

Statement of Non-Financial Performance

Cegedim Group

2021



Summary



SNFP

Extract of 2021
Universal Registration
Document

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6.1 | Cegedim Group overview and core values

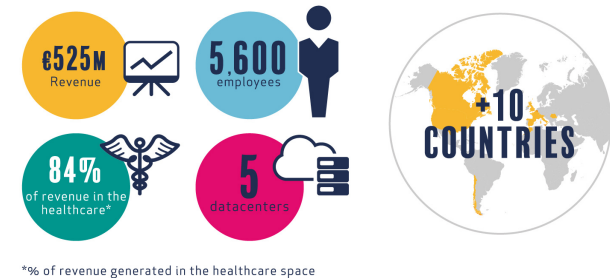
About us

Founded in 1969, Cegedim is an innovative technology and services company in the field of digital data flow management for healthcare ecosystems and B2B, and a business software publisher for healthcare and insurance professionals. The Group is also active in human resources management and digitization services for all types of industries.

Throughout our fifty-year history, we have forged rich, fruitful relationships with our partners, customers and employees, and developed a host of technological ventures prompted by society's digital transformation. What drives us is our pleasure in designing and creating new services and products.

As the world gradually emerges from the Covid-19 pandemic in 2022, we are confident that we can continue to grow sustainably and bolster our CSR strategy by following through on our investments to meet the growing digitalization needs in healthcare and business processes. We continue to invest to ensure long-term profitable growth, most notably in Cegedim Santé, which allows us to respond to new public health issues.

We have also adapted our governance to the challenges of long-term value creation by forming an ESG Committee.



Our values

Cegedim Group's growth strategy is based on a high standard of innovation, quality, and investment and on strong core values that start with the men and women who drive it. We believe in fairness, respect for others, environmental protection and business efficiency, and these values help us achieve one of our top goals—delivering strong added value to our clients, partners, shareholders, and employees.

These values unite all our stakeholders.

Innovation

Cegedim is dedicated to creating products using the most advanced technologies and to spurring its talented employees to develop innovative products and services.

Ethics

Respecting current regulations and acting ethically are integral to the development of the company and all of its individuals.

Customer satisfaction

Our company is highly nimble and quick to adapt to changes because of its efficient communication channels and rapid decision-making.

Synergy

The Group encourages its businesses to share their skills, experiences, knowledge, expertise, and resources.

Respect

Cegedim employees work in an atmosphere of mutual respect, equality, and recognition, caring for each other and the environment.

Personal and Professional Development

Cegedim's management style is based on measuring individual and group performances, dynamic and personalized career management, an active training policy, and potential for mobility both in France and abroad.

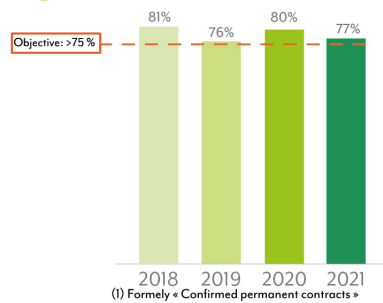
6.1.1 | An overview of our CSR key performance indicators

6.1.1.1 | Mobilizing our Human Resources

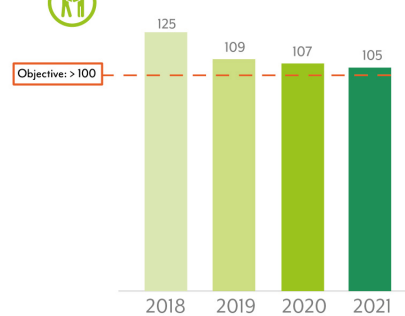
See Section 6.5



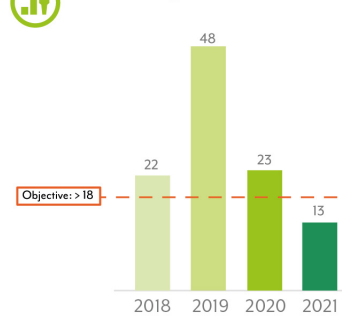
Trial periods validated on permanent contracts⁽¹⁾ in France



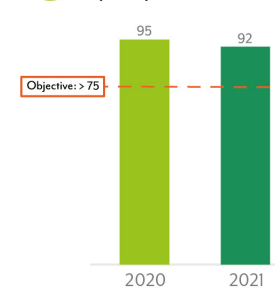
Employee referral hires in France



Recruiting events in France



Workplace gender equality index in France



70%
share of
teleworkable jobs
in 2021
in France

6.1.1.2 | Limiting our environmental footprint

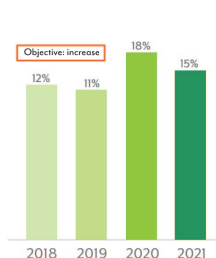
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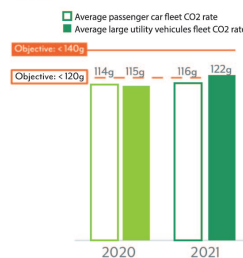
Datacenter GHG emissions



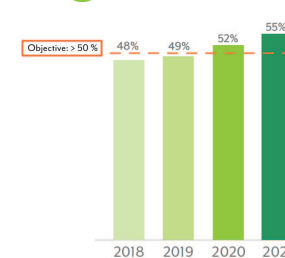
Increase in servers virtualisation



Company car fleet in France



Share of eco-friendly supplies in France

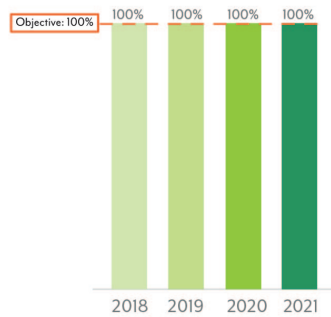


6.1.1.3 | Upholding our reputation for quality and safety

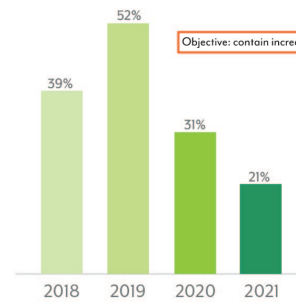
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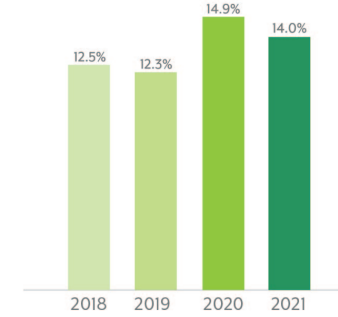
Realisation of the security checklist



Increase in hosted data volumes in GB



Group R&D effort relative to revenues

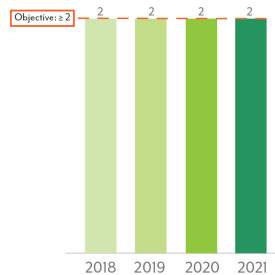


6.1.1.4 | Making an ethical contribution to regional development

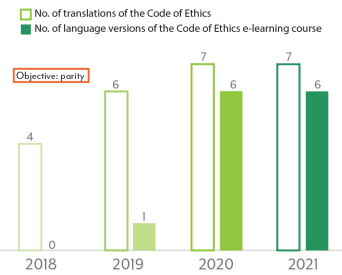
See Section 6.8



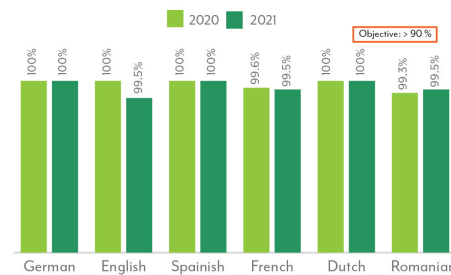
Ethics Committee meetings



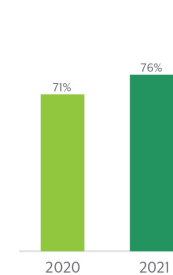
Code of Ethics and Code of Ethics e-learning course



Code of Ethics e-learning course success rate by language



Share of French sites outside Paris region



6.1.2 | Synthesis of Cegedim Group CSR challenges and risks

CSR CHALLENGES	RISKS	IMPORTANCE	POLICIES	KEY INDICATORS	RELATED SDG
Attract, train, retain competent qualified personnel	Failure to attract and retain suitable human resources		§6.5 Mobilizing our Human Resources		
Promote and improve our employees quality of worklife	Failure to attract and retain suitable human resources		§6.5 Mobilizing our Human Resources		
Limit our activities environmental footprint	Negative environmental impacts from our activities		§6.6 Limiting our environmental footprint		
Limit our workplace environmental footprint	Negative environmental impacts from our activities		§6.6 Limiting our environmental footprint		
Consolidate our reputation to maintain our services longevity	Failure to live up to our quality standards		§6.7.1 Quality		
Secure our infrastructures Protect stakeholders data	Threats to our infrastructure and data		§6.7.2 Protecting stakeholder data		
Promote ethics	Unethical behavior		§6.8.1 Ethics		
Care about positive impact on territories	Lack of territorial coverage		§6.8.2 Contributing to regional development		

6.2 | Business models, business activities, and value chain

Business model: the Cegedim ecosystem

Cegedim Group is organized into business units comprised of companies led by responsible entrepreneurs who successfully convey and promote their products' technological excellence in sectors with strong growth potential.

Our ecosystem is structured around activities that for the most part involve selling products and services for the healthcare industry.

On the one hand, it includes our clients in the healthcare industry—doctors, allied health professionals, pharmacists, insurers, and public health authorities—and their interactions with patients, and is a unique platform that provides these clients with the tools they need to deliver excellent services.

On the other, it offers a range of complementary software services and solutions to all economic players, both in and outside the healthcare sector, in the areas of human resources management, digitalization, data and marketing, and BPO.

The strength of this business model lies in the fact that all these companies co-exist within the Cegedim ecosystem, communicating and interacting around our products and services.

Growth strategy

Cegedim now has the resources it needs to invest in the technologies of tomorrow in order to become France's leading medical software publisher, as shown by the acquisition of Kobus, in the physical therapist segment, and Médimust, in software for doctors. As the habits of both caregivers and patients evolve, Cegedim is assembling all of its healthcare brands, products, and services under the umbrella of a new name: Cegedim Santé. Its ambition is to offer users—healthcare professionals and patients—an unparalleled healthcare experience and find ever better ways of responding to new market trends.

The outlook for Cegedim's markets is one of solid growth despite short-term uncertainty. Key growth drivers are:

- French government reforms with significant regulatory changes in the field of Cegedim's activities (health, payroll, data flow digitization, etc.);
- Increasingly complex healthcare systems that need to be made more efficient;
- An aging population and the growing prevalence of chronic diseases;
- The shortage of doctors in rural areas;
- The push to boost patient engagement.

All these factors are feeding the need for more innovation and technology—including SaaS, the Cloud and artificial intelligence—and more health data. Cegedim invests heavily in innovation and devoted in 2021 14.0% of its revenue to paying its R&D staff.

The need to digitize the economy, services and the health sector (patient medical records, prescription and diagnosis aids, remote consultations, and third-party payment, to name but the most visible issues), and the need for health data (for example to aid the diagnosis of rare diseases), are all factors that will ensure the Group's future profitable growth. At the same time, there is a growing need for outsourcing—for both outsourced payroll and human resources management, and outsourced health insurance management services.

Cegedim, which operates in constantly evolving markets and has refocused on its strategic activities, boasts solid fundamentals, a balanced portfolio of complementary services, a diversified customer base, wide geographic coverage, the clout that comes from being an integrated Group, and operational and financial discipline. The synergies generated by our comprehensive offerings, as well as our innovative tools, cut costs and improve the quality and accessibility of care.

Our strategy will benefit society since it contributes to the overall improvement in everyone's health, well-being, and quality of life.

Our activities

Our main operating divisions share:

- A healthcare ecosystem,
- Strict regulatory frameworks,
- Aspirations of market leadership.

To offer a diverse portfolio of suitable products and services, the business model of the Software and Services division catering to healthcare professionals is based on:

- Packaged product and service offerings for professionals, clinics, and pharmacy chains,
- Management software designed for use in individual practice or clinics,
- Client support based on a dense nationwide network of local representatives, a helpline, and maintenance services.

To offer a diverse portfolio of suitable products and services, the business model of the Flow, Data & Marketing, BPO and Software and Services divisions catering to other professionals is based on:

- Tailored products and services for large corporate clients,
- A project-by-project approach that requires lead time to design and execute solutions suited to the complexity of each client's needs,
- The option of SaaS or hosted management formats, plus BPO.

To focus on developing Cloud-based solutions, we rely on a nimble R&D organization, highly skilled employees, and process standardization. We make sure we comply with all the different regulations, notably GDPR, and the quality of our services is attested by our products and infrastructures certifications. We take a collaborative approach and develop products according to the needs of our clients as well as efficient technological platforms.

6292.0M | 56%
of FY 2021 Revenue

Licenses, SaaS, internet services, maintenance, integration, hosting for healthcare professionals in France, the UK, Romania, Spain, Belgium and Italy, health insurance companies in France and the UK and HR departments in France.

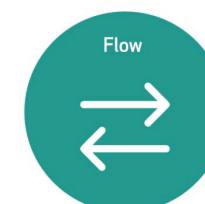


647.3M | 9%
of FY 2021 Revenue

Business process outsourcing for health insurance companies, mainly claims processing, and HR departments in France, with offshore centers in Romania and Morocco.

684.2M | 16%
of FY 2021 Revenue

Digitalization of processes and invoices in healthcare and other sectors in France, the UK and Germany.



698.4M | 19%
of FY 2021 Revenue

European Health database and studies used by health authorities, governments, healthcare professionals, and pharma companies in France, the UK, Romania, Spain, Italy, Germany and. Digital and print marketing at pharmacies in France. Digital marketing for French doctors.

Our business model

Our resources

Stakeholders



Human Resources

+ 5,600 employees
1,415 employees dedicated to R&D

Financial assets

€234.9m of shareholders' equity
Long-standing shareholder support
Strong recurring revenue base

Technical resources

5 Cegedim's Datacenters
65 sites
Capital expenditures: €68m in 2021⁽¹⁾
14% of R&D effort⁽¹⁾

Natural resources

100% of renewable energy⁽²⁾
195 tons of paper of which 98% are ecolabel paper

⁽¹⁾ See section 3.3.2

⁽²⁾ Group Energy Contract

Our divisions

REVENUE: €292.0M

Licenses, SaaS, internet services, maintenance, integration, hosting for healthcare professionals in France, the UK, Romania, Spain, Belgium and Italy, health insurance companies in France and the UK and HR departments in France.

REVENUE: €47.3M

Business process outsourcing for health insurance companies, mainly claims processing, and HR departments in France, with offshore centers in Romania and Morocco.

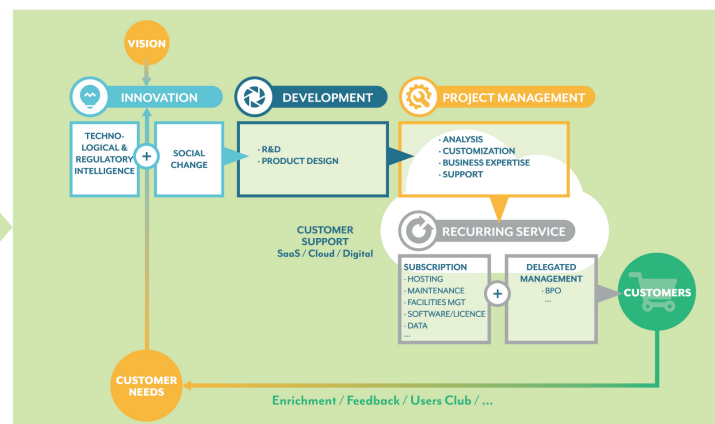


REVENUE: €84.2M

Digitalization of processes and invoices in healthcare and other sectors in France, the UK and Germany.

REVENUE: €98.4M

European Health database and studies used by health authorities, governments, healthcare professionals, and pharma companies in France, the UK, Romania, Spain, Italy, Germany and. Digital and print marketing at pharmacies in France. Digital marketing for French doctors.



OUR VALUES



OUR PILLARS



Our value creation model

Clients



Employees

1,017 new hires on permanent contracts
€278.8m used for employee wages, pensions, etc.

Society and community

+84% of revenue from healthcare space
€4.1m returned to the Civil Society and community by paying corporation tax, other taxes, and duties

Local presence

12 countries
+500 mobile workers

Capital providers

€524.7m: Cegedim Group revenue
€9.6m in financial costs for our capital providers

Suppliers

€134.1m used to purchase goods and services from our suppliers
+150 critical suppliers reviewed

Reinvested in Cegedim

€68.0m reinvested in Cegedim for future value generation

6.3 | Group CSR risks, challenges, and goals

CSR Strategy

Cegedim's human and technological capital are the cornerstone of its contribution to the healthcare ecosystem. These two resources are at the heart of our CSR strategy. We create and sell products and services of the highest standard to healthcare and other professionals, who can then, in turn, deliver the best products and services to their patients or clients. Cegedim is socially responsible by design: our business activities and decision-making processes have inherently workforce-related, social, environmental, and ethical dimensions. Our products and services—whether they concern healthcare, the management of digitalized flows and processes, or data—make a lasting contribution to the overall wellbeing of society and we endeavor to minimize their environmental footprint while maximizing their positive social impacts.

In this way, we aim to positively impact both the environment and our internal and external stakeholders and thus contribute, at our level, to the United Nations Sustainable Development Goals (SDGs). However, some of these goals are further removed from our core activities. The SDG wheel seen here shows the goals we contribute to highlighted in varying shades of green, depending on the importance of the issue (significant, major, crucial), while the ones that do not apply to our activities or business model are greyed out. Cegedim offers solutions to all these current fundamental societal issues.

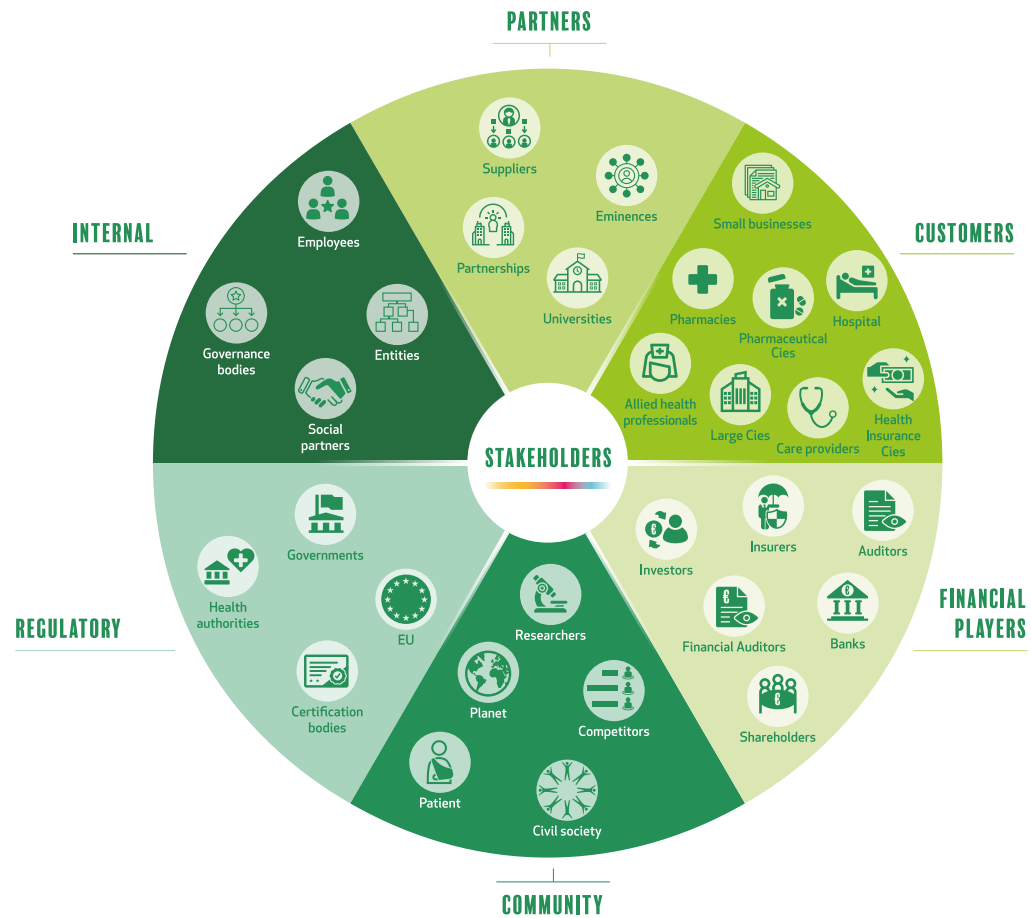


Our stakeholders and how we consult them

As a committed long-term player in the regions where it operates, Cegedim Group has dealings with all its stakeholders, both internal and external. We build and maintain ongoing relationships with our stakeholders and engage with them regularly in a wide range of ways. Examples include: frequent exchanges with clients and suppliers, customer satisfaction surveys, customer relations management and user clubs, public relations and periodic local and global events, partnerships, social dialogue, investor meetings and roadshows, responses to ratings agencies, dialogue with local decision-makers and legislators, market intelligence, and social network monitoring.

Our business model and strategy always account for our stakeholders. By establishing ongoing dialogue and regular exchanges, both formal and informal, we identify and analyze major risks. With the backing of its stakeholders, Cegedim is both stronger and more efficient.

Our stakeholders



CSR risks

Cegedim takes an integrated approach to risk management: CSR risks and compliance are all covered by the Chief Compliance & Risk Officer, reporting to the General Management, the Audit Committee and ESG Committee. This enables centralized handling of these issues and ensures that business challenges and risks—financial or non-financial—are dealt with consistently across the Group. Looking at the Group as a whole and its main business models, we have identified and analyzed material non-financial risks, taking into account their workforce-related, social, environmental and ethical aspects. This exercise was conducted collectively and led by the Chief Compliance & Risk Officer. The approach and results were approved by our governing bodies.

We refer to the following:

- The provisions of the Grenelle II Act as laid out in Article L225-102-1 of the French Commercial Code,
- The United Nations Sustainable Development Goals,
- The United Nations Global Compact,
- The framework of the Paris Agreement,
- The requirements of the 2014/95/EU Non-financial Reporting Directive transposed into national law, notably anti-corruption and tax evasion measures,
- The provisions of the Sapin II Act and the Cegedim Group Code of Ethics,

The risks identified by Cegedim are listed and detailed in Chapter 7, Section 7.2.21.

Our activities are typical of the tertiary sector. Our technological infrastructures include powerful datacenters and their energy consumption is a key environmental concern for our activities. We limit the potential negative impact of these activities and minimize their footprint with our infrastructure energy efficiency and continuous improvement policies. We also have specific measures and periodic campaigns targeting our workforce, whether on our premises, or travelling for business. Protecting the environment is also one of our business model's key CSR issues. Our top six non-financial risks are:

- Failure to attract and retain suitable human resources;
- Threats to our infrastructure and data;
- Negative environmental impacts from our activities;
- Failure to live up to our quality standards;
- Unethical behavior;
- Lack of territorial coverage.

To meet these challenges in a meaningful way, Cegedim Group implements policies and due diligence that help improve its non-financial performance and achieve its objectives. These goals are grouped into key themes and we monitor and measure our performance by looking at the results and relevant key performance indicators, as presented in this report.

Materiality Assessment

estimated at
25/03/2022

We identify the major issues facing Cegedim in terms compatible with the CSR risks we have identified, which we then assess and position in a materiality matrix. The policies and action plans we deploy are commensurate with the importance of each challenge and are described in the various chapters of this document.

In 2021 the Group created an ESG Committee, which ensures that Cegedim:

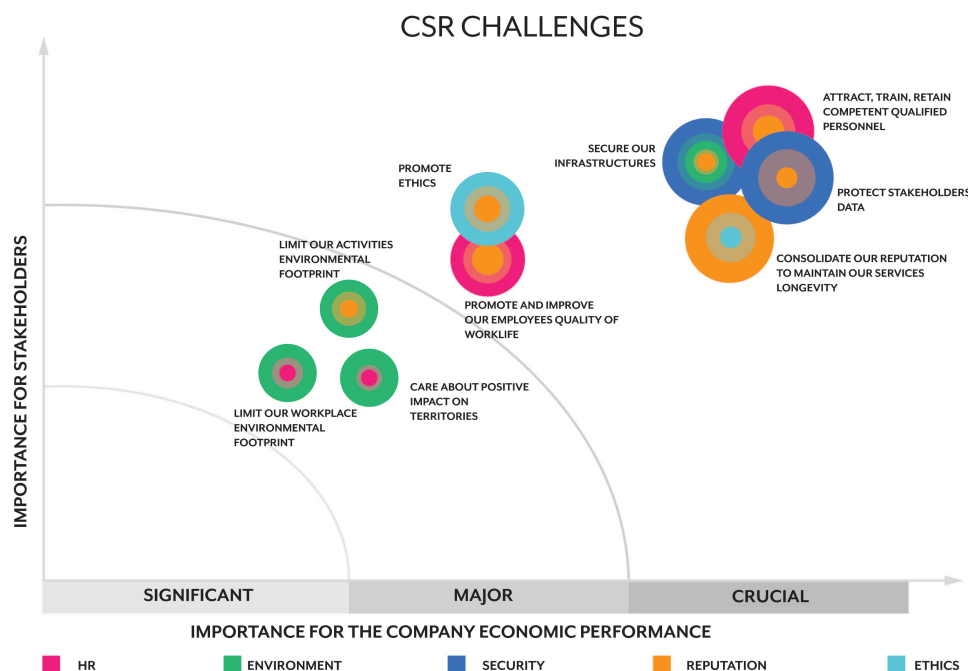
- takes social, workforce-related and environmental responsibility and business ethics into account when crafting its strategy;
- acts in a way that creates value sustainably.

Once a year, our CSR risks and challenges are reviewed and approved by senior management and the Group's Audit Committee and, since 2021, the ESG Committee. The Internal Control & Risk Management division regularly monitors Cegedim Group's risk map and helps propose changes to the materiality matrix.

Cegedim Group's CSR challenges are assessed and positioned in the materiality matrix based on their importance, both internally and for stakeholders.

The weighted importance of each type of risk (HR, Environmental, Safety, Reputation, Ethics) is visually represented in the chart. The size of the dots reflects the full importance of the issue to the Group and its stakeholders.

The Group's CSR policies have always taken climate risks into account. This reflects the launch of the EU's Fit for 55 plan and regulatory developments. Regulatory pressure will ramp up in the coming years in order to meet the Paris Agreement's targets. These factors led to a reassessment of these issues in the Group's materiality matrix in 2021.



The impacts of the Covid-19 pandemic on Cegedim Group

Cegedim's priorities when managing the Covid-19 crisis have been:

- The health and safety of its employees,
- Business continuity,
- Maintaining the same level of service for our clients.

The Group's activities were affected in different ways in 2021:

- The crisis unit set up in February 2020 to prepare for lockdown in France and other countries enabled us to continue our activities. We held a crisis management debriefing exercise, and our top management continues to monitor the situation monthly – updates on employee well-being and the Group's economic and health situation are now consistently on the agenda.
- Business travel was scaled back to limit the spread of the virus, and we implemented work-from-home on a massive scale when recommended by the government or required by lockdowns.
- We introduced rosters for our teams to reduce the risk of contagion inside our premises and ensure social distancing.
- We put very few of our employees on short-time, and preferred the transfer of skills wherever possible. When necessary, we adapted our organizations and assignments to allow business to continue and guarantee employee safety.
- We bolstered our remote working infrastructures to guarantee secure connections—which continued to function normally. Videoconferencing was the first option for all meetings.
- We updated the occupational risk assessment document (Document Unique d'Évaluation des Risques or DUER) for all our establishments and added a Covid appendix to identify and prevent physical and mental health risks. We again circulated fact sheets with practical tips for remote working, including the right movements and postures to adopt. We held recruiting events such as speed interviews and career fairs, as well as job interviews, remotely or in person with social distancing. We developed a virtual format for speed interview events.
- We adapted and organized remote events so our employees could stay in touch and remain engaged: after-work events, live cooking classes, photo contests, etc.
- We adapted our corporate communications and published a dedicated newsletter. The rollout of the MyCegedim intranet made it easier to share news with employees working remotely.
- We set up a 24/7 employee hotline allowing them to raise any concerns confidentially and anonymously.
- Cegedim regularly communicates about health and safety protocols in emails, posters, etc., and encourages its employees to get vaccinated by booking an appointment either with the company health office or online using Cegedim Santé's Health Ministry-accredited Maïia scheduling tool.
- We have been flexible with work hours to make it easier for employees to get vaccinated.
- Signage on the company's premises helps keep foot traffic moving and limit gatherings, notably in conference rooms.
- We regularly update our health and safety protocol based on the French government's recommendations. It includes enhanced cleaning procedures to ensure that common areas are regularly disinfected, and all of the building's ventilation systems have been cleaned. Some subsidiaries have also opted for plastic barriers in open plan offices.
- Surgical masks and hand sanitizer are available for employees.
- Managers have received training on how to work with teams remotely.
- We appointed a multidisciplinary team of Covid-19 contact people from the HR, General Administration and Risk Management departments.
- From a financial viewpoint, Cegedim demonstrated its businesses' resilience (See Chapter 4, Section 4.6 and Chapter 3, Section 3.6 of this Universal Registration Document).

6.4 | Implementation of EU Taxonomy Regulation

Analysis of Group activities

Cegedim Group markets products and services including IT tools, specialized software, data flow management, and databases to healthcare professionals, the healthcare industry, pharmaceutical companies, and insurance companies. The company is listed on the Euronext market in Paris, has more than 5,500 employees in more than ten countries, and generated revenues of €525 million in 2021.

Thus, as of January 1, 2022, Cegedim Group is subject to Article 8 of Regulation (EU) 2020/852, the Taxonomy Regulation, which applies to public interest entities (PIE) that have more than 500 employees, more than €20 million on the balance sheet or €40 million in revenues, and already publish a statement of non-financial performance (SNPF).

The Taxonomy Regulation is part of the European Green Deal's Sustainable Finance Action Plan and sets out six environmental and climate objectives. It aims to encourage companies to develop sustainable activities that address European environmental challenges, and investors to finance this type of long-term sustainable project. To that end, the regulation creates a single EU classification system to help companies identify which economic activities are considered sustainable and evaluate how and to what extent they are contributing to those activities.

Analysis of Group activities

In our first step towards implementing the Regulation, we checked our activities for eligibility by comparing them with the descriptions in the list of Taxonomy-eligible activities the European Commission published at the end of fiscal 2021. Eligible activities are those likely to make a significant contribution to climate goals, and the definitions take into account AMF guidelines, notably for the formulae used to calculate the indicators.

The eligibility analysis of Cegedim Group's economic activities was carried out by working groups, which notably involved the Internal Control department—which is responsible for the SNFP—the CFO, the Director of Financial Communication, and the Deputy Managing Director. They reviewed the Group's business activities side by side with the text of the Climate Delegated Act, including Annex I (mitigation targets) and Annex II (adaptation targets).

Two business activities qualify as eligible under the Taxonomy Regulation:

- Programming, consulting, and other IT activities,
- Data processing, hosting, and related activities.

After consulting with the statutory auditors, the CFO drew up a methodology for calculating and generating the required eligibility indicators for fiscal year 2021. This involved an in-depth analysis of the eligible activities so we could provide the indicators required for reporting purposes.

Eligibility indicators

Cegedim Group 2021 eligibility indicators

- Taxonomy-eligible share of revenue

The taxonomy-eligible share of revenue KPI is defined as:

- the sum of revenues from eligible activities
- net revenues as shown in the financial statements (IAS 1.82(a))

Eligibility KPI = revenue from eligible activities / total revenue = 6.6%

The taxonomy-eligible share of revenue is low because the Group primarily engages in activities that have limited environmental impact and do not contribute to climate change. Most of the eligible revenue comes from cegedim.cloud, which is part of the Group's central corporate activities and powers the IT activities of all Cegedim's subsidiaries, enabling them to carry out programming and data processing.



- Taxonomy-eligible share of capital expenditure (capex)

The taxonomy-eligible share of capex KPI is defined as:

- acquisitions of non-current assets during the fiscal year
- before depreciation, amortization, and restatement at fair value—including acquisitions arising from business combinations

Eligibility KPI = capex of eligible activities / total capex = 8.5%

This refers to capacity investments led by cegedim.cloud intended to keep pace with the Group's growing need for data hosting and processing, and to provide subsidiaries with the IT tools they need for related programming and IT activities.

- Taxonomy-eligible share of operating expenses (opex)

The taxonomy-eligible share of opex KPI is defined as:

Direct, non-capitalized costs related to:

- Research & development, building renovation, short-term leases, maintenance, and repairs
- Other direct costs related to maintenance of PP&E to keep them in working order

Eligibility KPI = opex of eligible activities / total opex = 6.3%

This refers to the share of direct non-capitalized costs stemming from the IT operations of cegedim.cloud.

6.5 | Mobilizing our Human Resources

Results

Group Headcount

2021 | 2020

5,643 | 5,311

Total headcount

1,178 | 930

Departures

3,576 | 3,435

Headcount France

18%⁽¹⁾ | 13%

Turnover (rate of departures)

2,067 | 1,876

Headcount International

5,186 | 4,953

Employees on permanent contracts

1,514 | 1,295

New hires

457 | 358

Employees on temporary contracts

1,017 | 872

New hires on permanent contracts

39.3 | 39.6

Average age

497 | 423

New hires on temporary contracts

⁽¹⁾ The calculation method was changed in 2021 to align with that of the Labor Ministry

Group gender equality

2021 | 2020

46% | 45%

of employees are female

54% | 55%

of employees are male

40% | 40%

female board members

60% | 60%

male board members

Training and mobility

2021 | 2020

22,199 | 15,727

Hours of training in France

787 | 396

Group e-learning training sessions

15.6 | 16.4

Hours of training per trained employee in France

5,817 | 5,043

Employees signed up for Group e-learning sessions

1,422 | 959

Employees trained in France

10,333 | 5,391

Hours of e-learning, Group-wide

40% | 28%

Share of employees having attended training at least once in France

511 | 239

Internal mobility transfers in France
Job changes and transfers between entities excluding internal reorganization

Employer brand and university partnerships in France

2021 | 2020

6 | 13

Speed interview sessions

20% | 19%

Work-study contracts and student internships converted to permanent contracts

0 | 0

Job fairs

72 | 35

Internships

7 | 10

Student recruitment events

33 | 28

Work-study contracts

35 | 16

Related hires

113 | 64

Apprenticeships

Health and safety in France

2021 | 2020

35 | 23

Workplace accidents

9,384 | 33,189

Days of absenteeism due to Covid-19 - France⁽¹⁾

49,154 | 45,847

Days of absenteeism excluding Covid-19 - Group-wide

8.72 | 8.64

Average number of days of absenteeism excluding paid leave, overtime rights (RTT) and Covid-19

32,813 | 27,169

Days of absenteeism excluding Covid-19 - France

9,18 | 7.91

Average number of days of absenteeism per employee excluding paid leave, overtime rights (RTT) and Covid-19

4.40% | 4.88%

Average absenteeism rate

⁽¹⁾ Sick leave, leave to look after children when remote working impossible, short-time work

Quality of work life

2021 | 2020

950 | 676

French employees regularly⁽²⁾ work from home

26.57% | 19.68%

Of the French workforce

298 | 281






Part-time Group employees

5.28% | 5.30%

Of the Group workforce

⁽²⁾ Regular remote working within the framework of the Group agreement in France, excluding employees working from home exceptionally due to health and safety measures

Key Performance Indicators and objectives

Trial periods validated on permanent contracts ⁽¹⁾ in France		Attract employees	Achieved	Objective
	<p>Employees on permanent contracts in 2021 in France, whose trial periods were confirmed by December 31; does not include employees still on trial period at that date. A formal interview is conducted at the end of the trial period, and HR analyzes the results and takes corrective actions if needed.</p> <p>⁽¹⁾ Formerly called "Percentage of confirmed permanent contracts"</p>		2021 2020 77% 80%	Maintain at ≥ 75%
Confirmed employee referral hires in France		Promote employee referrals	Achieved	Objective
	<p>The criteria for employee referrals in France in 2021 are exactly the same as in 2020, and exclude certain cases, as detailed in this chapter.</p>		2020 2020 105 107	Maintain at ≥ 100 employee referral hires a year
Recruiting events		Maintain a visible presence through recruiting events	Achieved	Objective
	<p>These events consist of speed interviews, job fairs, and student recruitment events. We also held employee referral events that are not counted here. The number refers to events held in France.</p> <p>Owing to the pandemic and the effectiveness of traditional recruiting techniques, the Group held fewer recruiting events in 2021; all were carried out in compliance with health and safety guidelines.</p>		2021 2020 13 23	Maintain at ≥ 1.5 events per month
Workplace gender equality index		Fighting gender inequality	Achieved	Objective
	<p>The Group's score in 2021 demonstrates the effectiveness of its ongoing efforts to improve equality in the workplace. There are still gaps at the highest level of management because women are underrepresented in the fields of IT and sales.</p>		2021 2020 92 95	Maintain at > 75
Share of teleworkable jobs		Enhance the quality of work life	Achieved	
	<p>Apart from certain jobs, such as IT production or operations, sales, and field work, most of the Group's jobs are eligible for work-from-home because its role as a service provider and its infrastructure give it flexibility in how work is organized. The group does not have targets in this respect, but the percentage of remote work is likely to remain stable at constant scope.</p>		2021 2020 70%	

HR policy

The Group has an active HR policy in support of its employer brand, detailed through this chapter, and has redoubled its efforts in recent years to build employee loyalty. There is generally a higher employee turnover rate within the specialized account manager teams of some of our activities, which is typical of these professions.

In 2021, Cegedim's human resources policy continued to help advance its business activities. The policy fosters an environment in which employees can cultivate their skills to the fullest while also actively contributing to the company's performance. Cegedim adapts its compensation policy to motivate talented individuals and ensure training and recruitment, while at the same time keeping growth in payroll to a reasonable level.

Cegedim Group's human resources policy reflects its keen interest in social equality. Our human-sized HR teams focus on communicating, imparting skills, and sharing experiences, which are critical ingredients for continuous personal development. We also have a proximity management policy which fosters rapid, efficient decision-making and nimble responses. Employees are appraised regularly and receive training and advancement opportunities. This allows them to enrich their skills and personal experience, giving them the prospect of taking on new responsibilities. Experience gained at Cegedim Group, a benchmark employer, boosts their employability.

Recruitment

Headcount

The Group is committed to strengthening its human capital, which is a prime asset. As a result, one of our key ongoing concerns is recruiting qualified personnel suited to our needs. This is a critical issue for Cegedim Group as a B2B company, because applicants and future employees may not have access to or know about our corporate communication and products. Our strong presence on professional social media sites gives us a high profile in France, and we actively use these sites to recruit. Despite the Covid-19 crisis, Cegedim continued to recruit new hires, but adapted their onboarding process.

Recruitment

To ensure we have the personnel needed for our business development, every year Cegedim recruits:

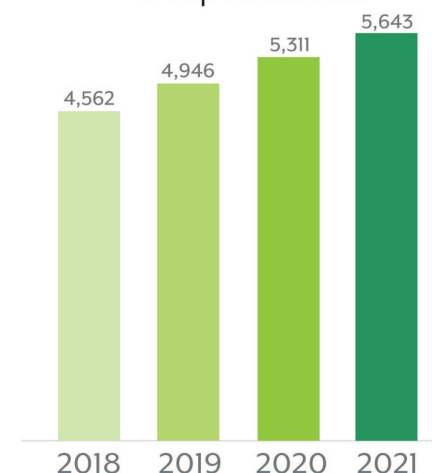
- Several hundred employees in France, with an ongoing focus on promoting diversity in the workforce and providing employment for persons with disabilities,
- A growing number of interns and young recruits under work-study contracts,
- Internationally, via the Group's operations in over ten countries.

Our Boulogne-Billancourt, Rabat, and Bucharest offices have RecrutLab spaces, with rooms specifically designed for recruitment efforts and applicant interviews. Over the past two years, we have opted for remote job interviews in accordance with health and safety guidelines.

In 2021, to help us meet recruitment objectives, we created or strengthened the following partnerships:

- We acted on our partnership with fencing champion and former French Minister of Sports, Laura Flessel, by hiring a top athlete through her association in April 2021 who will coach the sales teams with Cegedim Santé's Sales Excellence unit;
- We strengthened our partnership with outplacement company, Altedia, which helps us hire people whose companies need to outplace some of their employees under France's Plan de Sauvegarde de l'Emploi (PSE) job-saving scheme. We notably conducted speed interviews in November 2021;

Group Headcount



- We formed a partnership with Rocket School business school that enabled us to hire around 20 work-study sales assistants at Cegedim Santé mostly as part of a vocational retraining program;
- We formed a partnership with consulting firm BPI Groupe.

Some subsidiaries use an onboarding scheme to boost retention of new hires in positions with long learning curves so they can capitalize on their investment in initial in-house training. New hires receive support in the form of a half-yearly development plan that includes qualitative indicators and quantitative objectives.

A dedicated HR unit was created to set and steer recruitment policy at the Group level. The unit consists of the Group Head of Human Resources, an expert in recruitment tools, and an expert in our professions. Its goal is to optimize recruitment tools and share best practices. It will be testing new solutions and new partnerships:

- A partnership with Talent IO to fill R&D positions;
- Using more job-boards, such as specialized platforms Indeed and Monster to access candidate CV-libraries;
- Devising new recruitment methods, notably Boolean searches and xxx sales representation xxx partnerships to handle the large hiring needs;
- Continuing to develop our partnership with LinkedIn;
- Monitoring and searching for innovative solutions, for example to coordinate employee referrals.

In addition, since the end of 2020 an offshore sourcing unit in Morocco has been shoring up the HR teams in France, helping mostly to headhunt and screen French applicants. Tools and training are shared with the recruitment teams in France.

Recent graduates

Most of our employees have a scientific or business educational background. The Group makes a concerted effort to recruit graduates through work-study programs in partnership with higher education establishments and universities. We make our work-study students feel welcome all year long by providing opportunities for discussion, organizing contests, games, picnics, etc. Since 2020, we have rolled out additional support for work-study students, coordinated by the HR team, in order to foster more exchanges. We created three communities—sales & marketing, support & IT, and development—to round out their integration.

In June, each work-study employee meets their manager and the HR team for an annual review and to discuss their hopes for the coming year. In 2021, HR strongly encouraged teams to hire students on work-study programs, and the number of recruits increased 59%.

Cegedim participates in job fairs and student forums, like Sanofi Career Days in July 2021, a virtual job forum for students looking for work-study positions and internships in the health sector.

Some of our subsidiaries, such as Cegedim Insurance Solutions, offer a BU training module reserved for their work-study employees and are opening up positions traditionally held by experienced employees to recent graduates.

We offer students and recent graduates internships in France and abroad. These internships put participants on a fast track to employment and often turn into permanent positions with Group companies. Some of our subsidiaries have annual internship programs to help students prepare research projects for their master's thesis and encourage them to join the company.

Every year, we offer students summer internships so they can gain first-hand experience of the world of business. A subsidiary in Romania took part in an online event with student organizations from the Polytechnic University of Bucharest and the University of Bucharest's Faculty of Letters to recruit interns for its "Summer School".

As well as participating in recruitment events, Cegedim's Egyptian subsidiary partners with a governmental organization that trains recent graduates with the aim of offering them jobs. It also organized Cegedim Academy in summer 2021 to train interns. The Cegedim Service Center SHR subsidiary, based in Romania, took part in two job fairs: the spring edition of Angajatori de TOP 2021 and Targul de Cariere in Chisinau.

University partnerships

We have partnerships with Simplon school of digital technology in Paris, the Rocket School. Group employees work with students at the University of Poitiers, the Sorbonne and the Lyon 2 University. Cegedim is also the proud sponsor of France's first master's degree in HRIS (human resources information systems), which admitted its first students at the University of Paris I Sorbonne in September 2018 and is taught by Cegedim employees. We also offer some students apprenticeships with the Group's teams. Cegedim initiated a partnership with HEC business school designed to forge strong links with its students, especially those on the MBA program, which is a pool of potential hires.

In 2021 Cegedim Insurance Solutions formed a partnership with engineering school ISIS to train engineers specialized in e-health. Cegedim SRH also resumed its partnerships with three schools—IGS, ECE, and IAE Montpellier—to recruit consultants and development engineers.

Speed-interviewing

We hold regular speed interviewing sessions at our French sites for applicants responding to Group ads or selected by recruiters. The sessions consist of a series of rapid interviews of around ten candidates by HR teams and relevant managers, who may then offer jobs to some candidates. Events like these complement traditional job ads and are promoted at schools in regions where Cegedim is looking to recruit. Due to the health crisis the HR team developed virtual jobdating in 2021.

Onboarding

The new onboarding program initiated in October 2020 continued in 2021 for all employees in France. It is principally designed to help the HR teams in each of our subsidiaries welcome new hires with a presentation of the business unit (BU), HR tools, etc. Once a month, our Group Chief Human Resources Officer introduces new employees to the Group's different activities and business vision in a videoconference attended by employees from different sites in France.

The Human Resources teams developed a number of job-specific training modules of varying durations at corporate headquarters or in the business units (BU): C-Media Academy (created in 2021), School SRH, Cegedim Santé onboarding within the Sales Excellence program, insurance industry track, and C-media or e-business mentor. Some of the BUs periodically hold "job swap" style programs to deepen the onboarding experience and assign mentors to the new hires. Some jobs may require more specialized training on arrival because of the nature of the business (e.g. drug safety, pharmaceutical depository, forklift operation, legal framework for e-invoicing, etc.). New arrivals receive welcome packets as well as office supplies and accessories with the Group's logo.

Prior to a new recruit's arrival, the HR department goes over a checklist with the employee's future manager to make sure everything is ready for day one. The onboarding process includes a review with HR halfway through the trial period and a review with the manager at the end of the trial period.

Employee referral program

Cegedim Group created its employee referral program in France in 2011 and expanded it in 2018. The program rewards employees who refer job candidates whose qualities match the Group's operational needs and values. Several exceptional employee referral campaigns took place in 2021 to find recruits with the most sought-after profiles, notably in sales, IT, project management, consulting, service delivery management (SDM), and R&D.

Compensation policy

Cegedim has introduced both Group-wide and BU profit-sharing agreements—with the latter designed to incentivize employees at a local level. In 2021 the criteria for splitting the Group special profit-sharing reserve were revised for payments in respect of 2022 using a more egalitarian approach. The Group's compensation policy aims to recognize talent by rewarding both individual and group-wide performance, with stronger emphasis placed on individual performance through variable compensation based on individual goals. Each year, Cegedim Group line managers meet with their team members one-on-one for a performance appraisal and review of annual targets. Every year, we use remuneration studies to verify that our compensation policy is in line with the market.

Work organization and quality of life

In 2021 Cegedim decided to pay all French employees earning less than €3,600 per month before tax a one-time purchasing power bonus. The bonus was paid to more than half of employees based in France.

The Compensation Appointments Committee is composed of three directors. The chief tasks of this committee are to set the policy for awarding free shares and variable compensation and to create a succession plan for corporate officers in the event of an unplanned vacancy.

1. Health and quality of life in the workplace
2. Organizing work and fighting discrimination

1

Health and quality of life in the workplace

Internal communication

We rolled out a new Group intranet, MyCegedim, in January 2021. This internal portal is a new space for company information, including the latest news and a full range of HR information, and is a single, central access point for a variety of internal sites and tools. It also offers access to BU intranets, as well as Group information and documentation.

The Group has installed around 20 screens, called CG Live, displaying Group news and information related to HR, legal affairs, the industry, training, and so on. The screens also display information tailored to each BU and entity, and have been installed at all sites with 50-plus employees in France. The information is also available in video format on MyCegedim, which employees can access when working remotely. Individual Group entities have also taken a variety of local initiatives.

In France, the BUs hold regular "Feel HR" meetings to bring their teams together and convey the latest company news. HR and internal communications newsletters are sent regularly to employees. In addition, several BUs have developed remote annual reviews to share information about the business and encourage upward and downward communication. When travelling abroad for roadshows, the Chief Investment Officer & Head of Investor Relations takes the opportunity to visit local subsidiaries and present the Group's results to employees. This year, both these events were held in virtual format (available as a video) with interactive Q&A sessions.

Forging ties between employees

After-work events for several BUs help foster discussion and create ties between employees from different departments working at the same location. When public health conditions allowed it in 2021, each entity organized get-togethers at important times of the year or to mark important occasions with year-end parties or team meals, such as the SHR barbecue, e-business night out, or the Cegedim Outsourcing food truck event. Seminars and team building events were also held for teams or specific units as and when necessary. We have also offered employees ad hoc events such as live online cooking and exercise classes, blind taste tests, DIY workshops, and photo contests for best face covering, Pink October, vacation spots, etc. We developed new communication channels to facilitate regular exchanges amongst managers. Cegedim is sensitive to the fact that the workplace environment is key to its employees' wellbeing and regularly upgrades its office facilities. Cafeterias and break rooms are also available at some sites, so employees can meet for business discussions in an informal setting over the weekly fruit baskets.

Accident prevention

Each year, Cegedim updates the occupational risk assessments (Document Unique d'Évaluation des Risques or DUER) for all its sites. An HR working group was set up to monitor the roll-out of measures and action plans. We drew up and circulated a guide to good practices in open-plan workspaces and fact sheets on gestures and posture, remote working, and road safety.

Defibrillators have now been installed at all sites with more than 100 employees, except for Boulogne Billancourt, which has a fire safety and first responder service (SSIAP).

A hotline initially created for the Covid-19 pandemic has been made permanent with help from employee representatives to offer employees anonymous, free mental health support 24/7.

Quality of life at work

We rolled out a Quality of life at work (QVT) policy at some of our sites, which included dedicated working groups and in-house surveys so employees could help us improve their quality of life in the workplace. The results of these initiatives were presented to the Occupational Health and Safety Conditions Commission (CSSCT). Quality of life at work ambassadors were appointed to assist employees and create a new communication channel alongside the regular exchanges with management and HR staff.

To encourage employees to come back to work in the office and mark Quality of life at work week, we formed a partnership with a mobile food vendor. The vendor, a tricycle food cart, offered our Boulogne-Billancourt employees made-to-order soups, salads, and savory tarts once a week. The Social and Economic Committee (CSE) subscribed to an online learning and entertainment platform, to which employees and their families have unlimited free access. The platform has 120,000 hours of digital content on topics like wellness, sport, and desktop tools.

Since 2018, employees in France have also been offered spots in the company nursery, which is operated in partnership with a leading provider. In 2021, Cegedim offered its employees 25 nursery spots. The huge success of the 2021 campaign and the fact that we kept last year's spots meant we were able to satisfy 12 families, most of the new requests, and cater to specific individual situations.

Employee survey

Some of our subsidiaries have conducted employee surveys since 2019. The aim is to evaluate team morale at a particular moment in time and assess and analyze any mood changes from one period to the next, whether they are negative (stress, lack of vision, disengagement, etc.) or positive (motivation, pleasure, cheerful atmosphere in the department, etc.). The survey is conducted as an anonymous poll whose results are presented to the Social and Economic Committee (CSE) monthly, and employees can see the results in the meeting minutes.

Healthcare coverage

At Cegedim, all employees have plans to cover their out-of-pocket medical costs. We also offer optional supplemental insurance plans. In France, all employees have supplemental death, incapacity, and disability coverage, and former employees can continue their supplemental health coverage. The Group is endeavoring to gradually expand this kind of health and protection benefit to countries where it is not required by law. In fact, nearly all the Group's employees have been offered health insurance and a supplemental pension plan. We amended our health coverage agreements to comply with the French government's "100% santé" of 2020.

Since February 1, 2021, Cegedim has adjusted its healthcare coverage and now offers TP Santé, a new reimbursement scheme that covers 50% of the average retail price of certain products, up to an annual limit of €50 per family. This scheme is entirely paid for by Cegedim.

Preparing for retirement

In September 2021, we created a collective pension plan (PERCOL) that will enable employees to build their own individual retirement savings. We invited employees to information sessions with the pension plan administrator to educate them about the new scheme.

In 2021, we also organized new meetings with the national pension fund (Caisse Nationale d'Assurance Vieillesse - CNAV) for employees over age 55 providing information on how they should prepare their retirement. Certain subsidiaries, such as Cegedim Insurance Solutions, provide employees with guides on preparing for retirement.

Sport and wellness

We regularly held company-wide sport challenges, for example the Boulogne half-marathon and the online inter-company Christmas step contest.

Some of our subsidiaries offered employees online exercise classes during lockdown periods. Some CSEs also offered online exercise classes and helped employees pay for gym memberships.

Leave sharing

Cegedim has introduced the leave sharing program for all employees in France so employees may help colleagues experiencing personal challenges. A collective bargaining agreement was concluded so that as many people as possible can benefit from this initiative and to allow donations to be supplemented by a contribution from the employer.

Collective bargaining agreements

In 2021, in France, negotiations related to collective agreements notably covered: Amendments to profit-sharing agreements;

- Profit-sharing agreements for some subsidiaries that did not have one;
- A collective pension plan (PERCOL);
- Expanded healthcare coverage;
- Remote working.

The right to disconnect

France's Labor Act of January 1, 2017, enshrined the right to disconnect. However, we have not implemented any measures to block IT communication. This is because we cannot shut down servers or other IT infrastructure equipment during non-working hours, owing to continuity of service requirements and the resulting need for staff to be on duty. Cegedim meets the law's requirements by using tools to report time off and by creating an HR hotline that employees can call if they require a meeting to discuss their workload. Their situation is then analyzed and a remediation action plan drawn up with their manager. We reminded employees of their right to disconnect in the fact sheet on remote working.

Social and economic committees (CSE)

We maintained close social dialogue in 2021. Employees and management discussed health and safety protocols throughout 2021.

We cannot provide a detailed review of the activities of all the Group's social and economic committees in this report. We can, however, note that they provide numerous employee perks, in keeping with local practices, for example housing benefits, discounts on leisure activities (sports, entertainment, culture, travel, and CESU home help vouchers), as well as support with year-end holidays (gift vouchers, Christmas show, etc.), school holidays (vacation vouchers), and other significant life events.

The social and economic committee (CSE) of the Boulogne economic and social unit (UES) set up a website so employees could purchase these services remotely. In 2021, seven of the groups social and economic committees were overhauled.

Organization of working hours

We observe the International Labor Organization conventions in all the countries where we operate. The working hours of employees in France—more than sixty percent of the Group's total workforce—are based on a statutory annual total of 216 working days or 1,607 hours, and a contractual working week of 37 hours and 10 minutes. Any overtime entitles employees to RTT days off ("Réduction du Temps de Travail", or reduced working hours). Outside of France, local working hour legislation is observed in each country.

In response to changes in the way work is organized, we adopted new remote working agreements in France and abroad to increase the standard number of work-from-home days. For example, in France the new agreement reached in September 2021 allows up to two days of regular remote work per week, whereas it was previously one day a week or every two weeks. This agreement gives employees real flexibility to manage their time and travel. The collective bargaining agreement for mobile workers rolled out in 2018 and 2019 accounts for the particular circumstances of employees who travel a lot for work and classifies travel time as working time for more than 500 mobile workers.

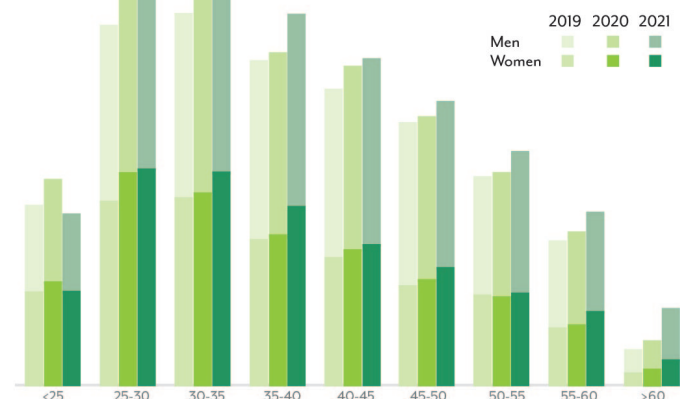
Equitable career advancement

The Group does not discriminate when hiring and assigning positions. Job offers provide for wages without discrimination and raises are based on each employee's performance and experience. Any person who is a victim of or witness to discrimination has several means of reporting it. They may contact the Group Ethics Committee or an employee representative body, both of which will act with complete independence. An employee representative support agreement was concluded to implement wage growth guarantees.

Companies with more than 50 employees are required to calculate the so-called Pénicaud equality index created by the Act for the Freedom to Choose One's Career Future. A company's score, calculated out of a possible 100, is based on five criteria and must be reported on the company's website and to the Labor Ministry no later than March 1. In 2021, this is a key performance indicator for the Group. Cegedim has set the score of 75—the minimum threshold defined in the law—as its target for the early years of implementation.

The Group's age distribution trend shows that its workforce is getting younger. This reflects an HR policy of active recruitment and career management within the Group which respects gender and age diversity at both ends of the age pyramid.

Group employee age breakdown by gender



Disabled workers

Cegedim Group combats all forms of discrimination and aims to facilitate the integration of workers with disabilities. We are endeavoring to improve access to our buildings for the disabled. The Group complies with local regulations governing the employment of people with disabilities in all the countries where it operates.

In 2019, our disability unit's remit was enlarged and bolstered—an external six-month assessment including over 30 interviews with a representative sample of employees was conducted. Its composition was modified in 2020 and it now includes a member of each BU's HR team, which enables us to handle disability issues as closely as possible with the employee concerned. Our disability unit assists employees known to have disabilities, regularly monitors their administrative paperwork, and makes any necessary accommodations to their workstation and schedule. For this, we work closely with French organizations that promote the employment of people with disabilities: the Association de gestion du fonds pour l'insertion des personnes handicapées (AGEFIPH) and Cap Emploi.

In France, Cegedim grants employees with disabilities five days extra paid leave to attend to their medical and administrative formalities, priority access to parking spaces and childcare services.

As in previous years, we celebrated Disability Week in 2021 with a communication campaign focusing on varying forms of disability, unhelpful stereotypes, best practices for working with a disabled colleague, and what we at Cegedim are doing to make an impact.

Managing qualifications and skills

Skills

We operate in a variety of businesses and can help our employees enrich their skills and gain new experiences so they can take on new responsibilities. The Group's HR policy is based on training and internal mobility, because we believe that professional development is a major factor in motivating employees to achieve success. Joining Cegedim means seizing the opportunity to work in a high-tech environment where teams tackle a variety of interesting and challenging projects, all while continuously developing professionally. Some subsidiaries offer managerial skills development training for employees promoted to team management positions.

Training

Training is a cornerstone of Cegedim's HR strategy, and we devote more resources than we are legally obligated to so that employees can realize their fullest potential. The Group's training policy combines a focus on individual progress, skills development, and company performance in order to keep pace with strategic projects and changes especially in the healthcare profession. New hires receive initial training as part of their onboarding process. In addition to the standard internal, external, inter- and intra-company training programs, the entities also provide continuous specialized training for some of the Group's very specific professions throughout their careers.

Most job performance interviews are conducted with the HR officer and focus on training needs, employability, and joint efforts to foster career development. Cegedim SRH has created campaigns to raise employee awareness about specific topics, such as payroll configuration. In 2021 we paid particular attention to training managers, and this effort will continue in 2022.

As well as professional training, we provide first-aid courses.

Skills sharing

Skills sharing is a key challenge for Cegedim Group that ensures our teams have the necessary knowledge and expertise. Our business units set up tailored training sessions by calling upon resources within their own teams. These initiatives allow us to meet the specific needs of our business lines, impart our culture, and pass on our expertise. Mentoring arrangements—which are required for vocational training or work-study contracts—are also used in some subsidiaries to foster the internal mobility of employees and integrate new recruits. The mentees are taught what they need to know for a given position (processes, procedures, tools, organization, etc.) or shown the skills required for specific jobs within the Group.

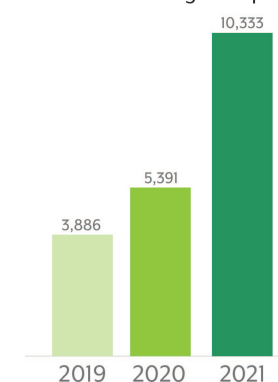
Some subsidiaries also offer close managerial monitoring for junior employees, mentoring schemes with more senior colleagues, and even advisors for employees who need assistance. We strengthened mentorship schemes at all our subsidiaries. For example, Cegedim SRH created a paid two-month mentorship program for each new hire, combined with a one-month onboarding scheme alternating training sessions and practicums.

E-learning

Cegedim has created an internal e-learning platform so employees can complete a series of courses during work hours by selecting from a wide range of training programs specific to the Group or its activities. This platform was used extensively in 2021 for both Group-wide training programs and specialized training courses for specific entity activities and professions. The number of hours of training per enrollee increased by 66% in 2021. In 2021, the number of training sessions has increased considerably due to the launch of Cegedim Santé, which designed and implemented several employee training modules on the platform. In 2021, we added a new module to raise awareness about the use of social media.

Our Research & Development teams also used an external digital platform to update their knowledge of developments and new technologies in their professions.

Hours of e-learning Group-wide





Professional development and internal mobility

Cegedim believes that professional development is a major factor in motivating employees to achieve success. When a vacancy arises, priority is given to internal recruitment. Internal mobility options, both horizontal and vertical. To this end, we have an international mobility service for salespeople, technicians to handle requests for expatriate postings. These typically involve three-year assignments, transfers, and short-term assignments from France to another country, from an international office to France, or between different international locations outside of France. Certain entities have a mobility commission with representatives from Group HR, local HR, and local management whose purpose is to promote career development and review mobility requests for moves within the Group or entity. At the same time, we are planning exchanges between BUs to codify professional and geographic mobility across Group entities. We have strengthened our internal mobility policies to promote the in-house career paths and support employees throughout their careers within the Cegedim Group. When we created Cegedim Santé, we moved and promoted close to 200 internal recruits. We are rolling out an internal job-board and incorporating it into our intranet so employees are better aware of opportunities. We are also creating a support system specially for internal applicants.






6.6 | Limiting our environmental footprint

Results

Greenhouse gas emissions 2021 2020		Use of resources 2021 2020	Sustainable procurement 2021 2020	Digitalization 2021 2020
651 1,369 metric tons of CO ₂ equivalent generated by our electricity consumption	2.71 2.40 is the average age of our French car fleet	13,112 13,030 of electricity consumed in kWh	98% 95% of the paper and envelope products listed in the Group catalogue in France, Copy center and mandatory regulatory information are eco-certified.	86% 83% of employees in France receive digital payslips
346 161 metric tons of CO ₂ equivalent generated by our gas consumption	2.69 2.36 Is the average age of our Group car fleet	1,630 662 of gas consumed in kWh		
304 328 (410 ⁽¹⁾) metric tons of CO ₂ equivalent generated by air travel in France	116 112 Average passenger car fleet CO2 rate of our Group			
3 5 metric tons of CO ₂ equivalent generated by train travel in France	€0 €0 Provisions and guarantees for environmental risks			

⁽¹⁾ 2020 data restated using the 2021 scale, adjusting the number of kilometers per segment for "short haul" which has a higher emissions factor

Key Performance Indicators and objectives

Datacenter greenhouse gas emissions	Green IT, energy-efficient computing	Achieved	Objective
	The significant drop in GHG emissions in 2021 is chiefly attributable to the use of renewable energy, which has a lower emissions factor. IT energy consumption only includes power used to run servers, not air conditioning or lighting. The scope in previous years included buildings in which datacenters were housed, so those data have been restated.	2021 2020 25 204 ⁽¹⁾	Cut GHG emissions linked to datacenter electricity consumption, in metric tons of CO ₂ equivalent. ⁽¹⁾ Owing to a change in scope, data for previous years have been restated to ensure comparability.
Increase in number of virtual servers	Server virtualization	Achieved	Objective
	We continued to replace physical servers with virtual machines in 2021, and now have 14.8 virtual servers for every 1 physical server.	2021 2020 +15% +18%	Maintain continuous growth
Average passenger car fleet CO2 rate	Passenger car fleet in France	Achieved	Objective
	The Group's policy favors hybrid and gasoline vehicles over diesel, which leads to a deterioration of the indicator, as gasoline vehicles have a higher CO2 emission rate than diesel vehicles.	2021 2020 116 114 ⁽²⁾	Maintain at < 120g ⁽²⁾ The WLTP standard went into force in 2020, which made the indicators we previously used less relevant. As a result, 2020 data have been restated to ensure consistency and comparability.
Average utility car fleet CO2 rate	Utility car fleet in France	Achieved	Objective
	Because we anticipated the phase-out of diesel-powered vehicles, we have relied more on gasoline-powered vehicles principally because of the lack of electric options for large utility vehicles. These gasoline-powered vehicles do not perform well in terms of CO2 emissions.	2021 2020 122 115	Maintain at < 140g
% eco-friendly purchases	Office supply purchases	Achieved	Objective
	Purchases of office supplies in France are centralized in a Group catalog that highlights eco-friendly products from a supplier with a sustainability policy.	2021 2020 55% 52%	Aim at over 50% of eco-friendly purchases

Reducing our environmental footprint

Cegedim has always believed in innovation as a way to improve the service it provides its stakeholders and as such, also sees it as the concrete reflection of its efforts to be a responsible company.

Carbon footprint

We measure our greenhouse gas footprint in terms of the electricity we need to run our businesses efficiently. As providers of services, our activities are office-based.

Our scope 1 CO2 emissions are principally generated by company cars. Our scope 2 emissions are principally generated by energy consumption, and our scope 3 emissions, by business travel.

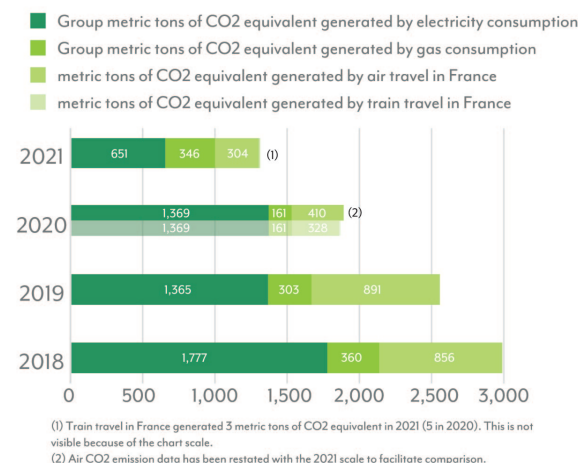
The Group's datacenters in France account for a significant share of our electricity consumption. Since 2018, the Group has been able to measure, monitor and manage the carbon footprint of its hosting centers as part of its program to continuously improve energy efficiency.

Fleet management

Our company car policy specifies what type of cars our employees may use and who is eligible for one, and provides a code of conduct for drivers in France. Fleet management takes into consideration vehicle age and changes in pollution standards, and respects official and industry recommendations. Because we anticipated the phase-out of diesel-powered cars, our passenger car fleet is increasingly comprised of recent gasoline-powered, hybrid and electric vehicles, with a strong incentive to choose the most carbon-friendly categories. The WLTP standard for calculating CO₂ emissions, which was adopted in March 2020, affects the criteria used to manage the vehicle fleet, since we have not replaced recent vehicles purchased before 2020 simply because the standard has changed.

The changes to vehicle CO₂ emissions rates made our previous indicators and targets obsolete. Those indicators no longer accurately represent the environmental performance or management of our vehicle fleet. To ensure comparability, we replaced them with the average CO₂ emissions rates of the passenger car fleet and the utility vehicle fleet, which are more relevant considering how the standard has changed. Because we anticipated the phase-out of diesel-powered vehicles, we have relied more on gasoline-powered vehicles principally because of the lack of electric options for large utility vehicles. Because the prolonged Covid-19 pandemic drastically reduced travel, we decided not to make investments in electric and hybrid vehicles a budget priority in 2021. That said, some sites encourage the use of alternative energies and transport methods, for example with EV-only parking spaces with charging stations, bicycle and kick scooter parking facilities with charging stations, and solar-powered parking lighting.

Group CO2 emissions per category



Limit business travel

We are particularly careful about business travel because it is a large source of carbon emissions. Our travel policy defines the rules and best practices for meetings and related business travel and encourages employees to cut back on their travel and use alternative, less polluting solutions without reducing the quality of the services offered to customers. Travelling to attend in-house meetings is limited and any exemption requires prior approval by management.

We introduced remote work technology as early as 2007 and encourage our employees to reduce short-distance travel and instead use videoconferencing, telephone conferencing, instant messaging, and document exchange platforms. As well as improving quality of life, working from home also reduces the daily journeys made by our employees.

Business travel fell by about a third in 2021 as a direct result of travel bans due to health restrictions.

Waste management

Cegedim Group has no industrial activities and does not produce toxic waste. Paper, cardboard, and computer equipment make up the bulk of our waste.

The only hazardous and dangerous substances we use are:

- IT hardware (screens, batteries, printers, and photocopier ink cartridges),
- Car equipment (batteries, engine oil),
- Cleaning products.

Several of our subsidiaries have already introduced recycling programs for printers, photocopier ink cartridges, and computer hardware.

When computer equipment in our datacenters reaches the end of its life, we ensure backups are complete, erase data, and then dispose of it in an eco-friendly way. This type of waste is usually collected by the supplier providing the new replacement hardware. Otherwise, it is given to a specialized recycling company. We also sometimes decide to keep equipment for spare parts, thus optimizing the life cycle of certain components which are recycled on-site.

In France, Cegedim outsources the management of all its waste electrical and electronic equipment (WEEE) to ensure that the materials are recycled and the toxic components are correctly disposed of.

The only wastewater produced by our activities is domestic.

Using less
resources

1. Paper
2. Energy

1 Paper

Reduce environmental impact of printing

Reducing the number of documents printed by employees is one of our objectives. In all countries, teams are routinely encouraged to consider whether they truly need to print their documents or whether there are simple alternatives at their disposal (e.g. projecting information for a meeting on a screen rather than printing it out, only printing out emails when necessary, two-sided printing, printing in black and white, etc.). There are fewer individual printers being used by employees, who instead send their documents to a shared printing station. We also have a modern, efficient in-house print and copy center that handles bulk printing for our Boulogne-Billancourt sites.

In addition, in 2018, the Group made the switch from paper to electronic greeting cards.

C-Media, the leader in communications equipment for pharmacies and health and wellness shops, designs and produces merchandising, print and digital display campaigns. Its 4,500 m² production site in Stains makes and dispatches print items (prepress, printing, cutting, storage, and shipping of POS advertising). The site no longer uses any water for production and has invested in more energy efficient printing machines that use eco-solvent ink, UltraDrop technology to conserve ink, and LED curing. To cut down on plastic, C-Media uses a mix of non-organic and recycled materials instead of PVC and shipped 4,000 pallets without shrink wrap. Considering that the company handles nearly 1,500,000 pieces of POS advertising and ships and receives 13,000 pallets annually, this is a major part of C-Media's ESG policy. C-Media strives to set an example and is committed to circular economy initiatives as part of Cegedim Group.

Printed distribution of mandatory regulatory information

In 2007, we decided to distribute our mandatory regulatory information electronically. Between 2010 and 2021, we also reduced the number of printed copies of our Universal Registration Document, cutting the French version more than tenfold (50 printed copies in 2021) and the English version more than fivefold (40 printed copies in 2021). For the last ten years, this document has been printed on 100%-recycled.

Digitized administrative processes

We decided early on to digitize administrative processes for new recruits in France and no longer send out mass mailings of paper documents. All contractual documents (letter of appointment, work contract, bylaws, charters, mutual health and personal protection insurance policies, etc.) are sent by email and signed electronically by both parties. Our Group-wide agreement allowing electronic signatures for collective bargaining agreements has also significantly reduced the number of documents we print. In 2021 we also introduced Cegedim Drive, which allows employees to share large files with both internal and external contacts (current and prospective clients, suppliers, etc.). The main goal of this tool is to limit the risk of data leakage by providing a secure alternative to third-party file hosting platforms. The drive includes document collaboration software.

Digital vault and drive

In a bid to reduce printing, we also offer our employees in France a secure digital vault service where they can store private, sensitive e-documents. For example, in France, employees can have their monthly payslip deposited automatically in a digital vault for storage, and the vast majority of them choose this solution. In 2021 we also introduced Cegedim Drive, which allows employees to share large files with both internal and external contacts (current and prospective clients, suppliers, etc.). The main goal of this tool is to limit the risk of data leakage by providing a secure alternative to third-party file hosting platforms. The drive includes document collaboration software.

Energy spending and energy efficiency in the workplace

Increasingly, the Group is able to reduce its energy consumption by refurbishing its building and office spaces. In recent years, our efforts have focused on insulation and heat pumps at certain sites. We use the services of an energy savings consultant to define our energy efficiency action plans, particularly within the framework of France's Tertiary Decree.

We have introduced practical ways of reducing workspace energy costs on a case-by-case basis. For example, we encourage car-pooling and the use of shuttle services, we have installed time switches and occupancy sensors that automatically turn off the lights and air conditioning after hours, LED lighting, coffee machines with inline water filters, electronic timers, automated hand-driers, water fountains, etc. We also have maintenance contracts for our air-conditioning systems to ensure optimum performance. Most systems can shut off automatically if windows or loading dock doors are opened.

As of 2021, Cegedim Group now has a contract ensuring that 100% of its electricity comes from renewable sources.

The Green IT program and Datacenters

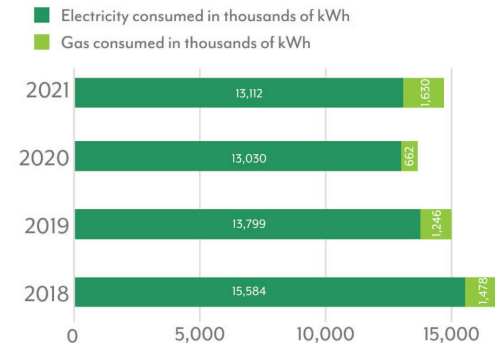
For over thirty years, Cegedim has designed, built, and run its datacenters and technological platforms with a focus on maximum energy efficiency and CO2 emissions. This approach makes both financial—it's a highly competitive market—and environmental sense. Environmental, energy, and financial concerns are factored in at every stage of a datacenter's creation—in its design, deployment, and operation. These issues are incorporated into every aspect of information systems hosting.

We are creating datacenters and opting for more urban locations in a way that draws on concepts and techniques for improving energy performance:

- Improved air flow with hot-aisle / cold-aisle containment
- Free cooling / adiabatic cooling
- Waste heat recovery for heating offices in winter months

Cegedim.cloud, the critical digital services provider in charge of building and operating Cegedim Group's infrastructure, has for years been creating a responsible, sustainable, and innovative digital offering as the linchpin of its CSR strategy. In 2021, Cegedim.cloud conducted a detailed review of ISO 14001 (Environmental Management System) and ISO 50001 (Energy Management System) requirements at all its premises to ascertain whether some of them could obtain certification. It decided to prioritize ISO 50001 certification, which it expects to earn by end-2022. It has ordered energy audits for all of its wholly-owned datacenters, which are scheduled for the first quarter of 2022. It will also take this opportunity to apply for EU "Datacenter Code of Conduct" status, an initiative aimed at improving datacenter efficiency and certifying calculations of Power Usage Effectiveness (PUE), an energy efficiency indicator that Cegedim.cloud has already measured. The entire energy chain is measured to provide data for macro accounting to monitor the continuous improvement in energy performance and calculate the PUE of the main datacenters. In 2022, the micro accounting will be finalized by collecting information on IT equipment energy consumption, which is then correlated with the equipment's usage. This will help confirm equipment configuration decisions and organize service classes for targeted energy consumption. It will also make it possible to inform clients about the carbon footprint of the Cegedim.cloud hosting services they use.

Group electricity and gas consumption



3

Sustainable procurement and consumption

Virtualization, which complements our efforts to continuously improve our IT hosting services' energy efficiency and ensure optimal resource use, is a process that continues to significantly boost efficiency. In 2021, the number of physical servers remained stable, while the number of virtual machines (which have much higher per-unit efficiency rates) grew. The use of oversized servers also increases the ratio of shared services and optimizes energy consumption during periods of low activity.

Sustainable Purchasing Charter

To enhance our environmental, social, workforce-related and ethical commitments, in 2021 we adopted a Responsible Purchasing Charter. The charter reiterates and details the minimum standards to which we adhere and which we in turn expect of our commercial partners at every level. These standards are based on internationally recognized treaties and agreements: the Universal Declaration of Human Rights, International Labor Organization conventions, the Declaration of the Rights of the Child, and eliminating all forms of discrimination. The Charter explicitly states that we strive for a balanced working relationship with our suppliers. It is appended to all contracts as a complement to the main contractual clauses and is provided to all suppliers and service providers. It is also available on the Group's website.

Office supplies

We have streamlined our purchases and prefer to source our office materials from referenced suppliers who offer a catalogue of selected supplies. These suppliers must meet ISO certification standards and respect our ethical, environmental, and traceability standards.

We encourage our employees to purchase eco-friendly office supplies, as long as the price is reasonable. We only use recycled ecolabel paper or paper from sustainably managed forests for bulk printouts. We purchase our business cards from an ISO 14001 and Imprim'Vert certified supplier that uses ecolabel paper.

We take care to buy our promotional items and branded merchandise from suppliers that are also committed to sustainable sourcing and work with certified companies and manufacturers, particularly for clothing items. When a printing project is unavoidable, or for promotional items, we prefer to work with social enterprises that employ people with disabilities.

We only purchase food for our meeting rooms and do so occasionally and in very small quantities. We avoid food waste by consistently ordering limited amounts (of water and food) in individual portions and by carefully managing our stocks.

Telephone policy

Our telephone policy also factors in sustainability concerns. We purchase double-SIM mobile phones—so our employees can use the same device for both personal and professional purposes—with low SARs. We also plan to replace our landlines with VoIP solutions. All our telephones are recycled at the end of their lives.

Waste management and Recycling

Most sites have adopted waste prevention and management practices, notably for paper, cardboard, plastic bottles, and coffee pods. Cegedim Group is currently working to standardize best practices, especially for sorting and collecting recyclables from offices. In 2020, these best practices were adopted by all the Boulogne-Billancourt sites which work with an Entreprise Adaptée (adapted business) that helps people with disabilities find employment.

Local teams responsible for site services also encourage more responsible behavior and initiatives. Ink cartridges, batteries, and light bulbs are widely recycled throughout the Group. Drink dispensers use recyclable cups, and new hires receive a reusable mug when they arrive. Filtered water fountains are increasingly common at Group sites, which helps employees limit their use of disposable containers.

6.7 | Upholding our reputation for quality and safety

6.7.1 | Quality

Results

Certifications

2021 | 2020

91 | 87

Group products with certifications

Continuous improvement

2021 | 2020

473 | 518

R&D e-learning licenses

9,013 | 6,748

Hours of R&D e-learning

Key Performance Indicators and objectives

R&D effort relative to
revenues

Group research and development

Achieved



The R&D effort refers to payroll expenses for R&D staff as a percentage of revenues over the past 12 months. Although this percentage is not a targeted figure, it is stable compared with previous years.

2021 | 2020

14.0% | 14.9%

Certified expertise

Security management

Cegedim has obtained certifications guaranteeing the quality of its security management expertise and upgrades. Cegedim.cloud, a Cegedim group subsidiary that houses all the Group's IT resources (both human and material resources), has rolled out and operates an ISO 27001-certified Integrated Security Management System for our data centers in France, our data and app hosting activities, and our IT facilities management. In 2021, Cegedim.cloud conducted a review of the criteria for obtaining the French National Cybersecurity Agency's (ANSSI) SecNumCloud certification. It then devised an action plan with the aim of earning the certification by end-2022.

Risk analysis

We base our risk analysis strategies on safety methodologies and benchmarks, namely Business Impact Analyses (BIA) for continuity and Privacy Impact Assessments for GDPR. The risk assessments conducted by Cegedim.cloud and Cegedim Activ' as part of the ISO/IEC 27001: 2013 certification process are based on the EBIOS 2010 method of France's cybersecurity agency, Agence Nationale de Sécurité des Systèmes d'Information (ANSSI). These methods are also being adopted by the Group's other entities. They identify and assess the security risks to the availability, integrity, confidentiality, and auditability of the subsidiary's information, and they draw up a risk treatment plan, if required. Security risk assessments are also conducted for projects in our subsidiaries. The level of detail and the methods employed in these assessments depend on the project's sensitivity and the security requirements expressed at its onset.

Integrated Management System

Providing top quality products and services to our clients and partners is a cornerstone of our strategy. To maintain this level of excellence, Cegedim Group is committed to a continuous improvement policy. To meet its high quality standards, Cegedim.cloud takes a process-based approach using an Integrated Management System. This approach is based on the ISO 20000 standard, which is in turn based on the ITIL best practice framework. This system is applied to data and application hosting, and infrastructure management services, and is run according to the principle of continuous improvement.

We account for security right from the start of every type of project (IT, business, or software development). We identify security requirements when projects are initiated. If these requirements are not formally defined in writing by the customer, or in the project specifications, we apply the standard security requirements of the subsidiary or organization concerned.

Standards and Certifications

The following companies and activities earned certifications:

- ISO 27001, ISO 20000, ISO 27017, ISO 27018 for Cegedim.cloud's hosting and managed services at the datacenters in France;
- ISO 27001 and ISO 20000 for Cegedim Activ's SaaS, managed services, and technical hosting activities (France);
- ISO 27001 for pharmacy IT supply, support, and maintenance services and Cyber Essentials+ at Cegedim Rx (UK);
- ISO 27001 for healthcare industry IT supply, support, and maintenance services and Cyber Essentials+ at INPS (UK).

Cegedim has obtained the following accreditations to host personal health records:

- Cegedim SA is accredited to host personal health records (HDS accreditation) in France;
- Cegedim.cloud is certified to host personal health records (HDS certification) in France: The certification covers "Physical Infrastructure Hosting" and "IT Facilities Management Hosting" activities, i.e. all activities 1 through 6 of the HDS reference guide.

Aiming for
operational
excellence with
continuous
improvement

Quality and internal control – ISAE 3402

Since 2012, Cegedim Group has employed quality and internal control procedures in accordance with the ISAE 3402 (International Standard on Assurance Engagements) Type II standard, which is reviewed annually. This standard, which stemmed from the United States' Sarbanes-Oxley Act (SOX), requires the suppliers of companies applying it to be audited for financial risks too. The examination is carried out annually by a third-party auditor recognized by the Auditing Standards Board of the American Institute of Certified Public Accountants.

The following companies and activities have earned the ISAE 3402 Type II standard:

- Cegedim.cloud for all its activities;
- Cegedim Activ' for its SaaS, managed services, and technical hosting activities;
- Cegedim SRH for all its activities;
- CETIP for all its activities;
- iGestion for all its activities;
- ebusiness for all its activities.

Product certification

Cegedim Group products enjoy a variety of certifications and accreditations specific to the countries, regions, and industries in which they are sold. In France, these include SesamVitale, HAS, DMP, ADRI, LAP, TlSi, e-santé (CDS/MSP), e-Prescription, e-Carte Vitale, ANSM, Addendum, the CE mark and EIDAS CGP. In Belgium, they include EHealth / CIN, MyCareNet, Hub et coffre-fort, Recip-e, VIDIS, SAM, and BelRAI. In the UK, they include NHS, EMIS, TPP System One, MHRA, Research Ethics Approval. These certifications and accreditations—which are regularly renewed—demonstrate that our high-quality products and solutions meet the strictest.

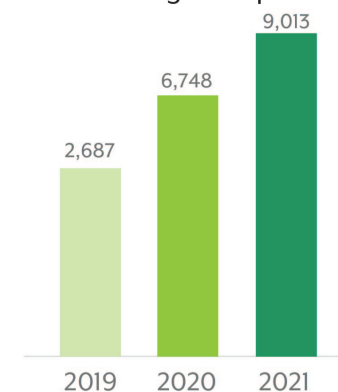
Research and development

Cegedim devotes a large share of its resources to innovation and Research & Development. Our efforts in this area represent a significant share of both revenue and human resources. This proactive policy allows us to offer products and infrastructures that meet the latest quality, security, and environmental standards and requirements.

We verify our technological developments using a process security policy, change control procedures, a technical review of applications after the changes, acceptance procedures and tests. Our environments undergo security and engineering checks that meet the highest standards and best practices.

In our pursuit of operational excellence—particularly with respect to user experience—we have launched a dedicated program for our solutions. Led by Cegedim.cloud and the R&D department, it draws on internal synergies, subsidiaries' business line expertise, and substantial investments with our technology partners. This program sets clear responsibilities for all internal stakeholders and prerequisites with respect to knowledge of business practices, suitable technological expertise, and alignment with Group strategy and capabilities. Its key design principles are resilience and security so as to optimize our solutions' user experience and ensure best practices.

Hours of R&D
e-learning Group-wide



Information systems security audits

Every year, the Head of Information Systems Security defines the general security objectives for the Group and its subsidiaries, in agreement with senior management. It monitors the implementation of measures required to meet the security objectives at monthly Group Security Committee meetings. Cegedim Group regularly audits the security of its information systems. Independent assessments are carried out regularly within the group: internal and external audits, certification and customer audits, and vulnerability checks. These audits are conducted in such a way as to safeguard the independence of both the auditors and their findings.

Managing suppliers

The IT supplier management process is part of Cegedim.cloud's Integrated Management System. It guides relations with suppliers and monitors their performance for the duration of the relationship. Suppliers are assessed according to the quality, innovation, security, and cost of the service they provide. In compliance with current regulations, we also assess our non-IT suppliers. The Group Procurement department conducts annual reviews of critical suppliers, which include both central and Group entity suppliers.

Continuous improvement

Because our business is growing, there has been a significant increase in the amount of data hosted and processed, which has inflated volumes and increased the need for storage capacity. Apart from financial considerations, the Group's R&D efforts focus on how it can responsibly manage this growth while minimizing its resource usage and environmental impact. As a result, while the amount of data hosting and processing will increase, growth in data volumes can be expected to slow as the Group finds ways to better compress and manage these volumes.

Synergies and internal organization

We manage our workforce using our own human resources and skills management tools and services. Our SRH subsidiary, which specializes in outsourced HR management, offers a range of solutions and services, from payroll management to employee management, with its Smart RH offer. Its TeamsRH platform is a complete, modular tool with a wide range of functions that meet the needs of every organization: payroll and personnel administration, HR portal, HR monitoring and decision-making, career and skills management, training, time and activity management, etc. The SRH and e-business subsidiaries also offer digitalization and e-signature solutions, which are widely used within the Group.

Reputation and external communication

We care deeply about our image and reputation. Only employees with delegated authority may communicate on the Group's behalf about its activities, products, partners, and suppliers. This applies to both traditional media (press, websites, radio stations, etc.) and social media. This issue is covered in full in the Code of Ethics, which also informs our employees about the need to use social media responsibly and respectfully in particular through a dedicated elearning module.

6.7.2 | Protecting stakeholder data

Results

Processed data⁽¹⁾

2021 | 2020

24,490 | 18,446

Volumes of health data processed
in gigabytes

⁽¹⁾ Data is processed in accordance with applicable regulations, notably those covering personal data and health data, and as defined by the GDPR.

Cegedim.cloud systems security checklist

Cegedim.cloud systems security checklist	2021
Raise awareness (training, e-learning, anti-phishing campaigns, etc.)	☑
Regular security committee meetings	☑
Internal audits	☑
External audits	☑
Risk analysis	☑
Vulnerability audits	☑
Penetration tests	☑
DRP tests	☑
Information System Security Policy review	☑
Information System Security Charter signed by new employees	☑
Maintaining certifications	☑

Key Performance Indicators and objectives

Completion of the security checklist



Securing our information systems

We completed all of the items on the security checklist below.

Achieved

2021 | 2020
100% | 100%

Objective

Maintain at 100%

Increase in the volume of hosted data in gigabytes⁽²⁾

French datacenters

Data volumes grew because existing clients experienced organic growth and because we acquired new clients.

⁽²⁾ Hosted data refers to the data stored in our datacenters and may include both processed data and raw, unprocessed data.

Achieved

2021 | 2020
+21% | +31%

Objective

Contain the growth in volumes vs the growth in the amount of data.

1

Information system security

A secure, resilient, durable infrastructure

Cegedim strives to build robust security for its sites and datacenters. Cegedim Group supplies technology and services related to information, so one of our top priorities is ensuring that our clients and partners are entirely comfortable with the level of data and system security. Security is an ongoing, vital concern, and the Group does all it can to limit the impact of events that might damage its assets, products, or infrastructure. Its on-site risk-control policy focuses notably on covering fire, flooding, or other natural disasters, as well as power outages and cyberattacks, such as malware or penetration.

High availability architecture

The Group has substantial expertise in managed services and in the management of financial flows and digitalized documents. The highly strategic and sensitive nature of these activities led the Group's IT teams to design and build equipment and architecture with a very high degree of availability. These resources meet the most demanding security requirements, notably for hosting personal health data. For example, we offer our clients a comprehensive private cloud service, available in either PaaS (Platform as a Service) or SaaS (Software as a Service) mode. To do so, we draw on our hosting capacities and implement Business Continuity Plans (BCP) and Disaster Recovery Plans (DRP).

Business and service continuity

The Group spreads out its centers geographically and uses state-of-the-art information technologies to execute its business and service continuity strategies. It also has appropriate insurance policies covering certain industrial risks.

Despite the Covid-19 pandemic and increased threats of cybercrime, we managed to maintain the same high standards of service for our clients. A dedicated security team with experience in critical data hosting oversees operating security, in conjunction with a 24/7 Security Operations Center (SOC). Each Cegedim Group subsidiary has its own internal and centrally coordinated security organization.

As part of its policy of continuously improving information systems security, Cegedim pledges to investigate any weakness in the system reported by employees, clients, or third parties via the dedicated email address: security@cegedim.com.

System and data security

The Information System Security Policy developed by the Group covers system and data security and is supplemented by an Information System Security Charter included in every employee's job contract, as well as a guide to data security available on the Group intranet.

Anyone who uses the Cegedim Group information system is regularly informed of security best practices and the regulations that apply to their business activities. Information sessions devoted to security may take place in person or remotely, for example via an e-learning course or webinar. Subsidiaries are free to raise awareness of issues specific to their activities, in addition to the actions carried out at the Group level.

Data protection

The policy and charter rules and recommendations aim to protect data in all its forms—spoken, paper, or electronic—and respect its confidentiality, integrity, availability, and non-repudiation. They cover not only the Group's information systems (networks, computers, software, data, and communication and copying resources), but also information shared orally or in writing, and physical protection both on and off the company's premises. Cegedim Group subsidiaries lay out specific rules for this security policy in a set of documents governing security within the scope of their business activities, using the Group IS Security Policy as a mandatory baseline for which rules to apply.

Specific clauses have been added to the job contracts of employees whose responsibilities expose them to data, confidentiality, and intellectual property issues.

End of life of equipment

The Group has specific measures governing equipment disposal to ensure that data cannot be recovered. These measures also apply to any equipment that might contain confidential information. Old equipment that is not going to be physically destroyed must undergo high security formatting before it is reused or returned. Paper documents that are confidential or classified for internal use only are shredded.

2

Secure data collection and protection

Healthcare: a sensitive industry

The Group is well aware that it operates in the sensitive healthcare sector. It does everything necessary to minimize and/or anonymize the data it collects, particularly health data; host this data securely; and ensure that studies are conducted according to ethical standards that are frequently monitored by its clients.

Databases

The Group's real-life patient and prescription databases, which have been chosen by the French and UK health authorities, contain anonymized data collected by a permanent network of nearly 3,000 private practitioners, primary care physicians, and specialists. The databases have a European structure and record over a billion medical procedures: patient and prescriber profiles, diagnoses and illnesses, prescriptions and treatment plans, reimbursements, and results of certain tests. The Claude Bernard Database of medicine and healthcare products helps make the entire medication chain to the point of fulfillment safer, and it allows users to offer patients high quality advice. The database is used daily by healthcare professionals in France and around the world.

Personal data

In the course of our business activities, we collect individuals' personal data. Cegedim implements state-of-the-art security measures to ensure an adequate level of protection. We collect data in a manner consistent with all the legal and regulatory requirements that apply in each country in which the Group operates, and with the contractual specifications agreed upon with our partners and clients. Cegedim Group has always made sure it complies with all applicable laws and regulations in the area of personal data protection. As soon as General Data Protection Regulation (EU) 2016/679 was made public, Cegedim began the work needed to ensure compliance from the moment the regulation took effect.

Data accuracy and quality

Data accuracy and quality are indispensable if Cegedim Group wants to continue to deliver tools and services that meet our clients' needs, thereby contributing to the healthcare systems of the countries in which it operates. The Group's GERS Data subsidiary supplies totally and irreversibly anonymized data and analysis made possible by a unique mass data collection system covering almost seven years. The data's representativeness is achieved by collecting from a variety of sector players. The R&D teams dedicated to this activity make it possible to collect, structure, and generate databases that can be used immediately, contain quality data, and comply with all personal data protection regulatory requirements. Apart from the quality of the data, Cegedim Group is also keenly aware of its societal value, given that its databases are used by healthcare professionals to help them diagnose patients and provide them with the correct medicines.

Data protection

Protecting personal data has always been a key concern for Cegedim Group. Our data protection policy reflects the Group's commitment to respecting these principles, and we regularly raise employee awareness of the issue through:

- training sessions on data protection and security,
- the Information Systems Security Charter,
- the Group Code of Ethics.

Cegedim sets rules and devotes adequate resources to ensure that equipment and information are handled in a manner consistent with their level of sensitivity. For example, equipment used to host confidential data is subject to heightened security measures, such as restricted access and data encryption. All users must apply the security rules that correspond to the category of information—published or not—that they handle as part of their job.

Copyright laws and Intellectual property rights

Our internal procedures aim to ensure that the Group and its employees do not break any laws regarding the copyrights of other companies, organizations, or individuals (patents, licenses, copyrights, trademarks, etc.). These measures also ensure respect for data confidentiality and integrity.

Management of intellectual property rights is governed by the IS Security Policy, contracts, and the Information Systems Security charter. Cegedim regularly informs its information system users about the rules that apply to intellectual property, notably via in-person and e-learning training sessions. Licenses are monitored as part of the configuration management process.

Personal data protection policy

The personal data protection policy was updated in 2018 when the General Data Protection Regulation (GDPR) came into force. It describes the general measures Cegedim Group takes to ensure adequate protection of the personal data it processes, either directly or through its outsourcing activities.

The policy applies to all Group subsidiaries in France and internationally, and to all data processing activities in which it engages. It lays out the guiding principles with respect to data processing: adhering to stated goals, proportionality and fairness, relevance and minimization, storage, security, accountability, rights of access and correction, respecting the legal data processing regulations.

Before the GDPR took effect in May 2018, the Group trained all its employees using an e-learning module and then tested them on what they had learned. We are currently developing an e-learning program on specific data protection topics to supplement the initial training.

Considering the diversity of its business activities, Cegedim Group has decided to appoint Data Protection Officers (DPO) for every entity and business unit. They also monitor compliance with GDPR and bylaws, guide the actions of the head of processing, provide advice when asked about impact analyses and verify that these are conducted. DPOs also act as the point of contact for and cooperate with the National Commission for Computing and Civil Liberties (CNIL), France's GDPR supervisory authority.

6.8 | Making an ethical contribution to regional development

6.8.1 | Ethics

Results





The Ethics Committee

2021 | 2020

100% | 100%

Participation in Ethics Committee meetings

Key Performance Indicators and objectives

Number of Ethics Committee meetings	The Ethics Committee	Achieved	Objective																		
	The Ethics Committee met in July and October 2021. A whistleblower's alert issued via the hotline was deemed admissible.	2021 2020 2 2	Although meeting frequency depends on the topics on the agenda, the aim is to meet at least once every six months.																		
Number of translations of the Code of Ethics	The Code of Ethics	Achieved	Objective																		
	The Code of Ethics must be available in all the official languages of the Group's entities. While awaiting the publication of the Arabic version in March 2022, it was distributed in either French or English to Arabic-speaking countries in 2021.	2021 2020 7 6	To have translations in all the languages of the countries where we operate, that is 100%.																		
Number of languages available in the Code of Ethics e-learning course	The Code of Ethics e-learning course	Achieved	Objective																		
	The Code of Ethics e-learning course must be available in all the languages the charter has been translated into. The Code is available in Italian, but in 2021 our two employees in Italy agreed to take the course in English.	2021 2020 6 6	The goal is to offer as many e-learning language options as there are translations of the Code of Ethics.																		
Success rate of the Code of Ethics e-learning course	The Code of Ethics e-learning course	Achieved	Objective																		
	<p>The course is divided into a theory section and an assessment quiz with five hypothetical situations. To pass the course, participants must successfully answer four of the five questions. The success rate shown here is the quiz participants' success rate from the launch of the course through December 31, 2021.</p> <table><tr><td>German</td><td>100%</td><td>100%</td></tr><tr><td>English</td><td>99,5%</td><td>100%</td></tr><tr><td>Spanish</td><td>100%</td><td>100%</td></tr><tr><td>French</td><td>99,5%</td><td>99,6%</td></tr><tr><td>Dutch</td><td>100%</td><td>100%</td></tr><tr><td>Romanian</td><td>99,5%</td><td>99,3%</td></tr></table>	German	100%	100%	English	99,5%	100%	Spanish	100%	100%	French	99,5%	99,6%	Dutch	100%	100%	Romanian	99,5%	99,3%	2021 2020 100% 100% 99,5% 100% 100% 100% 99,5% 99,6% 100% 100% 99,5% 99,3%	To maintain a success rate of over 90%
German	100%	100%																			
English	99,5%	100%																			
Spanish	100%	100%																			
French	99,5%	99,6%																			
Dutch	100%	100%																			
Romanian	99,5%	99,3%																			

Our commitment

Cegedim Group has committed to respecting the ten principles of the UN Global Compact, the principles of the 1948 Universal Declaration of Human Rights, and the International Labor Organization's fundamental conventions. Cegedim complies with business laws and regulations and conducts all its activities honestly and fairly, in accordance with the highest ethical standards.

Jean-Claude Labrune, Chairman and CEO of Cegedim, has said that for sustainable growth and harmonious development to work, everyone must commit to behaving ethically.

1 Embracing the Code of Ethics

Our principals

For us, complying with the law goes beyond observing regulatory requirements and avoiding legal sanctions—it is an ethical issue. Ethics is a matter that concerns the behavior of all our employees worldwide, at all levels of the company, with no exceptions. It also concerns the behavior of all corporate officers and members of the executive and management committees of Cegedim Group and its subsidiaries worldwide.

The Ethics Committee

The Ethics Committee comprises five permanent members: The Director of Group Communications and Chairman of the Committee, the Director of Group Human Resources, the Group Chief Financial Officer, the Group General Counsel, and the Chief Investment Officer & Head of Investor Relations.

The Ethics Committee meets as often as necessary. In 2021 it met twice, on July 7 and October 22. Its work focused on the translation of the Code of Ethics, on rolling out the Sapin II Act e-learning course outside France, on information about the number of notifications and alerts, on the latest regulatory developments, and on reviewing possible ethical issues arising from management of the Covid-19 crisis.

Employees may contact the Ethics Committee if they have any concerns. An internal whistleblower alert was deemed admissible and handled in compliance with the existing procedure.

The Code of Ethics

The Group's Code of Ethics was updated at the end of 2017. It is available in the Group's seven spoken languages: French, English, Spanish, Romanian, Dutch, German, and Italian. The Arabic translation, still being completed as of December 31, 2021, is scheduled to be published in the first quarter of 2022. It is hands-on and instructive and includes concrete examples. The Code aims to inform and protect Cegedim's employees by setting out the Group's ethical standards and related codes of conduct. It reaffirms our ethical commitment and factors in new laws and regulations on business conduct. It is also available to the general public on the Group's website.

The Code of Ethics is given to all new recruits and signed by them. When it is updated, the latest version is emailed to every employee and a hard copy is sent to Cegedim Group's Business Directors, board members, and senior executives. These people promote the values and commitments of this Charter among their employees and ensure that they are upheld.

An e-learning program was created with specific modules for training employees on the Code of Ethics. The first module, launched in 2019 for employees in France, and in 2020 for employees outside France, covers topics from the Sapin II Act—confidential information and equal treatment of suppliers. All new hires take this e-learning course as part of their onboarding process. The second module was being prepared as of December 31, 2021, and will be rolled out in 2022 in France and internationally. It will revisit the themes covered in the first module to refresh participants' understanding.

Human rights

Cegedim Group is present in many different countries and keeps an eye on local conditions, particularly regarding respect for human rights and corruption. We pay close attention to the reports published by organizations like Transparency International and Human Rights Watch, so we can identify risks and potentially sensitive issues. We also endeavor to defend and respect fundamental human rights and all charters and policies pertaining to those rights on our premises, while also complying with the laws of our host countries. All Group employees, including those in the countries most at risk, may use the ethics hotline to confidentially report any difficulties, both inside and outside the company.

2

Being a responsible company

Fighting corruption

We are committed to fighting corruption in all its forms and actively apply the relevant portions of France's Sapin II Act. Bribery is forbidden in all the countries where we operate, and extra precaution is used when representatives of public authorities are involved. We have a zero-tolerance policy on corruption, and this includes facilitating payments, i.e. payments made to complete or expedite certain administrative formalities. Efforts to raise awareness amongst top management and teams in the field are carried out regularly. In 2021 the senior management of each entity appointed multiple compliance representatives to lead Group actions at the local level on a day-to-day basis and continue rolling out the scheme.

Fair trade practice

We place great importance on choosing our suppliers fairly. They must comply with the principles stipulated in our Code of Ethics and Sustainable Purchasing Charter, and make sure they respect the same principles with their own suppliers and subcontractors. If they do not, Cegedim reserves the right to re-examine and possibly terminate the relationship, in accordance with the law.

Our employee ethics training and awareness raising program includes an e-learning module on competition law and the fair treatment of third parties in our commercial relationships. These issues are part of the e-learning course developed by our Legal Department.

A responsible company

Cegedim Group applies local laws in all the countries where it operates and has taken steps to ensure that it complies with their requirements, particularly regarding corporate social responsibility. In all its host countries, Cegedim respects the principles of the International Labor Organization's conventions (nos. 29, 100, 105, 131, 111 & 138). Management applies these principles and the Human Resources department teams enforce them.

Fighting tax evasion

Cegedim faithfully reflects its operations in its accounts and communicates independently and completely transparently about its performance. Cegedim is committed to ensuring the simultaneous, effective, and complete dissemination of financial information that is relevant, accurate, detailed, and truthful in a manner that is timely and consistent with previous publications. We have implemented internal procedures to ensure that our employees work for clients with lawful activities and no financial links to criminal or illegal activities. We also hire a French tax specialist that systematically verifies sensitive operations, and our OECD-compliant price transfer and margin rate policy, to ensure that we respect best practices and current French tax regulations. Cegedim Group does not have any legal entities (companies, subsidiaries, or representative offices) in countries on the list of Non-Cooperative States published by the French Ministry of the Economy, Finances, Action and Public Accounts.

Digitalization

Some of Cegedim Group's products and services serve a social purpose. These notably include the digitization of management documents, and business processes automation from ordering to invoicing and payment. E-business (under the brand name SY by Cegedim), a process automation and digitalization specialist since 1989, designs, develops, and markets invoice digitization, probative value filing, and EDI offers in Europe and the rest of the world. These offers are supplemented with electronic signature and business process digitization tools, as well as a digital vault which enables electronic documents to be stored with probative value.

6.8.2 | Contributing to regional development

Results

Community measures

2021 | 2020

12 | 12

Number of countries where
Cegedim is present

51 | 52

Number of sites in France

581 | 519

Number of mobile workers in
France

65 | 66

Number of sites where the Group is
present

14 | 14

Number local offices outside
France

Key Performance Indicators and objectives

Share of French sites outside
Paris region

Vitalizing the French territory

Achieved



With roughly 50 Cegedim sites located in 12 of its 13 regions, our mobile employees cover all of France, helping combat medical deserts and maintain the vitality of rural regions.

2021 | 2020

76% | 71%

1

Anchoring employment

Local impact

We monitor the local impact of our activities, in terms of both employment and regional development. We have operations in a dozen countries. New employees are typically hired locally, which helps to boost the local economy. Some of our entities work with local authorities and employment agencies.

We have patronage and social schemes in many nationwide and international locations, and not exclusively at our head office location.

Local jobs

Cegedim's compensation policy is fair and equitable and we aim to pay our employees competitive wages in line with labor market practices in all the countries where we operate. Employees are typically hired locally, and we make sure that our operations make a positive contribution to the countries where we are present. We also comply with all local legislation, including laws governing compensation, and respect ILO conventions 100 and 131. The Human Resources department ensures that these principles are applied in each country.

Our international mobility policy ensures that employees retain their health and personal protection benefits while on assignment abroad and includes the necessary provisions for their return or repatriation.

Subcontracting

In France, subcontracting is regulated by centralized agreements, while in other countries, subcontracting agreements are managed locally. Cegedim also subcontracts part of its activities to its own subsidiaries to ensure that the quality and safety standards it requires are applied. For example, some specific IT support or back-office services are provided by its subsidiaries in Morocco and Romania.

Committed to revitalizing regions

Some services offered by Cegedim in France also help solve regional development—or desertification—issues and, what is more, digitization is an eco-friendly solution. The Sesam-Vitale data transmission tools—where Cegedim is the leader in France; the development of Maïia's remote medical consultations—enabled by regulatory changes in recent years; the digitization of patient medical records for preventive health care; the European strategy for convergent and integrated healthcare: all these measures reduce our customers' environmental footprint and are designed to improve coverage of territories with a low number of doctors per capita. In 2019, it was estimated that in France over 7 million people no longer had access to medical treatment close to home and the trend is worsening. Medical desertification is accelerating, with the share of the population affected up from 7.6% in 2012 to 11% in 2021.

This is a critical social concern and Cegedim intends to be one of the major players providing suitable, high-quality solutions to national healthcare issues and for the French government's healthcare system reform, dubbed Ma santé 2022.

2

Giving back to the community

We encourage giving back to our local communities in all the countries we operate in. Cegedim subsidiaries organize initiatives at their discretion. Highlights include:

- Galerie d'Aguesseau, the art gallery in our head office building in Boulogne-Billancourt, exhibits the work of about ten artists a year and regularly promotes local artists.
- Cegedim joined the fight against cancer in 2017 when it partnered with the Institut Gustave Roussy. It notably supports the Gustave Roussy Foundation's "Cure childhood cancer in the 21st century" campaign.
- Since 2016, Cegedim Insurance Solutions has sponsored "Les Foulées de l'Assurance", charitable races (5 and 10 km runs or an 8 km walk) which raise funds for the prevention of cardiovascular diseases;
- Futuramedia helped Restos du Coeur, which delivers meals to the needy, broadcast its digital campaigns again this year. They ran ads free of charge in over 400 French pharmacies taking part in the scheme. Since September 2021, Futuramedia has also run awareness-raising campaigns on major health topics, such as Pink October (breast cancer), Movember (men's health), Sidaction (HIV/AIDS), Mois sans tabac (no tobacco month), etc.

- CSC Romania teamed up with a local NGO to organize charitable efforts for a school for disabled and underprivileged children in Bucharest, including clothing drives and Christmas presents.
- During breast cancer awareness month—Pink October—Cegedim Santé supported efforts to combat the disease by joining several companies to sponsor the “Plus vite que le cancer” race (Faster than cancer) organized by the League Against Cancer. Around 50 employees took part in the race, raising funds for the League.
- Collections were held locally to help underprivileged kids and vulnerable populations. Our employees donated toys, games, and other gifts to charities such as the Red Cross of Paris and ASFAD in Rennes.
- HDMP Belgium organizes fundraisers twice a year to help children with chronic diseases continue their schooling in hospital or at home. In 2021, employees also received “Plan International” gift boxes as a year-end gift from the company. Proceeds from the gift boxes raises funds for the charity, which works for gender equality and the rights of children worldwide.
- CSC Romania works with a nonprofit that helps reintegrate socially excluded people through eco-friendly activities like computer recycling, organic vegetable growing, and making advertising banners from discarded textiles.
- In December 2021 we took part in an inter-company competition in solidarity with Emmaüs France in which employees took part in daily contests via an online advent calendar, including quizzes, step counting, etc. We earned a place on the podium in terms of points, steps, and total distance thanks to the participation of 600 employees in France and internationally. Our participation in this competition enabled Emmaüs to distribute 10-15 additional “Winter Solidarity” care packages to the homeless in January 2022.
- Cegedim has sponsored the LOU Rugby team for the past three seasons.
- C-Media provided free printing services to the Paris Fire Brigade and to pharmacies for Covid-19 vaccination posters.

Because of the Covid-19 pandemic, several initiatives had to be cancelled in 2021, most notably the First Lego League, an event that promotes science and technology to younger generations that Cegedim Outsourcing has sponsored for several years.

6.9 | Methodological note

Scope of consolidation

The information contained in this report concerns the whole of Cegedim Group, i.e. the parent company and all its fully consolidated subsidiaries, unless a different scope is expressly stipulated. In general, the comments are more detailed and the illustrations more numerous for the French companies, which represent 63% of the total Group workforce. Unless otherwise specified, the human resources figures are for all the fully consolidated companies worldwide, i.e. 62 companies.

Information sources

In order to ensure the consistency and reliability of the indicators monitored in all its entities, the Group has developed shared human resources and environmental reporting tools. They include methodological instructions and definitions to ensure that the questions are clear and the answers comparable.

The human resources figures were collected using the TeamsRH database developed by the Group. This database enables workforce data as well as other human resources information to be monitored in each country. It meets the security and confidentiality requirements and is compliant with the data collection and processing laws of each country, which are strictly observed. It is updated daily by the Human Resources teams in the Group's various subsidiaries.

Quantitative data on IT infrastructure, servers, and datacenters is provided by Cegedim.cloud, which uses its monitoring and network management tools to collect the data.

Data relating to external suppliers is also used, notably statistics from travel agencies relating to CO₂ emissions, and invoices and annual reviews prepared by energy suppliers that show the energy consumption in kilowatt hours.

The qualitative information in this report is based on interviews with the managers from the relevant departments, both at the Group's head office and in the subsidiaries (notably in the Human Resources, Information Technology, Finance, Communications, and Administrative departments).

A qualitative questionnaire—sent to each country in which the Group operates and included in the annual consolidation package—is completed by each of the consolidated subsidiaries under the local Financial Director's responsibility.

A questionnaire is sent to each country in which the Group operates and completed under the local Financial Director's responsibility. It can be completed—one questionnaire per country—until the closure of annual accounts. The survey's purpose is to assess how much is known about the Group charters and whether their measures are applied. It is also used to provide qualitative information on international subsidiaries' best practices and initiatives regarding human resources, environmental, social, and ethical issues. If need be, additional interviews may be conducted based on the responses.

Reporting period

The information in this report covers a 12-month period from January to December 2021. The only exceptions are the energy consumption indicator, which is based on a rolling 12-month period with a maximum difference of two months on the previous fiscal year.

Methodological explanations and limitations

The methods used for some of the indicators may have limitations due to:

- The lack of nationally and/or internationally recognized definitions (for example, for the different types of employment contract);
- The need to use estimates, the representativeness of the measurements, or the limited availability of external data needed for the calculations;
- The practical and legal methods of collecting and entering data (for example, storing information about employees' age or gender may be forbidden in some countries).

Where necessary, the reporting scope and completeness of the measurements for some indicators have been adjusted. This is indicated in the report. Notably:

- The information needed to calculate the frequency and severity of work-related accidents could not be collected across the Group. The number of work accidents is nonetheless provided;
- CO2 emissions only relate to business travel of French entities, representing 63% of the Group headcount. Due to a change in the scale our travel agent uses to perform its calculations, we have restated 2020 air travel emissions, applying the new classification for travel distances to ensure comparability. Under the new classification, more trips fall into the short-haul category, which has higher emissions. The emissions conversion factors are taken from the UK government's greenhouse gas reporting guidelines. In its 2021 report, the travel agent used the data from the 2020 classification. As a result, the 2021 report has been restated using the 2021 scale of emissions factors from this same source;
- Electricity and gas consumption in kilowatt-hours refers to the entities established in France, Morocco, Romania, and the UK, which represent 93% of the Group workforce, and also includes establishments for which the data is available (Germany). A marginal number of premises are excluded since their utility costs are included in the rent and do not significantly affect the published information.
- CO2 emissions from energy consumption have been converted using the 2020 EDF renewable energy emissions factor for the Group's contract and the ADEME conversion scales available on the date of the SNFP for other entities.
- Group-wide absenteeism was calculated using data from the subsidiaries in France, Morocco, Egypt, Romania, Spain, the UK, Germany, and Chile, which represent 99.9% of the total workforce.
- Datacenter GHG emissions are calculated by converting their energy consumption in the CO2 emissions using the 2020 emissions factor of energy supplier EDF. IT energy consumption reflects only servers, not air conditioning or lighting. Historical data from previous years have been restated to reflect only this scope of IT consumption and to ensure that the 2021 indicator is comparable. The emissions factor used in 2021 is the one provided by the renewable energy supplier after the contract was changed on January 1, 2021; the ADEME emissions factor for the French energy mix had been used in prior years, which have not been restated.
- Indicators for the Group-wide fleet include vehicles owned by entities in France, Romania, Germany, Belgium, the UK, and Morocco. The vehicles owned by our Spanish subsidiaries could not be included in the indicators, but their number is negligible. The two indicators showing the share of vehicles with a CO2 emissions rate below 120g and 140g have been replaced by two new indicators showing the average CO2 emissions rate of the utility vehicle fleet and the passenger car fleet.
- The "Share of eco-friendly supplies" indicator refers to products that are eco-certified or eco-designed.
- The "Increase in the volume of hosted data" and "Increase in number of virtual servers" indicators refer to French operations.

The Group intends to continue to gradually expand the scope of these indicators to a larger number of countries and to other sources of emissions.

Non-applicable indicators

Given the Group's activities, the following indicators are not considered to be applicable:

- Food waste;
- The fight against food insecurity, respect for animal welfare, and ensuring fair, responsible, and sustainable food sources.



Consolidation and internal controls

The data are consolidated under the responsibility of the Human Resources and Internal Control departments at the head office of the consolidating entity. An initial validation of the data is carried out by the persons responsible for collecting it. Consistency checks are then carried out by these departments when consolidation takes place. These checks include comparisons with data from previous fiscal years. Any differences considered to be significant are analyzed. Checks also include ratio analysis when data can be related to the workforce, to a business activity, or to another relevant indicator used to compare entities.

External controls

In order to obtain an external opinion on the reliability of the data and the soundness of the reporting process, an independent third party was asked to attest to the Declaration's conformity with the provisions of article R. 225-105 of the French Commercial Code and issue an opinion as to the accuracy of the information provided, i.e. policies, actions, and results, including key performance indicators relating to the main risks. Therefore, specific checks were conducted regarding the information in the report, such as key indicators of the Group's Statement of Non-financial Performance. The independent third-party Assurance Report explaining the verification procedure, together with the auditor's comments and conclusions, is included in this Statement of Non-financial Performance and in the Group's Universal Registration Document (URD).

6.10 | Audit report by an independent third party

For the year ended December 31, 2021

To the shareholders,

In our capacity as an independent third party accredited by COFRAC (accreditation number 3-1058; requirements available at www.cofrac.fr), and as a member of the network of Mazars, Cegedim S.A.'s Statutory Auditors, we have conducted work in order to formulate a reasoned opinion expressing a limited assurance conclusion about the historical information (observed or extrapolated) provided in the consolidated statement of non-financial performance, prepared in accordance with the entity's procedures (hereinafter the "Guidelines") for the fiscal year ended December 31, 2021 (hereinafter respectively the "Information" and the "Statement"), presented in the Group's management report pursuant to the provisions of Articles L. 225 102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (Code de commerce).

Conclusion

Based on the procedures we implemented, as described below in the section "Nature and scope of work", and on the information collected, we did not identify any material misstatement that causes us to believe that the statement of non-financial performance is not in accordance with the regulatory provisions nor that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines.

Preparation of the consolidated statement of non-financial performance

As there is neither a generally accepted and commonly used reference framework, nor a set of established practices for assessing and measuring the Information, we have used different but acceptable measuring methods, that may affect comparisons between entities and over time.

The Information should therefore be read and understood in reference to the Guidelines, the significant elements of which are set out in Section 6.9 "Methodological Note" of the Statement.

Inherent limitations to preparing the Information

Information may be subject to inherent uncertainties pertaining to the level of scientific or economic knowledge and the quality of the external data used. Some information can be affected by the choices of methodology, assumptions, and/or estimates used to prepare it and present it in the Statement.

The Company's responsibility

The Board of Directors is responsible for:

- selecting or establishing appropriate criteria for the preparation of the Information;
- preparing the Statement, in accordance with legal and regulatory requirements, including a presentation of the business model, a description of the principal non-financial risks, a presentation of the policies implemented in respect of those risks, and the outcomes of said policies, including key performance indicators and the information referred to in Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation);
- implementing such internal control as it determines is necessary to enable the preparation of Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared in accordance with the aforementioned entity's Guidelines.

The independent third-party auditor's responsibility

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the provisions of Article R 225-105 of the French Commercial Code (Code de commerce).
- the truthfulness of the historical information (observed or extrapolated) provided in accordance with Point 3 of Paragraphs I and II of Article R. 225-105 of the French Commercial Code, i.e., the outcomes of the policies, including key performance indicators, and the measures implemented with respect to the principal risks.

As it is our duty to formulate an independent conclusion on the Information as prepared by management, we are not authorized to be involved in preparing this Information, as this could compromise our independence.

It is not our responsibility to comment on:

- the entity's compliance with other applicable legal and regulatory provisions, in particular regarding the information required under Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation), the French duty of care law, and anti-corruption and tax evasion legislation;
- the truthfulness of the information provided under Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation);
- the compliance of products and services with applicable regulations.

Regulatory requirements and applicable professional standards

Our work described below was carried out in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code, with the professional guidelines of the French Institute of Statutory Auditors ("CNCC") applicable to such engagements in lieu of a verification program, and with ISAE 3000 (revised).

Independence and quality control

Our independence is enshrined in the provisions of Article L. 822-11 of the French Commercial Code and in the Code of Ethics (Code de déontologie) of French Statutory Auditors. In addition, we have implemented a system of quality control that includes documented policies and procedures designed to ensure compliance with applicable legal and regulatory requirements, ethics rules, and the professional guidelines of the French Institute of Statutory Auditors ("CNCC") for this type of engagement.

Means and resources

Our work was carried out by a team of four people in March 2022 and took a total of three weeks.

We conducted seven interviews with the people responsible for preparing the Statement, notably representing the Sustainable Development, Internal Control, Human Resources, and IT & Security departments.

Nature and scope of work

We planned and performed our work taking into account the risk of material misstatement with regard to the Information.

We believe that the procedures carried out, based on our professional judgement, are sufficient to provide a basis for our limited assurance conclusion:

- we obtained an understanding of all the consolidated entities' activities and the description of the main risks;
- we assessed the suitability of the Guidelines with respect to their relevance, completeness, reliability, neutrality, and understandability, with due consideration of industry best practices, where appropriate;
- we verified that the Statement covers every social and environmental information category required under Article L. 225-102-1 III as well as information regarding compliance with human rights and anti-corruption and tax evasion legislation;
- we verified that the Statement provides the principal risks required under Article R. 225-105 II and includes, if relevant, an explanation for the absence of the information required under Paragraph 2 of Article L. 225-102-1 III.
- we verified that the Statement presents the business model and the principal risks associated with all the consolidated entities' activities, including where relevant and proportionate the risks associated with their business relationships, their products or services, as well as their policies, measures, and the outcomes thereof, including key performance indicators related to the main risks;
- we referred to documentary sources and conducted interviews to corroborate:
 - the process used to select and approve the principal risks, as well as the consistency of the outcomes and the key performance indicators used with respect to the principal risks and policies presented;
 - the qualitative information (measures and outcomes) that we considered to be the most important presented in Annex 1. Our work concerning all the risks presented in this Statement was conducted at the parent company level.
- we verified that the Statement covers the scope of consolidation, i.e. all the entities included in the scope of consolidation in accordance with article L. 233-16, within the limits specified in the Statement;
- we became acquainted with the internal control and risk management procedures implemented by the entity and assessed the collection process designed to ensure the completeness and truthfulness of all information;

- for the key performance indicators and other quantitative outcomes that we considered to be the most important, we implemented and presented in Annex 1:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,
 - substantive tests, using sampling techniques or other selection methods, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out centrally with the contributing departments and covered between 63% and 100% of the consolidated data relating to these tests;
- we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

The procedures implemented for a limited assurance engagement are less extensive than those required for a reasonable assurance engagement performed in compliance with the professional guidelines of the French Institute of Statutory Auditors ("CNCC"). A higher level of assurance would have required more extensive verifications.

The independent third-party auditor.

MAZARS SAS

Paris La Défense, March 30, 2022

Jean-Philippe MATHOREZ
Partner

Edwige REY
CSR & Sustainable Development Partner



www.cegedim.com/finance

Download our mobile app Cegedim IR in iOS and Android and follow us on



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