

Extra-Financial Performance Statement

PRODWARE GROUP

For fiscal year ended December 31st, 2023





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1 General Approach

The Extra-Financial Performance Statement of the Prodware Group (hereinafter the “Group” or “Prodware”) has been drawn up in accordance with the law in force.

The CSR policy is driven by the Financial Department of the company.

Prodware chose to join the United Nations Global Compact in 2009. It is committed to respecting all the principles of the Global Compact that address the company’s social responsibility, behavior and actions with regard to sustainable development and environmental issues, as well as its commitment to social issues.

Prodware has also decided to refer to the United Nations’ 17 Sustainable Development Goals (« SDGs ») to itemize its main CSR challenges and monitor the performance of its policies, as detailed below.

2 Prodware’s Business Model

Prodware supports companies throughout their digital transformation journey with an end-to-end comprehensive offering, specifically tailored to midsize companies (SMBs).

This customized offering meets the specific demands of customers and is supported by a managed service suite and industry-specific business solutions that address the below market segments:

- › Manufacturing,
- › Retail,
- › Distribution,
- › Professional Services,
- › Public Sector - Finance.

Prodware’s business model is outlined below:

Digital industry trends

The digital transformation imperative is a development opportunity in terms of growth, profitability and sustainability.



It triggers the rethinking & modernizing of one's business:

- › employee/customer experiences & journeys,
- › business processes (faster decision & production cycles),
- › products & services (embedding innovative technologies),
- › business models



State-of-the-art expertise & embracing new disruptive technologies:

- › Cloud infrastructure
- › the Internet of Things, Big Data,
- › Artificial Intelligence,
- › Software As A Service (SaaS)
- › interoperability on tech platforms...

OUR RESOURCES

Our employees

- › 1 400 talents across 15 countries

A solid group

- › 35 years' experience
- › Listed on the stock exchange since 2006

Innovation – part of our DNA

- › 101 innovative IP industry-specific solutions
- › Engineers make up the majority of our staff

Our Customers & Partners

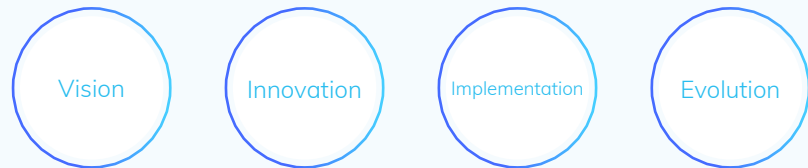
- › Our 15 000 customers (excl. WESTPOLE & Protinus)
- › Partners are leading market players

Our values

- › Global Compact member
- › Code of Ethics
- › Socially responsible business

OUR OFFER

Supporting businesses through their entire Digital transformation journey



Business Consulting

- › Preparing digital transformation (assessment/opportunités/ vision)
- › digital transformation roadmap
- › Supporting digital transformation throughout

IP & Start-up ecosystem

- › In charge of R&D
- › Software "Factory"
- › Startup incubator
- › Strategic alliances

Professional Services

- › Project governance of digital transformation projects
- › Industry-specific expertise
- › System integration
- › Leveraging our know-how & methodology

Managed Services

- › Maintenance & support of implemented solutions
- › Security management
- › Optimizing customer infrastructures



All these fast-advancing technologies are evolving at an ever-increasing pace, posing new challenges for companies and serious concerns around cyber-security



These challenges should be an impetus to the acceleration of the digital transformation of businesses

WE CREATE VALUE

A value proposition that caters specifically to mid-sized companies

- › A comprehensive offering supporting the entire digital transformation journey of mid-sized companies.
- › An industry-specific value proposition addressing the Manufacturing, Retail, Distribution, Professional Services markets.
- › An international organization with more than 40 offices deploying regional, national, and international projects.

Human Capital

- › Adapting to new work habits and employee preferences
- › Startup ecosystem serving as a go-between for the benefit of customers

Our Customers

- › Strong recurring revenue: more than 50% of the revenue
- › Various customer segments- Large groups across Europe
- › Our revenue streams balance out evenly across industries & business sectors.

Our partners

- › Member of Microsoft's Inner Circle (Prodware is among 11 elite Inner Circle partners worldwide)
- › Licensed SAGE Platinum partner and of the SAGE Competence Center
- › Autodesk Gold partner

Our financial partners & shareholders

- › A group owned by founders and executive managers of the company
- › Historical financial partners

OUR GROWTH PATHS

With its comprehensive value proposition and its significant footprint in Europe, Prodware will likely:

- › Secure its competitive advantage in innovation and gain significant market share (AI, IoT, Big Data, BI...)
- › Hone its competitive edge
- › Increase its notoriety and develop the "best place to be" employer brand
- › Continue to build on its CSR commitments

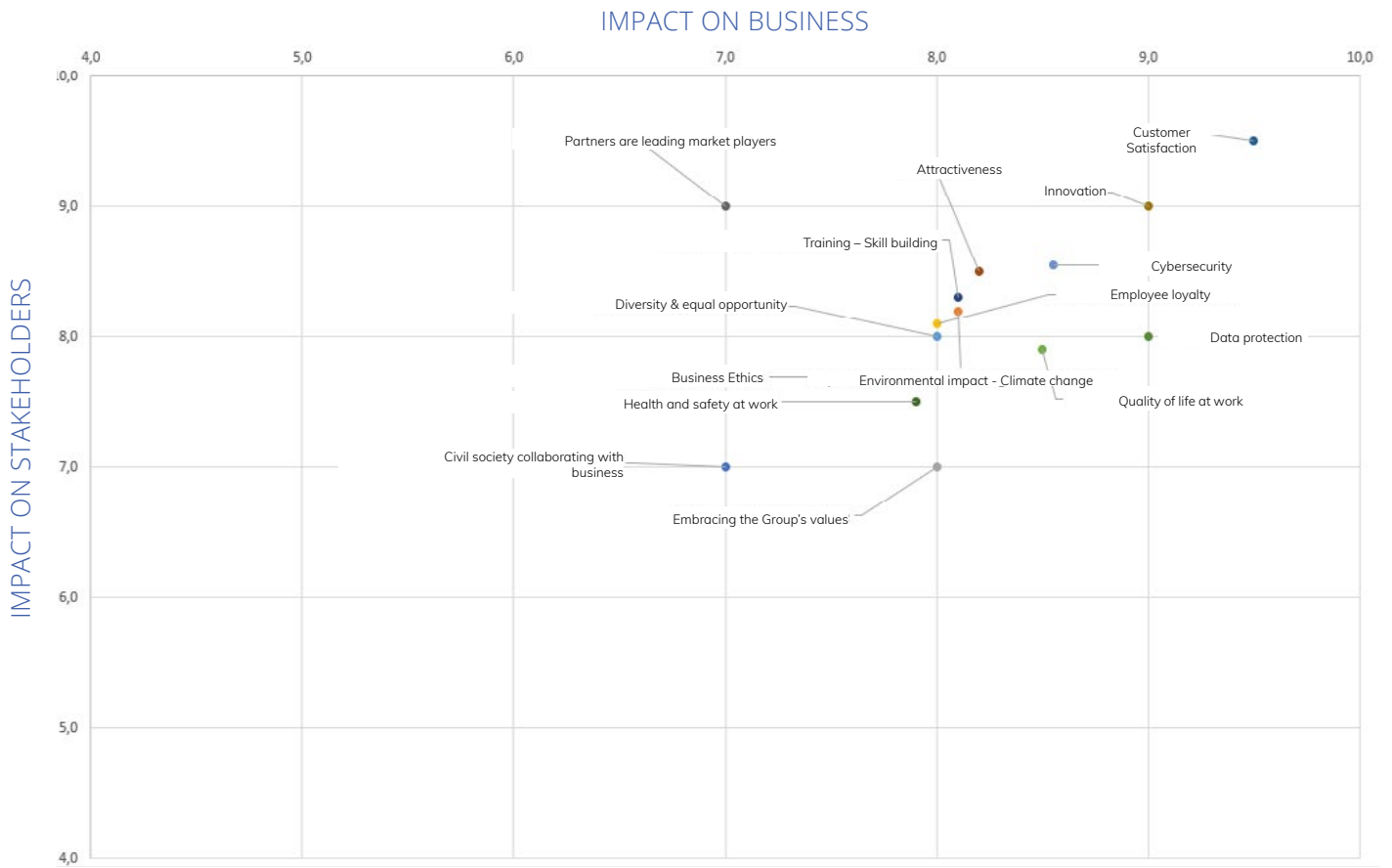
3 Prodware's Stakeholders

Prodware's strategic stakeholders are listed as follows:



4 Risks

Overview of risks summarized in chart below:



5 Prodware's CSR Goals

Prodware's objectives are founded on its business model, challenges, and alignment with specific the United Nations' Sustainable Development Goals (SDGs).



These objectives, as stated last year, are summarized in the table below.

EXTRA-FINANCIAL PERFORMANCE INDICATORS	MAXIMUM OBJECTIVES WITHIN 4 YEARS
<p>Human Capital</p> <p>Aiming for gender equality: % of women hired, reducing wage gap between men and women (CSR scope), employee satisfaction survey: overall satisfaction index</p>	<p>35% Maximum gap 16% Low global score</p>
<p>Environnement</p> <p>Committed to reducing greenhouse gas emissions: an annual carbon footprint assessment using the ADEME or GHG protocol approach to monitor these changes</p> <p>Reducing all scopes</p>	<p>Minimum 3% per year</p>
<p>Governance</p> <p>Training employees on data protection, cyber hygiene, cybersecurity and other key issues</p> <p>Ethics charter</p>	<p>% of employees trained</p> <p>Signed by our suppliers representing 80% of our purchases</p>
<p>Customers</p> <p>Satisfaction index</p>	<p>In progress</p>

Prodware indicates that these metrics may be subject to change or fine-tuned to ensure they align with the company's strategy and are achievable.

Furthermore, there are some indicators that prove more challenging to implement and are not detailed below. Consequently, Prodware might need to introduce new indicators in the future or revise existing ones with clear rationale.

6.1. A STRATEGY BASED ON INNOVATION

Prodware's innovation strategy is headed by the Innovation & Business Solutions division.

This division is tasked with developing innovative, hands-on, business-specific solutions that cater to the needs of customers by leveraging new technologies and its strategic alliance with the 365xScaler program: a startup incubator specializing in disruptive technologies and solutions.

The current innovation strategy is particularly focused on enhancing the «customer experience.»

The customer experience encompasses every interaction between the company and its customers, as perceived, comprehended, and remembered by the customer.

In a rapidly changing landscape of technological advancements, political unrest, and health crises, comes a change in consumer habits that adapts just as rapidly and that is influenced by a multitude of factors.

Therefore, effectively listening to and satisfying the customer requires the company's capability to address their requests in real-time and tailor its product and service offerings accordingly.

Because a «satisfied» customer is more likely to repurchase, is less price-sensitive, and less inclined to buy elsewhere.

Prodware has developed solutions that allow for:

- › Enhancing the Customer Journey from the discovery phase to the Customer Loyalty phase.
- › Embedding communication channels with Artificial Intelligence to digitize the Experience facilitating transactions as well as providing customers with useful and “intelligent” tips and advice.

The solutions that have been developed (or being developed) consist of:

- › Customer Journey mapping tools to enhance Customer Experience.
- › Persona profiling solutions to configure customer profiles based on criteria such as demographics, behavior and psychology per market segment.
- › A solution for digitizing customer and supplier invoices, enabling the automation of the invoicing process without manual intervention, etc.

Other solutions that have been developed or are being developed are designed to improve employee experience from first day of employment to termination date.

The solutions developed (or being developed) consist of:

- › A 'digital wall' where employees can freely post their feedback and comments.
- › A hiring assistance solution that flags key words to help match the job applicants with relevant job openings.

Prodware's solution offering addresses other better known areas that relate to Finance, Supply Chain, Business Consulting etc.

Prodware's solution catalogue boasts 101 innovative solutions catering to the needs of businesses of all sizes in the following market segments: Manufacturing, Retail, Distribution, Professional Services, Finance...).

6.2. AN AWARD-WINNING STRATEGY

New awards or renewed certifications recognizing Prodware's know-how and technological expertise from our leading partners/software vendors.

- › Microsoft Gold Partner
- › Sage Platinum Partner
- › Autodesk Platinum Partner

7 Human Capital at the Heart of Prodware's Strategy

Prodware is in the business of supporting its customers, helping them create value within a transformative market.

The success of this challenge relies on the group's most valuable asset: its employees. Consequently, human capital is at the core of the Group's strategy.

This strategy is set up with specific and measurable actions plans that can be summed up as follows:

Working on the attractiveness of the brand with notably:

- › An HR employee-centric policy and developing an ambitious employer brand strategy
- › A talent acquisition and retention policy

Talent skill-building with notably:

- › Ensuring employee wellbeing in the workplace
- › A career building program throughout their career path in line with the group's strategy
- › Career advancement perspectives and career mobility

Increasing employee loyalty with notably:

- › Competitive compensation and benefits
- › Compensation schemes based on performance

7.1. HUMAN CAPITAL – KEY INDICATORS

7.1.1. Scope of CSR Group Policy

In 2023, the scope of CSR reporting changed and now includes the acquisition of the WESTPOLE group in March 2023.

Therefore, the 2023 CSR reporting comprises:

- › The entities included in the 2022 CSR scope, excluding Prodware Luxembourg, which ceased operations during the 2023 fiscal year,
- › The entities of the WESTPOLE group in its various locations, namely Belgium, Luxembourg, Italy, and France (collectively, the «CSR Group»).

Please note that, due to their acquisition dates falling within the fourth quarter of 2023 and their subsequent integration into the Prodware group, both Protinus IT and Nut Consulting have not been factored into the reporting for this fiscal period.

Hence, the 2023 CSR scope encompasses 93% of the total workforce of the Prodware Group for this year. This 2023 CSR scope includes companies exclusively located in Europe.

Certain indicators are compared on a consistent basis, using 2022 data supplemented by data from WESTPOLE, to ensure an accurate like-for-like assessment.

7.1.2. Calculating Full-Time Equivalency Workforce (FTE)

In the upcoming sections, Prodware regards the average number of employees as the key metric for its EFPS.

This average workforce corresponds to a full-time equivalent and is calculated based on the presence time during the year and the percentage of working time (hereinafter referred to as «average workforce» or «FTE»).

The average total workforce for the 2023 CSR of the group stands at 1 300 individuals, as opposed to 1 052 employees in 2022.

On a like-for-like basis, the average workforce remains nearly stable, experiencing a marginal decrease of only 1.0%.

7.1.3. Key Indicators

The following points are worth noting:

- › A vast majority, 96.8%, of the Group's (CSR) average workforce consists of permanent employees, with full-time contracts or their country-specific equivalent.
- › As of now, 67.9% of the overall workforce (up from 61.2% in 2022) is now based internationally.
- › Spain (24.3%), Germany (11.9%) and now Belgium (11.5%) make up the most significant portion of the Group's (CSR) total workforce.
- › Women represent 30.7% of the total number of employees, slightly up compared to the previous year (30.0%).
- › 58.6% of the workforce is under 45.
- › 57.60% of employees belong to the Professional Services category.
- › The mean age stands at 41.5.

The details of these indicators are included in Appendix 1 of the statement.

Below, we cover certain of these key indicators in detail.

7.1.4. Gender Parity

The average workforce of the Group's CSR continues to advance steadily, as illustrated in the table below:

	2023	2022 PC	2022	2021
Average female workforce	399	396	316	296
Female workforce of the Group - CSR in %	30.7%	30.1%	30.0%	29.4%

Spain continues to lead in gender diversity within the Group, with a rising rate of 38.3%, followed by France at 30.0%.

It's worth noting that the gender diversity rate within the recently acquired WESTPOLE entities is slightly higher, reaching 31.8% in 2023.

While indeed the female workforce has grown within the Group, it must be furthered to achieve the goal of 35% gender diversity within the next four years.

7.1.5. Professional Categories

In 2023, the Group streamlined and fine-tuned its professional classification across all countries.

As a result, a certain number of roles were reassigned to the 'Professional Services' category to better reflect the professional landscape - this classification was also applied to WESTPOLE employees.

Still, the distribution across various professional categories remains consistent with previous years.

Group (CSR) FTE per category	2023	2022 WP	2022	2021
Sales	10.7%	10.9%	10.9%	11.1%
Customer services	17.6%	15.7%	18.7%	14.9%
Professional Services	57.6%	59.0%	54.5%	58.6%
General & Administration	14.0%	14.3%	15.8%	15.4%

The proportion of women remains consistently in line with previous years, although there's a notable increase in female predominance within the G&A category.

% of women per category/#employees per category	2023	2022 PC	2022	2021
Sales	36.4%	36.8%	40.9%	40.2%
Customer services	26.6%	25.5%	25.4%	28.7%
Professional Services	25.2%	27.2%	26.2%	22.0%
General & Administration	54.0%	43.6%	41.6%	50.3%

7.1.6. Average age

The mean age stands at 41.5 within the group (CSR).

On a like-for-like basis, the average age remains nearly equivalent (41.3 compared to 41.8).

7.2. BRAND ATTRACTIVENESS

7.2.1. Employer Brand

Developing its employer brand is one of the group's priorities outlined in its 2021-2025 strategy under "The Place to Be and to Work With" tenet.

Also, the Group makes it a rule to communicate on its different action plans and those of its employees through different communication channels.

Prodware harnesses the power of prominent social media platforms, engaging with diverse target audiences.

Prodware has significantly increased its market exposure with the launch of the 'Content factory' with:

- › Op-eds or columns published in various media outlets with vastly different audiences (technical, economic, general public, etc.).
- › interviews on TV or in trade magazines (BFM, Solutions Numériques, Channel News, etc.).

7.2.2. Attracting Top Talent

7.2.2.1. Hiring Process

In 2023, the Group decided to revamp its hiring process introducing a tracking system to enhance (i) the experience of the job applicant across the Group, (ii) communication with job applicants, and (iii) feedback and reporting. The goal is to have a transparent and engaging hiring process for job applicants in all countries.

As part of these efforts, a unified global career page was launched to help job applicants better understand the different job opportunities across various countries. This initiative also promotes career mobility within the group.

This global career page does not replace or hinder any local hiring process ongoing in the countries. Indeed, the countries use LinkedIn to hire local talent while also building a stronger professional social media presence for Prodware.

The people in charge of hiring are provided with training sessions to make sure they uphold and apply the core principles of non-discrimination and equal opportunity.

In 2023, Prodware took a significant step forward by ramping up its video-based communication to promote its values. These videos garnered extensive coverage across specialized social media platforms, as well as on each country's Instagram account or website, all aimed at enhancing talent attraction efforts.

7.2.2.2. Hires

There were 309 hires across the group (CSR) in 2023.

In comparison to the CSR scope of 2022, the hiring rate has remained steady. WESTPOLE group entities

experienced a general slowdown in 2023, primarily focusing on Luxembourg.

- › Spain continues its hiring spree and makes up 32% of the Group hires followed by France (23.6%) and Germany,
- › 35.6 % of the employees hired are women, showing an increase compared to 2022 and 2021 (32.0% and 28.3% respectively),
- › Most hires are in the Professional Services category (67.0%), showing a significant increase compared to 2022 (56.6% within the CSR scope of 2022). The Sales category ranks second in terms of hires (12.9%),
- › It is important to note that within the male-dominated technical field of Professional Services, women comprise 30.9% of the newly hired workforce.
- › The significant predominance of female hires in the G&A category (63.3%) shows a growing polarization within this sector. There is a clear imperative to strive for greater gender diversity.

7.2.2.3. Onboarding

New hires are invited to engage in a tailored integration process, carefully designed to ease their transition into the company culture and operations.

Fun, engaging and interactive welcome sessions are organized for all newcomers.

Following this initial step, every newcomer benefits from a personalized learning path to help them in their new role and get better acquainted with the organization. They also get access to lots of training material and activities to help them hone their skills and embrace a skill building journey.

7.2.3. Employee Development

7.2.3.1. Knowledge Sharing

Every year, Prodware conducts an in-depth analysis of training needs, providing the basis for developing customized training plans for each country.

These plans outline the necessary training sessions for employees, the external or internal resources involved, the target audience, and the expected outcomes.

We prioritize Microsoft certifications and aim to attain a specific number of certifications within the Group.

Internal knowledge sharing is facilitated through our Knowledge Management System (Learning Management System). This regularly updated system provides employees with access to both technical and non-technical skills ('soft skills'). These resources are allocated to employees based on their specific needs, and their progress/completion is tracked. Additionally, the annual evaluation process helps identify or reaffirm development needs, which, in turn, allows us to refine the appropriate training plan.

In 2023, the total training hours amounted to 19 914, compared to 17 342 hours within the CSR scope of 2022. Most of these hours are training sessions given by the different Prodware entities. 70.5% of these hours are allocated to the Professional Services category.

7.2.3.2. Employee Assessments

The Group has set up a process to track employee career advancement.

At least once a year, a formal performance appraisal is conducted with each employee to review and acknowledge achievements, pinpoint areas for growth, and discuss training needs.

'Performance Reviews' are held between the Human Resource department and the Division Managers in order to set up performance improvement plans for employees who are underperformers, an action plan to retain the 'top performers' and a hiring plan to attract new talent if needed and so on.

7.2.3.3. Employee Satisfaction Survey

Over the past few years, the Group has been conducting a 'Speak your Mind' opinion survey among all employees to assess the alignment of their expectations with the Group's practices.

Certain topics are systematically covered and deal with the employee's perception of their personal situation, their relationship with their manager, the Group and so on.

Additional measures are fine-tuned in accordance with newly implemented initiatives.

The results garnered beginning of 2024 showed that:

- › the response rate of 73% is the same as in 2022;
- › the satisfaction index (the 'Net Promoter Score') is similar to last year's ;

The analysis of the results, notably by topic, country and age group, allows the relevant managers to fine-tune remedial actions to be undertaken, in order to improve the given index.

7.2.4. Work-Life Balance

Following the 2021 health crisis, remote work has experienced a profound shift and remains widely embraced across the countries within the Group (CSR). Practices vary, with some offering employees full autonomy to select their work location, while others impose restrictions on the number of days.

In France for instance an agreement was signed with the Works Council allowing employees to work from home 2 days per week.

Another measure that reflects changing work habits is the percentage of part-time employees.

There are more employees who have chosen to work part-time:

- › they represent 10.9% of the workforce (10.5% within the CSR 2022 scope and 9.72% in 2021).
- › 40.8% of part-time employees are men (38.1% within the CSR 2022 scope).

7.3. EMPLOYEE LOYALTY

7.3.1. Departures

In 2023, 283 employees left the company (222 in 2022).

Within a comparable context, the departure count has decreased by 11.2%. Notably, resignations now comprise 54% of departures, a decrease from the 60% recorded within the CSR scope in 2022.

7.3.2. Turnover

The turnover rate for the Group (CSR) in 2023 was 20.8%.

Economic shifts have influenced turnover within the WESTPOLE division.

Meanwhile, within the Prodware entities, the turnover rate was 19.6%, showing a slight decline compared to the 21.1% turnover observed in the CSR scope in 2022.

7.3.3. Average Employee Tenure

Median employee tenure at the Group level is of 6.41 years.

It takes into consideration the generally shorter tenure within WESTPOLE group entities and the relatively more recent creation dates of certain business entities.

When compared to the CSR scope of 2022, the average seniority stands at 6.65 years, a decrease from 7.12 in 2022.

7.3.4. Absenteeism

Absenteeism within the Group has reached 5.3% compared to 3.71% in 2022.

The number of days of absence and reasons for these absences are listed below.

Absenteeism	2023	2022	2021	2020
Total days of absence (working days)	15 599	9 909	9 537	9 213
Absenteeism rate	5.30%	3.71%	4.20%	4.3%
Including the number of days absent due to sick leave	11 844	7 254	6 749	6 273
including the number of days for maternity and paternity leave	2 372	1 386	1 490	1 170

7.3.5. Gender Pay Gap

Gender pay ratios are analyzed by comparing the average salary of women to the average salary of their male colleagues.

In 2023, this ratio stands at 0.80, remaining nearly stable in both raw data and on a comparable basis (0.81).

Spain and the Netherlands are still in the lead in terms of equal pay, followed closely by France.

Wages F/H	2023	2022 PC
France	0.79	0.86
Spain	0.87	0.89
The Netherlands	0.89	0.89
Germany	0.8	0.79
WESTPOLE Group	0.9	0.83
CSR Scope	0.8	0.81

ANNEX 1

Average # employees Group CSR (FTE)	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
	1 052	1319	399	901	1300

Average # empl. per gender & country	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
France	408	408	125	292	417
Spain	287	287	121	195	316
Germany	144	144	33	121	154
Other countries	213	213	55	154	209
WESTPOLE Group		267	66	138	204
Total	1052	1319	400	900	1300

Average # empl. per age group	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
-25 ans	49	70	11	53	64
25-34 ans	246	320	104	234	338
35-44 ans	301	385	124	236	360
45-54 ans	298	350	106	244	350
55-64 ans	158	195	54	134	188
Total	1052	1319	400	900	1300

Average # empl. per gender & category	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
Sales	115	144	51	89	140
Customer Services	197	209	61	168	229
Professional Services	573	778	189	560	749
Genral & administration	166	188	98	84	182
Total	1051	1319	399	901	1300

Average employee tenure	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
	7.12		6.14	6.53	6.41

Average tenure	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
France	9.78				8.83
Spain	4.62				4.63
Germany	7.24				6.86
WESTPOLE Group					4.87

# empl. Group (CSR) at fiscal closing	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
	1 070	1296	416	907	1 323

ANNEX 2

Hires	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
TOTAL	256	337	110	199	309

Hires per gender & country	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
France	97	97	22	51	73
Spain	77	77	42	57	99
Germany	28	28	16	35	51
Other countries	54	54	18	32	50
WESTPOLE Group		81	12	24	36
TOTAL	256	337	110	199	309

Hires per category	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
Sales	36	44	11	29	40
Customer Services	47	47	16	16	32
Professional Services	145	213	64	143	207
General & administration	28	33	19	11	30
Total	256	337	110	199	309
TOTAL	256	337	110	199	309

Departures	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
	222	327	95	188	283
Including resignations	60.0%				54.1%
Including terminations	21.6%				26.9%
Including mutual termination agreements	4.5%				9.2%

Departures per gender & country	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
France	85.0	85.0	25.0	57.0	82.0
Spain	57.0	57.0	20.0	42.0	62.0
Germany	33.0	33.0	12.0	14.0	26.0
WESTPOLE Group		108.0	26.0	49.0	75.0
Total	219.0	327.0	95.0	188.0	283.0

Group turnover	CSR Scope 2022 (Prodware)	Prodware plus WESTPOLE 2022	WOMEN	MEN	Total 2023
	21.1%	24.8%			21.8%
Turnover per country					
France	20.90%				19.60%
Spain	19.90%				19.60%
Germany	22.90%				16.90%
WESTPOLE Group					36.70%

Prodware is a service company and thus has a lower impact on the environment.

The Group nevertheless is committed to addressing these environmental concerns in its day-to-day management of the business.

The scope of the Group's CSR policy includes leased offices in an urban area and so the concerns related to "sustainable land use" and "biodiversity" do not apply. Water is used for sanitary purposes only and its consumption, which is included in the rental charges, although not measurable, is not significant.

Moreover, the scope of the CSR policy is not subject to the issue of fighting food waste, as it does not own or have access to a company cafeteria. The group does not generate any noise pollution.

8.1 CARBON FOOTPRINT

In 2023, the Group carried out its greenhouse gas emission assessment based on the following:

- › Countries assessed: Germany, UK, Belgium, Spain, France, Czech Republic, Georgia, the Netherlands, Luxembourg and Italy.
- › Scopes : Scopes 1, 2 and 3.

Working Out the Carbon Footprint

The assessment was carried out by an external firm specialized in greenhouse gas emission assessments and was based on a questionnaire that was completed by each country in the scope.

The assessment was conducted according to the GHG protocol and emissions were calculated for:

- › Offices - emissions from energy consumption
- › Vehicles - emissions from total distances travelled.
- › Travel - emissions from business trips by train, by plane, taxis, overnight stays at hotels and lunches
- › IT spending for service calls – three main suppliers declare their CO₂ emissions across the 3 scopes. Their carbon intensity per million euros of sales was utilized. For the other suppliers, the spend-based emissions relevant to the industry sectors in question, as provided by EEMA (Environmental & Energy Management Agency), were taken into account.

The information concerning CO₂ equivalent emissions may be subject to uncertainty inherent in the state of scientific or economic knowledge and the quality of external data used. Uncertainty has not been calculated for the 2023 reporting period.

Moreover, certain data may be influenced by the method or approach, assumptions, and estimates applied in their analysis. As a result, the data may be subject to change or updated in the coming years.

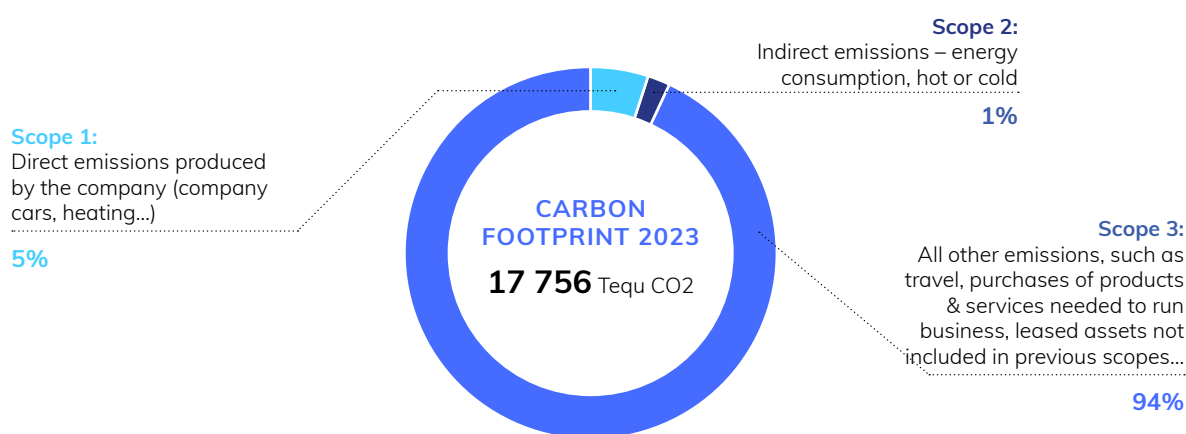
The 2023 carbon footprint reveals total emissions of 17 756 teq CO₂, marking an increase in raw data compared to 2022 (9 696 teq CO₂).

This notable increase reflects both the change in the Group's scope and a different product mix within the WESTPOLE group. However, a comparison on a comparable basis is not available at this stage.

However, the allocation across scopes remains notably consistent compared to 2022.

The scope 3 category, which constitutes 94% of the Group's CO2 emissions, comprises 80% of CO2 emissions attributed to purchases of goods and services essential for the Group's operations, and 11% of emissions linked to business travel, including estimates for employee commuting to their workplace.

The main aggregates of this assessment shown below:



8.2 COLLABORATION TOOLS

There is no doubt that collaboration tools, that have been become very popular and widely used, are essential to business. They contribute in reducing travel and CO2 emissions.

Nonetheless they do have an impact on the environment.

The Group pursued its initiative of raising awareness among employees on their use of collaboration tools (e-mail, video conferencing tools, documents stored in the cloud, and so on...) and providing useful tips and best practices.

The DocuSign solution that allows you to sign documents electronically is being used more and more within the Group.

8.3 CIRCULAR ECONOMY

Prodware is subject to the requirements of the Waste Electrical and Electronic Equipment directive (WEEE).

The companies of the Group have implemented an IT Equipment Disposal policy. All old and obsolete IT equipment still in working order is systematically donated or sold to employees for a very small fee or to a recycling association or company.

Likewise, when replacing cell phones, employees are entitled to purchase the old ones for a very small fee.

8.4 OFFICE WASTE

Like all service companies, office waste (paper) is the other type of waste generated by the Group.

As Group companies are subject to the above-mentioned WEEE Directive, these computer consumables are systematically recycled.

Extending the lifespan of cellphones from 2 to 3 years and to 4 years minimum for laptops are examples of initiatives that have been taken to reduce waste.

This impact, that has not been measured in terms of Teq CO₂, is probably the one that significantly reduces waste.

The Group subsidiaries and agencies are gradually being equipped with selective sorting bins.

Prodware - A Socially Responsible Company

9.1 L'ESCALATOR FOR YOUNG ENTREPRENEURS

Prodware partnered with the startup incubator program initiated by Maurice Lévy, Chairman of the Supervisory Board of the Publicis Group, alongside many other companies like LVMH, TotalEnergies, Microsoft, Orange, Huawei.

L'Escalator is designed to help those young entrepreneurs who want a fair shot at starting their own business. It targets those young talents in the digital economy who do not have the means or the connections to get their business off the ground.

L'Escalator provides:

- › office space for the startups;
- › access to IT and audiovisual equipment
- › training that caters to the needs of startups
- › access to a network of partners, experts and mentors part of L'Escalator's ecosystem

After a few years of activity, many projects have come to life, with more mature and reliable solutions for the majority of startups, some have signed their first deals, and others have been approached by potential financial backers...

9.2 OTHER SOCIETAL CONSIDERATIONS

9.2.1 Developing and Performing Ethical Behavior in Business

Prodware has adopted the Middlednext Anti-Bribery Code of Conduct, which makes reference to the United Nations Convention against corruption.

This anti-corruption code of conduct sets forth the fundamental principles and rules regarding corruption and influence peddling in the following areas:

- › Specific rules for public officials
- › Gifts and invitations
- › Donations to charities & political organizations
- › Patronage, sponsoring
- › Payment Facilitation
- › Third party monitoring
- › Conflicts of interest,
- › Accounting records and internal audits

The Group is committed to fighting against all forms of corruption.

9.2.2 General Data Protection Regulation (GDPR)

Prodware is committed to protecting the privacy of its employees and partners and is fully compliant with the General Data Protection Regulation.

9.2.3 Other Challenges

- › Respect for human rights: the Group is a member of the UN Global Compact – membership renewed every year reflecting its commitment to Human Rights and the conventions of the International Labor Organization
- › Fighting tax evasion: the Group's tax policy is in line with its CSR strategy
- › Fostering sustainable development through social engagement

Category	% of each category/# employees
Fighting food waste	Not applicable
Fighting food insecurity	Not applicable
Respect for animal welfare	Not applicable
Food – responsible, fair & sustainable trade	Not applicable
Disability policy	The Group complies with the Disability Friendly Policy as per the Disabilities law in effect
Sports & Culture	Non-strategic for the Group
Efforts to strengthen the bond between the Nation and the Armed Forces and encourage involvement in the reserve	Not applicable

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