effects on all environmental aspects and place the environment under pressure in different ways (pollution, encroachment on natural environments, soil artificialisation, energy consumption, etc.).

Cumulatively, these impacts can compound, leading to global consequences that result in climate change, erosion of biodiversity, depletion of resources and ocean acidification.

With eco-design, we seek to reduce carbon emissions by acting on consumption of all kinds (energy, resources), by having a systemic vision on the entire life cycle of the assets. With eco-design we promote the re-use of materials and aim to reduce all local impacts that weaken biodiversity.

For example, in 2021, Egis, as programme manager in partnership with Atelier Marion Talagrand, deployed an eco-design approach for the Bitola-Champbeauvert project in Épinal (France) by proposing an alternative rainwater management system across the scale of the project, making it possible to achieve "Zero discharge, zero network". This project also aimed to create an opening in the New Urban Renewal Programme district onto the river Moselle and create an urban park on an existing island highlighting the heritage, wildlife and flora, and the treatment of the riparian vegetation and the river banks.

Another emblematic example of eco-designed project is the wooden design of the headquarters of the Office National des Forêts (ONF), to store carbon. Egis was awarded the general performance contract encompassing the design, construction operation and maintenance for the construction of this building. ONF wished for the

construction of a wooden framed building to serve as a landmark reference, promoting the technologies of wood construction and highlighting the know-how of the wood industry. The consortium committed to making the project exemplary in terms of carbon footprint by obtaining level

E3C2 in E+C- certification, and the “Excellence” level in the BBKA (low carbon building) certification process. The use of wood in the structure but also in the insulation and in the mixed frames allows more than 175 kg CO₂eq per square metre of floor area to be stored.

KPI 3: Share of eco-designed projects (%)

Definition	<p>The KPI measures the share of turnover corresponding to eco-designed projects according to the Act4ecodesign framework.</p> <p>Egis has set up Act4ecodesign as an eco-design common framework and tool for active environmental management across Egis activities with measurable results.</p> <p>Act4ecodesign pursues several objectives:</p> <ul style="list-style-type: none"> • Propose a robust process for setting up an eco-design approach for the projects on which Egis is working • Give a level of environmental ambition for each project through the achievement of objectives which aim at mitigating environmental impacts and contribute positively to some environmental themes. • Address the most significant environmental stakes of the projects and manage them. These 7 environmental stakes relate to the European taxonomy environmental objectives and contribute to the SDGs • Provide tools to map and measure the environmental performance across the 7 environmental stakes <p>The standard includes the following 7 environmental stakes:</p> <ul style="list-style-type: none"> • Low-carbon design • Infrastructure and territories resilience • Biodiversity • Soils artificialization • Pollution and nuisance • Circular economy • Energy and resources <p>It defines 4 levels of performance:</p> <ul style="list-style-type: none"> • Level 1: assessment of the environmental impacts & footprint, initial diagnosis through environmental impact assessment with measurement of environmental footprint for at least 4 environmental stakes • Level 2: eco-design with a “standard” performance: based on the eco-diagnostic (level 1), definition of optimization and impact mitigation action plan with related objectives • High performance (Level 3): Similar to level 2, but with high-performance objectives on 2 environmental stakes (at least), i.e. action plan to achieve ‘neutral impact’ or best possible performance achievable through available state-of-the-art technology • Highest possible performance (Level 4): Similar to level 3, but with highest possible performance objectives, i.e. action plans to obtain ‘positive impacts’ on at least 2 environmental stakes, or best possible performance through available state-of-the-art technology for at least 4 environmental stakes <p>This standard has been applied to all the group’s activities according to the most important environmental issues for each field of activity. In practice, the deployment of the Act4ecodesign standard aims to systematically seek the least impact on the environment and or the improvement of an existing situation thanks to our design mission.</p> <p>A project is considered as eco-designed if it reaches at least the second level of performance of the Act4ecodesign framework on at least 4 environmental stakes.</p>
Unit	%
Baseline	2022
Scope and perimeter	<p>Egis’ projects that can be eco-designed represent on average 85% of the turnover of the engineering & consulting business lines.</p> <p>The corresponding projects define the perimeter of the turnover that can be Eco designed (“eco-designable turnover”)</p> <p>The missions related to the operations business are not included in this scope.</p>
Methodology for calculation	% of eco-design turnover = sum of the sales of all the projects of the year carried out with an eco-design approach (as defined above) / eco-designable turnover of the year

KPI 4: Proportion of employees trained on project eco-design

Definition	Share of the target population having followed the eco-design training during the year
Unit	% share of the target population.
Baseline	2022 (training deployment started in June 2022).
Scope and perimeter	<p>The target population corresponds to engineers, project managers and sales managers of the consulting and engineering business. The total target population is approximately 4000 people:</p> <ul style="list-style-type: none"> • Project managers = 750 • Design engineers = 3000 • Business developers = 315
Methodology for calculation	Proportion of employees trained = (Number of people in the target population who have followed training / total target population) X 100

Act4ecodesign covers 7 environmental themes on which Egis can act in the projects it is entrusted with; these themes cover the environmental objectives of the European taxonomy as well as some Sustainable Development Goals (SDGs):

Act4ecodesign themes	European taxonomy objectives	SDGs
Low-carbon design	1. Climate change mitigation	13
Infrastructure and territories resilience	2. Climate change adaptation	13
Biodiversity	6. The protection and restoration of biodiversity and ecosystems	14 & 15
Soils artificialization	6. The protection and restoration of biodiversity and ecosystems	14 & 15
Pollution and nuisance	3. The sustainable use and protection of water and marine resources 5. Pollution prevention and control	6
Circular economy	4. The transition to a circular economy	11 & 12
Energy and resources	1. Climate change mitigation 3. The sustainable use and protection of water and marine resources	6 & 13

SUSTAINABILITY PERFORMANCE TARGETS (SPT)

The number of SPTs will vary depending on the maturity of the contemplated Sustainability-Linked financing instrument issuance.

For each Sustainability-Linked financing instrument issued under this Framework, the applicable SPTs and the observation date(s) at which compliance with the SPT will be assessed (the “Target Observation Date(s)”) will be detailed in the relevant instrument specific documentation. The SPT observation period will be aligned with the fiscal annual reporting period (i.e. from 1st of January to 31st of December).

KPI 1: Absolute greenhouse gas (GHG) emissions, scope 1 & 2 and 3, in tCO₂e

- **SPT 1.1:** 21% reduction by 2025 vs. 2016
- **SPT 1.2:** 35% reduction by 2030 vs. 2016

Overall trajectory and ambition

On the historical perimeter, corresponding to all engineering activities headquartered in France, the ambition is to reach -35% by 2030 for scopes 1, 2 and

3 vs. 2016 baseline. This objective was set in alignment with the French National Low-Carbon Strategy⁹.

Targeted steps taken since 2016 on travel and building energy consumption helped reduce the firm’s internal operational carbon footprint in France by nearly 12.5% (between 2016 and 2022). The period from 2021 to 2026 is set to follow this trend and is in line with the 1.5°C pathway.

Note that the objective to reduce absolute carbon emissions by 35% by 2030 is built on a business plan integrating ambitious organic growth objectives, implying a significant decrease of the Group carbon intensity. As an indication, the Group carbon footprint per FTE was reduced by 11% between 2019 (3.6 tCO₂/FTE) and 2016 (4.1 tCO₂/FTE), hence a faster decrease than the reduction of absolute emissions over the same period (-6%).

Timeline to achieve the targets and KPI historical data

KPI	2016	2017	2018	2019	2020	2021	2022	2025	2030
Total GHG emissions (incl. extended scope (tCO ₂ e))	15 635	17 343	14 545	14 667	7 881	13 557	16 790		
Total GHG emissions reduction vs. 2016 (extended Scope)	-	11%	-7%	-6%	-50%	-13%	+7%	-21%	-35%
Employees (historical-perimeter)	3 842	3 888	3 935	4 074	4 065	4 280	4 565		
Employees (Group perimeter ¹⁰)	13 800	13 600	14 850	15 800	15 500	16 200	18 492		
Turnover (€bn)	€1bn	€1.05bn	€1,13bn	€1.22bn	€1,07bn	€1.16bn	€1.5bn		

9. Stratégie Nationale Bas-Carbone.

10. Consolidated perimeter (16,000 employees) and subsidiaries with shareholding equal or greater than 30%.

Strategy and means to achieve the SPTs

Travel still accounts for the majority of the Group's carbon footprint, which is why our key actions continue to focus on this area. It notably explains the sharp decrease in GHG emissions observed in 2020 and 2021. Our initiatives target business travel, but also commuting.

In France, we introduced a company travel plan in 2018, aimed at increasing the modal share alternative solutions to the personal car. These actions were written into the "sustainable mobility compensation package" collective bargaining agreement for France, concluded in January 2021.

For travelling, the objective is notably to increase the share of train travel (vs. plane) in Metropolitan France to reach 50% (in number of travels) on 8 main lines by 2025 and 75% by 2030. Meanwhile the objective is to reduce GHG emissions from plane travelling by 35% in 2030 (vs. 2016).

Moreover we have engaged since 2020 a rotation vehicle fleet that allows the deployment of electric and hybrid engines in the company. At the same time, Egis has deployed electric charging stations in several French locations, for example 48 charging stations have been installed at the Saint Quentin en Yvelines headquarters. Deployment will continue until 2025, with a target of around 250 charging points spread over fifteen sites. The Group has set the objective to reduce the average CO2 emissions per kilometre by 50% between 2020 and 2025 according to the Worldwide Harmonised Light Vehicles Test Procedure.

KPI 2: Carbon footprint assessment deployment rate

- **SPT 2:** 95% activity coverage rate by 2024

Overall trajectory and ambition

On the historical perimeter of the carbon footprint calculation covering the group's subsidiaries headquartered in France, we expanded the scope of the carbon footprint calculation by integrating for the first time in 2021 the emissions generated by:

- commuting to and from work, thanks to a large-scale "commuting survey" carried out among employees.
- information systems, including computer and telephone assets, IT department services and the storage of data, as well as paper printouts.

The 2021 calculation, with its expanded scope, will provide a basis for comparison for the current period from 2021 to 2026. Egis is extending its reduction efforts to all its locations worldwide.

In 2021 Brazil was included in the scope of the carbon footprint calculation. In 2021 the carbon footprint assessment covered 60.2% of consolidated turnover (56% covering the Group's subsidiaries headquartered in France, and 4% for Brazil).

In 2022 another significant extension of the carbon footprint coverage was achieved to reach 80% of the Group's revenues, thanks to the inclusion of:

- Motorways operations and new mobility services
- 11 additional countries for engineering activities: Colombia, the United Kingdom, Poland, India, the United Arab Emirates, Jordan, Qatar, Kuwait, Bahrain, Saudi Arabia and Egypt.

Timeline to achieve the targets and KPI historical data

KPI	2019	2020	2021	2022	2023	2024
Carbon footprint assessment deployment rate	54%	58.9%	60.2%	80%	90%	95%

Strategy and means to achieve the SPTs

To achieve this objective, we have appointed a person in charge of the carbon footprint in all our geographical areas. The sustainable development department of the holding company provides training, delivers the Group's

tool and provides support in the process of implementation so that the carbon footprint is established according to the standards of the Group based on the GHG protocol.

KPI 3: Share of eco-designed projects (%)

- **SPT 3:** 100% of projects eco-designed by 2030

Overall trajectory and ambition

By 2030, all Egis projects will have to be eco-designed, regardless of whether or not this is requested by our clients. This is a major commitment that will lead to a profound transformation in project production processes. Starting in 2022 onwards, Egis systematically measures and reports on the level of eco-design achieved by all projects that can be eco-designed.

In 2021, an estimate has been made of the share of projects that have already implemented the different approaches and sustainability objectives promoted by the Act4ecodesign framework in the fiscal year 2020 (projects corresponding to a minimum level 1 performance in the

framework). The corresponding share of projects was estimated at 60% of the total turnover.

Because carbon is one of the 7 dimensions of the Act4ecodesign framework, the progressive deployment of eco-design will allow to measure induced and avoided emissions of the projects we design for our clients. As an engineering company, we provide the design of infrastructures to our clients, we are not in charge of building these infrastructures. These emissions are therefore not part of Egis Scope 3. We nevertheless intend to report on these avoided emissions as they reflect our contribution to the design of a low carbon world through our projects.

Our goal is to provide all the Group's activities with GHG emissions measurement capacities and tools to measure the CO2 emissions induced and avoided by our design choices.

Timeline to achieve the targets and KPI historical data

KPI	2022	2025	2030
Share of eco-designed projects (%)	40.8%	75%	100%

Strategy and means to achieve the SPTs

The deployment of eco-design is a process of profound transformation of Egis' production processes. To carry out such an ambitious transformation, the group has mobilised a network of Climate Managers and coordinators in all business lines and regions. In each activity, transformation processes have been set up to develop tools, training, etc., to facilitate the development

of eco-design. As any transformation process, there are some risks associated with the deployment phase.

One of the objectives of eco-design is to demonstrate Egis' added value in terms of sustainability. Deployment will be facilitated if our clients recognise such an added value. Otherwise, deployment could be hindered, as some project managers may be reluctant to implement eco-design if it is not recognised by clients.

KPI 4: Proportion of employees trained on project eco-design

- **SPT 4:** By 2025, 90% of Egis employees in the target population will be trained on eco-design

Overall trajectory and ambition

The Group is investing in eco-design training: in 2022 Egis launched the deployment of a new eco-design

training course dedicated to projects directors and managers, engineers and sales employees (Total target population for the training is 4000 employees. Proportion of employees to be trained in 2022 is around 800 people). This training course is meant to equip its target audience with the necessary tools and methodologies to better mitigate environmental impacts of projects but also implement solutions contributing to energy efficiency, infrastructure and buildings resilience to climate change

and biodiversity preservation. It is notably focused on the following key topics:

- Low-carbon design
- Infrastructure and territories resilience
- Biodiversity
- Soils artificialization

- Pollution and nuisance
- Circular economy
- Energy and resources

The objective of the Group is to achieve 90% training for the target population by 2025.

Timeline to achieve the targets and KPI historical data

KPI	2022	2023	2024	2025
Proportion of employees trained on project eco-design	4.2%	35%	70%	90%

Strategy and means to achieve the SPTs

To achieve this, Egis has:

- Developed an approach and a reference system “Act4ecodesign” guaranteeing method and scientific rigor, along with environmental performance objectives.
- Built and deployed a specific e-learning training program dedicated to director and project managers and sales representatives, because no training today corresponds to the specific needs of construction engineering.

Characteristics of the Sustainability-Linked financial instrument

For the avoidance of doubt, unless otherwise stated, the proceeds of any Sustainability-Linked financing instrument issuances will be used for general corporate purposes. Egis will assign structural and/or financial implications to the achievement or non-achievement of the pre-defined SPT(s) at the relevant Target Observation Date(s) specified in the financing documentation of the relevant Sustainability-Linked Financing Instrument. These implications could include, but are not limited to, a coupon/margin step-up, the payment of a premium at maturity of the instrument or a margin adjustment depending on the nature of the instrument. Any structural and/or financial characteristics will be commensurate and meaningful relative to the original financing's financial characteristics as aligned with market practices.

If Egis fails to comply with some reporting or verifications, as specified in the relevant Sustainability-Linked financing instrument documentation, or if the Group is not able to calculate or observe the KPI(s) selected and applied with respect to a particular Sustainability-Linked financing instrument in a satisfactory manner, the defined structural and/or financial implications will be triggered and applied as if the relevant SPT was not met on the relevant Target Observation Date.

Recalculation policy

Egis will recalculate, adjust or, as the case may be, amend its KPI baseline(s), performance and/or SPT(s) in case of any change or other potential events that significantly affects positively or negatively the value of the KPI(s) to reflect any material or structural changes to the Group and/or any external parameters (such as company structure, methodology update for calculating the KPI, officially published updates to standard and/or industry guidelines, methodology update for calculating the target, drastic changes in the regulatory environment, any discovery of significant errors, etc.). The financing documentation of the Sustainability-Linked financing instrument may include provisions relating to the applicable recalculation policy, in which case those provisions will supersede the Framework.

The KPI baseline(s), performance and/or SPT(s) should be recalculated, adjusted or, as the case may be, amended in good faith by Egis to reflect such change or other potential events. When relevant, an external verifier will independently confirm that the revision is consistent with the Issuer's strategy and is in line with or more ambitious than the initial level of ambition of the SPT(s).

The calculation methodology of any change to the KPI baseline(s), performance and/or SPT(s) will be communicated within the non-financial performance statement or on its website as a separate report or document.

Reporting

On an annual basis, Egis will publish on its website the performance of the selected KPIs until the achievement of the selected SPT. This reporting will be made publicly available within the non-financial performance statement and could include:

- Information on the performance and monitoring of the selected KPIs;
- Verification assurance report relative to the SPT outlining the performance against the SPT and the related impact, and timing of such impact, on an instrument's financial performance; and
- Any relevant information enabling investors to monitor the progress of the SPT

Egis will report on the performance of the selected KPIs against the predefined SPT within 4 months from the Target Observation Date.

When relevant, information may also include any re-assessments of KPIs and/or restatement of the SPT and/or pro-forma adjustments of baselines or KPI scope.

Verification

Pre-issuance verification by Second Party Opinion (SPO) provider

Egis Sustainability-Linked Financing Framework has been reviewed by ISS ESG who provided a second party opinion (SPO), confirming the alignment of the Framework with the Sustainability-Linked Bond Principles ("SLBP") as administered and published by the International Capital Markets Association ("ICMA") in June 2020 and Sustainability-Linked Loan Principles ("SLLP") as administered and published by the Loan Market Association (LMA) in March 2022. The SPO will be made available on Egis website.

Post-issuance verification by external auditor

Egis annual performance on the KPI at the relevant Target Observation Date will be verified by an external auditor to a limited level of assurance, the result of which will be included in the non-financial performance statement.

Update and amendment of the Framework

Egis may review this Framework from time to time to ensure continued alignment with the relevant voluntary market principles, emerging standards and classification systems. Any updated version of this Framework will either maintain or improve the current levels of transparency and reporting disclosures. Egis may also review this Framework in case of material changes in the perimeter methodology and in particular, the definitions of the KPI(s) and/or the calibration of the SPT(s).

Such review may result in this Framework being updated and amended. The updates and amendments, if not minor in nature, will be subject to the prior approval of a qualified provider of Second Party Opinion (SPO).

The updated Framework, if any, will be published on Egis' website and will replace this Framework.



IMAGINE. CREATE. ACHIEVE.
a sustainable future

www.egis-group.com



EGIS HEADQUARTERS

15 avenue du Centre CS20538-Guyancourt
78286 Saint-Quentin-en-Yvelines Cedex France

Design and layout:

Sustainability and Engagement Department - Gilles Lhospitalier - Humancom

Published in may 2023

Photo credits: ©DR, ©Egis, © Lustre/stock.adobe.com,
© Ivan Bandura / Gatis Marcinkevics / Unsplash