

Sustainability Report

Cegedim Group

2023





Summary

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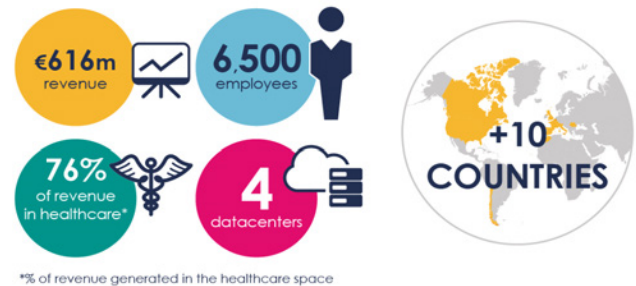
6.1 | Cegedim Group's business activities, business model, and value chain

6.1.1 | Our business activities

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.

For more than 50 years, 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 the satisfaction we get from designing and creating new services and products.

Cegedim employs over 6,500 people in more than 10 countries and generated revenue of €616 million in 2023. Cegedim SA is listed in Paris (EURONEXT : CGM).



6.1.2 | Our organization and business model

Cegedim Group is organized into business units that focus on technological excellence in sectors with strong growth potential. We offer a wide range of innovative solutions and services for healthcare professionals, researchers, healthcare companies and authorities, insurance companies, and companies in any industry interested in outsourcing, secure data hosting, and digitized flows and processes.

We leverage the growth opportunities that arise from factors like changing regulations, the growing complexity of the French healthcare system, an aging population, etc.

Cegedim is active in ever-evolving markets and boasts solid fundamentals, a well-rounded portfolio, a varied customer base, and broad geographic reach. We want to have a positive impact on people's health, well-being, and quality of life by helping improve the quality of healthcare and facilitating access to it.

In this report, see:

- Chapters "The Big Picture – This is Cegedim" and "The Group" of the Universal Registration Document for more about our business model, growth strategy, organization structure, markets and the key trends affecting them;
- Chapter "Overview of the Financial Year" for more about the fiscal year's highlights.

6.1.3 | Our core values

Cegedim, a Group with **Values**

This need for innovation, quality and investment for the future is the core of the Group's strategy for growth and is based on strongly-held values.

Innovation

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

Customer satisfaction

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

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.



Ethics

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

Synergy

The Group encourages the share of skills, experiences, knowledge, expertise and resources between its activities.

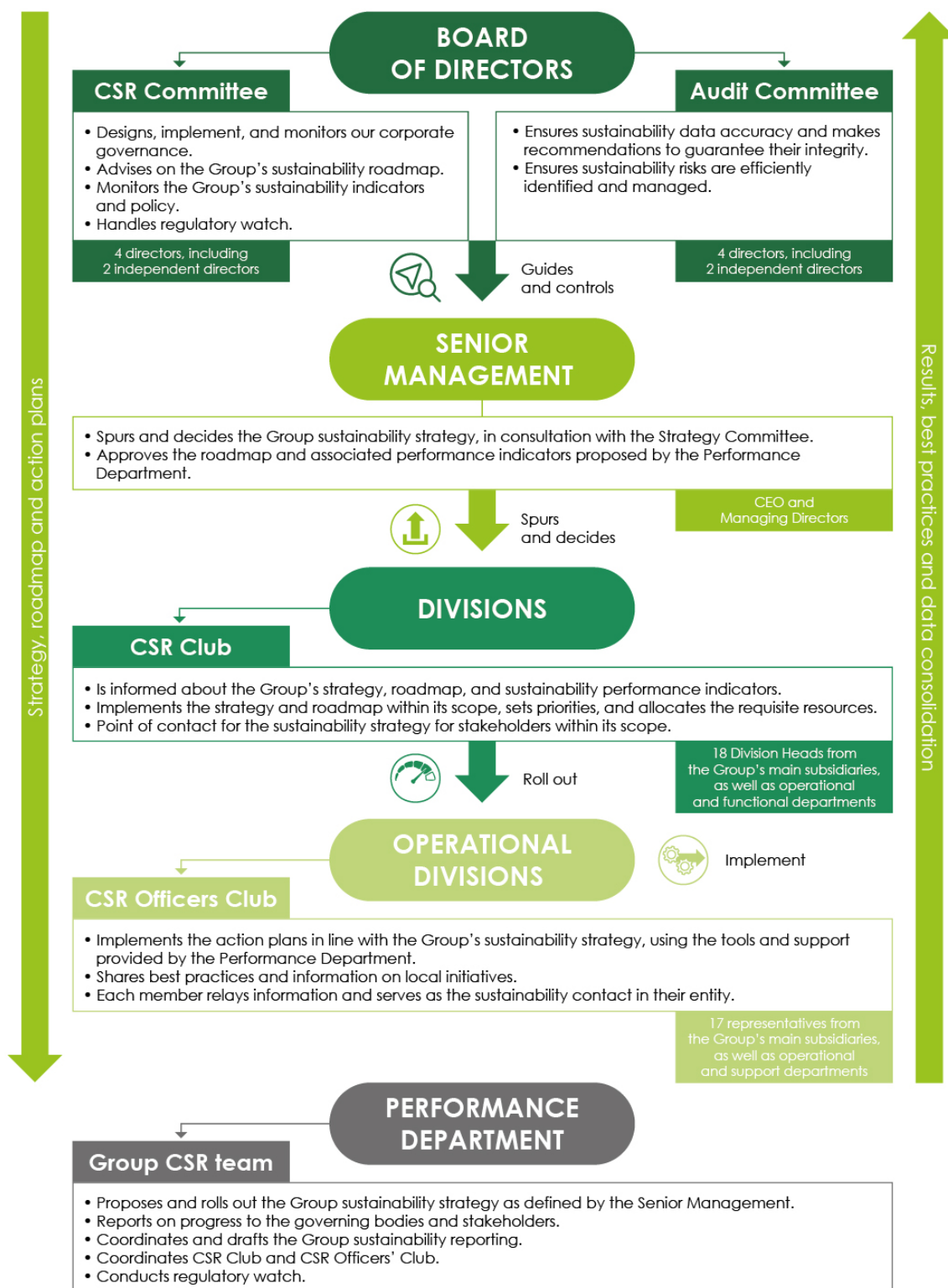
Respect

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

6.1.4 | CSR governance

Our corporate governance is described in the "Governance" chapter of the Universal Registration Document.

From 2021, the Group's governance has evolved with the creation of its CSR Committee, in order to meet the challenges of sustainable value creation. Cegedim's CSR strategy and roadmap are developed and implemented throughout all levels of the Group.



6.1.5 | Our stakeholders

Our stakeholders consist of all the people, partners, entities, and communities whose interests could affect or be affected by our activities and decisions.

We engage regularly with all our stakeholders, both internal and external. We engage with them at various times and in a variety of ways, including, for example, through exchanges with clients and partners, user clubs, local and global sales and marketing events, investor meetings and roadshows, social dialogue, etc. An in-house representative is responsible for each type of stakeholder interaction, based on the subject and mode of engagement.

Updating our stakeholder map

In 2023, we updated our stakeholder map together with all our business units and subsidiaries and from our ESG Officers so we could have the most accurate view possible of our activities.

Stakeholder mapping allows us to better understand our ecosystem and the people and groups linked to our activities, and to ensure that we fully comprehend and factor in their expectations. We updated our stakeholder map by following ISO 26000 guidelines, industry best practices, and the Corporate Sustainability Reporting Directive (CSRD) ahead of its implementation.

First, each Group entity compiled the following information for all its stakeholders:

- The stakeholders it engages with;
- Their in-house contacts;
- The subjects discussed, modes of engagement, and frequency of interaction;
- How their expectations are accounted for in the decision-making process.

Once we had compiled our lists, we grouped our stakeholders into six categories and examined the importance and influence of each category on Group decisions. The summary of this analysis, presented in the following infographic and table, was approved by the CSR Club and presented to the CSR Committee.



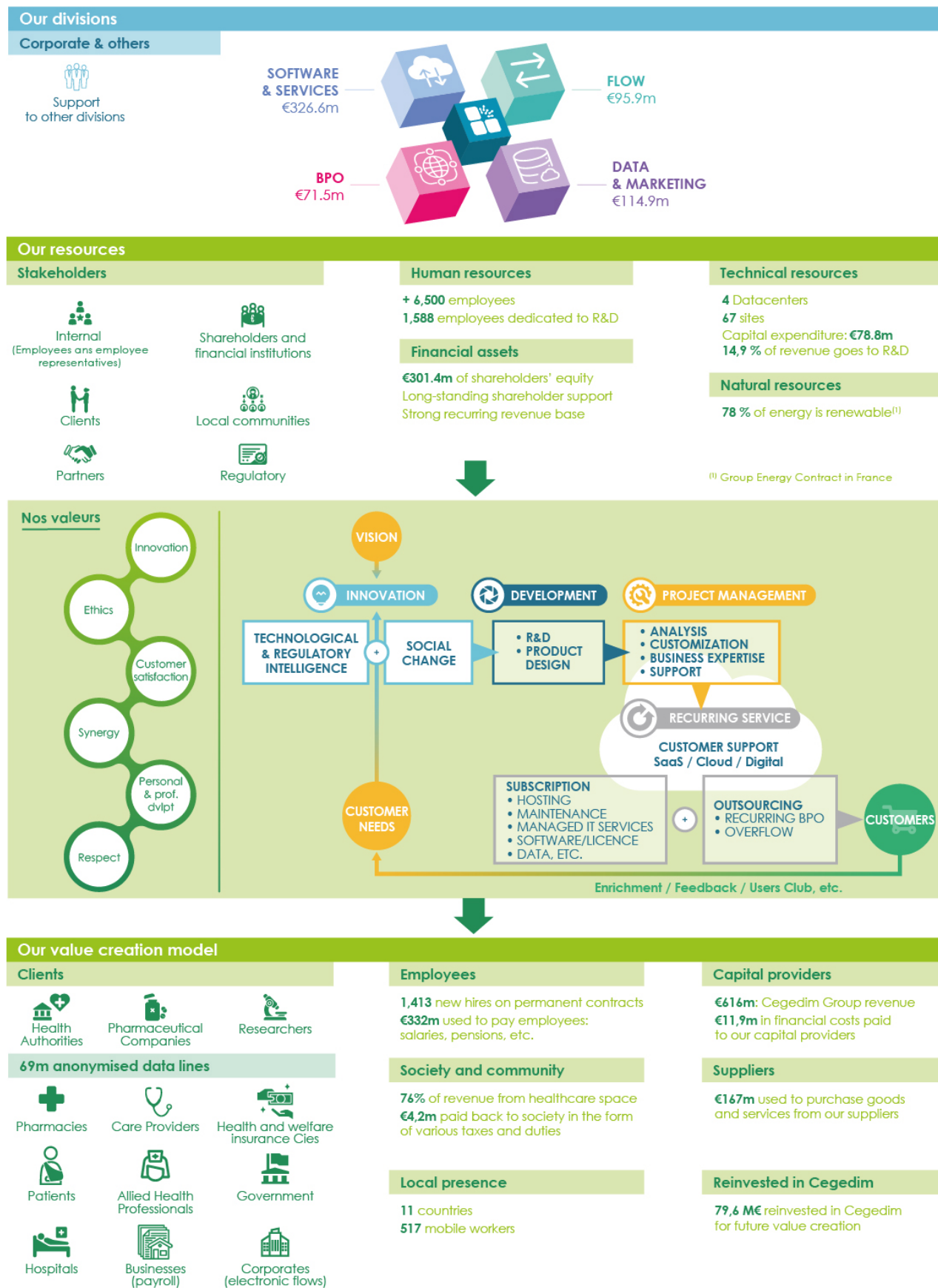
Our business model and strategy always account for our stakeholders' expectations. We have transparent and regular exchanges with our stakeholders, and can therefore rapidly understand their expectations, identify major challenges, anticipate risks, and improve the quality of our services by ensuring that our innovations meet these expectations and by adapting to ever-evolving business and regulatory environments.

| CEGEDIM STAKEHOLDER MAP | | | |
|---|--|---|---|
| Type of stakeholder | Stakeholder expectations | Our responses | Mode of engagement |
| Internal | Employees: Equitable remuneration Skills development Career development opportunities Quality of work life Health and safety at work Value creation for the company and its employees | Compensation Policy Company agreements Work groups HR management tools Training Internal mobility Works Council OHS Commission and initiatives | Information Communication Consultation Dialogue Negotiation |
| | Employee representatives: Negotiate and sign company agreements that ensure employee satisfaction and development Create value for the company and its workforce | Growth strategy involving employees and their representatives CSR Strategy and roadmap | |
| Shareholders and Financial Community | Value creation, profitability Growth and continuity Transparency and reliability of disclosures Compliance with regulations and contractual obligations | Quarterly results and annual URD publications Information meetings, financial communication Growth strategy Innovation and R&D Regulatory watch Compliance monitoring by the Audit Committee and Internal Control The Code of Ethics CSR Policy | Information Communication Consultation Dialogue* Joint decisions* |
| Clients | High-quality, innovative products and services User-friendly products and solutions Certified, accredited, and compliant products and services Competitive, efficient products and services Development of new products and solutions to digitize and optimize processes Information about the company's new solutions High-level data security and protection Customer satisfaction Compliance with legal and contractual obligations | Innovation and R&D Certified, accredited products and services Information about products and services Assistance with roll-out, after-sales service Integrated Information Security Management System Client surveys Industry events Regulatory watch CSR Policy | Information Communication Consultation Negotiation Cooperation |
| Local communities | Support communities' development while accounting for social, and environmental issues Foster advancements and improvements in health services through new technological tools Share knowledge and create partnerships Innovation Foster more sustainable digital solutions Reduce the environmental impact of our products and services | Get involved in the communities where we operate Get involved in local or industry organizations and nonprofits Green IT Policy Environmental Policy and ecological transition Ethics and regions Policy | Information Communication |

| CEGEDIM STAKEHOLDER MAP | | | |
|--------------------------|--|---|--|
| Type of stakeholder | Stakeholder expectations | Our responses | Mode of engagement |
| Business Partners | Long-lasting business relations Business growth and profitable contracts Knowledge sharing Compliance with legal and contractual obligations Transparent communication | Fair and profitable contracts for all parties Sustainable Purchasing Charter The Code of Ethics Sharing information on markets | Information Communication Consultation Negotiation Cooperation |
| Regulatory | Compliance with relevant laws and regulations Mandatory and voluntary certifications Compliant Group products and services Compliant Group processes and documents | Regulatory watch Accredited and/or certified company products and services The Code of Ethics Financial and regulatory communication | Information Communication |

* For majority shareholders

6.1.6 | Our business and value creation model



6.2 | CSR risk management

6.2.1 | Organization and management of CSR risks

Cegedim's human and technological capital are the cornerstone of its contribution to the healthcare ecosystem. These resources are at the heart of our CSR strategy.

We create and sell products and services we consider to be of the highest standard to our clients in healthcare and other sectors so that, in turn, they can 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 societal impacts.

We aim to positively impact both the environment and our internal and external stakeholders and 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 green) using the same scale as the materiality matrix (in this case, crucial). The ones that do not apply to our activities or business model are in gray.

Cegedim offers solutions to all these current fundamental societal issues.



CSR risks

Cegedim takes an integrated approach to risk management: CSR, risks, and compliance are all covered by the Performance Department, which reports to senior management, the Audit Committee and the CSR Committee. This allows us to handle these issues centrally 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 our material non-financial risks and their workforce-related, social, environmental, and ethical aspects. The Compliance Department led this group exercise, whose approach and results were approved by our governing bodies.

We referred 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 International Labor Organization (ILO) Conventions, notably the eight Fundamental Conventions:
 - The Forced Labor Convention (#29);
 - The Freedom of Association and Protection of the Right to Organize Convention (#87);
 - The Right to Organize and Collective Bargaining Convention (#98);
 - The Equal Remuneration Convention (#100);
 - The Abolition of Forced Labor Convention (#105);
 - The Discrimination Convention (#111);
 - The Minimum Age Convention (#138);
 - The Worst Forms of Child Labor Convention (#182);
- The United Nations Global Compact;
- The framework of the Paris Agreement;
- The disclosure recommendations of the TCFD;
- The requirements of the 2014/95/EU Non-financial Reporting Directive transposed into national law, notably the anti-corruption and tax evasion measures;
- The provisions of the Sapin II Act and the Cegedim Group Code of Ethics, Sustainable Purchasing Charter, and Information System Security Policy.

The risks identified by Cegedim are listed and detailed in the "Risk Management" chapter of the Universal Registration Document.

Our activities are typical of the tertiary sector. Our technological infrastructures include powerful data centers, 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, and through targeted measures aimed at our employees, within our premises and when they travel 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;
- Deterioration of our infrastructure and data;
- Negative environmental impact of our activities;
- Failure to live up to our quality standards;
- Unethical behavior;
- Some territories not being covered.

To address 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 objectives and their performance are set out in our roadmap and are monitored and measured by the relevant results and key indicators presented in this annual report.

6.2.2 | Materiality matrix estimated at March 25, 2024

We assess the major issues facing Cegedim based on the CSR risks we have identified and position them in a materiality matrix. For each issue, we roll out policies and action plans commensurate with their materiality. In 2021, we evolved our governance structure and set up a CSR Committee so we could address the challenges of sustainable value creation and handle these issues at the highest levels of the company (see "Governance" chapter of the URD).

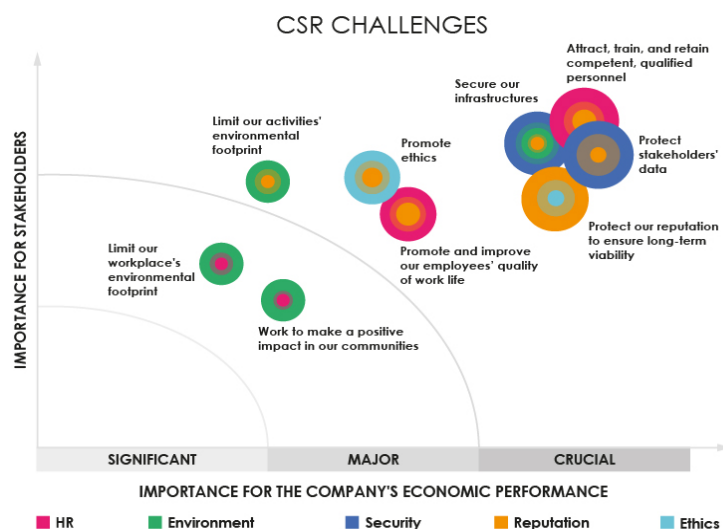
Cegedim has defined its 2022-2025 CSR strategy and roadmap and rolled it out across all levels of the Group, mostly through the CSR Club and the CSR Officers Club. These were set up to implement the strategy and roadmap at the operational level and to organize ESG awareness-raising initiatives for all our employees. Accordingly, in 2023, Cegedim initiated a project to calculate its full carbon footprint and establish a decarbonization trajectory between 2024 and 2030.

Once a year, our CSR risks and issues are reviewed and approved by senior management, the Audit Committee, and the CSR Committee. The Internal Control Department regularly monitors Cegedim Group's risk map and helps propose changes to the materiality matrix.

Cegedim Group's CSR issues are ranked in the materiality matrix based on their importance, both internally and for our external stakeholders. The 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 and reflect the launch of the EU's Green Deal and Fit for 55 plans, as well as regulatory developments. Regulatory pressure will ramp up in the coming years in order to meet the Paris Agreement's targets.

To comply with the Corporate Sustainability Reporting Directive (CSRD), which came into force on January 1, 2024, Cegedim will review its materiality matrix to factor in the new requirements, particularly regarding the double materiality assessment.



6.2.3 | Summary of Cegedim Group's main CSR challenges and risks

| CSR CHALLENGES | RISKS | IMPORTANCE* | POLICIES | KEY INDICATORS | RELATED SDG |
|---|--|-------------|--|----------------|-------------|
| Attract, train, and retain competent, qualified personnel | Failure to attract and retain suitable human resources | Crucial | §6.3 Developing our Human Resources: a pillar of our success | | |
| Promote and improve our employees quality of worklife | Failure to attract and retain suitable human resources | Crucial | §6.3 Developing our Human Resources: a pillar of our success | | |
| Limit our activities' environmental footprint | Negative environmental impacts from our activities | Crucial | §6.4 Reducing our environmental footprint | | |
| Limit our workplace's environmental footprint | Negative environmental impacts from our activities | Major | §6.4 Reducing our environmental footprint | | |
| Protect our reputation to ensure long-term viability | Failure to live up to our quality standards | Crucial | §6.5 Ensuring data quality and security | | |
| Secure our infrastructures Protect stakeholders' data | Deterioration of our infrastructure and data | Crucial | §6.5 Ensuring data quality and security | | |
| Promote ethics | Unethical behavior | Crucial | §6.6 Developing our business activities ethically and fairly | | |
| Work to make a positive impact in our communities | Some territories are not covered | Major | §6.7 Contributing to regional development | | |

*Degree of importance according to the materiality matrix scale, in ascending order: significant, major, crucial

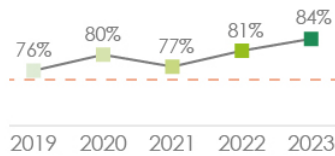
6.2.4 | An overview of our CSR Key performance indicators

Developing our Human Resources: a pillar of our success



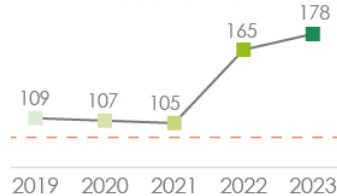
Trial periods converted into permanent contracts in France

Objective: >75%



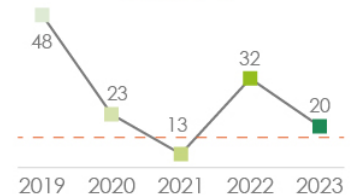
Employee referral hires in France

Objective: >100

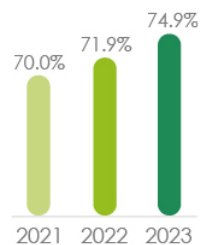


Recruiting events in France

Objective: >18

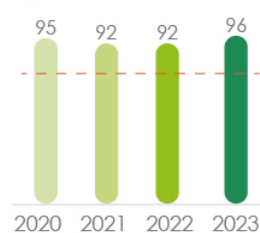


Share of teleworkable jobs in France



Workplace gender equality index in France

Objective: >75

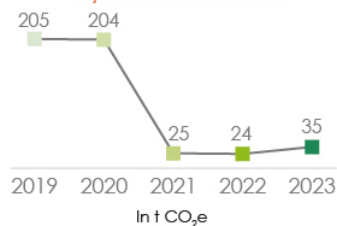


Reducing our environmental footprint



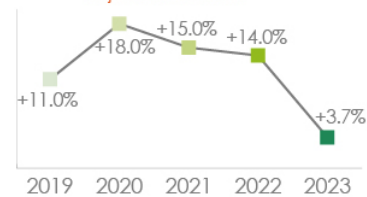
Datacenter GHG emissions

Objective: control emissions



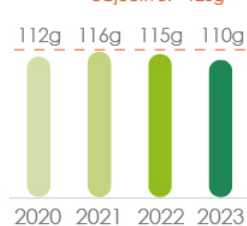
Increase in server virtualization

Objective: Increase



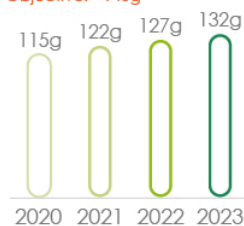
Composition of the Group vehicle fleet

Objective: <120g



■ Average passenger car fleet CO₂ rate

Objective: <140g



■ Average large utility vehicle fleet CO₂ rate

Ensuring data quality and security

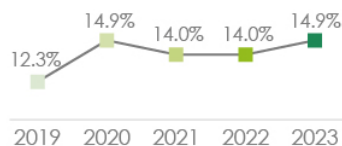


Completion of the security checklist

Objective: 100%



Group R&D effort relative to revenues



Increase in hosted data volumes in GB

Objective: contain increase



Expanding our business fairly and ethically and contributing to regional development



Ethics Committee meetings

Objective: ≥2

| | | | | |
|------|------|------|------|------|
| 2 | 2 | 2 | 2 | 1 |
| 2019 | 2020 | 2021 | 2022 | 2023 |



Code of Ethics and Code of Ethics e-learning course

Objective: parity

| | | | | | |
|--|------|------|------|------|------|
| No. of translations of the Code of Ethics | 6 | 7 | 7 | 8 | 8 |
| No. of language versions of the Code of Ethics e-learning course | 1 | 6 | 6 | 6 | 6 |
| | 2019 | 2020 | 2021 | 2022 | 2023 |



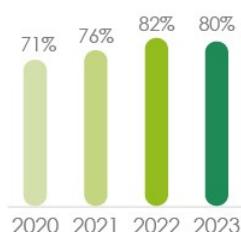
Code of Ethics e-learning course success rate by language

Objective: >90%

| | German | English | Spanish | French | Dutch | Romanian |
|------|--------|---------|---------|--------|-------|----------|
| 2020 | 100% | 100% | 100% | 99.6% | 100% | 99.3% |
| 2021 | 100% | 99.5% | 100% | 99.5% | 100% | 99.5% |
| 2022 | 100% | 100% | 100% | 99.4% | 100% | 99.0% |
| 2023 | 100% | 100% | 100% | 99.4% | 100% | 98.2% |



Share of French sites outside Paris region



Percentage of French territory covered by sales force



*Metropolitan France and overseas departments

6.3 | Developing our Human Resources: a pillar of our success

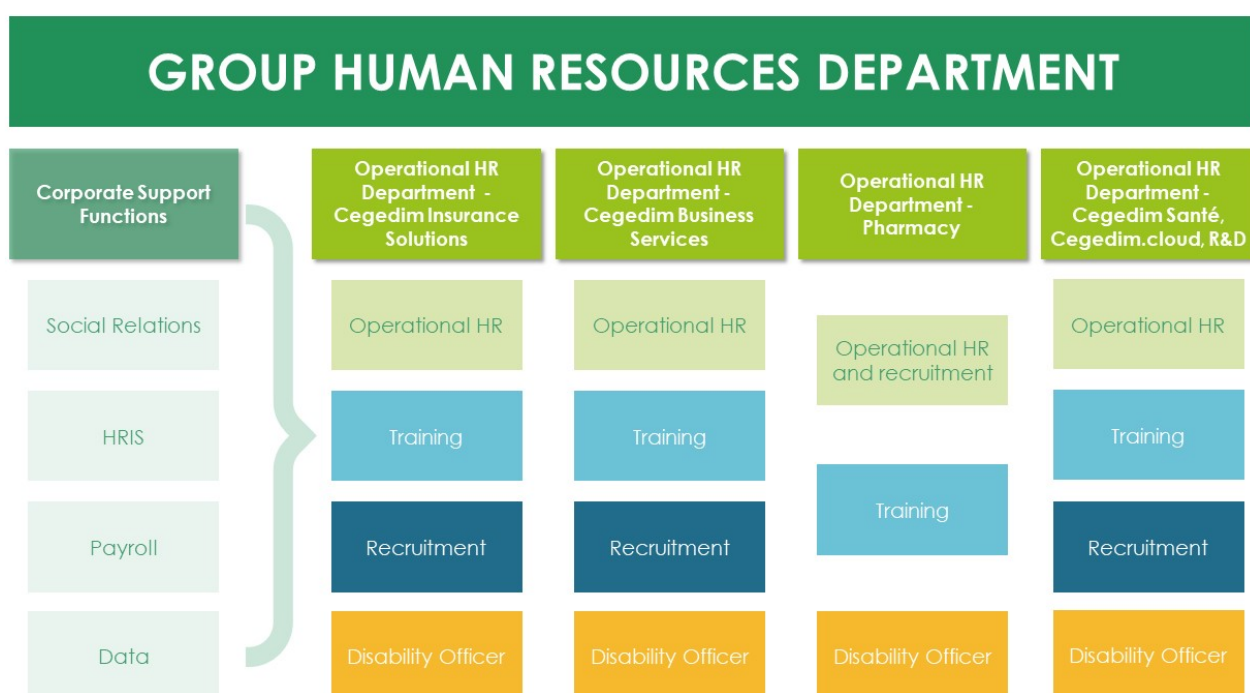
6.3.1 | Our Human Resources policy and organization

How we organize our Human Resources

Our Human Resources Department endeavors to function as a business partner for our entities, defining the HR and social strategy to help them address operational issues. The HR Department is aware of social and inclusion issues and makes every effort to closely observe and encourage employees' progress, while supporting Cegedim's continuous improvement and growth.

The HR team consists of about 40 people. It is headed by the Director of Group Human Resources who is assisted by four Operational Human Resources Managers in each of our five business units: Cegedim Insurance Solutions; Cegedim Business Services; Pharmacy; and Cegedim Santé, cegedim.cloud, and R&D.

Each business unit's team comprises a local HR Manager, a Recruiter, a Training Manager, and a Disability Coordinator, all of them experts in their own business sectors:



The corporate HR teams provide group-wide shared resources and tools and support the operational HR teams with their expertise in HRIS, payroll management, data handling, and social relations.

The HR teams work together on group-wide projects (training catalogue, quality of work life, recruitment events, team transformation, etc.) and share best practices. The teams frequently take part in thematic workshops, especially on HRIS, to learn about new features and review processes.

Every day, the HR teams use the solutions developed by our Cegedim SRH subsidiary, which specializes in outsourced HR management and offers a range of tools and services, from payroll management to employee management, notably with its Smart RH offer. Its Teams RH platform is a complete, modular tool with a wide range of functions that meet the needs of every organization: payroll and administrative management; HR portal; HR management and decision-making; training, time and activity management; etc. The SRH and Cegedim e-business subsidiaries also offer digitalization and e-signature solutions, which are widely used within the Group.

Our Human Resources Policy






The Human Resources Department is responsible for rolling out a policy that is aligned with the Group's strategy, addresses the business units' needs, complies with regulations, and accounts for the Group's specificities.

In addition to expanding organically, Cegedim Group grows through acquisitions, which can involve integrating staff from external companies. Our HR teams have developed a wide range of expertise at all levels (HR, HRIS, workforce relations, senior management) so they can assist our business units from the earliest phases and seamlessly integrate new employees in this type of situation.

Despite the challenges of a tight job market over the last three years, our priorities are still: recruiting new employees, upskilling current employees, and retaining talent. At Cegedim, the challenges of growth and the inevitable restructuring that comes with it, mean our employees must be particularly flexible and adaptable—and those are qualities our HR department is keen to nurture.

In 2023, the Human Resources Department worked on a standard group-wide employee status that guarantees all employees the same benefits. This status came into effect on January 1, 2024.

6.3.2 | Key performance indicators and results

| Trial periods converted to permanent contracts | Attract employees | Achieved | Objective |
|---|--|------------------------------|---|
|  | Employees on permanent contracts in 2023 in France, whose trial periods were confirmed by December 31; does not include employees still on trial period at that date. | 2023 2022 84% 81% | Maintain at ≥ 75% |
| Confirmed employee referral hires | Promote employee referrals | Achieved | Objective |
|  | We frequently organize employee referral contests for high-skill positions that are hard to fill. | 2023 2022 178 165 | Result ≥ 100 employee referral hires a year |
| Recruiting events in France | Maintain a visible presence through recruiting events | Achieved | Objective |
|  | 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. | 2023 2022 20 32 | Result ≥ 18 events per year |
| Workplace gender equality index in France | Fighting gender inequality | Achieved | Objective |
|  | The Group's score in 2023 demonstrates the effectiveness of its ongoing efforts to improve equality in the workplace. | 2023 2022 96 92 | Score >75 |
| Share of "teleworkable" jobs in France | Enhance the quality of work life | Achieved | |
|  | Apart from certain jobs, such as IT production or operations, sales, and field work, most of the Group's jobs are workable from home because it is a service provider and its infrastructure enables flexible working arrangements. The group does not have targets in this respect, but the percentage of work-from-home jobs is likely to remain stable at constant scope. | 2023 2022 74.8% 71.9% | |

6.3.3 | Recruiting and retaining talent

Cegedim employer brand

The Group has an active HR policy and has redoubled its efforts in recent years to build employee loyalty. Since many of the Group's jobs are hard to fill or in niche markets (R&D teams, payroll and insurance experts, etc.), HR teams work closely with the recruitment teams to identify the right profiles (they are constantly looking for new ways of recruiting) and successfully onboard the candidates with the profiles that meet the subsidiaries' performance expectations in terms of both quality and quantity.

In 2023, Cegedim's human resources policy continued to help expand 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 attract and retain talented individuals and has a proactive training policy, while at the same time keeping payroll growth at a reasonable level.

Our HR teams are purposely human-sized and work in close proximity with the teams (see "Our Human Resources policy and organization" section) so they can support each employee's personal development. They focus on communicating, imparting skills, and sharing experiences. We also have a proximity management policy which fosters rapid, efficient decision-making and nimble responses. Employees are appraised regularly and receive training as well as mobility and advancement opportunities. This allows them to enrich their skills and personal experience, giving them the prospect of taking on new responsibilities. The experience they gain at Cegedim Group boosts their employability.

Recruitment

Employees

With 1,906 new hires in 2023, including about 1,000 in France, Cegedim has succeeded in deploying an effective recruitment policy and making its employer brand attractive.

At end-2023, the headcount had increased to 6,582, with 94.8% of the workforce on permanent contracts. The year also saw Cegedim ramp up its policy of work-study programs in France.

The workforce increased across all the Group's business sectors, in particular in the development, roll-out, and BPO teams.

Recruitment

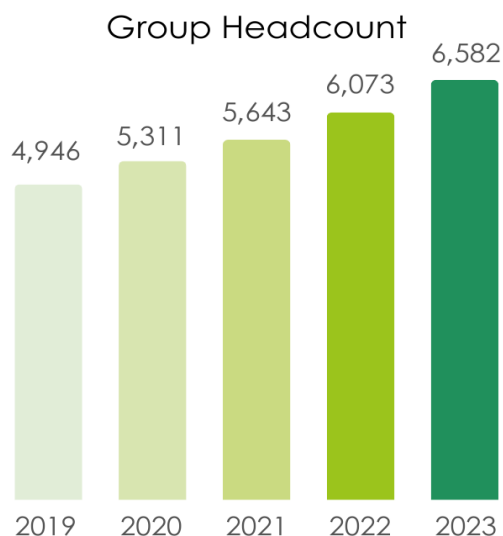
The Group intends to develop its human capital, which is a prime asset for its business activities. Recruiting qualified employees suited to current needs is a critical issue for Cegedim Group (see "Summary of Cegedim Group's main CSR challenges and risks" section), because, as a B2B company, applicants and future employees may not know our products. Developing a strong presence on professional social media sites is one way to increase our visibility, and we actively use these channels to recruit.

In order to meet our business units' ambitious recruitment needs, the Group Human Resources Department has implemented a strategy based on:

- A dedicated HR unit that tests new solutions and partnerships across the Group. Examples include: more job-boards, partnerships to fill R&D positions, new recruitment systems using artificial intelligence, monitoring and searching for innovative solutions, for example to encourage employee referrals;
- Welcoming more young people for internships, apprenticeships, and work-study programs;
- Continuing to promote diversity in the workforce and provide employment for persons with disabilities;
- International expansion, via our operations in over ten countries.

In addition, since 2020, an offshore sourcing unit in Morocco and another which opened more recently in Romania have been shoring up the HR teams in France, helping mostly to headhunt and screen applicants. Tools and processes are shared with the recruitment teams in France.

Lastly, Cegedim frequently participates in job fairs and student recruitment events and organizes job dating sessions.



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.

In 2023, the referral bonus was increased from €800 to €1,000 and even as much as €2,000 for some profiles. A partnership was also sealed to roll out a new referral tool which will:

- Make it easier for employees to refer candidates for both existing vacancies and unsolicited applications;
- Help the HR team monitor the number of employee referrals made within the Group and their progress, so it can encourage referrals by organizing specific contests.

Alongside this ongoing program, we held two specific referral campaigns in 2023:

- In the spring, we offered a higher referral bonus for some vacancies;
- In October, the Group matched the referral bonus with a donation to the Gustave Roussy Institute as part of its Pink October events.

This has been an effective approach, increasing the number of employee referral hires by 8% in a year.

University partnerships

To enhance our visibility, promote the Cegedim employer brand, and make it easier to welcome and train students, the Group and its subsidiaries have developed partnerships with several universities and organizations:

- Cegedim Insurance Solutions continues its partnership with engineering school ISIS to train engineers specialized in e-health;
- Cegedim Santé works regularly with OpenClassroom, Wild Code School, MBway, Ynov, and ENi Ecole Informatique;
- Cegedim Egypt has a partnership with a governmental organization that trains recent graduates with the aim of offering them a job;
- Cegedim Morocco has signed three partnerships with Faculté des Sciences de Gestion ISIAM-Agadir and Ecole Polytechnique in Agadir to recruit in the fields of IT development and security, and with EMAA Business School in Agadir to recruit insurance managers;
- Cegedim Business Services continued its partnerships IGS and ECE to recruit consultants and development engineers and signed two new partnerships with IUT Nanterre and IAE Montpellier;
- cegedim.cloud's continued partnership with Filament'or, allowing students to work on CSR issues of partner companies.

In addition, Group employees work with students at the universities of Poitiers, Lyon 2, and the Sorbonne.

Retaining talent

Welcoming and Onboarding interns

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 within Group companies. The number of interns we welcome increased by 14.5% in 2023. 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 professional world.

Students and recent graduates

Most of our employees have a scientific or business educational background. Cegedim Group set up a work-study community in France in 2020 to encourage interaction. Year-round, our HR team organizes events; moderates chats, games, and contests; holds picnics and afterwork functions; etc. In June, each work-study employee meets their manager and the HR team for an annual review and to discuss their expectations for the coming year. In 2023, thanks to these initiatives, we recruited 3% more people in work-study programs.

Some of our subsidiaries, such as Cegedim Insurance Solutions, offer a special training module reserved for their work-study employees to enable them to fill positions traditionally held by more experienced employees.

Some subsidiaries have developed in-house training courses to onboard recent graduate recruits on permanent contracts. New hires receive support in the form of a half-yearly development plan that includes qualitative indicators and quantitative objectives.

Onboarding

Prior to a new recruit's arrival, the HR department goes over a list of best practices with the employee's future manager to make sure everything is ready for day one.

In France and internationally, the HR teams have designed an onboarding program to welcome new hires with a presentation that explains how the HR tools, the company, and the relevant business unit work. Once a month, our 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 have developed a number of job-specific training modules of varying durations for each business unit's specific areas of expertise: C-Media Academy, SRH School, Cegedim Santé onboarding (especially the Sales Excellence program), insurance industry track (PIMs), and C-media or e-business mentor. In Romania, the Cegedim Service Center subsidiary organizes an onboarding day to introduce new hires to its activities, followed by an induction period comprising business-specific or more general training sessions. Each business unit has a Training Coordinator, who is responsible for the initial and ongoing training given to every new hire so they can acquire more advanced skills and learn new operating procedures. Some of the BUs periodically hold 'job swap' style programs to supplement the onboarding experience and assign mentors to the new hires. The Human Resources Department supports new hires and offers customized onboarding programs for some profiles.

The onboarding process includes a review with the HR coordinator and the manager at the end of the trial period.

6.3.4 | Training and upskilling our workforce

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.

Training

Training is a cornerstone of Cegedim's HR strategy, and we devote more resources than legally required so that our employees can develop their skills, realize their fullest potential, and increase their employability.

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 affecting our businesses, especially in the healthcare sector.

Training programs are devised annually for each Business Unit based on their priorities, strategic objectives, and employees' skills development needs. In France, a review of our training efforts is presented to the Social and Economic Committees every year.

As soon as they join us, new hires receive initial training as part of their onboarding process. Thereafter, the entities also provide continuous specialized training for some of the Group's very specific professions throughout their careers—these can be internal, external, inter- and intra-company training programs. In 2023, most of the training courses focused on IT, office automation tools, personal development, and management. Employee evaluations and annual performance reviews are valuable moments spent with each employee in which we assess their training needs and career development paths. In 2023, we conducted 619 employee evaluations and 3,948 annual performance reviews.

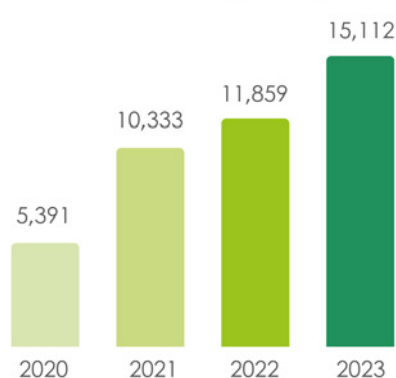
As well as professional training, some subsidiaries also offer optional first-aid courses, for example Cegedim Santé.

E-learning

Cegedim has developed an internal e-learning platform that gives employees access to a wide range of training programs specific to the Group and its business activities. This platform was very popular in 2023 since the number of training hours per subscriber increased by 27%. This was mostly because new entities adopted the platform and new modules were launched for the latest software and project versions. In 2023, HR also focused on mandatory training for new hires.

It introduced new Group e-learning modules, notably on cybersecurity, fire safety procedures, and the Group intranet.

Hours of e-learning Group-wide



Lastly, our employees also use an external digital platform, mostly for its technical training modules, to stay abreast of developments and new technologies in their professions.

Skills development

Skills sharing

Skills sharing is a key challenge for Cegedim Group that ensures our teams have the necessary knowledge and expertise. Some of our business units set up tailored training sessions provided by their own employees. These initiatives allow us to meet the specific needs of our business lines, share best practice, and pass on expertise. Mentoring arrangements are also used to foster internal mobility and integrate new recruits. The mentees are taught the skills needed for a given position (processes, procedures, tools, organization, etc.) or for specific jobs.

Some subsidiaries, like Cegedim Santé and Cegedim Insurance Solutions, also offer close managerial monitoring for junior employees, mentoring schemes, buddy systems with more senior colleagues, and even advisors for employees who need assistance. For example, Cegedim Business Services offers a paid two-month formal mentorship program for each new hire, combined with a one-month onboarding scheme alternating training sessions and practical application, as well as courses to raise employee awareness of specific themes, such as payroll configuration. Outside France, Cegedim e-business (UK), INPS (UK), Cegedim Rx (UK), and THIN (UK) also have a mentoring system for new hires, while Cegedim Customer Information (Romania) and Cegedim Service Center (Romania) have mentoring schemes for employees recruited internally.

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 candidates. Internal mobility opportunities, whether they are moves to different geographic regions, business units, or vertical promotions, allow employees to develop their skills and experience while fostering the transfer of knowledge between Group entities. A mobility commission within the HR Management Committee promotes career development and reviews mobility requests for moves within the Group. Cegedim Insurance Solutions regularly hosts breakfast events where it showcases mobility opportunities. In 2023, 578 employees transitioned to other jobs within the Group in France, an increase of 14% compared to 2022. We frequently spotlight our employees' professions and career paths on social media.

6.3.5 | Diversity, inclusion, and equal opportunities

Cegedim believes that diversity in all its forms is a source of enrichment. It therefore promotes fairness and equal opportunities and strives to bring together the different perspectives and experiences that spawn innovation and creativity.

Diversity and equal opportunities

Diversity

In France, since 2019, companies with more than 50 employees are required to publish their gender equality index. A company's score, calculated out of a possible 100 points, is based on five criteria:

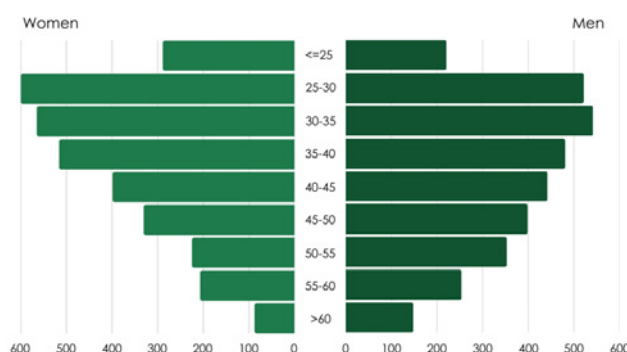
- Pay gap;
- Raise rate gap;
- Promotion rate gap;
- The percentage of employees given a pay rise when they return from maternity leave;
- The number of employees of the underrepresented sex among the top 10 highest earners.

| Entity | 2023 Index |
|---|------------|
| Cegedim Activ | 84 |
| Cegedim Business Services | 86 |
| C-Media | 92 |
| Cegedim Santé | 87 |
| Cetip | 88 |
| SmartRx | 89 |
| Boulogne social and economic unit (UES) | 91 |
| Group in France | 96 |

Since 2021, this has been one of our key performance indicators. Cegedim has systematically obtained a score of over 75—the minimum legal threshold.

The Group's workforce breakdown by age group and gender reflects an active HR policy of recruitment, diversity, and career management. Cegedim's workforce is nearly gender-balanced since 49% are women and 51% men. It actively hires young people, since nearly 8% of its workforce is aged 25 or under, while also ensuring that it retains its most experienced employees—over 10% of its workforce is aged 55 or older.

Breakdown of Group employees by age, M/F



Equal opportunities

The Group has a fair recruitment policy, which leaves no room for discrimination: when we offer a job, the salary is based solely on skills and experience. Thereafter, pay-raises are determined by objective criteria based on each individual's performance and expertise.

In France, a company agreement on support for employee representatives establishes guarantees for their pay raises. Cegedim also ensures that women employees returning to work after maternity leave receive a pay raise that corresponds to the average for their position.

Preparing for retirement⁽²²⁾

We stand by our employees throughout their careers with us, and if they so wish, we also help them prepare for retirement.

We have created a collective pension plan (PERCOL) that allows employees to build up their own individual pension plan. We organize information sessions with the pension plan administrator.

In 2023, we organized a dozen information meetings with the national pension fund (Caisse Nationale d'Assurance Vieillesse - CNAV) for employees over the age of 57 to help them prepare their retirement. Certain subsidiaries, such as Cegedim Insurance Solutions, also provide employees with manuals on how to prepare for retirement.

To achieve a work-life balance and support employees nearing the end of their careers, we drew up a Seniors Plan in 2023 for employees over 45, which notably ensures:

- Equal opportunities for employment, fair treatment, and job retention;
- **Preventive** measures against occupational risks;
- Special **medical surveillance**: a mid-career health screening the year employees turn 45 and check-ups every two years for employees aged over 57 working in the most hazardous professions;
- Priority eligibility for **part-time** positions to employees aged over 57.
- A **second phase career review** for employees aged over 45, either with their HR representative or their manager, to assess their career and determine what kind of tailored support they need—training, mobility, etc.

Lastly, employees aged **over 60** can receive special support. If they want, they can **meet with** the HR representative to discuss voluntary early retirement. During this meeting they might also discuss:

- Taking part in an information session on **preparing for retirement**;
- Transitioning to a **part-time** position with pension contributions paid by the employee;
- Phased **retirement**, or combined work **and retirement schemes**;
- Setting up a skills **transfer scheme**;
- Granting a regular third day of **teleworking** a week;
- Continued payment by Cegedim of the management fees related to **retirement savings** and the pension plan (PERCOL) for employees with under one year of service when they retire.

Whistleblowing

Any person who is a victim of or witness to possible discrimination has several means of reporting it. They may discuss it with their manager or HR representative or contact a moderator via the whistleblowing email hotline (see Section "Ethics, preventing and fighting corruption" of the Sustainability Report), contact the Group Ethics Committee, the harassment representatives, or any other employee representative body, all of which will act with complete independence.

(22) Measures only implemented in France.

Inclusion

Disabled workers

Cegedim Group combats all forms of discrimination and aims to facilitate the integration of workers with disabilities.

In France, we have set up a Disability Unit that includes a member of each Business Unit's HR team to handle disability issues as closely as possible with the employee concerned. The Disability Unit assists employees who are legally recognized as persons with disabilities, regularly monitors their administrative paperwork, and makes any necessary accommodations to their workstation. 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, a French nonprofit that promotes the employment of people with disabilities) and Cap Emploi. Cegedim grants employees with disabilities five days of extra paid leave to attend medical appointments and deal with administrative formalities. They also have priority access to parking spaces and nursery spots.

In 2023, the Disability Unit produced and distributed a booklet containing all the essential information about the assistance provided by Cegedim. In 2023, as in previous years, we celebrated Disability Week with a communication campaign. For the second year running, we took part in Duoday, which means we hosted a person with a disability for the day so they could learn about a profession. We created five duos with employees working as Developers, Administrative Managers, and Pharmacist/Librarians, and our disabled guests shadowed them for the day on November 23, 2023.

Also during Disability Week:

- Cegedim Santé published the testimonial of a disabled employee and organized a panel discussion with "Le fil d'Elena", a nonprofit that works to improve the quality of life of people with disabilities.
- Cegedim Business Services organized an online game on the topic of disability for about 50 employees run by an external facilitator.
- Smart RX provided an in-person event on disability at some of its sites.

Several partnerships and contracts with inclusive suppliers favoring the employment of disabled people were also set up:

- Cegedim Santé has coffee machines and coffee from Café Joyeux, a company that trains and employs people with mental and cognitive disabilities.
- Cegedim Business Services orders savory and sweet buffet meals from ESAT Malécot and ESAT Creuzier, two supported employment services.
- In Stains, C-Media has a partnership with ESAT Marville, which helps young people with disabilities develop professional skills and facilitates their access to work.
- Since 2023, office waste from our Boulogne-Billancourt sites is collected and sorted by Cèdre, an inclusive supplier favoring the employment of disabled people.

6.3.6 | Health, safety, and quality of work life

The health, safety, and well-being of our employees is one of our top priorities, and we are committed to maintaining a safe, healthy, and respectful working environment which complies with current health and safety regulations in all our entities.

Ensuring a healthy and safe workplace

Accident prevention

Each year, Cegedim updates the occupational risk assessments (Document Unique d'Évaluation des Risques or DUER) for all its sites in France. An HR working group was set up to monitor the roll-out of measures and action plans. Employees have access to fact sheets on best practices in open-plan workspaces, 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).

For the 2023 edition of *Octobre Rose*, to raise awareness of breast cancer among our employees, Cegedim organized a webinar on prevention, and Cegedim Santé published the testimonial of a female employee who had battled the disease. To support employees facing difficult times, the HR team provides an assistance hotline with counseling by professionals.

Healthcare coverage

In most of the countries Cegedim operates in, employees have health insurance coverage and optional supplemental insurance plans.

In France, all employees have supplemental death, incapacity, and disability coverage, and retired former employees can prolong their supplemental health coverage.

In 2023, the Group decided to increase sick leave indemnities beyond the minimum required by the collective agreement for staff in France and now offers non-managerial staff the same health coverage as managerial staff.

The Group is endeavoring to gradually expand this kind of health and protection benefit and supplemental pension plan to all staff worldwide, including in countries where it is not required by law.

Concrete action to enhance the quality of work life

In France, we have a Quality of Work Life (QWL) policy with dedicated working groups, whose initiatives are presented to the Occupational Health and Safety Conditions Commission (CSSCT). At some subsidiaries, like Smart Rx and Cegedim Santé, Quality of Work Life ambassadors have been appointed to assist employees, organize events, and create a new communication channel alongside the regular exchanges with management and HR staff.

The Group also organizes an annual QWL event. For the 2023 Quality of Work Life Week, we gave employees access to a platform to watch well-being and preventive health education classes.

Other initiatives implemented by the Group and its subsidiaries include:

- Relaxation areas for employees at several sites—for example at C-Media's Boulogne site and at its Stains site, where employees have access to both a break room and a stretching room.
- Since 2018, employees in France have also been offered spots in nurseries: in 2023 a total of 32 spots have been provided, including 17 new allocations.
- All our Social and Economic Committees (CSE) subscribed to an online learning and entertainment platform, to which employees and their families have free access. The platform has 120,000 hours of digital content on topics like well-being, sport, etc.
- Cegedim e-business UK's employees have a well-being room and access to Help@Hand, a health and well-being app that provides remote GP consultations, mental health consultations, physiotherapy sessions, financial and legal guidance, and much more.
- In the United Kingdom, INPS, Cegedim Rx, and THIN all provide employee well-being services, which include support from a mental health specialist, a bi-monthly newsletter, events, and training sessions every quarter run by external instructors. Every year these subsidiaries observe Mental Health Week and offer employees who are interested access to a support program. In addition, employees can take part in various well-being activities like retirement conferences, social events, for one hour every month.
- In Romania, Cegedim Service Center has set up a Well-being Committee, which consists of a volunteer from each department and is supervised by an HR manager. This committee organizes various well-being events for employees.

Internal communication

The MyCegedim Group intranet gives employees access to the latest Group news, HR policies and information, Group websites, in-house tools, and business unit intranets.

We also have CG Live screens installed at all Group sites with 50-plus employees in France, which display the latest Group news, and the "CSR Minute", which informs employees about both Group-wide and local CSR initiatives. This information is also available on the intranet and can be accessed by employees working from home. In addition, we publish regular internal newsletters and communications, including an CSR newsletter, and several BUs hold in-person and virtual reviews to share information about the business and encourage upward and downward communication.

Fostering ties between employees

We organize gatherings throughout the year, for example to mark the holiday season and other occasions, offering employees opportunities for more informal interactions with their colleagues.

Frequent breakfasts, afterwork functions, events, seminars, and in-house team-building sessions also help create ties between employees. Cegedim is sensitive to the fact that the workplace environment is key to its employees' well-being and regularly upgrades its office facilities. Cafeterias and break rooms are also available at most sites, so employees can meet for business discussions in an informal setting.

Promoting physical exercise and sport

In France, our employees regularly take part in charity runs: the Boulogne half-marathon, Foulées de l'Assurance, La Parisienne, Trail de La Sans Raison, the Course des Lumières in Lyon, and the Imagine For Margo Association run. Some social and economic committees (CSE) also offer online exercise classes and contribute part of employees' sport club membership fees. During the 2023 edition of Quality of Work Life Week, several of our sites organized mediation and Pilates classes.

Our subsidiaries outside France have also taken several initiatives to encourage employees to exercise and practice sports. For example, Cegedim Egypt organizes workouts in outdoor fitness parks during team-building sessions, and Cegedim e-business UK gives employees £400 a year to fund their sport and physical activities.

Leave sharing

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

Organizing work: achieving work-life balance

The right to disconnect

France's Labor Act enshrined the right to disconnect. However, we have not implemented any measures to block IT communication devices. 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 on the right to disconnect'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.

Organization of working hours

We observe the International Labor Organization conventions and local working time regulations in all the countries where we operate.

In response to changes in the way work is organized, we signed new remote working agreements in France and abroad to increase the possible number of work-from-home days. For example, in France, the new agreement reached in 2022 allows employees up to two and a half work-from-home days a week compared with two previously. These arrangements give employees greater 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 adapts the way travel time is accounted for mobile workers. In 2022, an amendment was adopted to increase overnight stay compensation by 10%.

6.3.7 | Compensation and value sharing

Compensation policy

The Group's compensation policy aims to recognize talent by rewarding both individual and group-wide performance, with individual performance particularly encouraged through variable compensation based on individual goals. Each year, Cegedim Group managers meet with their team members one-on-one, notably for a review of annual targets. In addition, we use yearly remuneration studies to verify that our compensation policy is in line with the market.

The Compensation and Appointments Committee is composed of three directors. It sets 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.

In 2023, in response to inflationary conditions, we rescheduled our wage increase campaign in France, bringing it forward to January instead of April so we could proactively reassess the wages of employees whose pay had fallen below a specified compensation threshold. On January 1, 2023, we also increased the face value of meal vouchers by €1, bringing it to €10—Cegedim covers 60% of this amount.

Value sharing

Cegedim has introduced Group-wide, activity-based, and business unit profit-sharing agreements. Profit-sharing agreements are discussed and updated every year.

Our investment instruments include several SII (social impact investing) options and our employees can also invest in an FCPE (a French employee shareholding vehicle) which is 90% made up of Cegedim shares. In 2023, over €8.4 million were paid to Cegedim France employees as part of the employee savings plan.

6.3.8 | Our workforce in figures

| Indicator or datapoint | 2023 | 2022 | 2021 | GRI |
|--|--------|--------|--------|-------------|
| Group headcount | | | | |
| Total headcount at 31/12/2023 | 6,582 | 6,073 | 5,643 | 2-7-a |
| Headcount by region | | | | |
| Headcount France | 62.4% | 62.3% | 63.4% | 2-7-a |
| Headcount International | 37.6% | 37.7% | 36.6% | 2-7-a |
| Diversity, inclusion and equal opportunity | | | | |
| Percentage of female employees | 49% | 47% | 46% | 405-1-b-i |
| Percentage of male employees | 51% | 53% | 54% | 405-1-b-i |
| Percentage of female board members | 40% | 40% | 40% | 405-1-a-i |
| Percentage of male board members | 60% | 60% | 60% | 405-1-a-i |
| Headcount by type of contract | | | | |
| Percentage of employees on permanent contracts | 94.8% | 93.7% | 91.9% | 2-7-b-i |
| Percentage of employees on temporary contracts | 5.2% | 6.3% | 8.1% | 2-7-b-ii |
| Average age | | | | |
| Average age | 39.2 | 39 | 39.3 | 405-1-b-iii |
| Average seniority | | | | |
| Average seniority | 7.1 | - | - | |
| Percentage of disabled employees in France | | | | |
| Percentage of disabled employees in France | 3.4% | - | - | |
| Employee movements | | | | |
| New hires | | | | |
| Group new hires | 1,906 | 1,990 | 1,514 | 401-1-a |
| New hires by gender | | | | |
| New hires men | 47.5% | - | - | 401-1-a |
| New hires women | 52.5% | - | - | 401-1-a |
| New hires by region | | | | |
| New hires France | 58% | - | - | 401-1-a |
| New hires International | 42% | - | - | 401-1-a |
| New hires by type of contract | | | | |
| New hires on permanent contracts | 74.1% | 74.8% | 67.2% | 401-1-a |
| New hires on temporary contracts | 25.9% | 25.2% | 32.8% | 401-1-a |
| Departures | | | | |
| Group departures | 1,385 | 1,542 | 1,178 | 401-1-b |
| Departures by gender | | | | |
| Departures men | 54.7% | - | - | 401-1-b |
| Departures women | 45.3% | - | - | 401-1-b |
| Departures by region | | | | |
| Departures France | 56.7% | - | - | 401-1-b |
| Departures International | 43.3% | - | - | 401-1-b |
| Breakdown of departures by motive | | | | |
| Voluntary departures | 39% | - | - | |
| Involuntary departures | 5.9% | - | - | |
| Group Turnover | | | | |
| Group Turnover | 18.8% | 23.4% | 18.1% | 401-1-b |
| Social dialogue | | | | |
| Percentage of employees covered by a collective bargaining agreement in France | 100% | - | - | 2-30-a |
| Percentage of employees covered by a collective bargaining agreement outside of France | 4.9% | - | - | 2-30-a |
| Training, skills management and mobility | | | | |
| Training (France only) | | | | |
| Number of training hours | 21,456 | 17,189 | 22,199 | 404-1-a |
| Number of employees trained | 2,056 | 1,255 | 1,422 | 404-1-a |
| Number of training hours per employee trained | 10.4 | 13.7 | 15.6 | 404-1-a |
| Percentage of employees having participated in at least one training course | 50% | 33% | 40% | 404-1-a |

| Indicator or datapoint | 2023 | 2022 | 2021 | GRI |
|---|-------|-------|-------|------------|
| E-learning | | | | |
| Number of Group e-learning courses | 842 | 915 | 787 | |
| Employees signed up for Group e-learning sessions | 6,878 | 6,438 | 5,817 | |
| Assessment and career development interviews | 4,567 | - | - | 404-3-a |
| Interns and apprenticeships | | | | |
| Number of interns in France | 64 | 61 | 72 | |
| Number of interns outside of France | 141 | 118 | 44 | |
| Number of apprenticeships in France | 157 | 152 | 146 | |
| Work-study contracts and internships converted to permanent contracts | 108 | 34 | 20 | |
| Health and safety | | | | |
| Workplace accidents in France | | | | |
| Number of accidents | 26 | 30 | 35 | 403-9-a |
| Frequency rate | 4% | - | - | |
| Severity rate | 0.2% | - | - | |
| Absenteeism | | | | |
| Average rate of absenteeism, Group | 3.8% | - | - | 403-9-b-ii |
| Average rate of absenteeism in France | 3.9% | 4.3% | 4.4% | 403-9-b-ii |
| Quality of work life | | | | |
| Percentage of part-time employees | 4.2% | 5.2% | 5.2% | 2-7-b-v |
| Percentage of employees with access to a health insurance plan | 99.7% | - | - | |

French Law No. 2023-703 of August 1, 2023, which aims to strengthen the bond between the Nation and its armed forces and promote national defense, requires companies to disclose figures regarding their reservists. Cegedim Group's information systems were not able to collect this data for 2023.

6.3.9 | Social dialogue and collective bargaining agreements

Social dialogue

In 2023, we maintained close social dialogue and introduced several local social initiatives, primarily housing benefits, subsidies for sports and leisure activities, holiday allowances, etc.

Numerous collective bargaining agreements apply to the French subsidiaries and the Group as a whole, and we therefore cannot provide a detailed review of them all. To date, none of the agreements reached in France has been opposed by employee or union representatives, which illustrates the success of the social dialogue.

Collective bargaining agreements

The new collective bargaining agreements signed in 2023 in France concerned the following:

- A Seniors Plan, to support employees nearing the end of their careers and help them achieve a work-life balance;
- Amendments to profit-sharing agreements;
- An agreement regarding the employee savings plan;
- An agreement to transfer the employee savings plan to a new account holder;
- An amendment to the collective pension plan (PERCOL).





6.4 | Reducing our environmental footprint

6.4.1 | Our environmental policy

In 2023, Cegedim put into writing its Environmental Policy, which aims to reduce its activities' footprint not only within its own operations, but also across its entire value chain. This policy defines the Group's priority action areas and explains which operations have the greatest impact on the environment and what key measures we are taking to mitigate them, namely:

- Incorporating eco-design principles into the development phase of our solutions;
- Enhancing our infrastructures' energy efficiency;
- Preventing air, water, and soil pollution from our operations.

6.4.2 | Key performance indicators and results

| Data center GHG emissions | Green IT, energy-efficient computing | Achieved | Objective |
|---|---|--|--|
|  | <p>IT energy consumption only includes power used to run servers, not air conditioning or lighting.</p> <p>Our GHG emissions increased in 2023, partly due to the 62.5% rise in the emission factor communicated by our energy provider.</p> | <p>2023 2022</p> <p>35 24</p> | <p>Cut GHG emissions linked to data center electricity consumption, in metric tons of CO₂ equivalent.</p> |
| Increase in number of virtual servers | Server virtualization | Achieved | Objective |
|  | <p>We continued to virtualize servers and now have 20 virtual servers for every 1 physical server. At the same time, we use containerization, which allows us to increase density and maximize the use of our physical equipment.</p> | <p>2023 2022</p> <p>+3.7% +14%</p> | <p>Continue to increase the number of virtual servers</p> |
| Average passenger car fleet CO ₂ rate | Group utility vehicle fleet | Achieved | Objective |
|  | <p>In 2023, the passenger car fleet, which makes up 72.6% of the overall fleet, saw the share of hybrid and electric vehicles rise by a significant 57%.</p> | <p>2023 2022</p> <p>110 115</p> | <p>Level below < 120g</p> |
| Average utility vehicle fleet CO ₂ rate | Group utility vehicle fleet | Achieved | Objective |
|  | <p>For the utility vehicle fleet (27.4% of the overall fleet), whenever possible we favor gasoline-powered over diesel-powered vehicles. In 2023, our emissions increased because we had to replace our old vans with new ones, which have a higher carbon footprint than smaller utility vehicles.</p> | <p>2023 2022</p> <p>132 127</p> | <p>Level below < 140g</p> |

6.4.3 | Energy

Summary of our energy consumption

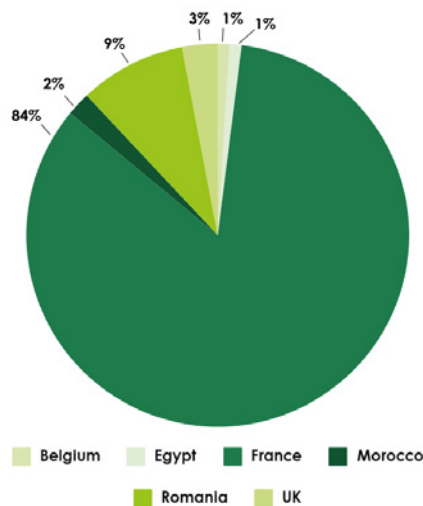
Energy consumption of Cegedim Group sites (scopes 1 and 2)

Since 2021, the Cegedim Group has set up a contract to supply its sites in France with electricity generated 100% from renewable sources.

| Categories | Amount in kWh | Scopes |
|--------------------------------------|---------------|--------|
| Off-road diesel | 36,327 | 1 |
| Diesel fuel for mobile sources | 7,355,525 | 1 |
| Gasoline fuel for mobile sources | 767,818 | 1 |
| E85 | 5,264 | 1 |
| Electricity for mobile sources | 6,029 | 2 |
| City natural gas for heating | 1,631,022 | 2 |
| Electricity | 13,023,612 | 2 |
| Incl. share of renewable electricity | 8,329,081 | 2 |

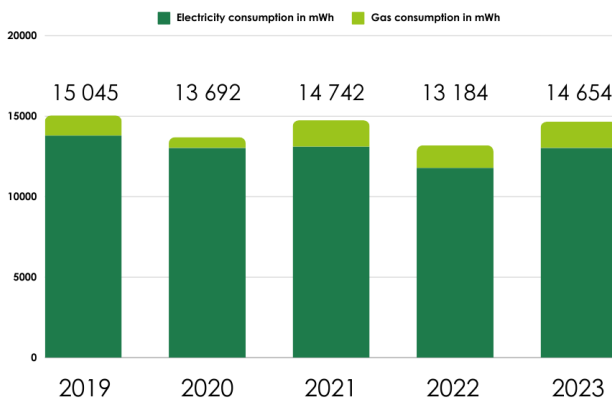
In 2023, Cegedim Group's total energy consumption including all Scope 1 and 2 energies came to 22,825,596 kWh. The consumption breakdown by geographic region is shown below⁽²³⁾:

Geographic breakdown of energy consumption



Energy consumption in France includes energy consumed by the data centers, which are all located in France. That is why France's share of the Group's energy consumption is greater than its share of the Group's total headcount.

Group electricity and natural gas consumption



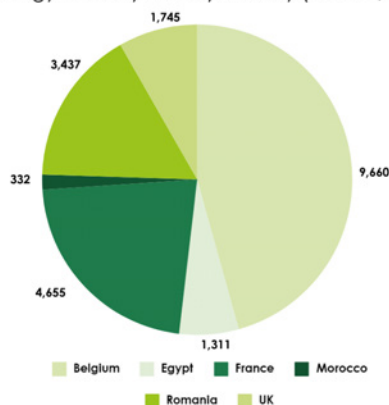
Since 2021, Cegedim Group has a contract for its French sites, guaranteeing that all their electricity comes from renewable sources.

(23) Since the energy consumption of the other countries is not significant compared with the Group's, it is not shown in this chart.

Internal energy-intensity rate

The internal energy-intensity rate, i.e. relative to Scopes 1 and 2 only, expresses our total energy consumption vs the number of employees over the period. For 2023, Cegedim's internal energy-intensity rate is 3,437 kWh per employee, and breaks down geographically as follows:

Internal energy-intensity rate by country (in kWh / employee)



Morocco has the lowest energy-intensity rate, due to its low electricity consumption per employee and small number of company vehicles, since it is a service center. In Belgium, the internal energy-intensity rate is higher than in other countries due to its vehicle fleet, while in Romania, natural gas consumption is the main energy source.

Energy saving and efficiency

For several years now, Cegedim Group has been refurbishing its buildings and office spaces in order to reduce its energy consumption. Efforts have focused on improving thermal insulation and installing heat pumps. Refurbishment has been carried out partly within the framework of France's *Décret Tertiaire* (or French tertiary sector decree, which requires service industry buildings to gradually reduce their energy consumption). To comply with this decree, we are using the services of an energy savings consultant to define our energy-efficiency action plans.

Since a large share of our activities are typical of the tertiary sector, we are constantly introducing energy-saving measures. For example, we have installed time switches and occupancy sensors that automatically turn off the lights and air conditioning; water fountains and coffee machines; automated hand-driers; and LED lighting. Other energy-saving measures include automatic shutdown systems for air conditioners when windows or warehouse loading bays are opened.

More responsible business travel

Fleet management

Our company car policy specifies what type of cars our employees may use and who is eligible for one. It takes into consideration vehicle age and changes in pollution standards, and respects official and industry recommendations. We want to reduce our passenger car fleet's environmental impact by replacing older vehicles with electric or hybrid models when this is compatible with the professional use of the vehicle. For the utility vehicle fleet (26% of the overall fleet), whenever possible we favor gasoline-powered over diesel-powered vehicles. That said, depending on where they are located and their layout, some Group sites encourage the use of alternative energies and transport methods. For example, they have EV, e-bicycle, and e-scooter parking spaces with charging stations where site access security conditions allow it.

Limiting 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.

Work-from-home and the company-wide agreements that govern it also help limit employees' travel.

6.4.4 | Water

Water consumption

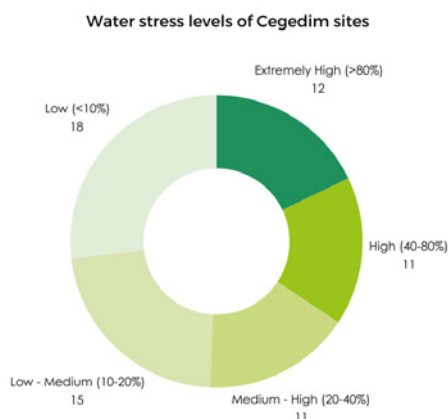
Cegedim Group's total water consumption for the 2023 consolidation scope came to 27,644 m³.

For some sites, especially if they are outside France or in rented premises, we cannot obtain precise water consumption data from landlords or have leases that bundle various services, including water supply, under a price per square meter. We have therefore extrapolated their consumption based on the actual usage data from sites for which we do have this information. As most of our activities are typical of the tertiary sector, our water withdrawals are relatively modest. Furthermore, the only wastewater produced by our activities is domestic. We use closed-loop water systems to cool our data centers.

Mapping water stress

Cegedim has taken a proactive approach to preserving water resources and anticipating associated risks by mapping the water risks of sites that fall within the reporting scope of the Aqueduct Water Risk Atlas developed by the World Resources Institute (WRI). This analysis revealed that 23 of our sites are in water risk zones according to the Baseline Water Stress indicator: 12 are in "Extremely High Water Stress" zones and 11 are in "High Water Stress" zones. These sites are located in Morocco, Egypt, Romania, Spain, and southern and northern France.

We conducted this analysis in compliance with requirements outlined in the CSRD and the specific definition of "Area subject to high water stress", as featured in Annex 2 of the European Commission's delegated act 2023-5053.



Since Cegedim's activities are not very water-intensive and we rent most of the sites located in high or very high water stress zones, there is only a limited amount we can do to substantially reduce our water consumption. However, Cegedim will endeavor to take steps that help efforts to preserve water resources. We have already started work to reduce our water consumption; for example, we have installed automatic taps.

6.4.5 | Using less resources: reduce, reuse, recycle

Waste

Since a very large portion of our activities are typical of the tertiary sector, most of the waste we produce is non-hazardous and is either sorted on-site and sent to specialized recycling companies, or collected as household waste by the local authorities. Given that in some countries municipal waste collection services do not include weighing and that some of our leases bundle various services, including waste collection, we have estimated the tertiary waste generated by the business activities of Cegedim Group sites at 120 kg a year per employee—half of which is paper and cardboard⁽²⁴⁾.

We closely monitor the disposal of hazardous waste in accordance with the relevant local regulations. In France, this type of waste is handled exclusively by certified waste management companies and tracked using a special tracking slip.

We make every effort to sort our waste so it can be recycled or reused as long as this is an option provided by local waste management companies.

| Waste type | 2023 results |
|----------------------------------|------------------|
| Tertiary waste | (in tons) |
| Paper/cardboard | 394.9 |
| Household waste | 394.2 |
| Industrial waste | |
| Paper/cardboard | 265.6 |
| Of which 35.2% is recycled | |
| Plastic | 71.7 |
| Of which 49% is recycled | |
| WEEE | 13.7 |
| Of which 100% is recycled | |
| Hazardous industrial waste (HIW) | 0.12 |

(24) Source: *Guide Eco-responsable au bureau (Guide to eco-responsible practices in the workplace)*, ADEME (French Agency for Ecological Transition), September 2022.

Reduce and recycle

Consuming less resources

C-Media is a key player in communications equipment for pharmacies and health and wellness shops. It designs and produces merchandising, print and digital display campaigns. Its production site in Stains makes and dispatches print items (prepress, printing, cutting, storage, and shipping of POS advertising).

To reduce its environmental footprint, C-Media redesigned its manufacturing process and invested in more energy-efficient printing machines that no longer use water and that use eco-solvent ink, UltraDrop technology to conserve ink, and LED curing.

To cut down on plastic and virgin raw materials, C-Media uses a mix of non-organic and recycled materials instead of PVC and shipped 4,000 pallets without shrink wrap in 2023. Considering that the company handles nearly 1,500,000 pieces of POS advertising and ships and receives 13,000 pallets annually, these initiatives have a major impact on C-Media's environmental footprint and enable the company to favor circular economy initiatives over the consumption of virgin raw materials.

C-Media's efforts to cut its raw material consumption also include optimizing paper sizes in its manufacturing process and developing the Optimum Shop Window Display Plan for its clients—in 2023, this plan reduced printed surfaces in shop windows by 30% and saved 6 metric tons of printable raw materials.

Waste sorting and recycling

Most Cegedim sites have adopted tertiary waste prevention and management practices, and the Group is currently working to standardize and spread best practices, such as waste collection, sorting, and recycling contracts with an inclusive supplier favoring the employment of disabled people. Some of our sites have also got rid of drinking cups and now provide reusable containers for employees and visitors.

In 2023, C-Media also launched a new initiative to collect and recycle end-of-life equipment. After just one year, thanks to this initiative, we were able to collect and recycle 38% of POS advertising pieces.

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 gradually replace our landlines with VoIP solutions. All our telephones are recycled at the end of their lives.

Sourcing responsibly and limiting the environmental impact of printing

We have a modern, efficient in-house print and copy center that handles bulk printing for our Boulogne-Billancourt sites. It uses eco-labelled paper from sustainably managed plantations and modern, efficient equipment. We have installed more resource-efficient shared printing stations in all the countries where we operate and also encourage our employees every day to print less and only when necessary.

When a printing project is unavoidable, or for promotional items, we prefer to work with inclusive suppliers favoring the employment of disabled people, or with suppliers committed to sustainable sourcing. We also prefer to source our office materials from referenced suppliers and have compiled a catalogue of recommended supplies that meet ISO certification standards and respect ethical, environmental, and traceability standards.

Digitized administrative processes

We decided early on to digitize administrative processes for new recruits. All contractual documents (letter of appointment, work contract, bylaws, charters, onboarding materials, mutual health and personal protection insurance policies, etc.) are sent by email and signed electronically by both parties. We also provide e-meal vouchers, which avoids printing and handling paper ones. These initiatives cannot always be implemented outside France, and depend on each country's local regulations.

Digital vault and drive

In France, Cegedim offers employees a secure digital vault service so they can store personal documents and reduce paper print-outs. Payslips in particular can be deposited automatically in a digital vault and the vast majority of employees choose this solution. In 2021, we also introduced our own drive, which allows employees to share large files with both internal and external contacts and limit the risk of data leakage by providing a secure alternative to third-party file hosting platforms.

Reuse: prolonging life cycles and the circular economy

Extending the end of life of IT hardware

We have various IT hardware recycling programs. When computer equipment in our data centers 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 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 hardware. Old computers are cleaned and reformatted before being replaced and are sometimes sold to employees for a nominal €15 fee which is donated to a nonprofit.

Reusing to extend life cycles

C-Media has established a return cycle with its paper roll manufacturer to reduce its use of virgin raw materials and minimize waste, and now sends back the plastic flanges and cardboard tubes used in the packaging. In 2023, it was therefore able to reuse one metric ton of polypropylene and two metric tons of cardboard, thus saving and avoiding equivalent amounts of resources and waste. To reuse and recycle its obsolete advertising banners, C-Media has partnered with EcoPack Solutions, an inclusive supplier favoring the employment of disabled people which helps create jobs in rural areas. C-Media sends the polyester banners to EcoPack, which gives them a second life by upcycling them into reusable 'boomerang' e-commerce packaging. In 2023, 300 kg of polyester canvas was reused to create boomerang parcels, once again saving resources and avoiding waste.

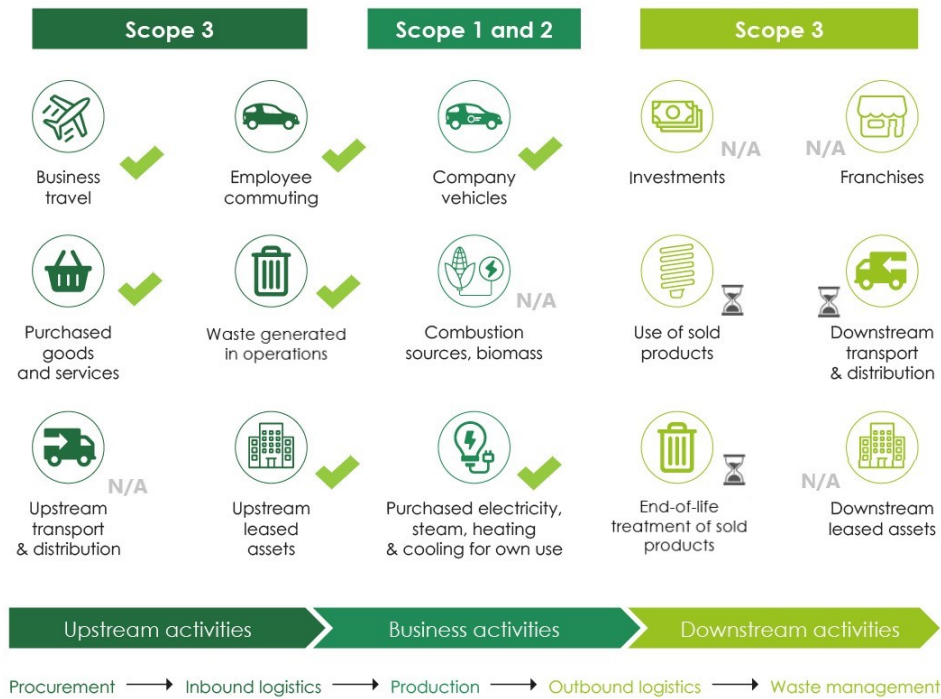
6.4.6 | Our carbon footprint

Cegedim Group's carbon footprint

In 2023, Cegedim Group's consolidated greenhouse gas (GHG) emissions, within the scope reported in this Universal Registration Document, totaled 47,987 tons of carbon equivalent, based on the GHG Protocol's calculation standard and after accounting for the limitations described below.

| Emissions categories | Numbers | Emission sources | GHG Emissions | | | | | | | Total (t CO ₂ e) | CO ₂ b (t CO ₂ e) | Uncertainty (t CO ₂ e) |
|--------------------------------|---------|---|--|--|---|-------------------------------|-------------------------------|--|--------------------------------------|--------------------------------|--|--------------------------------------|
| | | | CO ₂ (t CO ₂ e) | CH ₄ (t CO ₂ e) | N ₂ O (t CO ₂ e) | HFCs (t CO ₂ e) | PFCs (t CO ₂ e) | SF ₆ (t CO ₂ e) | Other gases (t CO ₂ e) | | | |
| Scope 1 | 1-1 | Direct emissions from stationary combustion sources | 339 | 1 | 3 | 0 | 0 | 0 | 0 | 343 | 0 | 76 |
| | 1-2 | Direct emissions from mobile combustion sources | 2,688 | 0 | 0 | 0 | 0 | 0 | 0 | 2,688 | 0 | 1,469 |
| | 1-3 | Direct non-energy process emissions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 1-4 | Direct fugitive emissions | 0 | 0 | 0 | 90 | 0 | 0 | 0 | 90 | 0 | 24 |
| Total Scope 1 | | | 3 027 | 1 | 3 | 90 | 0 | 0 | 0 | 3 121 | 0 | 1 472 |
| Scope 2 | 2-1 | Indirect emissions from purchased electricity | 940 | 0 | 0 | 0 | 0 | 0 | 0 | 940 | 0 | 104 |
| | 2-2 | Indirect emissions from purchased steam, heat, or cooling | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Scope 2 | | | 940 | 0 | 0 | 0 | 0 | 0 | 0 | 940 | 0 | 104 |
| Scope 3 - Upstream emissions | | | | | | | | | | | | |
| Scope 3 | 3-1 | Purchased goods and services | 33,214 | 0 | 0 | 0 | 0 | 0 | 0 | 33,214 | 0 | 22,037 |
| | 3-2 | Capital goods | 2,404 | 0 | 0 | 0 | 0 | 0 | 0 | 2,404 | 0 | 1,674 |
| | 3-3 | Fuel and energy-related activities (not included in scope 1 or scope 2) | 951 | 15 | 0 | 0 | 0 | 0 | 0 | 966 | 0 | 391 |
| | 3-4 | Upstream transportation and distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3-5 | Waste generated in operations | 829 | 0 | 4 | 482 | 0 | 0 | 23 | 1,339 | 0 | 198 |
| | 3-6 | Business travel | 1,169 | 0 | 0 | 0 | 0 | 0 | 0 | 1,169 | 0 | 155 |
| | 3-7 | Employee commuting | 4,749 | 0 | 0 | 0 | 0 | 0 | 0 | 4,749 | 0 | 1,685 |
| | 3-8 | Upstream leased assets | 62 | 0 | 0 | 0 | 0 | 0 | 21 | 83 | 0 | 15 |
| | | Other indirect upstream emissions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Scope 3 - Downstream emissions | | | | | | | | | | | | |
| | 3-9 | Downstream transportation and distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3-10 | Processing of sold products | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3-11 | Use of sold products | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3-12 | End-of-life treatment of sold products | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3-13 | Downstream leased assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3-14 | Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3-15 | Investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Other indirect downstream emissions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Scope 3 | | | 43,380 | 15 | 4 | 482 | 0 | 0 | 44 | 43,926 | 0 | 22,169 |
| Total | | | 47,348 | 16 | 7 | 573 | 0 | 0 | 44 | 47,987 | 0 | 22,218 |

As we do not control Scope 3 information, we have launched a specific project to collect this data in 2023, which will continue in 2024. As a result, the tables below show the Scope 3 categories taken into account for this report, the calculation methods we used, and the categories that are still being documented.

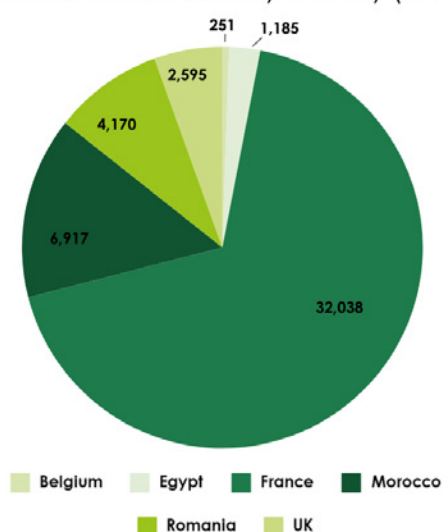


| Categories | | Accounted | Comments |
|----------------|---|-----------|---|
| Scope 1 | | | |
| 1 | Direct emissions from stationary combustion sources | YES | Gas meter readings, extrapolated for 8% of the workforce |
| 2 | Direct emissions from mobile combustion sources | YES | Extrapolation of kilometers covered in 2023 based on the distance covered since the vehicles' initial registration |
| 3 | Direct non-energy process emissions | YES | No direct emissions for our processes |
| 4 | Direct fugitive emissions | YES | Estimated leaks based on kg of fluid recharges for data centers in 2023 |
| 5 | Direct emissions from biomass (soil and forests) | NO | Not applicable |
| Scope 2 | | | |
| 6 | Indirect emissions from purchased electricity | YES | Electricity meter readings for 89% of consumption, then extrapolated for the remaining 11% based on surface areas (emissions calculated using the market-based approach for France and the location-based approach for other countries) |
| 7 | Indirect emissions from purchased steam, heat, or cooling | YES | No consumption of steam, heat, or cooling |
| Scope 3 | | | |
| 8 | Emissions from energy that are not accounted for in the "direct GHG emissions" or "indirect emissions from energy" categories | YES | Measured automatically by the ADEME (French Agency for Ecological Transition) calculator based on energy data |
| 9 | Purchased goods or services | YES | We used monetary ratios based on Group financial data |
| 10 | Capital goods | YES | Not applicable for real estate: no purchases in 2023. We only included the 8 vehicles purchased by Cegedim SA in 2023. We used mass ratios, and for IT equipment we used monetary ratios based on equipment purchasing data. |

| | | | |
|----|--|-----|--|
| 11 | Waste generated in operations | YES | We used data from service providers for the Boulogne site's electronic and industrial waste and extrapolated them for the other sites. For tertiary waste, we used the ADEME (French Agency for Ecological Transition) survey hypothesis of 120 kg / person, of which 60 kg is paper. For our Stains site, the Group's only production site, we extrapolated available data to the entire year. |
| 12 | Upstream transportation | NO | Not applicable to most subsidiaries, we are conducting a survey for three of them |
| 13 | Business travel | YES | Our emissions are calculated by the service provider for train and air travel and for hotels, using emission factors similar to those of Base Carbone |
| 14 | Upstream leased assets | YES | Including energy consumption and fugitive emissions from our owned servers. External data center energy consumption calculated using the service provider's Power Usage Effectiveness or PUE data (precise value). We extrapolated fugitive emissions from external servers based on our own servers and on the servers' energy consumption (assumption: fluid consumption is directly proportional to electricity consumption). |
| 15 | Investments | NO | Not applicable |
| 16 | Transportation of visitors and clients | NO | Not accounted for |
| 17 | Downstream transportation of goods | NO | Not applicable |
| 18 | Use of sold products | NO | Not accounted for, we are conducting a study |
| 19 | End-of-life treatment of sold products | NO | Not accounted for, we are conducting a study |
| 20 | Franchises | NO | Not applicable |
| 21 | Downstream leased assets | NO | Not accounted for, we are conducting a study |
| 22 | Employee commuting | YES | We used assumptions for average distance and transport mode to calculate the number of kilometers commuted per employee, with two working-from-home days a week |
| 23 | Other indirect emissions | YES | No other indirect emissions |

It should be noted that in the future the "Use of sold products" category will represent the major part of the Group's carbon footprint. Calculating emissions for this category is crucial given Cegedim's activities but requires a very detailed analytical approach. We are therefore using the services of a specialized engineering firm. Its work was not finished at the time of the writing this report, and we will publish a full, up-to-date carbon footprint once its findings are complete.

Breakdown of emissions by country (in t CO₂e)



To calculate our greenhouse gas emissions:

- We included the following greenhouse gases, converted into tons of CO₂ equivalent (or t CO₂e) based on their Global Warming Potential: CO₂, CH₄, N₂O, HFC, SF₆, PFC, NF₃, and CFC.
- We calculated the Group's carbon footprint using the ADEME-Association Bilan Carbone (ABC) tool, specifically version v.8.91 of May 2023, following the GHG Protocol rules, and factoring in a confidence interval for each category. This tool displays the results in several standard formats, including the GHG Protocol format.
- We used the ADEME database's emission factors, except for electricity in France, for which we used the emission factor communicated by our energy provider for our guaranteed 100% renewable energy supply contract.

GHG emission intensity ratio

For the scope of this report, we calculated the following greenhouse gas emission intensity ratios for both headcount and revenue:

| | |
|--|--|
| Greenhouse gas emission intensity ratios | Scopes 1 and 2 GHG intensity per employee: 0.62 t CO ₂ e |
| | Scopes 1 and 2 GHG intensity relative to revenue: 6.59 t CO ₂ e /€m |

Since we were still calculating some important Scope 3 emissions at the date of writing this report, our complete carbon intensity ratios are not yet available.

6.4.7 | Green IT: developing more responsible products and services

For over 30 years, Cegedim has endeavored to manage its IT equipment responsibly on a daily basis. Through its subsidiary cegedim.cloud, which is in charge of building and operating the Group's IT infrastructure, Cegedim creates a responsible, sustainable, and innovative digital offering that is the linchpin of its CSR strategy. Cegedim designs, builds, and runs its data centers and technological platforms with a focus on maximum energy efficiency and minimum CO₂ emissions. This approach makes both financial sense—it's a highly competitive market—and environmental sense—sustainability and climate change objectives must be met. Since 2018, Cegedim has been able to measure its data centers' carbon footprint, which it monitors and manages as part of an effort to continuously improve its energy efficiency.

Since 2022, the Group has earned the Green Web Foundation label for its commitment to eco-friendly digital services run only on green energy. We pledge to minimize our environmental impact by cutting energy consumption and thus greenhouse gas emissions by using renewable sources whenever possible.

In 2022, as a complement to the work already under way in response to the *Décret Tertiaire* (or French tertiary sector decree, which requires service industry buildings to gradually reduce their energy consumption), we devised an energy sobriety plan ("sobriety" is a term coined in France to mean more mindful energy use) that will be implemented in stages. The goal is to reduce our energy consumption 10% by 2024 at constant scope. In 2023, cegedim.cloud earned the "EU Code of Conduct for Energy Efficiency in Data Centers" designation and ISO 50001 certification for the data centers it owns, thus demonstrating its commitment to reducing its energy consumption.

The ISO 50001 certification is tangible proof that cegedim.cloud regularly assesses its environmental performance with the help of key indicators and is committed to continuously improving its practices so it can meet its sustainability targets. We strive to optimize our data centers' energy efficiency by adopting innovative technologies and practices such as virtual servers, dynamic power management, and energy-efficient cooling systems.

We also supplement our fleet of data centers with colocation data centers that are managed according to the same high standards as our own. The strict standards that cegedim.cloud follows and demands have earned its colocation sites ISO 14001 and 50001 certifications. cegedim.cloud is also working to develop an in-house application, Enercare, to calculate the individual carbon footprint of each of its clients so that they can optimize the way they use its services. The app will be launched in 2024.

We have pledged to minimize our water consumption, produce less electronic waste, and promote reuse and recycling of IT equipment at the end of its life. cegedim.cloud has raised awareness among all of its employees about the environmental challenges related to data centers through The Digital Collage workshops. We have drawn up an action plan in response to employee feedback that will be launched in 2024 as best practice in the areas of Green IT and environmental responsibility. We also work with our suppliers and partners to promote sustainable practices and encourage them to adopt high environmental standards.

cegedim.cloud is now aiming to earn ISO 14001 certification for all of its activities and is studying how to build a new data center whose design meets four major criteria:

- A Power Usage Effectiveness (PUE) of less than 1.2;
- Responsible drinking water consumption, only in cases of extreme emergency;
- Uptime Institute Tier IV Build certification;
- Ranking as one of France's most eco-friendly data centers.

This Green IT Policy reflects our commitment to environmental sustainability and responsible innovation. We pledge to implement and adhere to this policy at every level of our organization, and to actively help protect the environment.

6.4.8 | Informing and raising awareness among teams on CSR issues

Cegedim believes that employees need to be informed and educated about CSR if they are to understand the topic, buy in to the changes the Group is making, and find the motivation to do their part.

To this end, we have implemented a number of initiatives:

- Our CSR Club, which brings together senior management and directors representing the various subsidiaries, operational entities, and support functions—Its work is based on the Group's CSR strategy and roadmap, which it rolls out and represents for the stakeholders in its scope;
- The network of CSR Officers, which is made up of representatives from the Group's main subsidiaries, operational entities, and support functions—They implement action plans in line with the Group's CSR strategy, share best practices and local initiatives, and relay information and act as the CSR representative within their organizations;
- The Group's monthly CSR newsletter, which all employees can read to learn about CSR highlights, news, and regulatory developments;
- The Digital Collage, which all cegedim.cloud teams completed in 2023, as part of the ISO 50001 certification process, to learn about the environmental impacts of digital operations.

6.4.9 | Biodiversity

In 2024, Cegedim Group will assess all of its sites' biodiversity impact and draw up an action plan.

6.4.10 | EU Green Taxonomy

Background

Since January 1, 2022, Cegedim Group has been 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 and more than €20 million on the balance sheet or €40 million in revenues, and that already publish a Sustainability report.

The Taxonomy Regulation is part of the European Green Deal's Sustainable Finance Action Plan and sets out six environmental and climate objectives:

- 1) Climate change mitigation;
- 2) Climate change adaptation;
- 3) Sustainable use and protection of water and marine resources;
- 4) Transition to a circular economy;
- 5) Pollution prevention and control;
- 6) Protection and restoration of biodiversity and ecosystems.

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, it establishes a classification system for identifying economic activities that are considered environmentally sustainable, and defines indicators for assessing the extent to which companies are contributing to that goal.

Activities are classified using a five-step process:

- Identify the so-called Taxonomy-eligible activities using the delegated acts (EU) 2021/2139 of June 4, 2021, (EU) 2023/2485 of June 27, 2023, and (EU) 2023/2486 of June 27, 2023;
- Measure the activity's substantial contribution to the environmental objectives;
- Verify that the activity does not significantly harm any of the six specified climate environmental objectives;
- Verify that the activity aligns with the OECD and UN guiding principles for corporations, particularly with respect to fundamental labor rights and human rights;
- Calculate the indicator by comparing the performance of aligned activities with the total for all activities.

The percentage of alignment is measured according to the following three indicators:

- Revenues;
- Capital expenses (CapEx);
- Operating expenses (OpEx).

Analyzing eligibility

We checked our activities for eligibility by comparing them with the descriptions in the list of Taxonomy-eligible activities to determine those likely to make a significant contribution to the environmental objectives. The analysis of Cegedim Group's business activities covered the entire consolidated scope apart from associate companies in which Cegedim Group does not have control. It was carried out by working groups, which notably involved the Group Performance department—which is responsible for the annual Sustainability Report—the CFO, the Director of Financial Communication, and the heads of R&D and cegedim.cloud.

We conducted a new review of eligible activities in 2023 in order to ensure that the conclusions of previous years remained valid under the new delegated acts published in 2023 regarding the climate mitigation and adaptation objectives. It also integrated four environmental objectives into the analysis: water, pollution, circular economy and biodiversity. The conclusions of the new review are as follows:

- With regard to Delegated Regulation (EU) 2023/2485 of June 27, 2023, Cegedim Group's eligible scope is unchanged for Objective 1, Climate change mitigation, and Objective 2, Climate change adaptation;
- With regard to Annex II of Delegated Regulation (EU) 2023/2486 of June 27, 2023, Cegedim is eligible for Objective 4, Transition to a circular economy.

Based on this analysis, three of Cegedim's business activities qualify as eligible under the Taxonomy Regulation:

- "Data processing, hosting, and related activities", for Objectives 1 and 2, Climate change mitigation and Climate change adaptation (activity 8.1 in Annexes I and II of the Delegated Regulation EU 2023/2485);
- "Computer programming, consultancy, and related activities", for Objective 2, Climate change adaptation (activity 8.2 in Annex II of the Delegated Regulation EU 2023/2485);
- "Provision of IT/OT data-driven solutions", for Objective 4, Transition to a circular economy (activity 4.1 in Annex II of the Delegated Regulation EU 2023/2486).

The eligible portion of the Group's activities are housed in cegedim.cloud, the centralized entity that 'powers' the IT activities of all Cegedim's subsidiaries, enabling them to carry out data processing (8.1), programming (8.2), and data-driven IT solutions (4.1). By measuring the performance of this upstream central unit, we can calculate the indicators required to report eligibility and alignment.

For the data-driven IT solutions activity, we determined that cegedim.cloud's data hosting services include a remote maintenance system designed to:

- Prevent operational failures;
- Keep infrastructure in optimal operating conditions;
- Extend their useful life;
- Use less resources.

Because these functions are included in cegedim.cloud's data hosting offer, the indicators for revenues, CapEx, and OpEx must be limited to this specific service. In this regard, for 2023, the share of revenues, CapEx, and OpEx for this specific service was estimated to be insignificant relative to the scale of the Group. As a result, they were not taken into account when calculating eligibility in the consolidation tables presented in this report.

Alignment of activities

The activities identified as eligible were then subjected to a second round of analysis to determine if they are aligned. We examined them to see if, in accordance with the sustainability criteria specified in Article 3 of the Regulation, they:

- Contribute substantially to one or more environmental objectives set out in Article 9, in accordance with Articles 10 to 16;
- Do not significantly harm any of the environmental objectives set out in Article 9, in accordance with Article 17;
- Are carried out in a manner that respects the minimum safeguards set out in Article 18;
- Respect the technical screening criteria the Commission set out in Article 10, Section 3; Article 11, Section 3; Article 12, Section 2; Article 13, Section 2; Article 14, Section 2; or Article 15, Section 2.

Analyzing alignment

Objective 1: Climate change mitigation

Cegedim Group data centers are 100% operated by cegedim.cloud, which is working on a continuous improvement program. In 2023, cegedim.cloud obtained the "EU Code of Conduct for Energy Efficiency in Data Centers" label and the ISO 50001 certification for its own data centers, attesting to its commitment to effectively reducing its energy consumption. One of the technical criteria for alignment with Objective 1 concerns the refrigerant fluids used in the data center cooling system. While the refrigerants cegedim.cloud uses meet current European guidelines, their global warming potential (GWP) exceeds the maximum level of 675 specified in the alignment criteria. This is typical for the sector due to the unavailability of cooling equipment that is both fit for purpose and has a GWP less than or equal to the cap. For this reason, in order to minimize energy needs at a constant scale of IT activity and thereby deal with climate risks on a ten-year horizon—notably heatwaves—cegedim.cloud will continue to use the refrigerant gases. We are monitoring the issue and aim to achieve alignment as soon as a solution becomes available.

As it does not meet that criteria, activity "8.1 Data processing, hosting, and related activities" cannot be considered in alignment with Objective 1: climate change mitigation.

Current regulations do not require an analysis of whether activity "8.2 Computer programming, consultancy, and related activities" is aligned with objective 1.

Objective 2: Climate change adaptation

We conducted an analysis of the technical criteria to determine the substantial contribution for activities "8.1 Hosting and data processing" and "8.2 Computer programming, consultancy, and related activities" with respect to Objective 2. To that end, we examined our sites' resilience to climate and natural risks over timeframe of up to ten years.

- To confront medium-term risks, we have implemented climate change adaptation solutions based on data for historical patterns. The activities' solutions adequately mitigated the known climate and natural risks experienced by Cegedim and can be used for learning and continuous improvement.
- An analysis of risks beyond the ten-year horizon, based on the IPCC's scenarios, is currently underway. As a result, activities 8.1 and 8.2 cannot be considered aligned as of this report's publication date. Existing data centers, nevertheless, are evolving to take account of climate risks beyond 10 years, particularly in terms of the sizing and operating conditions of cooling production systems, which will continue to be optimized when they are renewed to take advantage of technical advances in energy efficiency and cooling performance.

As part of its alignment strategy, the Group is working on the creation of a future data center, sovereign like its existing data centers and fully owned by the Group, designed to be sustainable, responsible and resilient to climate change. Production is scheduled to start in 2025. Long-term climate risks are fully factored into its design. Investments committed to this project in 2023 are included in the aligned CapEx indicator.

Objective 4: Transition to a circular economy

In accordance with the Taxonomy regulations applicable in 2023 as described in the "Background" chapter, alignment analysis to technical criteria is not expected for activities contributing to the four environmental objectives: water, pollution, circular economy and biodiversity. An analysis of the alignment of the activity "4.1 Provision of IT/OT data-driven solutions", which contributes to objective 4 on the circular economy, will be carried out in 2024.

Alignment analysis summary

| Activities | Type of contribution | Technical screening for substantial contribution | Do no significant harm (DNSH) criteria |
|---|----------------------|--|---|
| Objective 1: Climate change mitigation | | | |
| 8.1 Data processing, hosting, and related activities | Transitional | No Does not meet one of the technical screening criteria. | Yes Does no significant harm to the other environmental objectives. |
| Objective 2: Climate change adaptation | | | |
| 8.1 Data processing, hosting, and related activities | Non-enabling | No We analyzed ten-year climate risks and the associated adaptation solutions, but the lack of a projection beyond the 10-year time frame constitutes non-compliance with the technical review criteria. | Yes Does no significant harm to the other environmental objectives. |
| 8.2 Computer programming, consultancy, and related activities | Non-enabling | No We analyzed ten-year climate risks and the associated adaptation solutions, but the lack of a projection beyond the 10-year time frame constitutes non-compliance with the technical review criteria. | Yes No DNSH criteria for this activity. |

The alignment analysis then involved checking that activities "8.1 Data processing, hosting, and related activities" and "8.2 Computer programming, consultancy, and related activities":

- Comply with the minimum guarantees set out in Article 18 of the Regulation;
- Do not cause significant harm to the other objectives.

Respect for minimum safeguards

Cegedim Group respects minimum safeguards by implementing policies, codes, procedures, and best practices that adhere to the relevant principles and regulations, notably:

- All the laws of the countries in which Cegedim and its suppliers operate, as well as European Directives on social and environmental issues;
- The 1948 Universal Declaration of Human Rights;
- The principles of the UN Global Compact;
- The core principles of the OECD;
- The international Convention on the Rights of the Child;
- The Convention on the Elimination of All Forms of Discrimination against Women;
- The International Labor Organization (ILO) Conventions, notably the eight Fundamental Conventions:
 - The Forced Labor Convention (#29);
 - The Freedom of Association and Protection of the Right to Organize Convention (#87);
 - The Right to Organize and Collective Bargaining Convention (#98);
 - The Equal Remuneration Convention (#100);
 - The Abolition of Forced Labor Convention (#105);
 - The Discrimination Convention (#111);
 - The Minimum Age Convention (#138);
 - The Worst Forms of Child Labor Convention (#182).

| Minimum safeguards | |
|--------------------|---|
| Issue | Cegedim: Adherence and implementation |
| Human rights | <ul style="list-style-type: none"> - Code of Ethics - Whistleblowing system / hotline - Sustainable Purchasing Charter and Policy - Compliance representatives - Regulatory watch |
| Corruption | <ul style="list-style-type: none"> - Code of Ethics - Sapin II Act risk mapping - Employee Code of Ethics training - Whistleblowing system in compliance with Act 2022-401 of March 21, 2022, to improve whistleblower protection - Control mechanism in accordance with Act 2016-1691 of December 9, 2016, on transparency, fighting corruption, and the modernization of economic life, known as the Sapin II Act - Sustainable Purchasing Charter and Policy - Compliance representatives - Regulatory watch |
| Tax | <ul style="list-style-type: none"> - Code of Ethics - Training for employees responsible for tax transactions - External experts on retainer and ad-hoc contracts - Regulatory watch - The Group pays tax in the country where its activities are based and value is created |
| Fair competition | <ul style="list-style-type: none"> - Code of Ethics - Employee training on competition issues - Compliance representatives - Regulatory watch |

Cegedim has not faced serious condemnation for infringing any of the Taxonomy Regulation's minimum safeguards. For information on material disputes and litigation, please see Chapter 3 "Overview of the Financial Year" Section 3.1 "Financial year highlights" of the Universal Registration Document.

In the June 16, 2023 publication of the Communication on the interpretation and implementation of certain legal provisions of the EU Taxonomy Regulation and its links with the Regulation on sustainability reporting in the financial services sector (2023/C 211/01), the Commission instructed companies to take into consideration "the indicators relating to the main negative impacts provided for by the SFDR" with regard to social and workforce issues, respect for human rights and the fight against corruption and bribery.

As of the date of publication of this report, the Cegedim Group is able to report on the main indicators required, and is working on a limited number that remain to be completed.

Eligibility and alignment indicators

The Finance Department has created a methodology for calculating and disclosing eligibility and alignment indicators in collaboration with the experts who audit its financial information.

Eligible revenue

The eligible revenue indicator is defined as the ratio of all eligible business revenues to net total revenue as presented in the financial statements.

Eligibility KPI = eligible revenue / net total revenue = 7.9%. This figure remains stable compared with the previous year (7.5 % in 2022).

The share of eligible revenue is low because the Group's business model is unlikely to have a significant environmental impact. As noted previously, eligibility is measured upstream at cegedim.cloud, since this is the unit that 'powers' all Cegedim's subsidiaries' IT activities, enabling them to carry out data processing (8.1), programming activities (8.2), and the provision of IT / OT data-driven solutions (4.1). For fiscal 2023, we considered that the share of revenues related to this last criterion was not significant.

Aligned revenue

The indicator for aligned activities uses the same definition, i.e. the ratio of aligned activities to the same total figure. As noted above, because the eligible activities did not meet all of the alignment criteria in 2023, the revenue from these activities is reported under eligible, non-aligned activities in the summary table below.

The breakdown of the revenue indicators between activities 8.1 and 8.2 reflects the final destination of the services performed by the Group subsidiaries that use the resources provided by cegedim.cloud.

Taxonomy - Revenue indicator

| Economic activity | Code | Absolute turnover (m€) | Proportion of turnover 2023 % | Substantial contribution criteria | | | | | | DNSH - Does Not Significantly Harm | | | | | | Minimum safeguards | Percentage of turnover aligned (A.1) or eligible (A.2) year 2022 % | Enabling activity (E) | Transitional activity (T) |
|---|------|------------------------|-------------------------------|-----------------------------------|------------|-------|-----------|------------------|--------------|------------------------------------|------------|-------|-----------|------------------|--------------|--------------------|--|-----------------------|---------------------------|
| | | | | Climate change | | Water | Pollution | Circular economy | Biodiversity | Climate change | | Water | Pollution | Circular economy | Biodiversity | | | | |
| | | | | Mitigation | Adaptation | | | | | Mitigation | Adaptation | | | | | | | | |
| A. Taxonomy-eligible activities | | | | | | | | | | | | | | | | | | | |
| A.1. Taxonomy-aligned activities | | | | | | | | | | | | | | | | | | | |
| 8.1 Data processing, hosting, and related activities | 8.1 | 0 | 0.0% | NONE | NONE | N/EL | N/EL | N/EL | N/EL | YES | YES | N/EL | N/EL | N/EL | N/EL | YES | 0.0% | T | |
| 8.2 Computer programming, consultancy, and related activities | 8.2 | 0 | 0.0% | N/EL | NONE | N/EL | N/EL | N/EL | N/EL | N/EL | YES | N/EL | N/EL | N/EL | N/EL | YES | 0.0% | NONE | |
| Total A.1/ Turnover of aligned activities | | 0 | 0.0% | | | | | | | | | | | | | | 0.0% | | |
| Including enabling activities | | 0 | 0.0% | | | | | | | | | | | | | | 0.0% | E | |
| Including transitional activities | | 0 | 0.0% | | | | | | | | | | | | | | 0.0% | T | |
| A.2. Taxonomy-eligible but not Taxonomy-aligned activities | | | | | | | | | | | | | | | | | | | |
| 8.1 Data processing, hosting, and related activities | 8.1 | 9,168 | 1.5% | NONE | NONE | N/EL | N/EL | N/EL | N/EL | | | | | | | | 1.5% | | |
| 8.2 Computer programming, consultancy, and related activities | 8.2 | 39,433 | 6.4% | N/EL | NONE | N/EL | N/EL | N/EL | N/EL | | | | | | | | 6.1% | | |
| 4.1 Provision of IT/OT data-driven solutions | 4.1 | 0 | 0.0% | N/EL | N/EL | N/EL | N/EL | NON | N/EL | | | | | | | | N/EL | | |
| Total A.2/ Non-aligned turnover | | 48,601 | 7.9% | | | | | | | | | | | | | | 7.5% | | |
| Total A (A.1 + A.2)/ Eligible turnover | | 48,601 | 7.9% | | | | | | | | | | | | | | 7.5% | | |
| B. Ineligible activities | | | | | | | | | | | | | | | | | | | |
| Total B. Revenue from Taxonomy-ineligible activities | | 567,394 | 92.1% | | | | | | | | | | | | | | 92.5% | | |
| Total (A+B) | | 615,995 | 100.0% | | | | | | | | | | | | | | 100% | | |

| | Aligned with taxonomy by objective | Eligible for taxonomy by objective |
|---------------------------------------|------------------------------------|------------------------------------|
| CCM : Climate change mitigation | 0% | 1.5% |
| CCA : Climate change adaptation | 0% | 7.9% |
| WTR : Water and marine resources | 0% | 0% |
| CE : Circular economy | 0% | 0% |
| PPC : Pollution prevention and contro | 0% | 0% |
| BIO : Biodiversity and ecosystems | 0% | 0% |

Eligible investments (CapEx)

Aligned capital expenses are those that:

- Relate to sustainable activities;
- Are part of a plan to make an activity sustainable or expand an existing one;
- Relate to so-called eligible individual measures aimed at reducing the company's environmental footprint, such as spending on premises, vehicles, or data hosting.

The CapEx figure corresponds to new purchases of property, plant, and equipment and intangible fixed assets during the fiscal year, before depreciation, amortization, or restatements of fair value. Thus, it includes new right-of-use assets pertaining to leases from the time the lease contract is signed, but not the financing terms. CapEx also includes new assets created by business combinations carried out during the fiscal year.

Eligibility KPI = eligible activities' CapEx / total CapEx = 9.3%. This figure is stable compared with the previous year (9.4% in 2022).

Eligible CapEx comprises capacity investments by cegedim.cloud designed to keep pace with the Group's changing needs in terms of hosting and data processing, and to provide subsidiaries with the IT tools they need for programming and related IT activities.

Aligned investments (CapEx)

The indicator for aligned activities uses the same definition, i.e. the ratio of aligned activities to the same total figure.

As noted above, because the eligible activities did not meet all of the alignment criteria in 2023, the 2023 CapEx from these activities is reported almost entirely under eligible, non-aligned activities in the summary table below.

Nevertheless, the Group has made an inventory of capital expenditure relating to individual measures aimed at developing sustainable activities that respect European environmental issues, and has transferred these to the aligned activities. These include investments relating to the creation of the Group's future fully-owned data center, designed to be sustainable, responsible and resilient to climate change, and scheduled to go into production in 2025. Work carried out in 2023 amounts to 733 K€, and mainly concerns the continuation of the diagnostics required for the project's prime contracting.

The breakdown of the CapEx indicators between activities 8.1 and 8.2 reflects the final destination of the services performed by the Group subsidiaries that use the resources provided by cegedim.cloud.

Taxonomy - CapEx indicator

| Economic activity | Code | Absolute CapEx (m€) | Proportion of CapEx 2023 % | Substantial contribution criteria | | | | | | DNSH - Does Not Significantly Harm | | | | | | Minimum safeguards | Percentage of CapEx aligned (A.1) or eligible (A.2) year 2022 % | Enabling activity (E) | Transitional activity (T) | | |
|---|------|---------------------|----------------------------|-----------------------------------|------------|-------|-----------|------------------|--------------|------------------------------------|------------|-------|-----------|------------------|--------------|--------------------|---|-----------------------|---------------------------|--|--|
| | | | | Climate change | | Water | Pollution | Circular economy | Biodiversity | Climate change | | Water | Pollution | Circular economy | Biodiversity | | | | | | |
| | | | | Mitigation | Adaptation | | | | | Mitigation | Adaptation | | | | | | | | | | |
| A. Taxonomy-eligible activities | | | | | | | | | | | | | | | | | | | | | |
| A.1. Taxonomy-aligned activities | | | | | | | | | | | | | | | | | | | | | |
| 8.1 Data processing, hosting, and related activities | 8.1 | 138 | 0.2% | NONE | NONE | N/EL | N/EL | N/EL | N/EL | YES | YES | N/EL | N/EL | N/EL | N/EL | YES | 0.0% | T | | | |
| 8.2 Computer programming, consultancy, and related activities | 8.2 | 595 | 0.6% | N/EL | NONE | N/EL | N/EL | N/EL | N/EL | N/EL | YES | N/EL | N/EL | N/EL | N/EL | YES | 0.1% | NONE | | | |
| Total A.1/ CapEx of aligned activities | | 733 | 0.8% | | | | | | | | | | | | | | | 0.1% | | | |
| Including enabling activities | | 0 | 0.0% | | | | | | | | | | | | | | | 0.0% | E | | |
| Including transitional activities | | 138 | 0.2% | | | | | | | | | | | | | | | 0.0% | T | | |
| A.2. Taxonomy-eligible but not Taxonomy-aligned activities | | | | | | | | | | | | | | | | | | | | | |
| 8.1 Data processing, hosting, and related activities | 8.1 | 1,566 | 1.6% | NONE | NONE | N/EL | N/EL | N/EL | N/EL | | | | | | | | 1.8% | | | | |
| 8.2 Computer programming, consultancy, and related activities | 8.2 | 6,734 | 6.9% | N/EL | NONE | N/EL | N/EL | N/EL | N/EL | | | | | | | | 7.5% | | | | |
| 4.1 Provision of IT/OT data-driven solutions | 4.1 | 0 | 0.0% | N/EL | N/EL | N/EL | N/EL | NON | N/EL | | | | | | | | N/EL | | | | |
| Total A.2/ Non-aligned CapEx | | 8,299 | 8.5% | | | | | | | | | | | | | | | 9.3% | | | |
| Total A (A.1 + A.2)/ Eligible CapEx | | 9,033 | 9.3% | | | | | | | | | | | | | | | 9.4% | | | |
| B. Ineligible activities | | | | | | | | | | | | | | | | | | | | | |
| Total B. CapEx from Taxonomy-ineligible activities | | 88,192 | 90.7% | | | | | | | | | | | | | | | 90.6% | | | |
| Total (A+B) | | 97,225 | 100.0% | | | | | | | | | | | | | | | 100% | | | |

| | Aligned with taxonomy by objective | Eligible for taxonomy by objective |
|---------------------------------------|------------------------------------|------------------------------------|
| CCM : Climate change mitigation | 0.2% | 1.6% |
| CCA : Climate change adaptation | 0.8% | 8.5% |
| WTR : Water and marine resources | 0% | 0% |
| CE : Circular economy | 0% | 0% |
| PPC : Pollution prevention and contro | 0% | 0% |
| BIO : Biodiversity and ecosystems | 0% | 0% |

Taxonomy-eligible share of operating expenses (OpEx)

Eligible operating expenses are those that:

- Relate to sustainable activities;
- Are part of a plan to make an activity sustainable or expand an existing one;
- Relate to so-called eligible individual measures aimed at reducing the company's environmental footprint.

The OpEx indicator for eligible activities is defined as the ratio between the sum of operating expenses for eligible economic activities and total operating expenses as presented in the financial statements. Not all OpEx is taken into account: we only consider R&D costs, building renovation costs, expenses on short-term leases, asset maintenance, upkeep and repair costs, and any other direct expense related to the routine maintenance of property, plant, and equipment necessary to keep them in good working order.

Eligibility KPI = OpEx of eligible activities / total OpEx = 7.2%. This figure is virtually stable compared with the previous year (6.6% in 2022).

The OpEx of eligible activities refers to the share of direct, non-capitalized costs stemming from the IT operations of cegedim.cloud.

Taxonomy-aligned share of operating expenses (OpEx)

The indicator for aligned activities uses the same definition, i.e. the ratio of aligned activities to the same total figure. As noted above, because the eligible activities did not meet all of the alignment criteria in 2023, the 2023 OpEx from these activities is reported almost entirely under eligible, non-aligned activities in the summary table below.

The breakdown of the OpEx indicators between activities 8.1 and 8.2 reflects the final destination of the services performed by the Group subsidiaries that use the resources provided by cegedim.cloud.

Taxonomy - OpEx indicator

| Economic activity | Code | Absolute OpEx (m€) | Proportion of OpEx 2023 % | Substantial contribution criteria | | | | | | DNSH - Does Not Significantly Harm | | | | | | Minimum safeguards | Percentage of OpEx aligned (A.1) or eligible (A.2) year 2022 % | Enabling activity (E) | Transitional activity (T) |
|---|------|--------------------|---------------------------|-----------------------------------|------------|-------|-----------|------------------|--------------|------------------------------------|------------|-------|-----------|------------------|--------------|--------------------|--|-----------------------|---------------------------|
| | | | | Climate change | | Water | Pollution | Circular economy | Biodiversity | Climate change | | Water | Pollution | Circular economy | Biodiversity | | | | |
| | | | | Mitigation | Adaptation | | | | | Mitigation | Adaptation | | | | | | | | |
| A. Taxonomy-eligible activities | | | | | | | | | | | | | | | | | | | |
| A.1. Taxonomy-aligned activities | | | | | | | | | | | | | | | | | | | |
| 8.1 Data processing, hosting, and related activities | 8.1 | 0 | 0.0% | NONE | NONE | N/EL | N/EL | N/EL | N/EL | YES | YES | N/EL | N/EL | N/EL | N/EL | YES | 0.0% | T | |
| 8.2 Computer programming, consultancy, and related activities | 8.2 | 0 | 0.0% | N/EL | NONE | N/EL | N/EL | N/EL | N/EL | N/EL | YES | N/EL | N/EL | N/EL | N/EL | YES | 0.0% | NONE | |
| Total A.1/ OpEx of aligned activities | | 0 | 0.0% | | | | | | | | | | | | | | 0.0% | | |
| Including enabling activities | | 0 | 0.0% | | | | | | | | | | | | | | 0.0% | E | |
| Including transitional activities | | 0 | 0.0% | | | | | | | | | | | | | | 0.0% | T | |
| A.2. Taxonomy-eligible but not Taxonomy-aligned activities | | | | | | | | | | | | | | | | | | | |
| 8.1 Data processing, hosting, and related activities | 8.1 | 6,258 | 1.4% | NONE | NONE | N/EL | N/EL | N/EL | N/EL | | | | | | | | 1.3% | | |
| 8.2 Computer programming, consultancy, and related activities | 8.2 | 26,915 | 5.9% | N/EL | NONE | N/EL | N/EL | N/EL | N/EL | | | | | | | | 5.3% | | |
| 4.1 Provision of IT/OT data-driven solutions | 4.1 | 0 | 0.0% | N/EL | N/EL | N/EL | N/EL | NON | N/EL | | | | | | | | N/EL | | |
| Total A.2/ Non-aligned OpEx | | 33,173 | 7.2% | | | | | | | | | | | | | | 6.6% | | |
| Total A (A.1 + A.2)/ Eligible OpEx | | 33,173 | 7.2% | | | | | | | | | | | | | | 6.6% | | |
| B. Ineligible activities | | | | | | | | | | | | | | | | | | | |
| Total B. OpEx from Taxonomy-ineligible activities | | 425,475 | 92.8% | | | | | | | | | | | | | | 93.4% | | |
| Total (A+B) | | 458,648 | 100.0% | | | | | | | | | | | | | | 100% | | |

| | Aligned with taxonomy by objective | Eligible for taxonomy by objective |
|---------------------------------------|------------------------------------|------------------------------------|
| CCM : Climate change mitigation | 0% | 1.4% |
| CCA : Climate change adaptation | 0% | 7.2% |
| WTR : Water and marine resources | 0% | 0% |
| CE : Circular economy | 0% | 0% |
| PPC : Pollution prevention and contro | 0% | 0% |
| BIO : Biodiversity and ecosystems | 0% | 0% |

6.5 | Ensuring data quality and safety




6.5.1 | Information system organizational structure and security policy

The management of Cegedim Group's information system is based on:

- The Information System Security Policy (ISSP), which lays out the security rules that must be followed within the Group to meet its IS security goals.
- The Information System Security Charter, which recaps the practical steps to take when using IS resources.

These documents—which apply to every entity within Cegedim Group regardless of its business activity, geographic location, employees, assets, or information handled—must be signed by all users and appended to their job contract. The roles and responsibilities related to IS security are set at the Group and business line level, documented, and shared with all relevant users.

6.5.2 | Key performance indicators and results

| 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. This percentage, while not a targeted figure, was stable compared with previous years. | 2023 2022 14.9% 14.0% | |
| Completion of the security checklist | Securing our information systems | Achieved | Objective |
|  | We completed all of the items on the security checklist. | 2023 2022 100% 100% | Maintain 100% |
| Increase in the volume of hosted data in gigabytes | French data centers | Achieved | Objective |
|  | Data volumes grew because existing clients experienced organic growth and because we acquired new clients. | 2023 2022 +19% +52% | Contain the growth in volumes vs the growth in the amount of data. |

6.5.3 | Information security system management

An integrated system

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), rolled out and operates an ISO 27001:2017-certified Integrated Security Management System that covers information security for our data centers in France, our data and app hosting activities, and our managed services. Our HDS certification shows that cegedim.cloud is committed to solid oversight of its IS security, with advanced protocols for risk management, access control, and traceability. In 2023, cegedim.cloud was audited and is awaiting its ANSSI SecNumCloud certification, demonstrating that it has one of the highest levels of security in the sector.

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 covering quality, security, and energy use. This approach is based on the ISO 20000-1 standard, which is in turn based on the ITIL (Information Technology Infrastructure Library) best practice framework—widely known in IS management circles. The system covers data and application hosting services, and infrastructure management services for data centers in France. It is run according to the principle of continuous improvement.

In the project phase, we identify and incorporate security requirements as each new IT, business line, or software development project is launched. 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 Group or subsidiary concerned.

Risk analysis

We base our risk analysis strategies on recognized methodologies and benchmarks (EBIOS Risk Manager or COSO ERM, depending on the business), on Business Impact Analyses (BIA) for continuity, and on Privacy Impact Assessments for GDPR. These risk analyses help us identify and assess the security risks to the availability, integrity, confidentiality, and auditability of the data. They also help us draw up a risk treatment plan for the subsidiary concerned. Our subsidiaries also conduct security risk analyses as part of their own projects. The level of detail and the methods they employ in these assessments depend on the project's sensitivity and the security requirements expressed at its onset.

Internal control and supplier management

Since 2012, Cegedim Group has implemented internal control procedures in accordance with the ISAE 3402 (International Standard on Assurance Engagements) Type II standard. This standard, which stems 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:

| Auditing standard | Company and scope of activity |
|-------------------|---|
| ISAE 3402 Type II | cegedim.cloud for all its activities |
| | Cegedim SRH for all its activities |
| | CETIP for all its activities |
| | Igestion for all its activities |
| | Cegedim e-business for all its activities |
| | Cegedim Activ' for its SaaS, managed services, and technical hosting activities |

The IT supplier management process is part of cegedim.cloud's Integrated Management System, which is designed to manage the supplier relationship, measure supplier performance, and ensure that contracts between the parties adequately meet cegedim.cloud's security requirements for the entire life cycle of the relationship. Suppliers are assessed according to the quality, innovation, security, and cost of the service they provide.

Information system security audits

Every year, the Group's Head of Information Systems Security defines the security objectives for the Group and its subsidiaries, in agreement with senior management. Monthly Group Security Committee meetings, which are attended by each entity's security representative, track the implementation of measures required to meet the security objectives. They also draw up an annual schedule of regular IS security audits, which consist of audits carried out by first, second, and third parties; vulnerability scans; and cyberattack simulations.

Certifications, labels, and statements of compliance

| Company | Scope | Certification |
|--------------------|--|--|
| cegedim.cloud (FR) | Physical and virtual managed hosting services and Related managed services | ISO 20000-1:2018 ISO 27001:2017 ISO 50001:2018 |
| | Physical infrastructure hosting and Managed services hosting, covering activities 1 to 6 1. Providing the physical sites used to host the material infrastructure of the information system used to process health data and keeping them in working order. 2. Supplying the material infrastructure of the information system used to process health data and keeping it in working order. 3. Supplying the platform for hosting IS applications and keeping it in working conditions. 4. Supplying the virtual infrastructure of the information system used to process health data and keeping it in working conditions. 5. Managing and operating the information system containing the health data. 6. Securely storing health data. | HDS V1.1 – May 2018 |
| Cegedim Activ (FR) | Providing services in SaaS, managed services, or technical hosting format | ISO 20000-1:2018 ISO 27001:2017 |
| Cegedim Rx (UK) | Providing pharmacy IT support and maintenance services, as well as Cyber Essentials+ | ISO 27001:2017 |
| INPS (UK) | Providing health industry IT support and maintenance services, as well as Cyber Essentials+ | ISO 27001:2017 |
| RESIP (FR) | Implementing the Claude Bernard database's Quality Management System in the "research and development, design, and manufacturing of medication prescribing and dispensing software" category. | ISO 13485 |
| Company | Scope | Statement of compliance |
| cegedim.cloud (FR) | Physical and virtual managed hosting services and Related managed services | ISO 27017:2015 ISO 27018:2019 |
| Company | Label | |
| RESIP (FR) | Accreditation by the Haute Autorité de Santé (HAS), France's national authority for health, and CE Marking approval for Class 1 medical devices for the Claude Bernard database | |

6.5.4 | Information system security

A secure, resilient, durable infrastructure

We strive to build robust security for our sites and data centers. 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 physical risks such as fire, flooding, or other natural disasters, as well as power outages, and on cyberattacks, such as ransomware 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 IaaS (Infrastructure as a Service), 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 data 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 increased threat of cybercrime, we have managed to maintain a high level of service quality 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 security organization with a central coordination. As part of our 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.

Data confidentiality, integrity, and protection

The Information System Security Policy developed by the Group covers IT and data security and is supplemented by an Information System Security Charter included in every employee's job contract. 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 via e-learning courses or webinars. Subsidiaries raise awareness of issues specific to their activities, in addition to the actions carried out at the Group level.

The security policy 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 the Group's information systems (networks, computers, software, data, and communication and copying resources), information shared orally or in writing, and the physical protection of these systems and information both on and off the company's premises. Cegedim Group subsidiaries set out and clarify the rules governing IT policy in a body of documentation covering security within the scope of their business activities. The Group IS Security Policy serves as a mandatory baseline of 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.

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 destroyed by shredding.

Product certification

These certifications and accreditations—which are regularly renewed—demonstrate that our high-quality products and solutions meet the strictest standards.

| France | Belgium | United Kingdom |
|---|--------------------|--------------------------|
| SesamVitale | Ehealth | NHS |
| HAS | MyCareNet | EMIS |
| DMP | Hub et coffre-fort | TPP |
| LAP | Recip-e | MHRA |
| TLSi | VIDIS | Research Ethics Approval |
| e-santé (CDS/MSP) | SAM V2 | |
| e-Prescription | BeIRAI | |
| e-Carte Vitale | | |
| ANSM | | |
| Séguir | | |
| Certification Système de caisse (cash register system) | | |

6.5.5 | Securing stakeholders' data

Protecting personal data is a key and ongoing concern for Cegedim. Our data protection policy reflects the Group's commitment to respecting these principles, and we regularly raise employee awareness of the issue, notably 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 suited to the category of information that they handle as part of their job.

Healthcare: a sensitive industry

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

Implementation at GERS Data

Data accuracy and quality are key as Cegedim wants to continue to deliver tools and services that meet our clients' needs, and thereby help healthcare systems run in the countries where we operate. 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.

THIN® can be accessed by all researchers. In France, free access is currently being given for non-sponsored research, in a spirit of collaboration, to foster advancements in scientific knowledge and innovation that serve the public health interest.

Databases

Our patient and prescription real-world databases cover seven European countries and provide anonymized real-world data (RWD) and evidence (RWE) to further research and improve the quality of patient care in the interests of public health. With a data history of over 25 years and millions of anonymized patient records, our databases are used across the entire healthcare value chain, from research to product development—by researchers, health authorities, healthcare professionals, pharmaceutical companies, and medical device firms.

The Claude Bernard Database of over 300,000 medicine and healthcare products helps secure the entire medication chain to the point of fulfillment and allows users to offer patients high-quality advice. The database is used daily by some 150,000 healthcare professionals in France and around the world.

THIN® France (The Health Improvement Network), which is offered by **GERS Data**, is one of Europe's largest database networks, with over 69 million anonymized* Electronic Health Records in seven European countries: the United Kingdom, France, Germany, Italy, Spain, Belgium, and Romania. The **THIN®** databases are used by academic establishments and by health authorities in France (HAS, CEPS, and ANSM), the United Kingdom (NHS and NICE) and at the European level (EMA, ENCePP).

THIN® is also available in the Observational Medical Outcomes Partnership (OMOP) common data model format, certified by the European Health Data & Evidence Network (EHDEN). This format is organized according to standardized vocabularies compiled using the medical terminology most widely used by the scientific community. Data are updated several times a day, and the Health Data Lab visualization platform makes them easy to use and compare. The platform lets users create dashboards and perform customizable dynamic analysis, as well as run real-time feasibility tests.

Because it is highly representative, **THIN®** is an ideal database for developing and training artificial intelligence systems. **GERS Data makes the database accessible to academic researchers, offering them a powerful, accurate 'sandbox' for training, validating, and testing models.** The goal is to reduce misdiagnoses and foster progress in research into new treatments and patient care.

The **THIN®** real world databases are increasingly used as a basis for many scientific research projects, and are behind over 2,000 scientific publications aimed at improving the quality of healthcare in the interests of public health.

Personal data protection policy

Cegedim Group always makes sure it complies with all applicable laws and regulations in the area of personal data protection, particularly the General Data Protection Regulation (EU) 2016/679.

In the course of our business activities, we may collect individuals' personal data. We implement all necessary security measures to ensure they are adequately protected. We collect data in compliance with all the legal and regulatory requirements of the countries we operate in, and with the contractual specifications agreed upon with our partners and clients.

All data is hosted in mainland France by cegedim.cloud, whose hosting services are ISO 27001:2017, ISO 20000-1:2018, HDS V1.1, ISO 27017:2015, and ISO 27018:2019 certified. Depending on their business, several of our entities are also ISO 27001 and/or ISAE3402 certified.

Organization

The Personal Data Protection Policy 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 the 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.

To ensure that all of these principles are understood and respected, we train all our employees using an e-learning module including a test to check their understanding. We have also developed 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 so they are in close proximity to the business. Their assignment consists of:

- Informing and advising the head of processing or service provider, as well as any employees who process data;
- Verifying compliance with GDPR and internal rules;
- Advising teams on impact analyses and checking to make sure they are implemented correctly;
- Acting as a point of contact for and cooperating with the National Commission for Computing and Civil Liberties (CNIL), France's GDPR supervisory authority.

Ensuring respect of copyright laws and intellectual property rights

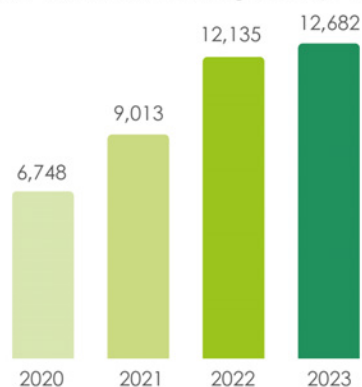
Our internal procedures aim to ensure that the Group and its employees do not break any laws regarding the copyrights of other companies, organizations, or individuals (patents, licenses, copyrights, trademarks, etc.). Management of intellectual property rights is governed by the Information Systems 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 remote training sessions. Licenses are monitored as part of the configuration management process.

6.5.6 | R&D: aiming for operational excellence through innovation and continuous improvement

To remain at the forefront of innovation in markets governed by a strict and ever-evolving regulatory framework, Cegedim devotes around 14.9% of its revenues to Research & Development, which is comparable to the biggest players in the sector. For the past 50 years, this proactive policy has allowed us to tout the technological excellence of our products, attract motivated talent to work on innovative projects and services, and offer products and infrastructures that meet the highest quality, security, and environmental standards and requirements.

Our commitment was recognized in the fourth edition of the Choiseul Conquérants ranking of France's top intermediate-sized companies for 2023, which placed us in the "Outstanding Innovators" category. Every year, the Choiseul Conquérants ranking highlights 200 intermediate-sized companies that are regionally important key players in certain strategic industries and are helping make our economy more resilient.

Hours of R&D e-learning, Group-wide



Organization

To stay in close contact with its markets while also capitalizing on synergies between its businesses, Cegedim Group has created a two-tier organization for its R&D operations.

The Group R&D Department makes sure that we have the right in-house R&D and compliance expertise. To this end, it:

- Monitors regulations and technology;
- Verifies that our technological choices are consistent and convergent;
- Cooperates with the operational entities to assess and select technology partners with an eye to possible synergies and resource pooling;
- Sets and disseminates best practices for development, notably sustainable digital practices, and supplies the entities with the tools they need to perform at a high level, thus fostering internal mobility;
- Helps review projects and product portfolios to ensure that the human and financial resources being invested create value for the Group.

At the operational level, we have R&D teams at virtually all our subsidiaries so they understand each subsidiary's markets and clients, and we have created dedicated service centers in Morocco and Egypt.

Challenges

The main challenges the R&D teams face are:

- Ensuring the Group's products and solutions comply with regulations, which is critical for them to earn the certifications and accreditations they need in the marketplace;
- Factoring in security and data protection requirements from the moment a project is launched;
- Minimizing products' and solutions' environmental impact;
- Pursuing continuous improvement, which notably requires substantial investment in training;
- Managing project timelines and budgets.

R&D: the key to a successful Green IT program

Our Green IT program reflects our full commitment to reducing the environmental impact of our products and solutions. R&D teams factor in digital sobriety ("sobriété" is a term coined in France to mean more mindful digital practices) from the beginning of the design phase and throughout a product's life-cycle, taking into account a solution's impacts on data storage and energy consumption in particular. We are currently working to measure the energy consumption and carbon footprint of the Group's products and solutions. We will use the findings to draft a guide to best practices for sobriety when developing new tools.

Cegedim's digital sobriety goals add a layer of technological challenges for R&D teams, given:

- Growth in the Group's businesses, which are driving up the instances and volume of data processing, and in turn the Group's storage capacity needs ;
- The increasing use of AI, which is energy intensive ;
- The need to find a balance between digital sobriety and user experience.

R&D teams' ongoing efforts have helped limit the increase in environmental impact from rising data processing volumes and client usage, thereby contributing to Cegedim Group's environmental transition and that of its stakeholders.

6.6 | Expanding our business fairly and ethically





6.6.1 | Compliance policies, governance, and organization

Our commitment

Jean-Claude Labrune, Chairman and CEO of Cegedim, firmly believes that to ensure sustainable growth and harmonious development, everyone must commit to behaving ethically. 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.

We apply local laws in all the countries where we operate and have taken steps to ensure that we comply with their requirements, particularly regarding corporate social responsibility. In all our host countries, we respect the principles of the International Labor Organization's conventions (29, 100, 105, 131, 111 & 138). Management applies these principles and the Human Resources department teams enforce them.

6.6.2 | Key performance indicators and results

| Number of Ethics Committee meetings | The Ethics Committee | Achieved | Objective | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|------|--------|------|------|---------|------|-------|---------|------|------|--------|-------|-------|-------|------|------|----------|-----|-----|--|
|  | The Ethics Committee met in October in 2023. | 2023 2022 1 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. | 2023 2022 8 8 | To have translations in all the languages of the countries where we operate, i.e. 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 Code has been translated into. | 2023 2022 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 | | | | | | | | | | | | | | | | | | | | | |
|  | The course is divided into a theory section and an assessment quiz with five hypothetical situations. The success rate shown here is the quiz participants' success rate from the launch of the course through December 31, 2023. | <table><tr><td></td><td>2023</td><td>2022</td></tr><tr><td>German</td><td>100%</td><td>100%</td></tr><tr><td>English</td><td>100%</td><td>99.5%</td></tr><tr><td>Spanish</td><td>100%</td><td>100%</td></tr><tr><td>French</td><td>99.4%</td><td>99.4%</td></tr><tr><td>Dutch</td><td>100%</td><td>100%</td></tr><tr><td>Romanian</td><td>98%</td><td>99%</td></tr></table> | | 2023 | 2022 | German | 100% | 100% | English | 100% | 99.5% | Spanish | 100% | 100% | French | 99.4% | 99.4% | Dutch | 100% | 100% | Romanian | 98% | 99% | The goal is a success rate of over 90% |
| | 2023 | 2022 | | | | | | | | | | | | | | | | | | | | | | |
| German | 100% | 100% | | | | | | | | | | | | | | | | | | | | | | |
| English | 100% | 99.5% | | | | | | | | | | | | | | | | | | | | | | |
| Spanish | 100% | 100% | | | | | | | | | | | | | | | | | | | | | | |
| French | 99.4% | 99.4% | | | | | | | | | | | | | | | | | | | | | | |
| Dutch | 100% | 100% | | | | | | | | | | | | | | | | | | | | | | |
| Romanian | 98% | 99% | | | | | | | | | | | | | | | | | | | | | | |

6.6.3 | Ethics, preventing and fighting corruption

Our principles

For us, complying with the law goes beyond observing regulatory requirements and avoiding legal sanctions—it is about ethical behavior and concerns all Cegedim Group employees, without exception, wherever they are in the world, and whatever their level in the company. It also concerns the behavior of all corporate officers and members of the executive and management committees of Cegedim Group and its subsidiaries worldwide.

Cegedim has a whistleblowing system to handle these issues. Employees, contractors, and stakeholders can report irregularities in good faith, and their concerns are treated confidentially. The whistleblowing system supplements other existing channels, and whistleblowers can choose which procedure to follow. They can alert Cegedim Group:

- Directly, by reporting the concern to one or several members of the Ethics Committee by email, phone call, letter, or in person;
- Indirectly, by reporting the concern to the moderator, who is responsible for collecting and qualifying all reports of irregularities.

The whistleblowing hotline email address is ethics@cegedim.com.

The Ethics Committee

The Ethics Committee comprises five permanent members who meet as often as necessary:

- The Director of Group Communication and Chairwoman of the Committee;
- The Director of Group Human Resources;
- The Group Chief Financial Officer;
- The Group General Counsel;
- The Head of Group Financial Communication.

In 2023 it met on October 11. It dealt with the one issue reported to the hotline and decided to make the email address easier to find by including it on the "Values" page of the Group website. It received an update on the latest regulatory developments and reviewed the ethics-related topics brought to its attention.

The Code of Ethics

The Group's Code of Ethics is available in its eight spoken languages: French, English, Spanish, Romanian, Dutch, German, Italian, and Arabic. It is intended to be as educational and pragmatic as possible, giving 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 and stakeholders 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, all of whom 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 to train employees in 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.

Fighting corruption

We are committed to fighting corruption in all its forms and actively apply the relevant provisions 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. We regularly organize activities to raise awareness of these issues amongst top management and our teams on the ground. In 2021, the senior management of each entity appointed one or more compliance representatives to lead Group actions at the local level on a day-to-day basis and continue rolling out the scheme. France's whistleblower protection Law of March 21, 2022, which transposes the EU Directive 2019/1937 of the European Parliament and the Council of October 23, 2019, on the protection of persons who report breaches of Union law, provided the compliance representatives and top management with another opportunity to repeat the message.

Furthermore, in accordance with current regulations—notably the Sapin II Act—the Group Procurement department conducts annual reviews of critical suppliers, which include both central and Group entity suppliers.

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, we reserve the right to re-examine and possibly terminate the relationship, in accordance with the law. We have created 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 and help advance our employee ethics training and awareness raising program.

6.6.4 | Sustainable purchasing

In 2021, we adopted a Sustainable Purchasing Charter that reflects our environmental, social, workforce-related, and ethical commitments. This charter 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 international treaties and agreements: the Universal Declaration of Human Rights, and the International Labor Organization Conventions on the Rights of the Child and on the Elimination of 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. In 2023, we also asked our key suppliers to fill out an ESG self-evaluation form and tell us their carbon footprint.

Alongside our efforts to engage with and evaluate our suppliers, in 2023 we formally documented our Sustainable Purchasing Policy. Combined with the provisions in the Charter, the Policy specifically states our commitments and forms the overall framework for our Purchasing operations.

6.6.5 | Respecting human rights and due diligence

Cegedim Group operates in a variety of countries, but most of its businesses are in Europe, where the risk of human rights violations is lower than in other regions, especially considering the Group mainly provides intellectual services.



Being present in many different countries, we are attentive to 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, which are then reviewed as part of our risk management process (see Chapter 7 "Risk Management" of the Universal Registration Document). In every country where we operate, we endeavor to defend and respect local laws, fundamental human rights, and all local charters and policies pertaining to those rights. All Group employees and external stakeholders, including those in the countries most at risk, may use the ethics whistleblowing hotline to confidentially report any irregularities, both inside and outside the company.

6.6.6 | Transparency and fighting tax evasion

Cegedim faithfully reflects its operations in its accounts and communicates independently and in full transparency about its performance. The Group 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 we work with clients, partners, and suppliers that are lawful businesses with 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. At December 31, 2023, 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.

6.7 | Contributing to regional development

6.7.1 | Key performance indicators and results

| Share of French sites outside Paris region | Revitalizing the French territory | Achieved |
|---|--|----------------------------|
|  | With roughly 50 Cegedim sites located in 12 of France's 13 regions, we help boost local employment across a large part the country. | 2023 2022 80% 82% |
| Share of French territory covered by our sales force | Territory coverage | Achieved |
|  | The Group's sales force covers the whole of metropolitan France and its overseas territories, helping combat medical deserts and maintain the vitality of rural regions. | 2023 2022 100% 100% |

6.7.2 | Local presence

Local impact

We are present in around a dozen countries, and we take our businesses' local impact into account in the areas of employment and regional development. New employees are typically hired locally, which helps to boost the local economy and involves the Group in local communities. Some of our entities work with local authorities and employment agencies. In addition, Cegedim organizes corporate sponsorships and social initiatives at both its headquarters and all of its French and international sites (see Section "Local involvement and outreach").

Local jobs

Cegedim's compensation policy is fair and equitable, and we aim to pay our employees competitive wages in all the labor markets of 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 Group meets its quality and safety standards. For example, some specific IT support or back-office services are provided by its subsidiaries in Morocco and Romania.

Committed to revitalizing regions

Some of the solutions Cegedim offers in France are intended to help solve regional development—or desertification—issues, and digitization is an eco-friendly solution. For example, the following solutions aim to improve coverage in regions where medical personnel are in short supply while also reducing the environmental impact of our clients' business operations:

- Cegedim is the French leader in Sesam-Vitale electronic care sheet transmission tools;
- Maiia develops medical teleconsultation services;
- We are developing strategies for convergent, integrated, European electronic patient records.

According to 2021 data from the regional health agencies in France (ARS), medical deserts are growing and nearly a quarter of French people live in a "Zone d'intervention prioritaire" or area of prime concern, where there is a critical shortage of doctors. A report by the French Senate's Sustainable Development, Spatial and Regional Planning Committee, presented in March 2022, found that over 30% of French people live in medical deserts; 1.6 million forgo healthcare every year; 11% of those over age 17 do not have a registered GP; the number of GPs is dropping; and 45% of GPs are suffering from burnout. Medical density, which varies significantly from one French department to another, is declining in 75% of France's departments, at a time when the country's growing and aging population is compounding the need for healthcare. The Directorate of Research, Studies, Evaluation and Statistics (DREES), a department of France's Ministry of Labor, Health, and Solidarity, published a study in August 2023 confirming that between 2022 and 2023, the number of practicing GPs continued to decline.

In the face of this critical social concern, 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.

6.7.3 | Local involvement and outreach

We encourage giving back to our local communities in all the countries we operate in. Cegedim organizes initiatives at the Group level and at our regional offices and subsidiaries, giving all employees a chance to get involved with their community.

Local outreach

- In 2023, the **Galerie d'Aguesseau**, the **art gallery** in our head office building in Boulogne-Billancourt, exhibited the work of about ten artists, including local artists;
- Cegedim renewed its sponsorship of the **LOU Rugby team** for another three seasons in 2023;
- For several years now, C-Media has been lending its support to the **Paris Fire Brigade** station near its production and shipping site, printing banners for special events free of charge;
- CSC Romania and a local NGO organize charity initiatives for disabled and underprivileged children in Bucharest, including **a Christmas gift drive**;
- We held a **food drive** in our Boulogne-Billancourt offices in November and donated what we collected to a local food bank to help fight food insecurity;
- CSC Romania collaborated with student associations from the Politehnica University of Bucharest and the Agence Universitaire de la Francophonie, and took part in several career fairs where university and high school students met with working professionals to help school leavers and young graduates **get a first job**;
- CSC Romania also **donated IT equipment** to an NGO that employs disadvantaged people trying to re-enter the workforce to repair and recycle the equipment;
- In April 2023, Cegedim Santé partnered with Project Rescue Ocean to organize an afternoon **clean-up of the banks of the Seine River** and raise employee awareness of environmental issues at the Boulogne-Billancourt headquarters;
- Cegedim's Moroccan subsidiaries **donated to people suffering** in the wake of the September 2023 Al Haouz earthquake.

Actions in the health sector

- Since 2016, Cegedim Insurance Solutions has sponsored "**Les Foulées de l'Assurance**", charitable races (5 and 10 km runs, walks, and virtual options) which raise funds for the **prevention of cardiovascular diseases**. 165 participants from Cegedim took part in 2023;
- In 2022 and 2023, Cegedim supported **Imagine for Margo**, a nonprofit that combats childhood cancers, by covering the subscription fees and €200 participation fees of employees and their family members taking part in its "**End Childhood Cancer**" race;
- Collections were held locally to help underprivileged kids and vulnerable populations. Cegedim Santé led a drive and collected nearly 70 new books and toys, which it donated to kids at the **Necker Children's Hospital** for Christmas 2023;
- Twice a year, HDMP in Belgium sponsors charities like **CliniClowns**, **bednet**, and **Kinderkankerfonds** to **help children with chronic diseases**, to entertain them in hospital and allow them to continue their schooling in hospital or at home;
- C-Media also supports a variety of good causes by displaying public service announcements and prevention campaigns on its screens free of charge. Some examples include the French Muscular Dystrophy Association's **Telethon**, **Pink October** (in partnership with **Ruban Rose**), and cancer awareness (with **Gustave Roussy**);
- We held a **blood donation awareness** campaign and a donation drive at our site in Rodez;



- For breast cancer awareness and prevention month, **Pink October**, Cegedim held an employee referral challenge: for each new hire, the company matched the referral bonus with a donation to its longtime partner, Gustave Roussy.

Quality of work life

- During Quality of Work Life Week, in June 2023, the Group organized a company-wide fund raiser for the **Premiers de Cordée** nonprofit. It included an online group contest, individual challenges related to the Quality of Work Life theme, and preventative health webinars, as well as meditation and Pilates classes at its 10 main sites.
- At our Labège, Nantes, and Lyon sites, Cegedim Insurance Solutions supports **three local associations** (ASCALA, ASCAGO, and ASCALP), notably by letting them use its meeting rooms and communication outlets. The associations encourage employees to take part in exercise and cultural activities and organize fun events and sports contests like yoga classes and pétanque competitions.

Purchasing with a purpose

- Since 2023, Cegedim's sites in Boulogne-Billancourt, Labège, and Mérignac have installed coffee machines and served coffee from the **Café Joyeux** company. All profits go towards training and employing persons with disabilities in Joyeux cafes and restaurants.
- In 2023, waste at Cegedim Santé's Boulogne-Billancourt offices was collected by **Les Joyeux Recycleurs**, a social enterprise that has a partnership with the ARES Atelier Association to help the long-term unemployed re-enter the workforce.
- Since 2023, waste collection and treatment services at Cegedim's Boulogne-Billancourt site have been performed by **Cèdre**, an inclusive supplier favoring the employment of disabled people, where persons with disabilities make up more than half of the employees.

In 2023, our contracts with companies helping the disabled and long-term unemployed join the workforce amounted to €50,000.

6.8 | Methodological note

6.8.1 | 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 89,7% of total Group revenues. To ensure consistency with the other chapters of the URD, unless otherwise specified, the human resources figures are for all the fully consolidated companies, i.e. 59 companies in 11 countries.

6.8.2 | Methodological information on indicators

Information sources

In order to ensure the consistency and reliability of the indicators monitored in all its entities, the Group has developed shared workforce 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 Teams RH 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 regarding IT infrastructure, servers, and data centers are collected from cegedim.cloud, which compiles them using its monitoring and network management tools.

Data relating to external suppliers are also used, notably reporting from travel agencies relating to CO₂ emissions, and invoices and annual reviews prepared by power, water, and waste management companies, etc.

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

A questionnaire is sent to each country in which the Group operates and completed under the responsibility of the local Financial or HR Director at each of the consolidated subsidiaries. The questionnaire aims to assess how much is known about the Group charters and whether their key measures are applied. It is also used to obtain qualitative feedback from our international subsidiaries on their best practices and initiatives regarding workforce-related, environmental, social, and ethical issues.

Reporting period

The information in this report covers a 12-month period from January to December 2023. The only exceptions are figures that have been extrapolated when the available data did not cover the entire period.

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 when the data needed for calculations were not available;
- The practical and legal parameters for collecting and entering data.

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 in France, which represents 62.4% of the workforce, is nonetheless provided;
- The success rate of the Code of Ethics e-learning course is the number of participants who have successfully completed the course, out of the total number of participants. Participants who answered 80% of questions correctly earned a passing grade. The indicator takes into account all participants as of December 31, 2023, including those who took the e-learning course in previous years.

With respect to environmental data, we note the following:

- Data centers' greenhouse gas emissions are calculated based on servers' energy consumption excluding cooling and lighting, using the 2022 emissions factor communicated by EDF for the supply of renewable energy (market-based method);
- The "Increase in the volume of hosted data" and "Increase in number of virtual servers" indicators refer to French operations;
- For its fleet of vehicles, Cegedim's calculations for greenhouse gas emissions include the environmental footprint of all vehicles used in its operations, most of which are leased;

- Average CO₂ indicators refer to the average rate of CO₂ indicated in the vehicle's technical data sheet and not to the number of kilometers driven;
- Greenhouse gas emissions from vehicle usage were calculated based on the number of kilometers driven and the CO₂ per kilometer indicated in the technical data sheet. Because the number of kilometers at end-2022 is unknown, the number of kilometers in 2023 was extrapolated from the total number since entry into service. When the number of kilometers is not recorded, it is calculated based on 10,000 km / year for gasoline-powered vehicles and 15,000 km / year for diesel-powered vehicles;
- Fuel consumption was calculated based on the number of kilometers driven and the fuel economy indicated in the technical data sheet;
- CO₂ emissions from business travel are based on information from the Group's travel agent and only concern the Group's French entities, or 62.4% of the total workforce. In our entities outside France, business travel using transportation other than company vehicles is rare. As a result, such travel does not warrant contracts with travel agencies, so we are unable to collect that data;
- For commuting, emissions are calculated based on the average daily distance traveled and the breakdown of transportation methods in France, factoring in two days a week of working from home. The emissions of our French employees (62.4%) have been extrapolated to our employees abroad;
- Given that in some countries municipal waste collection services do not include weighing and that some of our leases bundle various services, including waste collection, under a price per square meter, we have estimated the tertiary waste generated by the business activities of Cegedim Group sites at 120 kg a year per employee—half of which is paper and cardboard, based on the *Guide Eco-responsable au bureau* (Guide to eco-responsible practices in the workplace) published by ADEME (French Agency for Ecological Transition) in September 2022;
- The type and volume of other waste was determined based on statements provided by our waste collection and treatment providers. Volumes for contracts signed during the year were calculated on a pro rata basis;
- We took the following greenhouse gases into account by converting them into metric tons of CO₂ equivalent (or t CO₂e) depending on their Global Warming Potential: CO₂, CH₄, N₂O, HFC, SF₆, PFC, NF₃, and CFC;
- We calculated the Group's carbon footprint using the ADEME-Association Bilan Carbone (ABC) tool, specifically version v.8.91 of May 2023, following the GHG Protocol rules, and factoring in a confidence level for each category. This tool displays the results in several standard formats, including the GHG Protocol format;
- Emissions factors are taken from the ADEME (French Agency for Ecological Transition) database, except for electricity in France, for which we use the emissions factor communicated by EDF specifically for our guaranteed 100% renewable energy supply contract;
- Water consumption was calculated by extrapolating actual consumption at sites representing 35% of the workforce, based on the observed average of 4.2m³ per employee.

Whenever possible, the indicators and information in this report were compiled in accordance with Global Reporting Initiative (GRI) guidelines as they appear in the most recent available standards as of October 31, 2023. Use of the GRI framework is indicated by "GRI-XX". All other indicators and information are specific to the Group, either because they deal with topics that only apply to Cegedim or because they are intended to comply with articles L.225-102-1, R225-105, and L. 22-10-36 of the French Commercial Code.

Non-applicable indicators

Given the nature of the Group's business operations, the fight against food insecurity, respect for animal welfare, and ensuring fair, responsible, and sustainable food sources are considered inapplicable.

Consolidation and internal controls

The Human Resources and Performance departments at the head office of the consolidating entity are responsible for consolidating the data. An initial validation of the data is carried out by the persons responsible for collecting it. Those departments then check the data for consistency during the consolidation process. 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 audits

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 give a reasoned opinion on this Statement'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, the independent third party conducted specific checks regarding the information in this report, such as key indicators used in the Group's Sustainability Report. The independent third party's Assurance Report explaining the verification procedure, together with the auditor's comments and conclusions, are included in this Report and in the Group's Universal Registration Document (URD).

The Statutory Auditors reviewed the consistency of the elements relating to EU Taxonomy.

6.9 | Cross-reference tables DPEF/ GRI/ SDGs

| Cross-reference table - Statement of Extra-Financial Performance | | |
|---|---|--|
| Business and value creation model | | |
| Business model of all consolidated companies of the Cegedim Group | | 6.1.6. Our business and value creation model |
| Risks and opportunities | | |
| Main risks and opportunities arising from the Group's activities, including its business relationships, products and services | | 7. Risk management |
| Addressing the social and environmental consequences of the Group's activities | | |
| Main risks from the materiality matrix | Policies and due diligence procedures | Key performance indicators and results |
| Attract, train, and retain competent, qualified personnel | 6.3.3. Recruiting and retaining talent 6.3.4. Training and upskilling our workforce | Trial periods converted into permanent contracts Confirmed employee referral hires in France Recruiting events in France |
| Protect stakeholders' data | 6.5.5. Securing stakeholders' data | Completion of the security checklist |
| Secure our infrastructures | 6.5.3. Information security system management 6.5.4. Information security system | Completion of the security checklist |
| Protect our reputation to ensure long-term viability | 6.5.6. R&D : aiming for operational excellence through innovation and continuous improvement | R&D effort relative to revenues |
| Promote ethics | 6.6. Expanding our business fairly and ethically | Number of Ethics Committee meetings Number of translations of the Ethics Charter Number of languages available in the Code of Ethics e-learning course Success rate of the Code of Ethics e-learning course |
| Promote and improve our employees quality of work life | 6.3.5. Diversity, inclusion, and equal opportunities 6.3.6. Health, safety, and quality of work life | Workplace gender equality index in France Share of teleworkable jobs in France |
| Limit our activities' environmental footprint | 6.4. Reducing our environmental footprint | Data center greenhouse gas emissions Increase in number of virtual servers Average passenger car fleet CO ₂ rate Average utility vehicle fleet CO ₂ rate |
| Work to make a positive impact in our communities | 6.7. Contributing to regional development | Share of French sites outside Paris region Share of French territory covered by our sales force |
| Limit our workplaces' environmental footprint | 6.4. Reducing our environmental footprint | GHG emissions (scope 1) Waste generated |
| Effects of the Group's activities : | | |
| Regarding the respect for human rights | 6.6.5. Respecting human rights and due diligence | |
| Regarding the fight against corruption | 6.6.3. Ethics, preventing and fighting corruption | |
| Regarding the fight against tax evasion | 6.6.6. Transparency and fighting tax evasion | |
| Consequences on climate change | 6.4.3. Energy | |
| | 6.4.6. Our carbon footprint | |

| Societal commitments in favor of: | |
|--|---|
| Sustainable development | 6.2.3. Summary of Cegedim Group's main CSR challenges and risks |
| Circular economy | 6.4.5. Using less resources : reduce, reuse, recycle |
| Fight against food waste | <i>Given the Group's activities, this indicator is deemed not applicable.</i> |
| Fight against food insecurity | 6.7.3. Local involvement and solidarity |
| Respect for animal welfare | <i>Given the Group's activities, this indicator is deemed not applicable.</i> |
| Responsible, fair and sustainable food | <i>Given the Group's activities, this indicator is deemed not applicable.</i> |
| Collective bargaining agreements and their impact on the company's economic performance | 6.3.9. Social dialogue and collective bargaining agreements |
| Employee working conditions | 6.3.6. Health, safety, and quality of work life |
| Actions to fight discrimination and promote diversity | 6.3.5. Diversity, inclusion and equal opportunity |
| Actions to strengthen the bond between the Nation and its armed forces, and support reservists | 6.3.8. Our workforce in figures |
| Actions to promote physical activity and sport | 6.3.6. Health, safety, and quality of work life |
| Measures taken in favor of people with disabilities | 6.3.5. Diversity, inclusion and equal opportunity |

| Cross-reference table - GRI | | |
|--|---|--|
| GRI | Title | Chapter |
| GRI 2 - General disclosures | | |
| 1. The organization and its reporting practices | | |
| 2-1 | Organizational details | The Big Picture 1.1. Group Structure (URD) |
| 2-2 | Entities included in the organization's sustainability reporting | 6.8. Methodological note |
| 2-3 | Reporting period, frequency and contact point | 6.8. Methodological note |
| 2-4 | Restatements of information | 6.8. Methodological note |
| 2-5 | External assurance | 6.10. Audit report by an independent third party |
| 2. Activities and workers | | |
| 2-6 | Activities, value chain and other business relationships | 6.1. Cegedim Group's business activities, business model, and value chain |
| 2-7 | Employees | 6.3. Developing our Human Resources: a pillar of our success |
| 3. Governance | | |
| 2-9 | Governance structure and composition | 2.1. Cegedim's Corporate Governance (URD) 2.2. Executives and supervisory bodies, statutory auditors (URD) |
| 2-10 | Nomination and selection of the highest governance body | 2.2.3. Board committee operating procedures: The Compensation-Nomination Committee (URD) |
| 2-11 | Chair of the highest governance body | 2.2.1. The Board of Directors (URD) 2.2.6. Declaration regarding Board members (URD) |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | 2.2.3. Board committee operating procedures: The CSR Committee (URD) |
| 2-14 | Role of the highest governance body in sustainability reporting | 2.2.3. Board committee operating procedures: The CSR Committee (URD) |
| 2-15 | Conflicts of interest | 2.2.6. Declaration regarding Board members - Conflicts of interest in administrative and management bodies (URD) |
| 2-17 | Collective knowledge of the highest governance body | 2.2.5. Offices and experience (URD) |
| 2-19 | Remuneration policies | 2.3. Principles governing the compensation of corporate officers (URD) |
| 2-20 | Process to determine remuneration | 2.2.3. Board committee operating procedures: The Compensation-Nomination Committee (URD) |
| 4. Strategy, policies and practices | | |
| 2-26 | Mechanisms for seeking advice and raising concerns | 6.6.3. Ethics, preventing and fighting corruption |
| 5. Engagement des parties prenantes | | |
| 2-29 | Approach to stakeholder engagement | 6.1.5. Stakeholders |
| 2-30 | Collective bargaining agreements | 6.3.9. Social dialogue and collective bargaining agreements |

| GRI 3 - Material topics | | |
|---|--|---|
| 3-1 | Process to determine material topics | 6.2.2. Materiality matrix |
| 3-2 | List of material topics | 6.2.3. Summary of Cegedim Group's main CSR challenges and risks |
| 3-32 | Management of material topics | 6.3. Mobilizing our Human Resources 6.4. Reducing our environmental footprint 6.5. Upholding our reputation for quality and safety 6.6. Expanding our business fairly and ethically 6.7. Contributing to regional development |
| GRI 201 - Economic Performance | | |
| 201-1 | Direct economic value generated and distributed | 4.2. Consolidated income statements (URD) |
| 201-2 | Financial implications and other risks and opportunities due to climate change | 7.2.1. Strategic risks (URD) |
| GRI 302 - Energy | | |
| 302-1 | Energy consumption within the organization | 6.4.3. Energy |
| GRI 305 - Emissions | | |
| 305-1 | Direct (Scope 1) GHG emissions | 6.4.6. Our carbon footprint |
| 305-2 | Energy indirect (Scope 2) GHG emissions | 6.4.6. Our carbon footprint |
| 305-3 | Other indirect (Scope 3) GHG emissions | 6.4.6. Our carbon footprint |
| 305-4 | GHG emissions intensity | 6.4.6. Our carbon footprint |
| GRI 306 - Waste | | |
| 306-2 | Management of significant wasterelated impacts | 6.4.5. Using less resources: reduce, reuse, recycle |
| 306-3 | Waste generated | 6.4.5. Using less resources: reduce, reuse, recycle |
| GRI 401 - Employment | | |
| 401-1 | New employee hires and employee turnover | 6.3.8. Our workforce in figures |
| GRI 403 - Health and safety | | |
| 403-6 | Promotion of worker health | 6.3.6. Health, safety, and quality of work life |
| 403-9 | Work-related injuries | 6.3.8. Our workforce in figures |
| GRI 404 - Training and education | | |
| 404-1 | Average hours of training per year per employee | 6.3.8. Our workforce in figures |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | 6.3.4. Training and upskilling our workforce |
| GRI 405 - Diversity and Equal Opportunity | | |
| 405-1 | Diversity of governance bodies and employees | 6.3.8. Our workforce in figures |

| Cross-reference table - Sustainable Development Goals | | | |
|---|--|---|--|
| SDG | URD chapter | SDG | URD chapter |
| 1 NO POVERTY  | 6.3.3 Recruiting and retaining talent 6.3.4 Training and upskilling our workforce 6.3.7 Compensation and value sharing | 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE  | 6.4.7 Green IT : developing more responsible products and services 6.5 Ensuring data quality and safety |
| 2 ZERO HUNGER  | 6.3.3 Recruiting and retaining talent 6.3.4 Training and upskilling our workforce | 10 REDUCED INEQUALITIES  | 6.3.3 Recruiting and retaining talent 6.3.4 Training and upskilling our workforce 6.3.5 Diversity, inclusion, and equal opportunities 6.3.7 Compensation and value sharing 6.6 Expanding our business fairly and ethically |
| 3 GOOD HEALTH AND WELL-BEING  | 6.3.6 Health, safety, and quality of work life | 11 SUSTAINABLE CITIES AND COMMUNITIES  | 6.7 Contributing to regional development |
| 4 QUALITY EDUCATION  | 6.3.4 Training and upskilling our workforce 6.5 Ensuring data quality and safety 6.7 Contributing to regional development | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION  | 6.4.5 Using less resources: reduce, reuse, recycle 6.6 Expanding our business fairly and ethically |
| 5 GENDER EQUALITY  | 6.3.5 Diversity, inclusion, and equal opportunities 6.6 Expanding our business fairly and ethically | 13 CLIMATE ACTION  | 6.4.3 Energy 6.4.6 Our carbon footprint 6.4.7 Green IT : developing more responsible products and services |
| 6 CLEAN WATER AND SANITATION  | 6.4.4 Water | 16 PEACE, JUSTICE AND STRONG INSTITUTIONS  | 6.6 Expanding our business fairly and ethically |
| 7 AFFORDABLE AND CLEAN ENERGY  | 6.4.3 Energy 6.4.7 Green IT : developing more responsible products and services | 17 PARTNERSHIPS FOR THE GOALS  | 6.3 Developing our Human Resources: a pillar of our success 6.7 Contributing to regional development |
| 8 DECENT WORK AND ECONOMIC GROWTH  | 6.3.3 Recruiting and retaining talent 6.3.4 Training and upskilling our workforce 6.3.7 Compensation and value sharing 6.5 Ensuring data quality and safety 6.7 Contributing to regional development | | |

6.10 | Audit report by an independent third party

For the year ended December 31, 2023

To the shareholders,

In our capacity as an independent third party, member of the Mazars network, and Cegedim S.A.'s Statutory Auditors accredited by COFRAC, Inspection under number 3-1895 (the list of sites and scope of accreditation are available at www.cofrac.fr), 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 Sustainability Report (hereinafter respectively the "Information" and the "Report"), prepared in accordance with the entity's procedures (hereinafter the "Guidelines") for the fiscal year ended December 31, 2023, presented in the CEGEDIM S.A. 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 Sustainability report 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 Sustainability Report

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 the Report.

Inherent limitations to preparing the Information

As shown in the Report, 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 Report.

The Company's responsibility

The Board of Directors is responsible for:

- selecting or establishing appropriate criteria for the preparation of the Information;
- preparing the Report, in accordance with legal and regulatory requirements, including a presentation of the business model, a description of the principal sustainability 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 Report 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 Report 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 three people⁽²⁵⁾ in February and March 2024 and took a total of three weeks.

We conducted about ten interviews with the people responsible for preparing the Report, notably representing the Departments of Sustainable Development, Internal Control, Human Resources, Health and Safety, Environment, and Purchasing.

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 Report 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 Report 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 Report 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:
 - review 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;
 - corroborate the qualitative information (actions and outcomes) that we considered to be the most important presented in Annex 1. Our work concerning all the risks presented in this Report was conducted at the parent company level.
- we verified that the Report 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 Report;
- 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 at group level and with a selection of contributing entities and covered between 60% and 100% of the consolidated data relating to these tests;
- we assessed the overall consistency of the Report based on our knowledge of all the consolidated entities.

⁽²⁵⁾ Signatory included and participant(s) significantly involved

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, April 02, 2024

Emmanuel Thierry
Associé RSE & Développement Durable

Annex 1: Information deemed the most important

Quantitative indicators including key performance indicators

- Workforce;
- Trial periods converted to permanent contracts;
- Confirmed employee referral hires;
- Share of "teleworkable" jobs;
- Average passenger car fleet CO₂ rate;
- Average utility vehicle fleet CO₂ rate;
- Data center GHG emissions in France (teqCO₂);
- Increase in number of virtual servers;
- R&D effort relative to revenues;
- Completion of the security checklist;
- Increase in the volume of hosted data in gigabytes;
- Number of Ethics Committee meetings;
- Success rate of the Code of Ethics e-learning course;
- Share of French territory covered by our sales force.





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R.C.S Nanterre: 350 422 622 - Code NAF: 6311 Z | Phone: +33 (0)1 49 09 22 00 | Email: investor.relations@cegedim.com