

Designing solutions for a positive life

Sustainability Report **2025**




ARTELIA



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Foreword

Artelia commits to high standards and transparency

Two years ahead of the legal deadline set for 2028, Artelia is publishing its first sustainability report, applying the European Corporate Sustainability Reporting Directive (CSRD) requirements to present its environmental, social and governance (ESG) performance. By adopting this standardised framework, we are providing all our stakeholders with more precise and comprehensive information on our practices. This first report therefore strongly reaffirms our ambition to be a leading company that sets bold, quantified commitments and meets the highest standards of transparency in corporate social responsibility.

Above all, this document highlights the positive role we strive to play for our clients. This is where we make the greatest difference. We all know that development projects, while helping to improve the prosperity of regions and the lives of communities, also have impacts in terms of resource consumption, carbon emissions, biodiversity loss and pollution. Final decisions rightly belong to our clients, but our demanding mission is to enthusiastically draw on the full range of

our expertise and experience to integrate sustainability issues from the project design stage and maintain this focus throughout delivery. The Group-wide rollout of TRACE by Artelia, our eco-design methodology developed to help objectively minimise project impacts, demonstrates our firm determination to make a decisive contribution to reducing the environmental footprint of development and construction projects.

This report also provides a detailed review of the many actions we take to lead by example as a company. Reducing our own impacts, respecting human rights, complying with strict business ethics rules, promoting diversity, safeguarding the health, safety and well-being of our employees, and providing fulfilling working environments and development opportunities are all objectives that Artelia pursues every day with determination, as part of a tangible continuous-improvement approach.

In 2025, for example, we accelerated the internationalisation of our CSR Committee and published a CSR Policy Deployment Guide

designed to provide practical support to our teams worldwide, which operate in highly diverse contexts and face very different challenges. We also renewed our carbon emissions reduction targets to include the main companies that recently joined the Group. Lastly, we continued to strengthen our training offering, notably through the Artelia Academy and the 360Learning digital platform, whose number of active users doubled.

These various initiatives have delivered strong results in the assessments conducted by the organisations to which we submit our ESG policies. The internal "Bleexo 2025" survey, completed by 81% of employees - up two percentage points - again showed a very high overall engagement score of 8.2/10, placing us among the leading companies conducting this type of survey. EcoVadis also raised its assessment of our CSR policy by five points compared with 2024. Artelia, still ranked

"Gold," is among the top 2% of companies assessed worldwide. CyberVadis likewise recognised the improvement in our digital security systems, an issue that has become strategic. With a score of 891/1,000, up 80 points, we are ranked among companies with a "mature" level of cybersecurity.

But we do not intend to stop there. In view of the vital challenges currently facing the planet and humanity, Artelia will continue to pursue its efforts in these areas with determination and ambition, fully aligned with its purpose: "Designing solutions for a positive life".

We hope you enjoy reading this report.

Benoît Clocheret, Chief Executive Officer



2020-2025 review

ENSURE RESPONSIBLE GOVERNANCE

OUR TARGETS

- Carry out a detailed assessment of ESG risks and opportunities for 100% of significant bids, based on the EU Taxonomy and the SDGs
- Train 100% of employees and freelancers on ethical risks each year
- Include ESG clauses in 100% of procurement contracts and conduct targeted audits each year
- Share at least one third of the profit generated by operating activities
- Enable access to shareholding to at least 50% of our workforce
- Aim for 50% of under-45-year-old shareholders

2025

- **100% of bids reviewed by the Risk evaluation board**
- **88%**
- **100% of standard contracts**
- **35.1%***
- **39%**
- **57%**

* The calculation of the value-sharing percentage excludes recent acquisitions

DEVELOP OUR HUMAN CAPITAL

OUR TARGETS

- Achieve a workplace accident frequency rate below 3.25 and aim for zero serious accidents
- Aim for 8/10 on the average of the « Commitment » and « Well-being » indicators of the annual employee survey
- Reach 25% of female managers and in executive positions
- Make 100% of our employees aware of the Diversity and Inclusion approach « Each&All » every year
- Enable 100% of our employees to access face-to-face or digital training each year
- Promote new professional opportunities for each employee at least every 3 to 5 years

2025

- **2.7** / 0 serious accidents**
- **7.7/10**
- **27.83%*** / 24.38%******
- **100%**
- **100%**
- **71.1%*******

** Scope: France (Artelia Holding, Artelia SAS, Artelia Industrie), Artelia Denmark, Artelia Italy, Artelia Canada and Olav Olsen (Norway)

*** Scope: France (Artelia Holding, Artelia SAS, Artelia Industrie), Artelia Denmark, Artelia Italy, Artelia Canada and Olav Olsen (Norway)

**** Artelia SAS senior management bodies (Rixain Act)

***** Scope: United Arab Emirates, Australia, Portugal, Rwanda, Egypt, United Kingdom (excluding Pick Everard), Hong Kong, Indonesia, India, Italy, Cambodia, Saudi Arabia, Singapore, Austria, Belgium, Algeria, France, Morocco, Monaco, the Philippines, Vietnam, Switzerland, the Czech Republic, Germany, Spain, Madagascar, Malaysia, Oman and Thailand.

PROTECT THE ENVIRONMENT

OUR TARGETS

- Reduce Scope 1 & 2 GHG emissions to meet the « 1,5°C » trajectory
- Reduce Scope 3 GHG emissions to meet the « well below 2°C » trajectory
- Train 100% of project managers in internal methods and tools dedicated to eco-design and environmental monitoring of worksites
- Encourage an eco-design and eco-monitoring approach on 100% of our significant project

2025

- **-6.4% (market-based)**
- **+1.98%**
- **N.A.***
- **370 eco-design profiles** created in the TRACE tool**

* A new eco-design training pathway was launched in early 2026; the first indicator will be available in 2027 (2026 reporting year)

** 370 eco-design profiles at mid-year 2026: 216 initial profiles, 72 engaged profiles and 82 complete profiles

CONTRIBUTE TO DEVELOPMENT AND SOCIAL PROGRESS

OUR TARGETS

- Support 15 research programmes through doctoral chairs or actions
- Participate in 5 programs aimed at promoting engineering professions among women
- Reach 500 annual days of missions for volunteering missions
- Aim, through the Foundation, to grant at least 3% of the Group's operating income

2025

- **13**
- **4**
- **600**
- **1.3%**

2020-2025 review: lessons learned, progress and new challenges

ENSURE RESPONSIBLE GOVERNANCE

Two objectives were fully achieved: first, value sharing, reflecting the Group's commitment to ensuring employees benefit from the profitability generated through everyone's efforts. Second, share ownership among employees under 45, in line with our strategy of continuity. Although the target of giving 50% of our employees access to employee share ownership was not reached, we recorded an 11% increase in the number of employee shareholders through the FCPE (the Group's employee trust fund) between 2024 and 2025.

ESG analysis has been integrated in the strategic bids submitted to Risk Evaluation Boards (i.e. all strategic bids and/or bids with fees exceeding €5 million). However, it has not yet been extended to all significant

bids*. By 2030, we will continue our efforts to roll out this approach more widely.

Regarding responsible procurement, we have incorporated an ESG clause into our framework contracts. Our objective is now to implement responsible procurement processes across our main entities, adapted to each national context.

*A significant bid is defined, for all Group entities, as a commercial proposal reviewed in accordance with the criteria and thresholds defined for each entity.

DEVELOP OUR HUMAN CAPITAL

We achieved our health and safety objective, although the statistics currently cover only a limited scope, which will be expanded during the next reporting period.

Regarding the indicators relating to "Engagement" and "Well-being" in the annual survey, we fell slightly short of expectations. The Human Resources Department is actively working on the key areas for improvement, with initiatives to be rolled out across the entities.

We have made progress in increasing women's access to management positions and have further clarified these objectives

in our new CSR policy, considering that efforts should now focus on increasing the proportion of women in senior management and governance bodies.

Finally, 71.1% of employees were offered new professional opportunities or felt they had developed within their position over the past 3 to 5 years, reflecting the Group's efforts to provide Artelia employees with an environment in which everyone can build and develop their career.

PROTECT THE ENVIRONMENT

In terms of carbon footprint, the Group's strong growth required to adjust our SBTi trajectories. The indicators presented are therefore based on the new 2024 reference year. As a result, our carbon footprint decreased across Scopes 1 and 2 (-6.4%), while increasing slightly on Scope 3 (+1.98%). This reduction across Scopes 1 and 2 notably reflects the efforts undertaken to make the Group's vehicle fleet greener and to increase the use of renewable electricity in our buildings. We are continuing our

efforts to sustainably reduce our greenhouse gas emissions across Scopes 1, 2 and 3.

Regarding training for project managers on eco-design, the rapid growth of these issues has led to the replacement of the initial training with new more comprehensive modules (see the TRACE by Artelia approach). The first indicator relating to this new training programme will therefore be available in 2027. Likewise, the roll-out of the TRACE tool began in early 2026 and is currently ongoing.

CONTRIBUTE TO DEVELOPMENT AND SOCIAL PROGRESS

Although we did not exactly reach the announced targets, we are proud to have developed numerous partnerships with universities and higher education institutions, resulting in the support of several theses and research programmes.

Likewise, Artelia has become strongly involved in promoting engineering careers among women.

The Artelia Foundation exceeded its objective relating to volunteering days carried out by employees, further reinforcing our employees' commitment to philanthropic causes. Although the target of 3% of net profit being allocated to philanthropy was not achieved, the Group's strong growth nevertheless led to an increase in the corresponding contribution in absolute terms.

Commitments and targets for 2030

Artelia implements an ambitious CSR policy based on 4 pillars and 20 quantified objectives, which are deployed in the various countries where we operate and resonate with the company's purpose: Designing solutions for a positive life. These concrete commitments are based on recognised European (e.g. the CSRD, taxonomy) and international (e.g. EcoVadis, SBTi) frameworks and are assessed annually by independent bodies.

ENSURE RESPONSIBLE GOVERNANCE

OUR COMMITMENTS

- Assert ourselves as a benchmark engineering group in terms of CSR, with a particular focus on ethics (business ethics, environmental ethics, behavioural ethics)
- Motivate employees by sharing the financial performance created
- Preserve our independence by extending employee share ownership widely across the Group

OUR TARGETS

- Carry out a detailed assessment of ESG risks and opportunities⁽¹⁾ for **100%** of our significant bids⁽²⁾, based on the EU Taxonomy and the SDGs, while ensuring that our projects are aligned with our purpose: Designing solutions for a positive life
- Train **100%** of our employees on ethical risks each year
- Implement and roll out responsible procurement processes in our **15** main countries⁽³⁾
- Share at least **one third** of the profit generated by operating activities⁽⁴⁾
- Ensure that at least **75%** of our employees have the opportunity to become shareholders

PROTECT THE ENVIRONMENT

OUR COMMITMENTS

- Align the Artelia Group's carbon footprint⁽⁵⁾ with the goals of the Paris Agreement through our commitment to the Science Based Targets initiative (SBTi)
- Actively contribute to discussions on carbon emissions avoided on our customers' projects
- Roll out the TRACE by Artelia eco-design approach, which notably addresses carbon, pollution, biodiversity, climate and technological risks, living environments and societal issues

OUR TARGETS

- Scopes 1 and 2: reduce our absolute emissions by **42%** by 2030 compared with a 2024 base year
- Scope 3: reduce our emissions per euro of value added⁽⁶⁾ by **52%** by 2030 compared with a 2024 base year
- Develop in-house expertise by training **100%** of our project managers in internal methods and tools dedicated to eco-design and eco-monitoring of worksites
- Promote an eco-design and environmental worksite-monitoring approach for **100%** of our significant projects⁽⁷⁾, incorporating at least an initial eco-design profile⁽⁸⁾ at the bid stage (using TRACE)

DEVELOP OUR HUMAN CAPITAL

OUR COMMITMENTS

- Adopt a "zero accident" safety culture
- Foster the commitment and well-being of our employees
- Support women in pursuing leadership positions within the company
- Promote our "Each & All" approach
- Stimulate career paths and knowledge sharing

OUR TARGETS

- Achieve a workplace accident frequency rate below **3** and aim for **zero** serious accidents
- Target **8/10** on average for the 'Commitment' and 'Well-being' indicators in the annual employee survey
- Reach **30%** women managers in governance bodies (Board of Directors and its committees, Partners' Council) and senior management bodies (BU/division management committees and Group Executive Committee)
- Ensure that **100%** of our employees with at least one year of service are covered by minimum universal benefits
- Train **100%** of our employees for at least one day per year
- Co-create new career opportunities for every employee at least every **3 to 5 years**

CONTRIBUTE TO DEVELOPMENT AND SOCIAL PROGRESS

OUR COMMITMENTS

- Enhance the appeal of scientific careers
- Encourage women to pursue engineering careers
- Develop an approach to measure and strengthen the social value of our clients' projects
- Commit to public interest through the Artelia Foundation, particularly by continuing to issue annual calls for projects to protect the environment

OUR TARGETS

- Support **20** research programmes through chairs and doctoral programmes
- Take part in **10** action programmes promoting engineering careers among women
- Deliver **800** days of work per year for charity projects
- Grow our philanthropic budget each year to reach **€2m** by 2030

(1) ESG means environmental, social and governance criteria

(2) A significant bid is defined, for all Group entities, as a bid subject to a commercial bid review in accordance with the criteria and thresholds defined by each entity

(3) Our 15 main countries account for 95% of our FTEs

(4) Consolidated operating profit before depreciation and amortisation and before individual/collective variable remuneration

(5) Scope 1 = emissions generated directly by the company and its activities. Scope 2 = emissions associated with the electricity, heat or steam consumed by the company in its facilities or electric vehicle fleets. Scope 3 = all indirect emissions from the upstream value chain

(6) Value added = EBITDA + payroll costs

(7) A significant project is defined, for all Group entities, as a successful significant bid or a project with an identified specific risk

(8) An initial profile establishes the project's impact profile against 19 criteria covering the main environmental and societal issues. It is used to assess the client's ambitions against these 19 criteria and define the priority eco-design objectives for each of them

Certifications and labels



RATED SILVER BY CYBERVADIS

With a score of 891/1,000, 80 points higher than in 2024, Artelia now ranks among companies with a “mature” cybersecurity system across the four areas assessed: confidentiality, data protection, operational resilience and third-party risk management.



RATED GOLD BY ECOVADIS

With a score of 84/100, up five points compared with 2024, Artelia ranks among the top 2% of the 150,000 companies assessed by EcoVadis. The organisation evaluates four key CSR themes: environment, labour and human rights, ethics and sustainable procurement.



UN GLOBAL COMPACT

An active member of the UN Global Compact since 2018, Artelia contributes to the United Nations Sustainable Development Goals (SDGs), and respects the ten universal principles of the United Nations Global Compact in the areas of human rights, labour law, the environment and anti-corruption. The Group publishes its annual Communication on Progress (COP), which sets out the actions taken and the progress made.

ISO 27001

Artelia began certifying its sites in France and the United Kingdom for information security. The first certifications obtained during 2025 cover nearly 20% of the Group’s workforce.



ISO 45001

Artelia accelerated the rollout of ISO 45001 certification across its entities, bringing the share of certified employees to nearly 53% and further strengthening its occupational health and safety management system.



ISO 14001

Artelia continued its environmental certification campaign. The initial scope was extended to numerous countries in Europe, Asia, Africa and the Middle East. The certification now covers more than 50% of Group employees worldwide.



SBTI

At the end of 2025, the Group resubmitted its decarbonisation pathways to the SBTi to incorporate, into its base year, the greenhouse gas emissions of the companies acquired between 2023 and 2025.

CHOOSEMYCOMPANY

Artelia has received the ChooseMyCompany label, a distinction based exclusively on employee feedback and awarded through a rigorous methodology that ensures reliability and transparency.

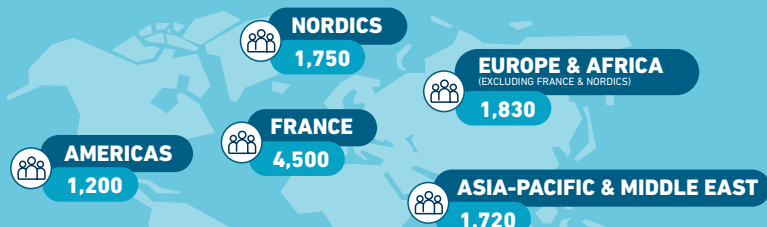


Artelia and its ecosystem

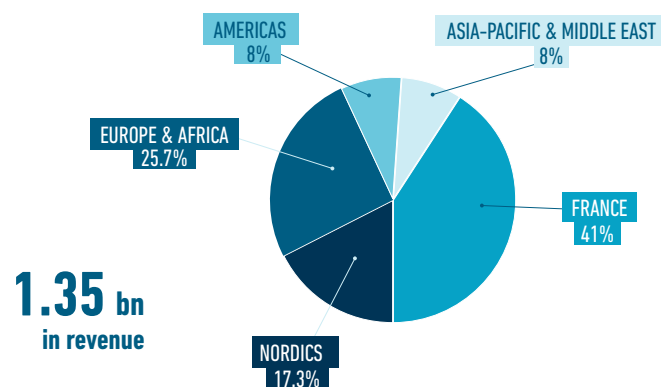
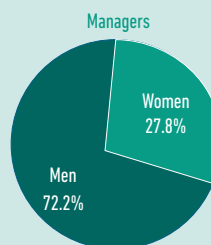
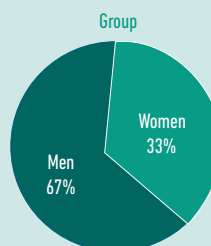
DESIGNING SOLUTIONS FOR A POSITIVE LIFE

11,000 employees

at 31 Dec. 2025



Gender balance



82%

of employees*
recommend Artelia

98%

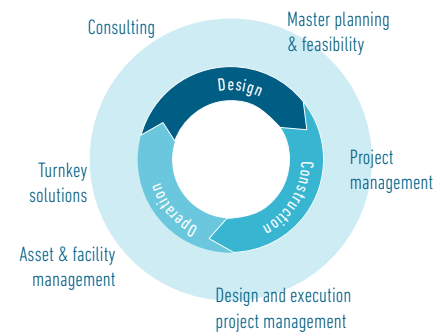
of clients
recommend Artelia

* 81% of employees responded to the survey

5 core values

Excellence, simplicity, sharing, independence, passion

Being involved throughout the development project life cycle



Mobility - Water - Energy - Buildings - Industry

Responding to 7 strategic challenges for the planet and humanity

- Climate resilience & biodiversity
- Energy transition
- Sustainable use of resources
- Advanced industrial facilities
- Regeneration of the built environment
- More liveable cities
- Sustainable & multi-modal mobility

— 30,000 operational projects carried out in 2025 —

An **eco-design approach**
applicable across **100%**
of our offices

Decarbonisation pathways
validated by the SBTi
Reduction of **6.4%** in Scope 1 &
2 GHG emissions between 2024
and 2025 (market-based)

2026 ENR* ranking

39th among the **TOP 150**
global design firms

*Engineering News-Record based on 2025 data

25€m/year
dedicated to research
and innovation

79 non-profit organisations
supported by our
Foundation

100%
of capital held by
4,241
Group employees

35%
of Group profit shared with employees
Consolidated operating profit before
depreciation and amortisation and before
individual/collective variable remuneration,
excluding recent external growth

1

GENERAL DISCLOSURE



BP-1 AND BP-2. BASIS FOR PREPARATION

BP-1. BASIS FOR PREPARATION

This sustainability report has been prepared using the same scope of consolidation as the Artelia Group consolidated financial statements. The sustainability information therefore covers all entities included in the financial consolidation scope, unless otherwise stated where justified by data availability or maturity.

As Artelia will not be subject to the reporting requirements of the CSRD until the 2027 financial year, this report represents a voluntary exercise undertaken in anticipation of those requirements. It forms part of a progressive approach designed to prepare the Group for compliance with the ESRS, enhance the reliability of non-financial data and improve data collection, consolidation and control processes.

Against this background, some information may display varying levels of maturity. The sustainability statement covers impacts, risks and opportunities relating to Artelia's own operations and its upstream and downstream value chain, in accordance with ESRS requirements and to the extent that the information is considered material and reasonably available.

BP-2. SPECIFIC CIRCUMSTANCES: MATURITY OF THE SUSTAINABILITY POLICY FRAMEWORK

The table opposite presents the deployment status of the Artelia Group's main policies against ESRS requirements. It distinguishes between policies already harmonised at Group level, policies currently being rolled out and matters that are primarily addressed through operational activities.

The Artelia Group has grown rapidly in recent years, notably through the integration of numerous companies. This growth has resulted in varying practices and levels of formalisation across entities. In this context, Group

policies provide a common framework that is being progressively extended to all subsidiaries.

For certain environmental and social matters, particularly those covered by ESRS E2 to E5 and S2 to S4, Artelia's material impacts occur mainly in the downstream value chain through services delivered for clients. These matters are already addressed through project design methodologies, professional practices and technical requirements, but are not yet covered by dedicated Group policies.

As part of its preparations for applying the CSRD, which will apply to the Group from the 2027 financial year (publication in 2028), Artelia is continuing to structure its compliance framework by progressively developing harmonised Group policies and extending their scope of deployment.

ESRS / Disclosure	Group / local policy or policies	Deployment status	Scope	Details
E1 - Climate change	Group	Deployed at Group level	Own operations and value chain (upstream and downstream)	Group framework defined; operational deployment is being consolidated.
E2 to E5 - Pollution, water and marine resources, biodiversity and ecosystems, resource use and circular economy	-	-	Primarily downstream value chain (client projects)	Material matters addressed through engineering assignments; impacts are mainly indirect. No formal Group policy at this stage; work is under way to achieve CSRD compliance in 2028.
S1 - Own workforce	Local	Variable deployment	Own operations	Differences arising from acquisitions. Most subsidiaries have their own policies covering all identified IROs.
S2 to S4 - Workers in the value chain, affected communities, consumers and end-users	Local policies for certain ESRS	-	Primarily the value chain (client projects, partners and end-users)	Material matters addressed indirectly through projects and relationships with partners; impacts are mainly indirect. No Group policies at this stage; work is under way to achieve CSRD compliance in 2028.
G1 - Business conduct	Group and local	Deployed at Group level	Own operations and value chain (upstream and downstream)	A harmonised and structured framework partly supported by the Group integrity programme.
ESI - Additional entity-specific information - Cybersecurity	Group and local	Deployed at Group level	Own operations and value chain (upstream and downstream)	Information systems security policy and specific measures.

GOVERNANCE

GOV-1. THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

Artelia's sustainability governance is based on an organisation involving the Group's governance bodies, management bodies, specialised committees and the CSR Department. This organisation is designed to integrate environmental, social and governance (ESG) matters into the Group's strategy, decision-making processes and operational activities.



STRATEGY

SBM-1. STRATEGY, BUSINESS MODEL AND VALUE CHAIN

Strategic vision

Artelia's purpose is to "Design solutions for a positive life". This ambition is reflected in the integration of sustainability matters across all Group activities.

Artelia aims to be recognised as a leading company in corporate social responsibility. The Group has therefore developed ambitious decarbonisation pathways validated by the Science Based Targets initiative (SBTi), while implementing concrete policies and measures relating to sound governance and social protection, as detailed in this report. The Group also relies on the Artelia Foundation to provide philanthropic support to a range of social and environmental projects.

Artelia also seeks to strengthen the consideration of sustainability matters in its clients' development projects, which lie at the heart of its business. The Group has chosen not to establish an exclusion list, but has implemented a CSR assessment framework to evaluate projects on a case-by-case basis. Its rollout across all significant tenders is under way. In addition, the Group has developed an original eco-design

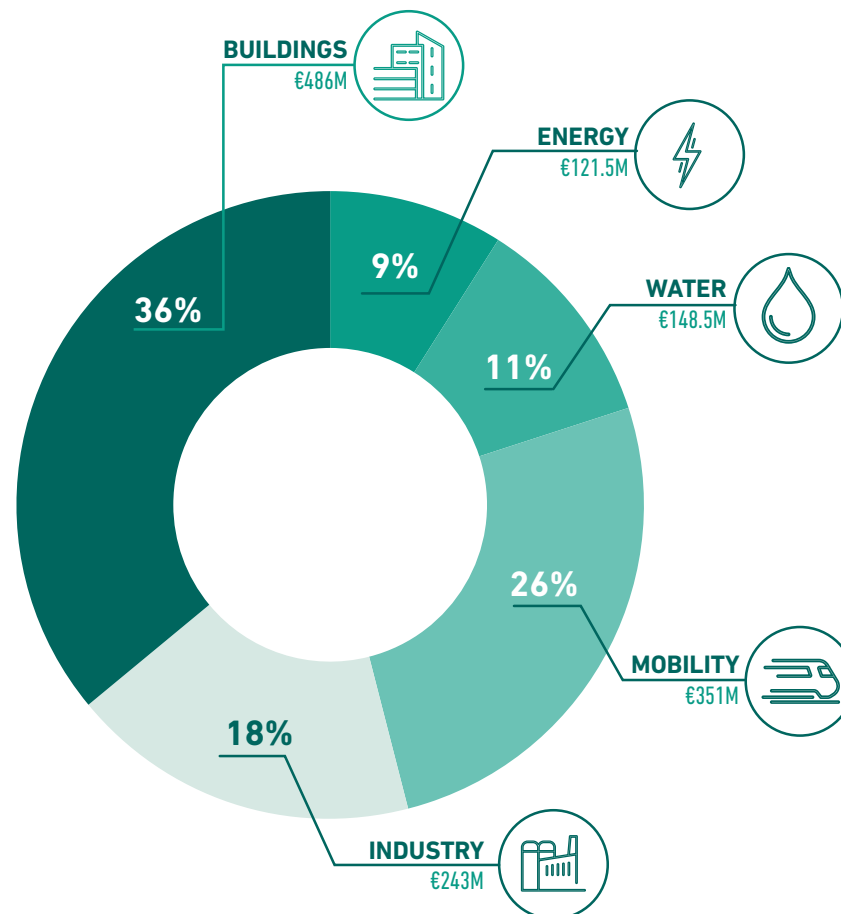
methodology, TRACE by Artelia, designed to help avoid project impacts. It is also being rolled out across the Group for the benefit of clients. The sustainability of development projects is as important as it is complex. Artelia intends to play an active role in the considerable progress still to be made in this area.

Business model

Artelia is an independent international engineering, project management and consulting group operating in five main markets: mobility, water, energy, buildings and industry.

The Group supports its clients throughout the full life cycle of projects, from initial studies and design through to the end of operations, including decommissioning and transformation. Artelia provides an integrated range of services covering consulting, studies and master plans, project management, design and construction engineering, asset management and turnkey solutions.

Artelia seeks to align its services with seven major strategic challenges for the planet and society: climate resilience and biodiversity, energy transition, sustainable use of resources, advanced industrial facilities, regeneration of the built environment, more livable cities, and sustainable and multimodal mobility.



Breakdown of 2025 revenue by market

Consolidated 2025 revenue: €1.35bn

International presence

As of, Artelia had 11,000 employees in more than 40 countries. The Group generated consolidated revenue of EUR 1.35 billion in 2025 and continues its international development in support of high-value-added engineering projects.



Value chain

Artelia's value creation is primarily based on its human capital, technical expertise and ability to support clients in their transformation projects.



ARTELIA'S SPHERE OF INFLUENCE OVER IROs

(Impacts, Risks and Opportunities)

←..... **LOW**

Indirect influence via the choice of partners and suppliers, and collaboration

←..... **HIGH**

Direct influence over the impacts, risks and opportunities linked to our activities and operational decisions

..... **LOW** →

Indirect influence over the use, operation and effects generated by delivered projects

SBM-2. INTERESTS AND VIEWS OF STAKEHOLDERS

Artelia's development model is based on regular dialogue with its main stakeholders in order to better understand their expectations, anticipate changes in its operating environment and incorporate their concerns into its strategy and decisions.

As part of its sustainability approach, the Group has identified the main categories of stakeholders that may influence or be affected by its activities. These stakeholders include employees, employee representatives, candidates, clients, suppliers and subcontractors, shareholders, financial institutions, schools and universities, professional organisations, as well as civil-society organisations, local authorities and non-profit organisations.

Artelia maintains structured dialogue with each of these categories, tailored to their respective issues. Dialogue mechanisms include client satisfaction surveys, annual development reviews, employee engagement surveys, meetings with employee representative bodies, supplier CSR assessment questionnaires, consultations with local residents in connection with projects, and active participation in professional organisations, sector working groups and collective initiatives. Information gathered through this dialogue informs the Group's strategic thinking and is taken into account when identifying, assessing and prioritising material impacts, risks and opportunities. It contributed in particular to Artelia's double materiality assessment, the definition of the Group's material sustainability matters, and the development of its CSR policy and sustainability roadmap.

Stakeholder dialogue is therefore an essential component of Artelia's governance framework and contributes to the continuous improvement of its policies, risk-management processes and sustainable-development commitments.

Stakeholders	Main dialogue channels	Main expectations	How Artelia takes them into account
Employees	Annual internal Bleexo survey, annual reviews and social dialogue.	Working conditions, training, health and safety, skills development and sustainable development.	HR policy, double materiality assessment and HR action plan.
Clients	Contractual dialogue and satisfaction surveys.	Quality, innovation, sustainable development and ethics.	Development of service offerings, CSR policy and IRO management.
Suppliers	CSR questionnaires and regular discussions.	Ethics, long-term relationships and climate.	Responsible procurement policy.
Financial institutions	Meetings and ESG reporting.	ESG performance and governance.	Sustainability-Linked Loan.
Civil society and local authorities	Engagement processes, public consultations and the Artelia Foundation.	Environmental and social impacts.	Project development and impact assessment.
Professional organisations	Committees and thematic meetings with Syntec-Ingénierie and EFCA.	Regulatory developments and sharing of good practices.	Regulatory monitoring and development of Group policies.

SBM-3. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND THE BUSINESS MODEL

The material impacts, risks and opportunities (IROs) presented in the table below result from Artelia's double materiality assessment. They reflect the main sustainability matters identified in relation to the

Group's business model, engineering and consulting activities, and upstream and downstream value chain.

The assessment highlights a strong concentration of IROs in the client projects supported by Artelia, which represent the Group's main impact lever, particularly in relation to climate, environmental, social and societal matters. It also identifies matters associated with the Group's own operations, especially its own

workforce, greenhouse gas emissions, business ethics and cybersecurity.

The IROs presented below illustrate how sustainability matters interact with Artelia's strategy, professional expertise and business model. They provide the foundation for the thematic sections of this report and guide the policies, actions, targets and metrics that the Group is progressively implementing.

ESRS	Topic	IRO title	Classification	Value chain
E1	Climate change mitigation	Facilitating access to energy, including clean energy	Positive impact	Downstream (client projects)
		Energy expertise	Opportunity	Downstream (client projects)
		GHG emissions from Artelia's own operations (Scopes 1, 2 and 3)	Negative impact	Own operations
		GHG emissions from client projects	Negative impact	Downstream (client projects)
		Being challenged regarding project GHG emissions	Risk	Downstream (client projects)
		Responsible partner on GHG emissions	Opportunity	Downstream (client projects)
	Climate change adaptation	Resilience of client projects	Positive impact	Downstream (client projects)
		Climate-transition expertise	Opportunity	Downstream (client projects)
		Transition costs	Risk	Own operations
		Physical risks affecting client projects	Risk	Downstream (client projects)
		Inability to meet client demand for adaptation projects	Risk	Downstream (client projects)
E2	Pollution	Expertise in reducing water pollution	Opportunity	Downstream (client projects)
		Water pollution	Negative impact	Downstream (client projects)
		Soil pollution	Negative impact	Downstream (client projects)
		Expertise in reducing soil pollution	Opportunity	Downstream (client projects)
E3	Water resources	Pressure on water resources	Negative impact	Downstream (client projects)
		Contribution to wastewater treatment and water circulation	Positive impact	Downstream (client projects)
		Expertise in water-related projects	Opportunity	Downstream (client projects)
	Marine resources	Disruption of marine ecosystems	Negative impact	Downstream (client projects)
		Expertise in protecting marine resources	Opportunity	Downstream (client projects)
E4	Biodiversity and ecosystems	Biodiversity degradation	Negative impact	Downstream (client projects)
		Reduction in new construction projects	Risk	Downstream (client projects)
		Expertise in biodiversity protection	Opportunity	Downstream (client projects)

ESRS	Topic	IRO title	Classification	Value chain
E5	Resource use and circular economy	Pressure on raw materials	Negative impact	Downstream (client projects)
		Raw material resilience	Positive impact	Upstream + downstream (client projects)
		Consideration of project life cycles	Positive impact	Downstream (client projects)
		Expertise in circular solutions	Opportunity	Downstream (client projects)
		Waste generated by the client project	Negative impact	Downstream (client projects)
		Expertise in waste treatment	Opportunity	Downstream (client projects)
S1	Diversity & inclusion	Discrimination	Negative impact	Own operations
		Attractiveness through equal opportunities	Opportunity	Own operations
	Working conditions	Workload imbalance	Negative impact	Own operations
		Consequences of workload imbalance	Risk	Own operations
		Employee working conditions	Positive impact	Own operations
		Job security and access to healthcare	Opportunity	Own operations
	Training	Employee training	Positive impact	Own operations
		Internal career attractiveness	Opportunity	Own operations
	Health and safety	Employee health and safety	Negative impact	Own operations
		Consequences of inadequate health and safety management	Risk	Own operations
	Human rights	Violation of employees' human rights	Risk	Own operations
S2	Health and safety	Health and safety of workers in the value chain	Negative impact	Upstream
		Insufficient due diligence regarding health and safety in the value chain	Risk	Upstream
	Human rights	Violation of the human rights of workers in the value chain	Risk	Upstream
S3	Affected communities	Endangerment of or nuisance to communities	Negative impact	Downstream (client projects)
		Improvement in the quality of life of affected communities	Positive impact	Downstream (client projects)
		Conflict with affected communities	Risk	Downstream (client projects)
		Expertise in the rehabilitation of local communities	Opportunity	Downstream (client projects)
S4	Consumers and end-users	Access to life-enhancing infrastructure	Positive impact	Downstream (client projects)
		Recognition of an inclusive approach to projects	Opportunity	Downstream (client projects)
		Recognition of project safety and integrity	Opportunity	Downstream (client projects)
G1	Business ethics and integrity	Breach of business ethics	Risk	Entire value chain
	Corporate culture	Positive employee relations fostered by ethical practices	Positive impact	Own operations
		Benefits of a strong corporate culture	Opportunity	Own operations
	Management of relationships with suppliers	Encouraging sustainable supplier practices	Positive impact	Upstream
		Selection of unethical suppliers	Risk	Upstream
ESI	Cybersecurity	Leakage of client data relating to sensitive projects	Negative impact	Own operations + downstream (client projects)
		Cyberattack	Risk	Entire value chain

DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

As part of its preparations for compliance with the CSRD, Artelia conducted a double materiality assessment to identify, assess and prioritise its sustainability-related impacts, risks and opportunities (IROs), in accordance with the ESRS requirements. To ensure the robustness, sector relevance and completeness of the assessment, Artelia combined two complementary approaches:

1. An internal, participatory approach rooted in the Group's activities

Artelia conducted a double materiality assessment between July and October 2024, using a multi-stage methodology aligned with EFRAG recommendations and the ESRS.

The approach was based on:

- identifying ESG matters from the ESRS, sector benchmarks and internal documentation (risk assessments, policies, the Non-Financial Performance Statement, etc.);
- translating these matters into impacts, risks and opportunities (IROs) tailored to Artelia's activities and covering the entire upstream and downstream value chain;
- validating and enriching the analysis through internal workshops involving several groups of employees from different Group entities and business lines, thereby incorporating both operational and cross-functional perspectives.

This process identified 95 environmental, social and governance IROs relating to Artelia's activities. These IROs were then assessed against the two dimensions of double materiality:

- impact materiality: assessment of the severity and likelihood of positive and negative impacts on the environment and stakeholders, based on criteria

such as scale, scope, irremediable character and likelihood;

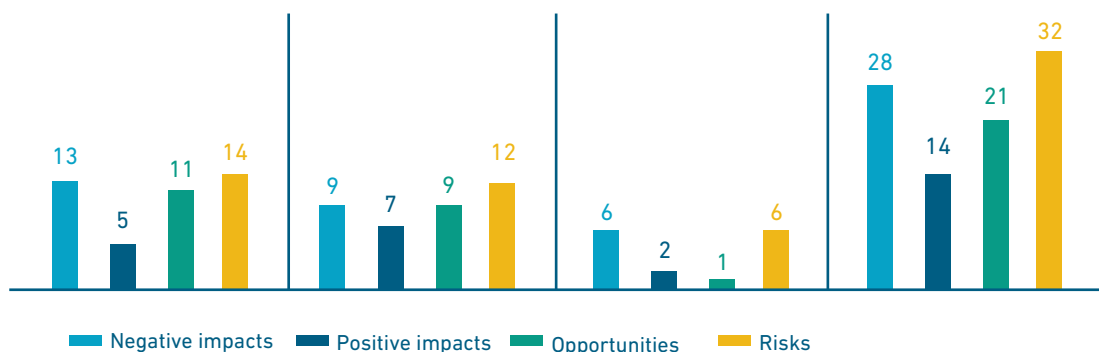
- financial materiality: assessment of risks and opportunities based on their potential financial effects and likelihood of occurrence.

The assessments were carried out through business workshops using a consistent scoring system and defined materiality thresholds (≥ 6 for impacts and ≥ 3 for risks/opportunities), resulting in the identification of 57 material IROs for the Group (presented in section SBM-3).

2. A sector-based approach conducted with Syntec-Ingénierie

In addition to its internal assessment, Artelia actively contributed to work led by Syntec-Ingénierie, the French professional federation for the engineering sector, as part of a collective study on the double materiality assessment of engineering activities. Around ten engineering companies took part, including Artelia, which was fully involved in the workshops. The Group contributed to methodological discussions, the identification of sector-specific ESG matters and their assessment in terms of impacts, risks and opportunities.

This sector initiative aims to establish a common framework for identifying material ESG matters for engineering activities by applying the principles of double materiality from both impact and financial materiality perspectives. It also helps harmonise reporting practices and facilitate implementation of the CSRD by companies in the sector. The study covers the full range of engineering activities (construction, infrastructure, industry, environment, technology consulting, etc.) and seeks to identify the key ESG matters for the profession and the associated indicators. Combining these two approaches enabled Artelia to bring together a detailed, operational internal assessment with a consolidated sector perspective, strengthen the relevance and comparability of its material matters, and support compliance with CSRD regulatory expectations while following sector best practices. This process therefore ensures the comprehensive and prioritised identification of sustainability matters, which form the basis of Artelia's sustainability reporting.



Breakdown of the 95 IROs into positive impacts, negative impacts, risks and opportunities (before double materiality scoring)

2



ENVIRONMENTAL INFORMATION

2030 CSR POLICY: OUR ENVIRONMENTAL COMMITMENTS

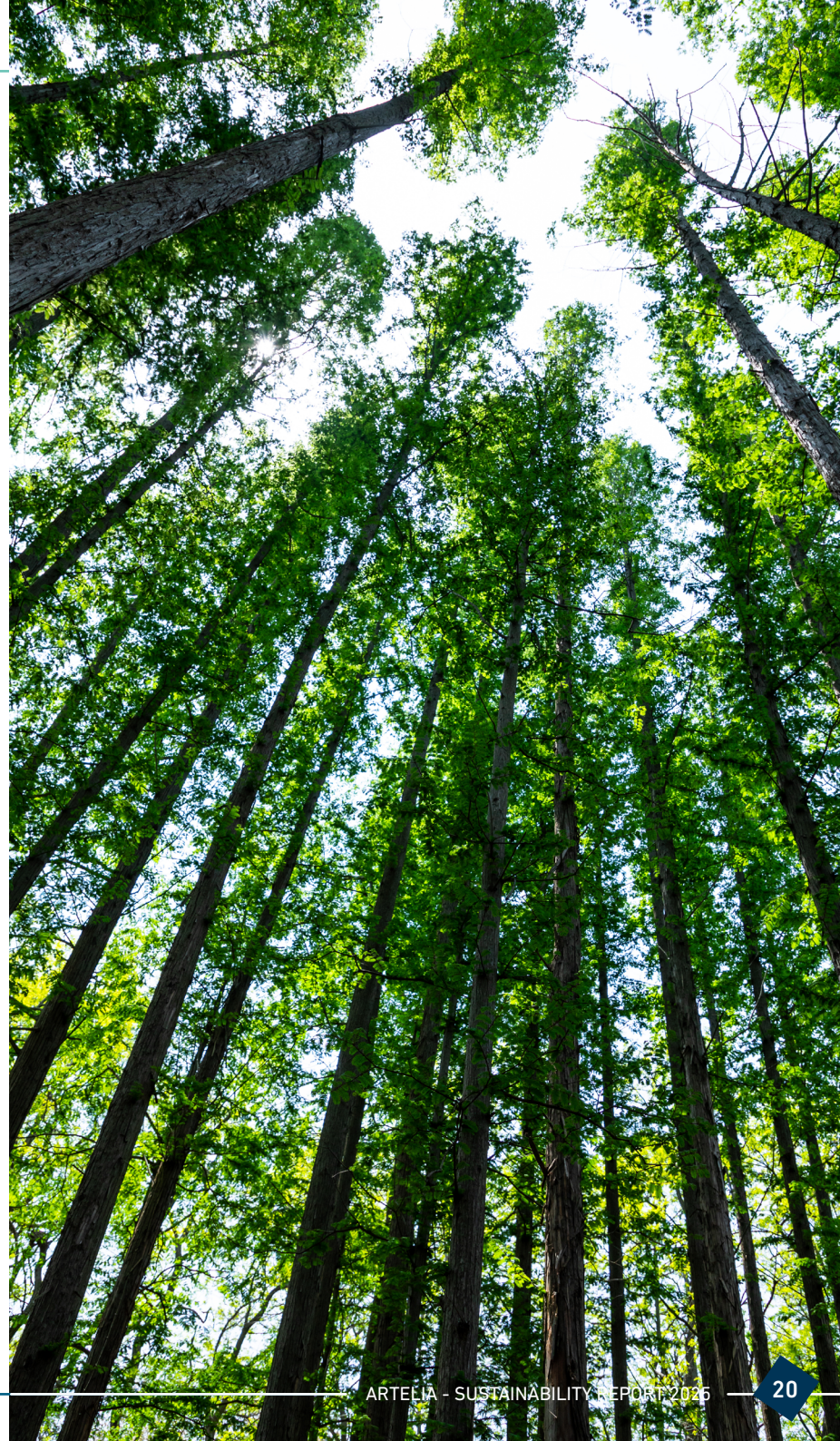
Over the past five years, Artelia has significantly strengthened the measurement of its greenhouse gas (GHG) emissions and secured validation by the Science Based Targets initiative (SBTi) of an ambitious reduction pathway.

At the same time, Artelia designed and began rolling out a dedicated eco-design approach for its clients: TRACE by Artelia.

2030 COMMITMENTS UNDER THE “PROTECTING THE ENVIRONMENT” PILLAR

- Align the Artelia Group's carbon footprint with the goals of the Paris Agreement through its commitment to the SBTi.
- Contribute actively to methodological and operational work on avoided carbon emissions in client projects.
- Roll out the TRACE by Artelia eco-design approach, which notably addresses carbon, pollution, biodiversity, climate and technological risks, living environments and societal considerations.

Reducing Artelia's own emissions and helping clients limit the environmental impact of their projects remain two key priorities within the Group's “Ambition 2030” strategy. By 2030, the Group intends to apply an eco-design approach to 100% of its significant bids, while continuing to implement its decarbonisation programme.



TRACE

by ARTELIA

ECO-DESIGN APPROACH

Used from the earliest preliminary design stages, eco-design is an essential lever for changing planning and construction practices. With this in mind, Artelia's environmental specialists developed TRACE by Artelia, a method that is now mature and is being rolled out across the Group.

TRACE provides a structured framework for dialogue and collaboration with clients and their stakeholders. It aims to identify, from the earliest stages of a project, opportunities to improve its environmental performance and then monitor them throughout its development. The approach is based on 19 quantitative measures covering the main environmental and societal issues, in order to anticipate project impacts and reduce them more effectively. Based on the project's initial profile, the client can specify its ambitions and priorities, which Artelia then translates into operational objectives. The profile is updated as the project progresses to monitor delivery of the commitments made.

Designed for use from the preliminary stages of a project, when there is the greatest scope for action, TRACE prioritises the avoidance and mitigation of impacts. It can nevertheless be used at every stage of a project, including for adaptation issues. Its added value lies in particular in its ability to structure analysis and decision-making.

TRACE was designed as a robust system, grounded in the Group's environmental convictions; a cross-functional system, reflecting a shared ambition across all business activities; and an accessible system, intended to support tangible improvements in practices. Artelia's objective is for every project it supports to progressively integrate eco-design principles and help make them standard practice.

TOPICS	QUANTITATIVE MEASURES
 CARBON	Energy Activities / Processes Transport Materials Land use
 POLLUTION / RESOURCES	Water (quantitative resource) Environment (air, soil and water quality, etc.) Waste (generation and management, etc.)
 BIODIVERSITY	Species and habitats Ecosystem services
 RISKS	Natural hazards (coastal flooding, river flooding, runoff) Technological, industrial and health risks
 LIVING ENVIRONMENT AND TERRITORIAL INTEGRATION	Landscape and identity Mobility Nuisances (noise, odours, light, etc.) Thermal comfort
 SOCIETY	Social and stakeholder acceptance Gender / Inclusion Users (access to services, well-being)

METHODOLOGICAL NOTE

As stated in BP-1, this report forms part of a voluntary approach to anticipating the CSRD requirements ahead of the regulatory deadline applicable to Artelia. In this context, Artelia is continuing to structure its sustainability policies, processes, targets and indicators. At this stage, topics E2, E3, E4 and E5 still reflect a level of maturity that is being consolidated, particularly in terms of governance, monitoring and reporting.

By contrast, for ESRS E1 on climate change, the Group already has a consolidated set of policies, procedures, actions and indicators. This maturity makes it possible to present a more advanced level of information on this topic in this report. The sections devoted to ESRS E2, E3, E4 and E5 reflect the current stage of development of the framework and the areas of work that will continue to be developed in future reporting periods.

ESRS E1: CLIMATE CHANGE

Strategy

E1-1. TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

Background

In February 2024, the Group's emissions reduction targets were officially validated by the SBTi. This initiative supports companies worldwide in setting science-based emissions reduction pathways that are compatible with the goals of the Paris Agreement.

At the end of 2025, these targets were adjusted and resubmitted to the SBTi to reflect the significant change in the Group's scope during 2023 and 2024. This period was marked by several acquisitions, including the integration of FNX-INNOV in Canada and Pick Everard in the United Kingdom, which resulted in a substantial increase in the Group's workforce and associated GHG emissions.

This change in scope was incorporated into the Group's new decarbonisation pathways. Artelia's emissions reduction targets for 2030 were therefore updated using a new base year of 2024.

Governance and monitoring of the transition plan

Established in early 2024, the SBTi Steering Committee brings together the Group's main functional departments: Human Resources, Finance and Procurement, Real Estate, Performance and Risk, and the CSR Department. Its role is to contribute to defining, managing and evaluating the GHG emissions reduction actions implemented across the Group. Following validation of the new SBTi pathways in

spring 2026, Artelia began developing a transition plan to 2030. The international network of local CSR coordinators meets regularly to ensure operational monitoring of this approach. Each local coordinator, working with their management team, is responsible for translating the GHG emissions reduction action plan into measures for their own scope. Dedicated local governance involving the main departments concerned is to be established within subsidiaries to manage and monitor these action plans. The Group CSR Committee intervenes where necessary to validate the actions to be undertaken and the associated resources.

Although several emissions reduction actions are already under way, Artelia is not yet in a position to present a consolidated Group-wide transition plan in this report. Developing such a plan is a priority for the coming year. The main challenge lies in creating a common framework that can be applied across an international group whose subsidiaries operate in sometimes very different contexts and face different constraints and priorities.

Analysis and monitoring of the transition plan

Each year, the Group calculates its emissions in order to track the results of the actions implemented and manage its reduction pathway to 2030. This monitoring will make it possible to adjust actions where necessary and progressively strengthen the measures taken to ensure the effectiveness of the transition plan.

In 2026, Artelia rolled out a carbon reporting tool to prepare its 2025 GHG inventory. This approach is intended to improve data reliability, facilitate consolidation and strengthen the management of emissions reduction actions.

Once finalised, the transition plan will be communicated to all employees to encourage ownership and implementation in day-to-day practices. Progress will be monitored regularly, particularly through the annual updates of the Group's GHG inventory.



A 15-point sustainability plan

At the end of December 2025, Artelia UK rolled out a new 15-point sustainability plan for its employees, designed to strengthen their skills and confidence when discussing sustainability issues with clients. Developed within Artelia UK's Sustainability Forum, the plan is a practical guide for all teams and draws on sector-specific case studies of successfully delivered sustainable projects.

Since its launch, the plan has been progressively rolled out to the employees through a dedicated training module.

E1-SBM-3. MATERIAL IROs AND THEIR INTERACTION WITH STRATEGY AND THE BUSINESS MODEL

As part of its double materiality assessment (see Chapter 1.4), Artelia identified climate change as one of the most material sustainability matters for its activities. The impacts, risks and opportunities concern both the greenhouse gas emissions generated by the Group's own operations and the emissions associated with projects carried out for clients, as well as the consequences of the climate transition and the physical effects of climate change on its activities.

The material negative impacts are mainly related to greenhouse gas emissions

from Artelia's own operations (Scopes 1, 2 and 3) and to emissions induced by the infrastructure, buildings and facilities designed or managed for its clients. These emissions are not directly generated by the Group, since Artelia does not decide whether such assets are built or how they are operated. Artelia can nevertheless influence these emissions by proposing technical and organisational solutions to avoid or reduce them, both during development and throughout operation. However, the implementation of these solutions is also subject to the client's decision. Technical choices made during the design phases can significantly influence the carbon footprint of projects throughout their life cycle.

Climate change also creates several risks for Artelia. Regulatory developments,

growing client requirements, pressure on certain resources and changing market expectations may generate transition costs and call some highly emitting projects into question. In addition, the intensification of climate hazards may affect infrastructure designed by the Group, requiring physical risks to be addressed more fully from the design stage onwards.

Conversely, climate change is a major source of opportunities for Artelia. The transition to a low-carbon economy is driving growing demand for engineering, consulting and project management services related to the energy transition, energy efficiency, resilient infrastructure and territorial adaptation. The expertise developed by the Group in these areas, together with the rollout of its TRACE by Artelia eco-design approach, enables it

to help clients reduce their greenhouse gas emissions, improve the resilience of their infrastructure and integrate climate issues into their projects.

Climate change therefore directly influences Artelia's strategy and business model. The Group has embarked on a pathway to reduce its own emissions, validated by the Science Based Targets initiative (SBTi), while strengthening its service offering in decarbonisation, the energy transition and climate change adaptation. This strategic direction responds to stakeholder expectations, regulatory developments and growing client demand for sustainable and resilient infrastructure.

The material impacts, risks and opportunities identified are presented in the table below.

IRO topic	IRO title	IRO classification
Climate change mitigation	Facilitating access to energy	Positive impact
	Energy expertise	Opportunity
	GHG emissions from our own operations (Scopes 1, 2 & 3)	Negative impact
	GHG emissions from client projects	Negative impact
	Being challenged over GHG emissions from projects	Risk
	Responsible partner on GHG emissions	Opportunity
	Resilience of client projects	Positive impact
	Climate transition expertise	Opportunity
	Transition costs	Risk
	Physical risks affecting client projects	Risk
	Inability to meet client demand for adaptation projects	Risk

Management of impacts, risks and opportunities

IRO-1. DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL CLIMATE-RELATED IROs

The impacts, risks and opportunities presented in the table above were identified through the double materiality assessment conducted by the Group in 2024.

With regard to climate change mitigation, several IROs were assessed as material. The negative impacts identified primarily concern GHG emissions associated with Artelia's own operations, covering Scopes 1, 2 and 3, as well as emissions generated by client projects.

With regard to climate change adaptation, the assessment identified physical climate-related risks in connection with client projects, as well as transition risks that could affect the Group's activities or the projects it supports.

E1-2. POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

Policy	Scope	Contribution to climate-related matters	Value chain
2026-2030 CSR Policy	Group	Provides the strategic framework for the Group's climate approach. The "Protecting the environment" pillar aims to place Artelia's activities on a pathway compatible with the Paris Agreement, notably through pathways validated by the Science Based Targets initiative (SBTi). It also includes rolling out eco-design across projects and building the climate-related skills of project managers.	Own operations, upstream and downstream
Environmental policy	Group	Sets out the Group's commitments to reducing its environmental impacts, improving energy performance, preventing pollution and ensuring regulatory compliance. It also supports clients in their ecological transition.	Own operations and client projects
Risk management policy	Group	Integrates climate change risks into the overall risk management framework in order to identify, assess and monitor risks that could affect the Group's activities, projects and assets.	Own operations and client projects
Responsible Digital Charter	Group	Helps reduce the environmental footprint of digital activities and the associated Scope 2 and 3 emissions. It is based in particular on a life cycle assessment (LCA) approach for the information system and the rollout of Green IT good practices.	Own operations
Local policies and arrangements	Certain subsidiaries	Supplement Group policies in order to address the specific regulatory and operational issues of the countries in which the Group operates.	Own operations

E1-3. ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES

Climate change mitigation

Artelia's decarbonisation plan aims to reduce the Group's GHG emissions by 2030, against a 2024 base year. It is structured around two main targets, covering Scope 1 and 2 emissions on the one hand and Scope 3 emissions on the other. These targets are supported by operational levers that are being progressively rolled out across the Group.

Target 1: reduce Scope 1 and 2 emissions

The actions identified to achieve this target focus mainly on reducing energy consumption and decarbonising the energy sources used by the Group. They include:

- improving the energy efficiency of buildings;
- implementing an energy-efficiency and conservation plan;
- progressively switching electricity contracts to renewable energy supply contracts;

- electrifying and optimising the vehicle fleet on a progressive basis, in line with a common Group-wide requirement. In France, this includes the mandatory replacement of company and service vehicles with electric or plug-in hybrid vehicles.

Target 2: reduce Scope 3 emissions

The actions associated with this target aim to improve the measurement and reduction of the Group's main sources of indirect emissions. They include:

- improving the quality of data on emissions from purchased goods and services, particularly by collecting information on suppliers' GHG emissions;
- implementing dedicated decarbonisation measures for material purchases on turnkey projects, including life cycle assessment and eco-design;
- encouraging and supporting employees to use low-carbon transport for commuting;
- optimising business travel, particularly journeys made by air or car;
- extending the useful life of all capital equipment, including IT equipment, the vehicle fleet and real estate assets.

Switching to solar energy

In December 2025, Artelia Madagascar installed photovoltaic panels with a total capacity of 12.87 kWp at its Ankadivato site, which has 46 employees. The installation is intended to meet part of the premises' energy needs and reduce the emissions associated with their operation.



Lower-carbon travel solutions

For the past two years, Artelia UK has been developing the Whereabouts application to track carbon emissions from business travel and commuting. Over the last six months, the tool has been enhanced not only to measure travel-related emissions, but also to suggest lower-carbon alternative routes.

Implementation and resources

The decarbonisation plan is implemented primarily by the CSR, Human Resources, Finance & Procurement, Real Estate, and Performance & Risk departments. Each team contributes to the operational rollout of actions within its area of responsibility. The financial resources required for most of the actions identified are incorporated into existing budgets. Some actions are still subject to further estimates in order to determine the resources required

for their rollout and ensure long-term monitoring. The action plan therefore combines measures already under way with actions that are still being structured. It will be progressively consolidated to ensure that the human and financial resources mobilised are consistent with the emissions reduction targets set for 2030.

Monitoring and analysis

Progress on the actions is monitored annually in conjunction with the update of the Group's

GHG inventory. This monitoring is used to assess the results achieved, identify any deviations from the target pathway and, where necessary, adjust the measures implemented. A more detailed analysis will be carried out by 2030 to assess the overall effectiveness of the decarbonisation plan and the contribution of the various actions to reducing Scope 1, 2 and 3 emissions.

Reducing single-use plastics in everyday life

In 2025, Artelia Vietnam organised an internal campaign to reduce the use of single-use plastics. Employees were invited to submit practical ideas, two of which were selected. One of them, No Plastic Lunch, was introduced every Tuesday to encourage teams to avoid plastic packaging and containers at mealtimes. This simple, participatory initiative promotes more responsible everyday practices in a national context marked by high consumption of single-use plastics and a growing number of initiatives to reduce their use.

Giving coffee grounds a second life through circularity

In 2025, Artelia Denmark launched an initiative to reduce the environmental impact of its coffee consumption by selecting beans with a lower carbon footprint and joining the Kaffesymbiosen circular partnership. Under this scheme, used coffee grounds are collected and transformed into new products such as cups and cosmetics. The initiative helps reduce biowaste and supports the development of circular value chains.



Climate change adaptation

Climate change adaptation is an increasingly important issue for the regions, infrastructure and projects on which Artelia works. As climate hazards intensify, the Group draws on its expertise to help clients anticipate risks, strengthen the resilience of developments and incorporate climate constraints from the design stage onwards.

Reassessing flood risk

The expected increase in the frequency and intensity of climate events is prompting many cities and local authorities to reassess their exposure to flood risk. This requires

stronger adaptation strategies, ranging from vulnerability analysis and development planning to the creation or upgrading of structures and the preparation of warning and crisis-management systems.

Artelia supports local authorities and regional stakeholders throughout this process. The Group models flood and inundation phenomena at different scales, carries out vulnerability studies and defines appropriate solutions incorporating technical, economic, environmental and social criteria. Artelia also contributes to the study and sizing of developments and structures required to adapt to climate hazards, as well as to

the design of effective warning and crisis-management systems.

In this context, Artelia has developed La Méthod'O, a stormwater and runoff management method that prioritises infiltration and local soil-based management.

Adapting to rising sea levels

Coastal development must now take account of sea-level rise, which is accelerating coastal erosion and increasing exposure to storms and coastal flooding. Many local authorities are therefore rethinking their relationship with the coastline, reassessing the exposure of urban areas and seeking development

solutions that can strengthen their resilience.

Artelia supports stakeholders exposed to these phenomena throughout the assessment, planning and implementation of adaptation measures. Drawing on several decades of expertise in coastal modelling and shoreline preservation, the Group works with coastal authorities, port operators and other stakeholders to help them rethink coexistence with the ocean and design coastal and marine developments suited to a changing climate.

A sponge street in Montreal

In Montreal, Canada, Artelia contributed to the redevelopment of Larivière Street as a "sponge street". The project combines optimised stormwater management, greening of the site and consideration of the neighbourhood's recreational uses. Artelia's teams co-designed the development, which included surface retention basins, a new drainage network and a multifunctional skatepark that can also serve as a retention basin.



Living with rising temperatures

In many parts of the world, climate change is already resulting in a marked rise in temperatures and an increase in the number of very hot days. These changes affect all human societies and biodiversity as a whole. They have a direct impact on water resources and affect every sector - agriculture, industry, buildings, mobility and

cities - challenging development practices and pushing some infrastructure to the limits of its operating capacity.

Artelia supports clients in defining adaptation strategies. The Group works particularly on these issues in urban planning and building design. It supports many local authorities in addressing urban heat islands, notably through the renaturing

of public spaces and the integration of nature-based solutions. It also applies building eco-design methods, including solar exposure studies, heliodon analysis and thermal performance assessments. The Group draws on recognised expertise in cooling solutions such as district cooling networks, heating and cooling loops, and seawater air-conditioning.



Tackling urban heat islands at neighbourhood level

As part of the Prunel urban renewal project, which covers three priority neighbourhoods in Saint-Denis, Réunion, Artelia is helping to define solutions to limit urban heat-island effects. Local teams and Group experts are jointly carrying out an in-depth study to identify the most relevant adaptation levers at neighbourhood level, taking account of the site's characteristics, residents' uses and climate-resilience objectives. Greening initiatives have already begun on some streets during the project's initial phases. Artelia's study, combining in-situ measurements, numerical modelling and design support, goes further by guiding future developments towards more structural solutions that draw on multiple levers: vegetation, water, materials, wind and uses.

Metrics and targets

E1-4. TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

The “Protect the environment” pillar of Artelia’s CSR policy includes two greenhouse gas emissions reduction targets for 2030. Established in accordance with the SBTi criteria and recommendations, these targets were formally approved by Artelia’s Board of Directors in May 2026. They provide the Group’s reference framework for steering its decarbonisation pathway and monitoring progress against the 2024 base year. This pillar also includes two targets dedicated to project eco-design and environmental monitoring of construction sites.

TARGETS	DESCRIPTION OF COMMITMENT	2024	2025	SCOPE COVERED
 TARGET 1	Reduction in Scope 1 and 2 emissions Artelia commits to reducing its absolute Scope 1 and 2 GHG emissions* by 42% by 2030, from a 2024 base year. *based on the market-based methodology	5 997.74 tCO₂e /	5 615.75 tCO₂e ↘ 6,4%	 -42% by 2030 vs. 2024 base year Scope: 100% of the Group’s Scope 1 and 2 emissions
 TARGET 2	Reduction in Scope 3 emissions Artelia also commits to reducing its Scope 3 GHG emissions per euro of value added by 52% over the same period.	100.91 tCO₂e/€m of VA /	97.84 tCO₂e/€m of VA ↘ 3,4%	 -52% per euro of value added by 2030 vs. 2024 base year Scope: 90% of the Group’s Scope 3 emissions Entities included: France, Canada, Australia, Denmark, Norway, the United Kingdom and Italy
 TARGET 3	Training project managers Develop internal expertise, in particular by training 100% of our project managers in the internal methods and tools dedicated to eco-design and environmental monitoring of construction sites.	NA*	NA*	 100% of project managers trained by 2030
 TARGET 4	Eco-design in our client projects Promote an eco-design and environmental construction-site monitoring approach on 100% of our significant projects, incorporating at least an initial eco-design profile from the tender stage onwards (using TRACE).	NA*	370 eco-design profiles created in the TRACE tool**	 100% of significant projects covered by 2030

*A new eco-design training pathway was launched in early 2026; the first indicator will be available in 2027 (2026 reporting year).

**370 eco-design profiles at mid-year 2026, including 216 initial profiles, 72 engaged profiles and 82 complete profiles.

E1-5. ENERGY CONSUMPTION AND MIX

 TOTAL ENERGY CONSUMPTION		2025 (MWh)
Total energy consumption		28 396.7
 Total fossil energy consumption		17 691.8
 Total nuclear energy consumption		2 460.1
 Total renewable energy consumption		8 244.8
 — of which renewable fuels (biomass, biogas, biofuels, renewable hydrogen, etc.)		0
 — of which purchased or acquired electricity, heat, steam and cooling from renewable sources		8 223.1
 — of which self-generated and self-consumed renewable energy		21.7
 TOTAL ENERGY CONSUMPTION		28 396.7

 ENERGY PRODUCTION		2025 (MWh)
 Non-renewable energy production		0
 Renewable energy production		21.7

Methodological note

- The data cover 100% of the Group's consolidated scope using the operational control approach, in accordance with ESRS E1-5 requirements. Energy consumption is expressed in megawatt-hours (MWh).
- Electricity consumption was broken down using a market-based approach. Electricity covered by a renewable energy contract, guarantees of origin or an equivalent instrument is classified as renewable. For electricity not covered by a contractual instrument, the 2025 residual mix published by the Association of Issuing Bodies (AIB) was applied in the relevant countries.

Where no residual mix was available, the national production mix was used. The residual mix is intended to represent the attributes of electricity not covered by certificates of origin.

- District heating and cooling consumption was treated on a country-by-country basis. The renewable share of Danish heating and cooling is based in particular on available national statistics, while the Norwegian mix is based on heat-production data published by Statistics Norway.
- Where fleet consumption data were available in litres, they were converted into energy using net calorific values. Where only distances were

available, consumption was estimated using average assumptions by fuel type, consistent with the DEFRA methodology used for the GHG inventory. Distances travelled by electric vehicles were converted using an average consumption of 0.20 kWh/km.

- Self-generated and self-consumed solar and geothermal energy in Norway, amounting to 21.664 MWh, is included in total renewable energy consumption and presented separately. It was deducted from electricity purchased in Norway to avoid double counting, without increasing total energy consumption.

E1-6. GROSS SCOPES 1, 2 AND 3 GHG EMISSIONS

The 2025 greenhouse gas emissions inventory covers 100% of the Group's permanent locations. 95% of emissions were calculated using activity data from the 15 countries with the largest workforces (Germany, Denmark, France, Spain, Italy, Norway, the United Kingdom, Indonesia, the Philippines, Thailand, Vietnam, the United Arab Emirates, Madagascar, Canada and Australia). The remaining 5%, corresponding to FTEs at the Group's other locations, were extrapolated.

		2024*	2025	CHANGE 2024-2025
 SCOPE 1 Direct emissions	1.1 Direct emissions from stationary combustion sources	317.40	267.92	↓15.6 %
	1.2 Direct emissions from mobile combustion sources	3 678.85	3 413.22	↓7.2 %
	1.3 Direct process emissions	0	0	NA
	1.4 Direct fugitive emissions	799.51	868.41	↑8.6 %
	TOTAL SCOPE 1 EMISSIONS	4795.75	4 549.55	↓5.1 %
 SCOPE 2 (Location-based)	2.1 Indirect emissions from purchased electricity	1 467.84	1 243.50	↓15.3 %
	2.2 Indirect emissions from purchased steam, heat or cooling	134.11	139.13	↑3.7 %
	TOTAL SCOPE 2 EMISSIONS (LOCATION-BASED)	1 601.94	1 382.63	↓13.7 %
 SCOPE 2 (Market-based)	2.1 Indirect emissions from purchased electricity	1 047.89	927.07	↓11.5 %
	2.2 Indirect emissions from purchased steam, heat or cooling	134.11	139.13	↑3.7 %
	TOTAL SCOPE 2 EMISSIONS (MARKET-BASED)	1 181.99	1 066.20	↓9.8 %
 SCOPE 3	3.1 Purchased goods and services	53 418.83	57 765.16	↑8.1 %
	3.2 Capital goods	11 955.03	12 225.94	↑2.3 %
	3.3 Fuel- and energy-related emissions (not included in Scope 1 or Scope 2)	1 383.59	1 196.79	↓13.5 %
	3.4 Upstream transportation and distribution	368.59	196.08	↓46.8 %
	3.5 Waste generated in operations	408.67	361.24	↓11.6 %
	3.6 Business travel	7 717.48	6 768.32	↓12.3 %
	3.7 Employee commuting	11 331.43	10 373.73	↓8.5 %
	TOTAL SIGNIFICANT SCOPE 3 EMISSIONS	86 583.61	88 887.26	↑2.66 %
 TOTAL GHG EMISSIONS (SCOPES 1, 2 AND 3 - MARKET-BASED)		92 981.31	94 819.44	↑1.98 %

see methodological note on page 31 >>>

METHODOLOGICAL NOTE

Recalculation of comparative base-year data (2024)

The Group's 2024 emissions, presented in the previous sustainability report (formerly the non-financial performance report), were reviewed as part of the rollout of a new internal carbon-reporting tool. When the 2024 data and emission factors were integrated into this tool, several calculation errors were identified and corrected. These adjustments concerned in particular emissions associated with turnkey projects and business air travel. This data-quality exercise was conducted in parallel with the submission to the SBTi of the Group's new 2024 base year. The 2024 results were therefore revised to better reflect the actual emissions boundary and improve the reliability of monitoring against the Group's decarbonisation pathway. To improve the quality, accuracy and representativeness of its GHG inventory, Artelia recalculated certain emissions for the 2024 base year in 2025, in accordance with the GHG Protocol principles and ESRS E1 requirements.

Business travel

During the consolidation of 2025 data, a consistency check identified a classification error affecting some air travel in 2024. Certain journeys had been recorded as business class even though they were made in economy

class. This correction led to a downward revision of business-travel emissions for the 2024 base year, as the emission factors applied to economy class are lower than those applied to business class.

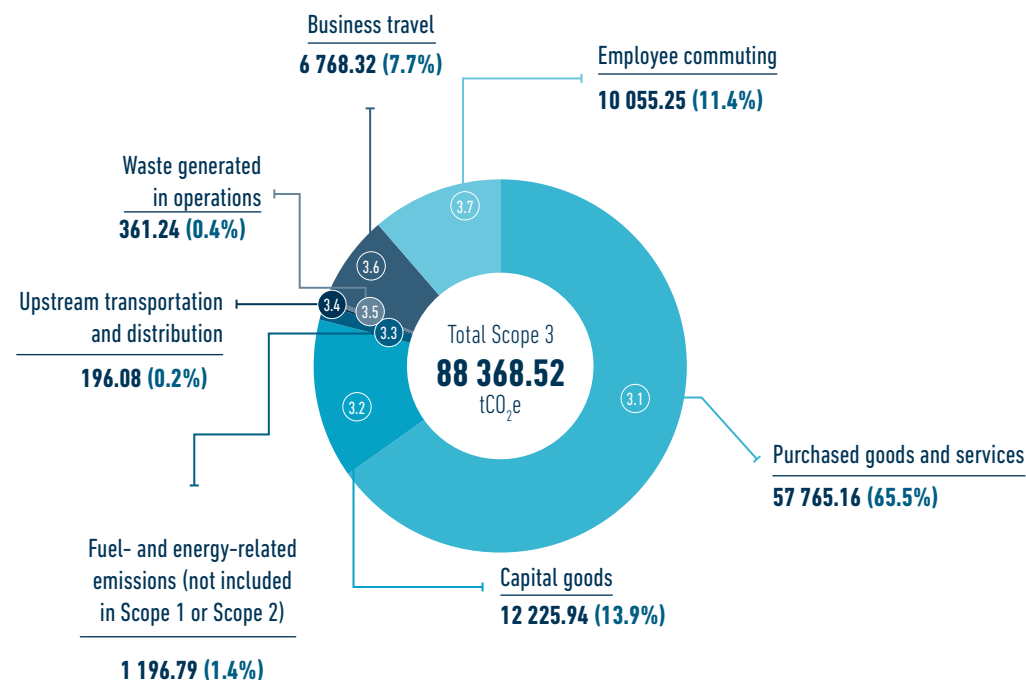
Purchases of goods and services - turnkey projects

Artelia also revised the calculation methodology applied to purchases of materials for turnkey projects.

Previously, these purchases were mainly assessed using a limited number of generic spend-based emission factors. To improve the representativeness of the calculations, Artelia introduced a systematic classification of suppliers and subcontractors according to their field of activity (for example: structural works, painting, partitions, piping and electrical work). This classification makes it possible to assign each supplier a specific spend-based emission factor corresponding to its activity and to allocate expenditure by work category. This methodological change improves the accuracy of emissions associated with turnkey projects by more faithfully reflecting the nature of the materials and work performed. To ensure comparability between reporting periods, the new methodology was applied retrospectively to the 2024 base year.

Breakdown of Scope 3 emissions - 2025

in tCO₂e and %



ESRS E2: POLLUTION

Management of impacts, risks and opportunities

E2-SBM-3. MATERIAL IROs AND THEIR INTERACTION WITH STRATEGY AND THE BUSINESS MODEL

Artelia's double materiality assessment identified several material impacts, risks and opportunities related to pollution. Given the nature of its activities, the Group generates few significant direct impacts in this area. The material matters identified mainly concern the environmental impacts that may arise from projects designed or managed on behalf of clients, particularly in relation to water and soil pollution.

Conversely, these matters represent development opportunities for Artelia. Drawing on its engineering and consulting expertise, the Group supports clients in reducing pollution, preventing environmental impacts and implementing technical solutions that help preserve natural environments. This expertise is a driver of value creation while also contributing to the environmental transition of local areas.

Artelia's material pollution-related impacts, risks and opportunities are presented in the table opposite.

E2-1. POLICIES RELATED TO POLLUTION

Artelia incorporates pollution prevention and reduction into its environmental policy and engineering practices, in line with its purpose, "Designing solutions for a positive life". Although the Group does not currently have a policy specifically dedicated to pollution within the meaning of ESRS E2, this topic is addressed across Group policies relating to the environment, project eco-design, biodiversity, water management and the environmental quality of infrastructure.

As the main impacts identified are largely located in the downstream value chain, Artelia acts primarily through its engineering and consulting assignments to help clients prevent pollution, reduce environmental nuisance and restore degraded environments.

To this end, the Group is progressively rolling out TRACE by Artelia (see Section 2.1), its project eco-design methodology.

IRO topic	IRO title	IRO classification
Pollution	Expertise in reducing water pollution	Opportunity
	Water pollution	Negative impact
	Soil pollution	Negative impact
	Expertise in reducing soil pollution	Opportunity

E2-2. ACTIONS AND RESOURCES RELATED TO POLLUTION

In addition to continuing the rollout of TRACE by Artelia to reduce the pollution inherent in any development project, Artelia is involved in numerous projects specifically dedicated to pollution reduction:

- design and modernisation of wastewater treatment plants and wastewater infrastructure to improve the quality of discharges into natural environments;
- development of solid-waste management solutions to reduce the environmental and health impacts associated with uncontrolled landfills;
- remediation and rehabilitation of industrial sites;
- deconstruction and reuse of materials in line with circular-economy principles;
- support for industrial companies in improving their environmental performance and reducing polluting emissions and discharges;

- systematic integration of pollution-related matters into environmental studies carried out for development projects.

Artelia also draws on its technical expertise to develop solutions for clients that prevent pollution of soil, water and natural environments. This also represents a development opportunity identified through the double materiality assessment.

Metrics and targets

This information is not yet presented in this transition report, as Artelia is currently continuing to structure its reporting framework for this topic.

Improving solid-waste management in Conakry

In Guinea, Artelia is supporting the Guinean National Agency for Sanitation and Public Cleanliness (ANASP) in structuring the downstream solid-waste management sector in Conakry, with support from the French Development Agency (AFD) and

the European Union (EU). The Group is contributing technical, financial, legal and organisational expertise to help define a sustainable solution aligned with international standards. Following this strategic phase, Artelia's teams are providing full design and construction supervision services for the project, which includes the creation of an engineered

landfill site and three transfer centres to optimise waste flows. The operation aims to reduce the environmental and health impacts associated with the former uncontrolled La Minière landfill, which currently receives all of the capital's solid waste. Artelia also prepared the preliminary rehabilitation design for this site.

ESRS E3: WATER AND MARINE RESOURCES

Management of impacts, risks and opportunities

E3-SBM-3. MATERIAL IROs AND THEIR INTERACTION WITH STRATEGY AND THE BUSINESS MODEL

Artelia's double materiality assessment showed that the main impacts, risks and opportunities related to water resources primarily concern client projects in the Group's downstream value chain. Water consumption, withdrawals and discharges from Artelia's own operations are limited to drinking-water and sanitary uses in offices. As part of its resource-efficiency approach, the Group nevertheless encourages employees to limit this consumption through everyday eco-friendly practices.

Through its client assignments, Artelia works on energy, urban-development and industrial projects that may exert quantitative and qualitative pressure on water resources and increase wastewater discharges. The Group also contributes to the design and implementation of hydraulic, water-retention and water-supply infrastructure which, depending on the project, may secure access to the

resource while affecting river flow regimes and groundwater reserves.

For these projects, whether carried out as design and construction supervision assignments or as turnkey operations, the main impact identified is pressure on water resources. This pressure may lead to conflicts over use, particularly during droughts or in areas exposed to water stress.

The main associated operational risk also concerns access to water and conflicts over its use. In addition to their societal consequences, such situations may jeopardise the delivery of certain development projects and therefore affect the Group's activity and revenue.

Growing needs in relation to water-resource management also represent an opportunity for Artelia. As a recognised player in this field and in related hydraulic infrastructure, the Group addresses a wide range of water issues that are being intensified

by climate change. In particular, it contributes to projects aimed at securing water resources, improving management at river-basin level, treating discharges, and managing stormwater and runoff.

With regard to marine resources, the double materiality assessment also led Artelia to identify impacts, risks and opportunities mainly associated with projects carried out for clients.

Artelia contributes to the creation and transformation of maritime, coastal and port developments, such as beaches, urban promenades, land reclamation, breakwaters, quays, offshore platforms, artificial islands and desalination plants. These projects may affect marine environments and ecosystems during both construction and operation, particularly by altering currents, salinity, temperature or natural habitats.

Conversely, Artelia's recognised

expertise in the maritime sector enables it to offer clients less intrusive development solutions that are more respectful of marine resources, thereby creating a development opportunity for the Group.

IRO topic	IRO title	IRO classification
Water management in client projects	Pressure on water resources	Negative impact
	Contribution to water security and circulation	Positive impact
	Expertise in water-related projects	Opportunity
Pressure from client projects on marine resources	Disruption of marine ecosystems	Negative impact
	Expertise in protecting marine resources	Opportunity

E3-1. POLICIES RELATED TO WATER AND MARINE RESOURCES

Water resources

Preserving water resources is a core component of Artelia's environmental policy. Given the nature of its activities, the main impacts, risks and opportunities identified primarily concern the downstream value chain through projects carried out on behalf of clients.

The Group incorporates sustainable water management into its consulting, engineering and project-management activities in order to help clients preserve the resource, improve the quality of aquatic environments and adapt infrastructure to the effects of climate change.

This approach is supported in particular by TRACE by Artelia, the eco-design methodology developed by the Group, which assesses projects against 19 environmental

and societal criteria, including water-resource management. It enables these matters to be considered from the earliest design stages and helps steer decisions towards the most sustainable solutions.

Marine resources

The preservation of marine resources forms part of the Group's broader environmental policy and biodiversity strategy. Artelia does not currently have a specific Group policy dedicated to marine environments, as approaches are defined and adapted to the characteristics of each project.

Marine-resource matters are mainly integrated into maritime, port and coastal projects through environmental studies, design choices and measures implemented to preserve marine and coastal ecosystems.



AWARD

Méthod'O is a territorial eco-planning method recognised with the 2023 French National Engineering Award

Integrated stormwater management

As rainfall patterns change and intense rainfall events are expected to become more frequent, runoff management is an important lever for adapting local areas to flood risk.

Artelia supports this transition by developing approaches that manage stormwater as close as possible to where it falls, notably through Méthod'O, which promotes infiltration, soil unsealing and the gradual disconnection of stormwater from public sewer networks.

In this context, Artelia's teams in France carried out a study for Saint-Brieuc Armor Agglomération covering an urban area of 5,830 hectares, with the aim of defining a disconnection programme based on integrated stormwater-management principles. The assignment notably produced a map of the potential for soil unsealing and for disconnecting stormwater from the public network.

E3-2. ACTIONS AND RESOURCES RELATED TO WATER AND MARINE RESOURCES

Water resources

Artelia supports its clients in the sustainable management of water resources throughout the entire project life cycle. The Group carries out studies to assess the availability and quality of surface water and groundwater, anticipate the effects of climate change on the resource, and define integrated management strategies that meet the needs of local areas and communities.

Its expertise includes in particular:

- protection and restoration of groundwater resources;
- integrated water-resources management;
- design and modernisation of drinking-water supply networks;
- collection, conveyance and treatment of wastewater;
- recovery and reuse of sewage sludge;
- reuse of treated wastewater;
- adaptation of hydraulic infrastructure to regulatory and climate-related developments.

Artelia also develops innovative stormwater-management solutions, such as Méthod'O, which promotes infiltration at source, limits runoff and strengthens the resilience of local areas to extreme weather events.

The Group also works on river-restoration projects, the renaturation of aquatic environments and the preservation of wetlands in order to improve the ecological functioning of river basins.

Marine resources

In the maritime sector, Artelia supports clients in designing port, coastal and marine infrastructure that incorporates ecosystem-preservation considerations.

The Group carries out environmental impact assessments and develops solutions to limit the effects of developments on the marine environment. In particular, it assists port authorities in developing sustainable ports that combine economic performance, climate-change adaptation and the preservation of natural environments.

Artelia also develops nature-based solutions for coastal developments and contributes to ecological restoration projects in coastal areas. The Group has notably designed breakwater-protection blocks that support both structural stability and the development of marine biodiversity.

Metrics and targets

This information is not yet presented in this transition report, as Artelia is currently continuing to structure its reporting framework for this topic.

Rehabilitation of a drinking-water treatment plant on Réunion Island

Essential to the resilience of the local area, the rehabilitation of the Bellepierre drinking-water treatment plant aims to ensure a continuous supply of drinking water to almost half of the population of the Saint-Denis urban area. Artelia is providing design and construction supervision services for the programme, which involves demolishing and dismantling some existing facilities and replacing them with more modern, higher-capacity production units, particularly for the water-treatment line, sludge-treatment line and reagent buildings. The teams involved are applying an eco-design approach that prioritises the reuse of existing structures and the recovery of materials from demolition.

ESRS E4: BIODIVERSITY AND ECOSYSTEMS

Strategy

Over recent decades, scientific studies have clearly demonstrated and quantified the ongoing collapse of biodiversity worldwide. Its main causes are habitat loss resulting from the destruction and artificialisation of natural environments, overexploitation of living resources and climate disruption, compounded by other factors such as water and soil pollution and the spread of invasive species.

Artelia has no significant direct impact on biodiversity and ecosystems. Apart from the construction of its office buildings, the Group does not directly alter or exploit natural environments. However, through its clients' projects, it contributes to the development of major infrastructure that may destroy or artificialise habitats and natural environments.

For several years, Artelia has therefore strengthened its ability to support clients in avoiding, reducing or, as a last resort, offsetting the impacts of their projects on biodiversity and ecosystems. This strategy has taken the form of recruiting ecologists and strengthening environmental teams, which developed the TRACE by Artelia methodology (see CSR Policy and Environmental Commitments, p. 19), one of whose areas is dedicated to biodiversity. The IROs identified by the Group, relating both to biodiversity degradation and to the expertise it can provide to minimise it, summarise our strategy on this topic.

Management of impacts, risks and opportunities

E4-SBM-3. MATERIAL IROs AND THEIR INTERACTION WITH STRATEGY AND THE BUSINESS MODEL

As part of its double materiality assessment (see Chapter 1.4), Artelia identified that the main impacts, risks and opportunities relating to biodiversity and ecosystems arise from its contribution to clients' projects. The impact of Artelia's day-to-day activities, such as the construction and operation of offices and business travel, was not considered significant.

As biodiversity is interconnected with all other environmental matters - climate change, pollution, water and resources - readers are referred to the relevant sections for those specific aspects (ESRS E1, E2, E3 and E5). This section focuses on the impact that development projects may have on ecosystems, particularly habitats, whose degradation is a major cause of biodiversity loss.

On behalf of its clients, Artelia contributes to the construction and extension of transport infrastructure, public spaces, buildings, industrial plants and extraction sites, which may have a significant impact on biodiversity, particularly by affecting the habitats of certain species.

The main operational risk relating to biodiversity is the suspension or cancellation of development projects to preserve certain

environments and species, which may lead to a reduction in the Group's revenue.

The preservation of biodiversity and ecosystems also represents an opportunity for Artelia. As an engineering group with strong environmental expertise and ecologists dedicated to biodiversity matters, the Group offers a range of studies and engineering services to help clients avoid, reduce and offset their impacts.

IRO topic	IRO title	IRO classification
Impact of client projects on biodiversity and ecosystems	Biodiversity degradation	Negative impact
	Reduction in new construction projects	Risk
	Expertise in biodiversity protection	Opportunity

E4-1. POLICIES RELATED TO BIODIVERSITY AND ECOSYSTEMS

Biodiversity preservation is a major focus of Artelia's environmental policy. Given the nature of its activities, the main impacts, risks and opportunities identified concern the downstream value chain through development, infrastructure and construction projects carried out on behalf of clients.

The Group integrates biodiversity considerations into its engineering and consulting activities in order to help design projects that limit their effects on natural environments and promote their restoration wherever possible. This approach is supported in particular by TRACE by Artelia, the Group's eco-design methodology, which assesses projects against 19 environmental and societal criteria, including biodiversity and ecosystems.

Biodiversity is considered from the earliest project-design stages in order to identify ecological issues, guide technical choices and prioritise solutions that avoid or reduce impacts on natural habitats and species.

E4-2. ACTIONS AND RESOURCES RELATED TO BIODIVERSITY AND ECOSYSTEMS

Artelia supports clients throughout the project life cycle to integrate biodiversity matters into decisions on the design, construction and monitoring of developments.

Specialist teams carry out ecological surveys, fauna-flora-habitat assessments and impact studies to characterise the environmental features of sites and assess the potential effects of projects on ecosystems.

In accordance with the Avoid-Reduce-Offset mitigation hierarchy, Artelia proposes measures to avoid impacts wherever possible, reduce them where they cannot be fully eliminated and, as a last resort, define appropriate offsetting measures. The Group also supports the implementation of these measures and carries out post-construction ecological monitoring, sometimes over several years, to assess their effectiveness.

Artelia also works on ecological-restoration operations, particularly as part of development projects or at the request of local authorities seeking to strengthen biodiversity in their area. Its expertise also covers the management of invasive alien species, restoration of ecological connectivity, renaturation of spaces and enhancement of the ecological functions of sites.

Through these activities, Artelia helps limit project impacts on biodiversity, restore degraded environments and develop nature-based solutions, in line with its environmental strategy and clients' expectations.

Metrics and targets

This information is not yet presented in this transition report, as Artelia is currently continuing to structure its reporting framework for this topic.

Inventory and prioritisation of wetlands in the Auze-Sumène river basin (France)

Located in central France, the Sumène Artense community of municipalities commissioned Artelia to inventory and characterise the wetlands in the Auze and Sumène river basin, two tributaries on the left bank of the Dordogne. The area covers approximately 726 km² and almost 1,000 km of watercourses. Artelia's teams carried out the botanical surveys and soil investigations required to identify the wetlands, before beginning a prioritisation exercise to rank areas according to their ecological and functional importance. Scheduled for completion in early 2026, this work aims to provide local stakeholders with a decision-support basis for better preserving, managing and enhancing these essential environments.



ESRS E5: RESOURCE USE AND CIRCULAR ECONOMY

Strategy

Many raw materials are now under pressure, whether overexploited, such as sand and timber used in construction and manufacturing, or considered critical, such as certain metals and rare earth elements whose demand is rising with the expansion of digital technologies. This situation requires a rethink of the dominant extractive model in favour of circular-economy approaches focused on recovery, reuse and recycling.

As a provider of knowledge-based services, Artelia is not a major consumer of raw materials or manufactured products. Its resource consumption is primarily indirect

and relates to its office activities, IT equipment and vehicle fleet.

However, Artelia contributes to building, transport-infrastructure and hydraulic-engineering projects that consume large quantities of resources. The Group therefore embraced circular-economy principles early on, contributing to various initiatives and developing internal recycling and reuse solutions, particularly in the construction sector. Resource-efficient engineering solutions, extending the useful life of buildings – including by changing their original use – and developing channels for reusing materials and furniture are among the approaches pursued in recent years. Our IROs relating to resource use and raw materials, the life cycle of structures and waste management reflect these strategic priorities.

Management of impacts, risks and opportunities

E5-SBM-3. MATERIAL IROs AND THEIR INTERACTION WITH STRATEGY AND THE BUSINESS MODEL

As part of its double materiality assessment (see Chapter 1.4), Artelia identified that the main impacts, risks and opportunities relating to resource use and the circular economy are primarily located in its downstream value chain through projects carried out on behalf of clients.

The Group's direct impacts on this topic remain limited and mainly concern the resources consumed in its office activities – buildings, IT equipment, supplies and furniture – as well as the operation of its vehicle fleet and business travel.

By contrast, the engineering and construction projects to which Artelia contributes mobilise substantial volumes of raw materials, construction materials, equipment and manufactured products. Technical choices made from the design stage directly influence resource consumption, the useful life and adaptability of structures, and the volumes of waste generated during construction and operation.

Through its consulting, engineering, client-assistance, construction-economics and project-management activities, Artelia supports

clients in optimising resource use, integrating circular-economy principles and considering the full life cycle of infrastructure. This expertise differentiates the Group and creates value.

The material impacts, risks and opportunities identified mainly concern:

- pressure on the resources and raw materials required to deliver projects, identified as a material negative impact;
- the risk of raw-material shortages, which may affect the cost, schedule or delivery of certain projects;
- consideration of the full life cycle of structures, enabling the environmental, economic and technical performance of infrastructure to be optimised throughout its useful life;
- construction-waste management, as volumes may be significant depending on the type of project and represent a major issue in reducing environmental impacts;
- development of circular-economy solutions, particularly through reuse, material recovery, resource optimisation and improved waste management, which represents a development opportunity for the Group.

Managing these matters enables Artelia to offer more resource-efficient design solutions that reduce the environmental impacts of projects throughout their life cycle, while strengthening the resilience and performance of the infrastructure delivered for clients.

IRO topic	IRO title	IRO classification
Use of resources and raw materials for client projects	Pressure on raw materials	Negative impact
	Raw-material resilience	Positive impact
Life cycle of client projects	Consideration of the project life cycle	Positive impact
	Expertise in circular solutions	Opportunity
Waste management in client projects	Waste generated by client projects	Negative impact
	Expertise in waste treatment	Opportunity

E5-1. POLICIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

At this stage, Artelia does not have a Group-wide policy specifically dedicated to resource use and the circular economy within the meaning of ESRS E5. These matters are nevertheless fully integrated into the Group's engineering practices and form part of its environmental policy, its eco-design approach and its ambition to support clients in developing more resource-efficient and sustainable projects.

As the main impacts identified are located in the downstream value chain, Artelia acts primarily through its consulting, engineering, design and project-management assignments. Teams work to optimise the use of natural resources, reduce raw-material consumption, encourage the use of alternative materials and promote circular-economy principles from the earliest project stages.

In its design activities, Artelia systematically seeks the most efficient technical solutions in order to size structures as accurately as possible while ensuring their performance, safety and durability. Advances in calculation methods, digital modelling and simulation tools now make it possible to optimise structures and reduce the quantities of materials required for their construction.

The Group also develops specific expertise in the use of bio-based materials, particularly in sustainable buildings and timber construction, as well as in assessing and developing innovative materials such as low-carbon concrete and lower-impact coatings.

E5-2. ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

To reduce resource consumption and promote a circular approach to projects, Artelia implements several operational initiatives for its clients.

The Group notably relies on TRACE by Artelia, its eco-design methodology, which is being progressively rolled out internationally. TRACE assesses projects against 19 environmental and societal criteria, including resource consumption, life-cycle assessment and the circular economy, as well as greenhouse gas emissions, biodiversity and climate resilience. This approach helps clients select solutions offering the best environmental performance throughout the infrastructure life cycle.

Artelia incorporates life-cycle assessment into the design of many projects in order to assess investment, operating, maintenance, conversion and end-of-life costs simultaneously. This approach supports design choices that are optimised from both an economic and an environmental perspective.

The Group also works on projects that facilitate changes in building use, material reuse, recycling and, where these are not possible, waste recovery. In partnership with several professional organisations, Artelia has notably contributed to the preparation of technical guides on converting existing buildings and designing structures that are easier to dismantle and adapt to new uses.

Lastly, Artelia supports clients in optimising construction-waste management by providing consulting services, methodologies and tools designed to improve sorting, reuse, recycling and material recovery. Given the number and diversity of projects carried out, the Group does not currently consolidate quantitative indicators relating to the volumes of waste managed on behalf of its clients.

Metrics and targets

This information is not yet presented in this transition report, as Artelia is currently continuing to structure its reporting framework for this topic.

3

SOCIAL INFORMATION



2030 CSR POLICY: OUR SOCIAL COMMITMENTS

Artelia's social approach is structured around several complementary pillars of its CSR policy, reflecting the importance the Group places on its employees and on the societal challenges facing the regions in which it operates.

2030 COMMITMENTS UNDER THE “DEVELOP OUR HUMAN CAPITAL” PILLAR

- Adopt a “zero accident” safety culture
- Foster the commitment and well-being of our employees
- Support women in pursuing leadership positions within the company
- Promote our “Each & All” approach
- Stimulate career paths and knowledge sharing

The “Develop our human capital” pillar is based on the conviction that employees are Artelia's primary asset and the foundation of

the quality of its services. It brings together commitments designed to strengthen team engagement, support professional development and consolidate a safe, inclusive and attractive working environment.

2030 COMMITMENTS UNDER THE “CONTRIBUTE TO DEVELOPMENT AND SOCIAL PROGRESS” PILLAR

- Enhance the appeal of scientific careers
- Encourage women to pursue engineering careers
- Develop an approach to measure and strengthen the social value of our clients' projects
- Commit to public interest through the Artelia Foundation, particularly by continuing to issue annual calls for projects to protect the environment

The “Contribute to development and social progress” pillar reflects Artelia's ambition to make a positive contribution to society beyond its own corporate scope. Through this pillar, the Group aims to place its technical expertise at the service of society, enhance the attractiveness of scientific and engineering careers, and promote the creation of social value in the projects it supports.

In line with its 2030 Strategy, Artelia intends to consolidate these two pillars by progressively strengthening its commitments to human capital and societal contribution, with the aim

of generating a positive impact for employees, communities and the regions in which the Group operates.

2030 COMMITMENTS UNDER THE “ENSURE RESPONSIBLE GOVERNANCE” PILLAR

- Motivate employees by sharing the financial performance created
- Preserve our independence by extending employee share ownership widely across the Group

Two commitments included in the “Ensure responsible governance” pillar of Artelia's CSR policy are also addressed in this section of the sustainability report because of their direct contribution to the Group's social strategy and their connection with own-workforce matters within the meaning of ESRSS1.

Artelia aims to involve its employees sustainably in the company's development by implementing mechanisms for sharing the Group's financial performance. Given its size, Artelia also stands out for an unusual ownership model, with 100% of its capital held by employees. To sustain and grow this model, which safeguards its independence, the Group encourages employees to become shareholders. These two commitments are intended to promote participation and retention and to align the interests of the company and its employees more closely.

ALIGNMENT OF SOCIAL POLICIES WITH NATIONAL AND INTERNATIONAL REFERENCE FRAMEWORKS

The Artelia policies presented in the following sections are based on a coherent set of international frameworks relating to social responsibility, ethics and decent working conditions.

The Group refers in particular to the United Nations Global Compact and the Universal Declaration of Human Rights, incorporating fundamental principles such as non-discrimination, dignity at work, respect for human rights, and the promotion of diversity, equal opportunities and inclusion in the workplace.

These principles are complemented by International Labour Organization (ILO) standards, particularly those concerning the prohibition of forced labour and child labour, freedom of association, the right to collective bargaining and the promotion of decent work.

In the areas of governance and business conduct, Artelia also uses the OECD Guidelines, the recommendations of the International Chamber of Commerce and international anti-corruption conventions as reference frameworks.

Lastly, the Group relies on the legislative frameworks applicable in each country in which it operates, which govern working conditions, occupational health and safety, and employee rights.

Methodological note

As indicated in BP-1, this report forms part of a voluntary approach to preparing for the CSRD ahead of the deadline applicable to Artelia.

In this context, the Group is continuing to structure its social policies, processes, targets and metrics. ESRS S2, S3 and S4 are still being consolidated at this stage, particularly with regard to governance, monitoring and reporting.

By contrast, for ESRS S1 on the undertaking's own workforce, the Group already has a consolidated set of policies, procedures, actions and metrics deployed at Group level. This level of maturity makes it possible to present more advanced information on this ESRS in the present report. The sections devoted to ESRS S2, S3 and S4 reflect the current state of the reporting framework and the workstreams that will continue to be developed over the coming reporting periods.

ESRS S1: OWN WORKFORCE

Strategy

Artelia's strategy in relation to ESRS S1 places employees at the heart of the Group's sustainable development. It recognises the decisive role of employee engagement, skills and well-being in long-term value creation. This approach forms part of the responsible management of the Group's own workforce, based on respect for human rights, the promotion of safe, fair and inclusive working conditions, and employees' professional development.

With regard to human rights, Artelia reaffirms its commitment to dignity at work, the prevention of all forms of forced labour, and zero tolerance of harassment and abusive behaviour. The Group also ensures respect for employees' privacy and the protection of their rights in the use of information systems.

The Group's social strategy also incorporates a structured approach to occupational health, safety and well-being, focused on risk prevention and the continuous improvement of working conditions. Artelia also promotes equal

opportunities and non-discrimination in employment decisions, based on objective criteria relating to skills and job requirements. Particular attention is paid to the inclusion of people who may be exposed to vulnerable situations, especially people with disabilities.

Lastly, the 2030 strategy provides for stronger employee professional development, particularly through training, internal mobility and career support. This approach is complemented by the development of dialogue between managers and employees, respect for freedom of association and social dialogue, and diversity and inclusion initiatives such as the Each&All programme.

In addition to this strategy, Artelia encourages employees to participate in the company's capital through its employee share ownership model. Supported by employer-matching measures, this approach gives employees the opportunity to be more closely involved in the Group's development and strategic direction, while also offering them an additional opportunity to benefit from its economic success.

S1-SBM-2. INTERESTS AND VIEWS OF STAKEHOLDERS

Within the scope of ESRS S1, employees are one of Artelia's main stakeholder groups. Given the nature of the Group's activities, which are based on delivering engineering and consulting services, employee engagement, skills and well-being are essential to value creation and the company's sustainable development. Their expectations, needs and perceptions were therefore taken into account in the process used to identify material impacts, risks and opportunities relating to the workforce itself.

This consideration is particularly important at Artelia, whose capital is entirely held by its employees, who participate both in the company's activities and in its ownership. This distinctive feature reinforces the importance of incorporating their views into the definition of human resources policies, the Group's social strategy and the continuous improvement of working conditions.

To this end, Artelia combines social dialogue mechanisms with direct employee feedback channels. Social dialogue is organised through a multi-level representation system that includes information, consultation

and negotiation bodies. At Group level, dialogue is structured around the Group Committee, while within the Artelia Economic and Social Unit (UES), it is supported by the Social and Economic Committee (CSE), various specialist thematic committees and a network of local representatives across France. This organisation makes it possible to combine a strategic view of Group-wide issues with consideration of local circumstances, while encouraging employee participation in social, economic and working-condition matters.

Artelia also has additional direct listening mechanisms, including the annual employee engagement and social-climate survey, which to date has been conducted via the independent Bleexo platform. This mechanism regularly measures employee perceptions, identifies opportunities for improvement and informs Group decisions on matters such as well-being, working conditions, professional development, diversity and inclusion.

Together, these mechanisms enable employee views to be incorporated into the Group's decision-making process and provide a relevant source of information for defining workforce-management policies, actions and priorities.

Organisation of social dialogue within the Group Committee

GROUP COMMITTEE

ARTELIA SOCIAL AND ECONOMIC UNIT (UES)*

* The Economic and Social Unit (UES) is a French legal grouping of affiliated companies for labor representation purposes

Artelia Holding

Artelia SAS

Gantha

Secoa

CLI

RFR

Quadric

Spretec

Artelia People
Solutions

MTC

AFA+SANA
Architecture

Artelia Digital
Solutions

Artelia
Advisory

INDUSTRY SEC

Artelia Industry

PRINCIPIA SEC

Principia

INTERNATIONAL SUBSIDIARIES

Oceania

Asia

Americas

Europe

Africa

Near and
Middle East

S1-SBM-3. MATERIAL IROs AND THEIR INTERACTION WITH STRATEGY AND THE BUSINESS MODEL

IRO topic	IRO title	IRO classification
Diversity and inclusion	Potential discrimination	Negative impact
	Attractiveness of equal opportunities	Opportunity
Working conditions	Workload imbalance	Negative impact
	Consequences of workload imbalance	Risk
	Employee working conditions	Positive impact
	Job security and access to healthcare	Opportunity
Training	Employee training	Positive impact
	Internal career attractiveness	Opportunity
Health and safety	Employee health and safety	Negative impact
	Consequences of inadequate health and safety management	Risk
Human rights	Violation of employees' human rights	Risk

S1-1. POLICIES RELATED TO OWN WORKFORCE

To prevent and manage material impacts, risks and opportunities relating to its workforce, Artelia relies on a coherent set of policies and mechanisms covering the main social matters identified in its double materiality assessment.

This approach is based, first, on cross-cutting Group policies that define the principles, commitments and requirements applicable to all employees, particularly in relation to human resources, health and safety, skills development, diversity and inclusion, ethics and working conditions. These guidelines are supplemented by specific policies, procedures and reference frameworks dedicated to particular topics or risks, providing a more detailed framework for operational practices.

This body of documentation constitutes the Group's reference framework for managing social matters. It is being progressively harmonised and rolled out across all entities to support the Group's international development and strengthen the consistency of practices, as part of a continuous-improvement approach and preparation for CSRD requirements.

Summary of policies related to Artelia's own workforce

Policy	Scope	Objectives
Code of Ethics	Group	Define a reference framework for human rights, working conditions and responsible conduct by ensuring respect for dignity, equal opportunities, freedom of association and non-discrimination, while promoting a safe, inclusive and respectful working environment for all employees and stakeholders.
Artelia Group whistleblowing system		Formalise a mechanism for identifying, reporting and addressing problematic workplace situations that affect health or team functioning, through a structured process of analysis, dialogue and implementation of improvement measures.
Group agreement on promoting social dialogue and organising employee representative bodies		Structure and strengthen social dialogue within Artelia by defining employee representative bodies, their responsibilities and operating arrangements, in order to ensure employee participation in information, consultation and negotiation processes relating to the Group's economic, social and organisational management.
Human Resources Handbook for Managers		Provide managers with a reference framework for international human resources management by defining principles and rules designed to ensure respect for human rights, fair working conditions, non-discrimination, diversity and freedom of association, while safeguarding employee well-being, regulatory compliance and responsible, consistent team management.
Occupational health and safety		Define Artelia's commitments to occupational health and safety. The policy aims to ensure safe working conditions, compliance with applicable regulatory requirements and a continuous-improvement approach based on risk prevention, employee involvement and the provision of appropriate resources.
Diversity & inclusion		Promote an inclusive working environment in which every employee has the same opportunities for recruitment, development and career progression. The policy encourages diversity of profiles, combats discrimination and fosters a corporate culture based on respect, fairness and appreciation of differences.
Group framework agreement on diversity		Formalise Artelia's commitments to human rights, diversity and inclusion, while maintaining regular dialogue with workers' representatives to identify and address matters relating to working conditions, equal treatment and respect for fundamental rights.
Artelia Group agreement on gender equality in the workplace 2024-2026		Ensure equality between women and men at Artelia by promoting gender balance, equal career and pay opportunities, an inclusive working environment and a better work-life balance.
Training		Artelia does not have a specific Group-wide training policy. Nevertheless, skills development is a cross-cutting component of the Group's CSR policy and the Human Resources Handbook for Managers. Under this approach, training is regarded not only as a means of developing skills, but also as a factor in professional fulfilment, employability and employee well-being. This vision is reflected in the implementation of numerous training programmes across the Group.

Managing impacts, risks and opportunities

S1-2. PROCESSES FOR ENGAGING WITH OWN WORKERS AND WORKERS' REPRESENTATIVES ABOUT IMPACTS

Artelia considers that taking employees' views into account is an essential part of managing impacts related to its own workforce. Understanding employees' expectations and perceptions is particularly important at Artelia, whose capital is entirely held by its employees.

Accordingly, Artelia has several mechanisms for gathering employees' perspectives and expectations and incorporating their feedback into the development of its human resources policies and practices.

First, Artelia has entered into a Diversity, Inclusion and Fundamental Rights agreement with employee representatives. It provides for regular dialogue with employee representatives, enabling the Group to gather employees' concerns, expectations and feedback. The agreement reaffirms the Group's commitment to respecting human rights, combating all forms of discrimination, promoting equal opportunities, and fostering diversity and inclusion.

Second, the Group conducts annual performance and development reviews. These discussions support employees in their professional development, assess

their level of satisfaction, identify their development needs and define objectives for the coming year.

In addition, Artelia conducts an annual employee engagement and social-climate survey across its workforce through the independent Bleexo platform. The survey assesses 31 indicators relating in particular to well-being, working conditions, collaboration, engagement and the employee experience. In 2025, the survey achieved an 81% participation rate, representing 7,996 respondents out of 9,901 employees.

The Human Resources Department analyses the survey results to identify the main areas for improvement and guide actions implemented across the Group. The mechanism also enables Artelia to monitor changes in indicators over time and assess the effectiveness of the actions undertaken.

S1-3. PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKERS TO RAISE CONCERNS

As presented in the table of material IROs, Artelia identified three negative impacts relating to its own workforce and three material risks. These impacts and risks are addressed through the policies and mechanisms described in the preceding sections.

To enable the identification, handling and, where appropriate, remediation of situations likely to give rise to such impacts and risks, Artelia has, in particular, an ethics and

compliance whistleblowing mechanism integrated into its integrity programme. This mechanism enables employees and internal and external stakeholders to report, in good faith, serious matters relating to ethics, compliance, human rights, occupational health and safety or the environment. It complements the existing HR and social-dialogue channels and may be used, in particular, to raise concerns relating to discrimination, harassment, working conditions, health and safety or respect for human rights. A detailed description of its operation and governance is provided in the Governance section of this report.

In addition, Artelia has an Occupational Health mechanism managed by the Human Resources Department, dedicated to listening, prevention and resolving situations that may affect employees' well-being, health or working conditions. It enables anyone to report confidentially an individual or collective situation involving distress, discomfort or difficulty at work. It may be used, in particular, in cases of tension or conflict, situations perceived as harassment, discrimination or sexist behaviour, organisational difficulties, changes in workload that may lead to burnout, or following a traumatic event or work-related accident.

Reported situations are subject to a structured identification, analysis, handling and follow-up process involving, as appropriate, HR teams, management, occupational health services and other relevant parties, in order to define and implement suitable solutions and prevent recurrence.



Recognition of employee listening practices

Artelia's listening and continuous-improvement approach, implemented through its annual Bleexo survey, contributed to the Group obtaining ChooseMyCompany Gold certification.

This recognition is based on the analysis and certification of employees' feedback and reflects the attention the Group pays to their experience, engagement and the quality of internal dialogue.

S1-4. TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE, AND APPROACHES TO MITIGATING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES

In view of the material IROs identified and the policies adopted, Artelia has implemented a range of procedures, actions and mechanisms designed to prevent, mitigate and manage impacts, address risks and pursue opportunities related to its own workforce. The main actions implemented are presented below, grouped under the following themes: health and safety, diversity and inclusion, training and development, and working conditions.

Occupational health and safety

The health and safety of workers is a priority for Artelia. Given the nature of its activities, particularly work performed on construction sites and at client premises, the company has established a management framework to identify, prevent and mitigate occupational risks and thereby ensure safe working conditions for its workforce.

Artelia's health and safety vision takes a holistic approach that goes beyond accident prevention and compliance with safety requirements. The company recognises that people's well-being encompasses both physical and mental health and promotes a working environment that supports balance, the prevention of psychosocial risks and employee well-being.

In this context, Artelia implements various actions and procedures:

- providing health coverage and employee assistance arrangements;
- conducting risk assessments and implementing occupational health

and safety prevention measures;

- developing initiatives to promote employees' physical and mental health and well-being;
- adapting working conditions and workstations to prevent ergonomic risks and support quality of working life;
- providing support mechanisms for employees in the event of illness or an accident.

Specific arrangements: the Group deploys occupational health and safety management systems, with some of its sites certified to ISO 45001 (52.5% coverage).



Safety Week: a Group-wide week dedicated to health and safety

Artelia continues its occupational health and safety awareness initiatives, particularly through the organisation of Safety Week. This initiative resulted in more than 120 events across the Group and involved over 3,500 employees. In addition, five awareness videos shared on the internal social network extended the initiative to a wider audience, generating more than 28,000 views.

Promoting employee well-being

Artelia UK organised its annual well-being week under the theme "Refresh & Recharge". The initiative aimed to promote employees' mental and physical health through practical activities focused on nutrition, physical activity, mindfulness, work-life balance and the quality of interactions within teams. It illustrates Artelia UK's commitment to a working environment attentive to employee well-being, based on awareness, collective participation and concrete action.

Diversity and inclusion

Artelia works to ensure that everyone can find their place, thrive, progress and contribute to the collective project, with their visible and invisible differences, regardless of gender, age, sexual orientation, background, lifestyle choices or disability status. Diversity has a positive impact on the bonds that unite teams, on the projects delivered and on performance.

In this context, Artelia implements various actions and procedures:

- preventing discrimination and harassment and promoting equal opportunities;
- raising awareness and training employees and managers on diversity, equity and inclusion matters;
- promoting recruitment, mobility and professional-development practices based on objective criteria linked to skills and job requirements;
- implementing measures to promote gender equality in the workplace;
- deploying measures to support the employment and continued employment of employees with disabilities.

Scope	Specific diversity and inclusion arrangements	Objectives
France	2024-2026 framework agreement supporting the employment and continued employment of people with disabilities	Promote the recruitment, integration and continued employment of employees with disabilities; support individual situations; raise awareness among teams and managers; facilitate workstation adaptations
	Social-inclusion clauses	Promote access to employment for people who are distant from the labour market or have disabilities
	Partnerships with adapted-work enterprises	Use service providers that employ people with disabilities or people distant from employment and support their professional integration
Italy	SA8000 certification	Ensure ethical and responsible working conditions; respect workers' rights; strengthen dialogue with employees, clients and suppliers; promote transparency and social responsibility
Depending on the country	Internal networks and diversity-awareness initiatives	Organisation of events, conferences, workshops and awareness campaigns



Eloquendi public-speaking competition

As part of its diversity and inclusion policy, Artelia organised the internal Eloquendi public-speaking competition in France in June 2025, an initiative designed to raise employee awareness of the inclusion of people with disabilities. The programme brought together 22 participants in nine teams from five sites in France (Grenoble, Lyon, Saint-Ouen, Choisy-le-Roi and Paris). Over six months, participants received specialist training and support to develop proposals aimed at promoting more inclusive environments within the company and in society.

Training and professional development

Artelia supports employees' professional development by implementing training pathways, support initiatives and skills-management tools. These actions are intended to strengthen technical and behavioural expertise, support career development within the Group and anticipate changes in occupations.

To this end, the Group draws in particular on the following levers:

- deploying technical, managerial and cross-functional training programmes to support the continuous development of skills;
- implementing induction and support pathways for employees throughout their careers;
- conducting performance and development reviews to identify training needs and professional-development opportunities;
- developing internal-mobility mechanisms and career pathways to promote professional development within the Group;
- promoting knowledge sharing through communities of practice and collaborative mechanisms.

Scope	Specific training and skills-development arrangements	Objectives
France	Agreement on skills development	Organise skills development through a three-year training plan, career pathways and learning tools; promote employee employability; set objectives relating to access to training, investment and recognition of skills
	MyTalent	Centralise the training offering; support professional development; facilitate the monitoring of employees' career paths
Group	Artelia Academy	Bring together structured training pathways, rolled out and adapted in several countries, that support the Group's strategy and vision. These cross-functional courses provide an outstanding human experience and opportunities to attend several thematic conferences each year.
	Artelia 360 Learning	Give employees free, on-demand access to high-quality e-learning content to develop their technical and behavioural skills.

Promoting scientific and technical careers among young women

In 2025, Artelia UK client NeuConnect organised an event dedicated to scientific and technical careers at Thomas Aveling School in Rochester. The initiative gave more than 45 young women an opportunity to explore career paths in engineering, infrastructure and energy. Organised in partnership with Inspiring Girls International, with support from Artelia UK and Prysmian, NeuConnect contractors, the event combined several complementary formats: a panel discussion with women working in technical occupations, speed-mentoring sessions and a practical workshop on how an electricity interconnector operates. The event was the first stage of a two-part international initiative, complemented by a parallel workshop held in Germany with the participation of the local subsidiary Artelia GmbH. It illustrates Artelia's contribution to promoting scientific and technical careers among younger generations, particularly young women.



Working conditions

Working conditions are a key component of the Group's social commitments. Through various human resources management arrangements and practices, Artelia defines a set of principles designed to foster appropriate working conditions, while taking into account local contexts and the operational realities of its different entities. The main actions are as follows:

- the introduction of flexible working arrangements, including flexible working hours and, where activities allow, remote or hybrid working arrangements;
- the promotion of work-life balance through working-time arrangements and consideration of employees' personal and family circumstances;
- the provision of social guarantees and employee protection schemes, including parental leave, healthcare arrangements, insurance coverage and employee benefits provided for under local legislation or applicable agreements;
- the development of employee listening and support mechanisms to identify individual needs and promote working conditions suited to operational realities and local contexts;
- the promotion of working arrangements that foster autonomy, accountability and quality of working life, while taking into account the operational constraints of the Group's different professions and projects;
- the promotion of the right to disconnect, in order to help prevent risks associated with hyperconnectivity and foster a sustainable balance between working life and personal life.

The Group is committed to applying the principle of equal treatment in remuneration across all of its entities. Remuneration practices must be defined and implemented in a fair and consistent manner, in compliance with the laws, regulations and collective agreements applicable in each country.

Each employee's total remuneration must include, as a minimum, a base salary determined according to the role held, the level of responsibility, the skills required, local market practice and the applicable legal or collectively agreed provisions. Depending on the role, the country of employment and applicable local policies, total remuneration may also include additional elements, such as health, provident or disability cover provided by the company.

As part of its commitment to recognising and involving its employees, Artelia has also introduced **mechanisms aimed at sharing the value generated by the Group**. In this context, **employee share ownership** is a core component of Artelia's business model, with 100% of its capital held by its employees. For eligible employees and in subsidiaries where the scheme has been rolled out, it provides an opportunity to acquire a stake in the company and benefit from value creation and the Group's long-term development. This approach is supplemented by various value-sharing mechanisms designed to enable employees to share in the benefits of collective performance through remuneration incorporating different forms of recognition and participation.

- Group Savings Plan (PEG): Artelia offers its employees a Group Savings Plan comprising several investment funds, including the Artelia FCPE.
- Artelia FCPE: The Group has a company employee trust fund (Artelia FCPE), an employee share ownership mechanism invested mainly in Artelia shares, enabling employees to hold an indirect stake in the company's capital.

To date, the Artelia FCPE is available only to employees attached to French and Italian sites. The Group is considering gradually extending the scheme to other countries in order to broaden access to employee share ownership over the coming years.

At Artelia, employee share ownership reflects our unique model and corporate culture: **shared governance, collective commitment and a long-term vision**.

2025 EMPLOYEE SHARE OWNERSHIP FIGURES



Manager shareholders
(= Artelia Global shareholders)

1,660



Employee shareholders through the FCPE
(company employee trust fund)

2,581

TOTAL SHAREHOLDERS

4,241



4,241
shareholders



38.3%
of Group employees
are shareholders



57%
of shareholders
are under 45

S1-5. TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

2030 target	Description
Occupational accidents	Achieve an occupational accident frequency rate below 3 and aim for zero serious accidents.
Gender balance	Achieve 30% women managers in governance bodies (Board of Directors and its committees, Council of Partners) and senior management bodies (Business Unit/division management committees and the Group Executive Committee).
	Participate in 10 action programmes aimed at promoting engineering careers among women.
Training	Provide 100% of our employees with at least one day of training per year.
Career development	Co-create new career opportunities for every employee at least every three to five years.
Engagement and well-being	Aim for an average score of 8/10 for the “Commitment” and “Well-being” indicators in the annual employee survey.
Working conditions	Ensure that 100% of our employees with at least one year of service are covered by minimum universal guarantees.
Employee share ownership	Ensure that at least 75% of our employees have the opportunity to become shareholders.
Value sharing	Share at least one third of the profit generated by operating activities

S1-6. CHARACTERISTICS OF ARTELIA'S EMPLOYEES

Topic	Indicator	2025
Workforce characteristics	Total workforce	11,082
	Workforce breakdown by age group	24 and under = 5.7% 25-29 = 14.7% 30-34 = 16.2% 35-39 = 14.8% 40-44 = 13.2% 45-49 = 11.4% 50-54 = 9.1% 55-59 = 8% 60 and over = 6.9%
	Workforce breakdown by gender	Women: 33% Men: 67%
Work organisation	Total number of employees by employment contract and gender	<u>Permanent contracts:</u> 3,286 women / 6,526 men <u>Temporary contracts:</u> 331 women / 939 men
	Total number of employees by employment type and gender	<u>Part-time:</u> 447 women / 336 men <u>Full-time:</u> 3,170 women / 7,129 men
	Total number of employees by employment contract, region and gender	France: Permanent: 1,559 W / 2,876 M - Temporary: 82 W / 169 M Europe (excluding France and Nordics): Permanent: 542 W / 969 M - Temporary: 37 W / 40 M Nordics: Permanent: 543 W / 1,087 M - Temporary: 27 W / 93 M Africa-Middle East: Permanent: 39 W / 130 M - Temporary: 42 W / 124 M Asia-Pacific: Permanent: 270 W / 664 M - Temporary: 122 W / 476 M Americas: Permanent: 333 W / 800 M - Temporary: 21 W / 37 M
	Absenteeism - France	2.46%

Topic	Indicator	2025
Health & safety	Number of occupational accidents	30*
	Health insurance coverage rate	90%
	Frequency and severity of occupational accidents	Frequency rate: 2.78* / Severity rate: 0.06**
Training	Total number of training hours	172,321.5
	Training access rate	77%***
	Access rate to skills development initiatives	98%
Diversity & Inclusion	Gender equality index	Artelia UES: 89/100 Artelia Industrie: 89/100 Principia: 87/100
	Percentage of women in supervisory and management positions	27.83%*
	Percentage of women in senior management bodies	24.38%**
	Number of workers with disabilities recruited	15**
	Employment rate of workers with disabilities	4.15%**
	Number of people with disabilities retained in employment	54**
Working conditions	Remote working access rate	86%
	Family leave access rate	87%

The scope of the indicators is Group-wide unless otherwise specified by an asterisk

* Scope: Artelia SAS, Artelia Holding, Artelia Industrie, Artelia Denmark, Artelia Italy, Artelia Canada and Artelia Germany

** Scope: France

*** Scope: Artelia UES Social and Economic Committee

ESRS S2: WORKERS IN THE VALUE CHAIN

Strategy

Artelia operates in sectors with a significant human impact: water, energy, mobility, buildings and industry. Its business model relies on an extended value chain involving subcontractors, specialist service providers and local contractors whose interests, views and rights may be affected by the Group's decisions.

- Subcontractors and service providers form a critical link. On construction and infrastructure projects, Artelia frequently acts as lead designer or client-side project management consultant, coordinating construction companies, local engineering firms and material suppliers. These parties may be exposed to precarious working conditions, particularly in countries where social regulations are less robust.
- Local workers in developing countries or post-conflict settings represent a specific case: when engaged on projects financed by international donors, they may be at the

heart of fundamental human rights issues in environments where legal protections are often insufficient or poorly enforced.

- Supply-chain suppliers (material manufacturers, equipment suppliers and logistics providers) complete this scope. Although further removed from Artelia's day-to-day operations, their workers may be indirectly affected by the requirements – or absence of requirements – set by the Group in its specifications and procurement processes.

In its relationships with third parties, Artelia is committed to complying with the rules set out in its Code of Ethics and Integrity Programme. Artelia therefore ensures that its business relationships do not distort free competition. The Group also expects its partners and service providers to uphold ethical and integrity standards in the conduct of business. To this end, Artelia has established rigorous rules for selecting, contracting with and monitoring partners and service providers.

The Group respects all internationally recognised human rights in accordance with the United Nations Guiding Principles

on Business and Human Rights. The Group is an equal-opportunity employer and makes employment decisions based on considerations such as experience, skills, training and performance. The Group undertakes to make every effort to identify and address relevant risks, remaining alert to suspicious conditions and exercising due diligence.

S2-SBM-2. INTERESTS AND VIEWS OF WORKERS IN THE VALUE CHAIN

Workers who may be materially affected are primarily those employed by subcontractors, service providers and suppliers involved in projects delivered by Artelia, particularly in contexts where social protections are less robust. Their interests and rights are taken into account through contractual requirements, partner selection and monitoring procedures, and health and safety, ethics and human rights criteria. At this stage, Artelia does not yet have a harmonised Group-wide mechanism for directly consulting these workers; structuring this dialogue is part of the work under way to prepare for CSRD compliance.

S2-SBM-3.MATERIAL IROs AND THEIR INTERACTION WITH STRATEGY AND THE BUSINESS MODEL

Projects supported by Artelia may potentially expose workers employed by contractors to significant physical risks. As a designer and supervisor, Artelia has a decisive influence on the safety requirements imposed through contracts. Its design choices, specifications and monitoring practices may either strengthen or weaken the actual protection afforded to workers on site.

Reminder of the results of the Group's double materiality assessment and the proposed grouping of material IROs:

Management of impacts, risks and opportunities

IRO topic	IRO title	IRO classification
Health and safety	Health and safety of workers in the value chain	Negative impact
	Insufficient vigilance regarding health and safety in the value chain	Risk
Human rights	Violation of the human rights of workers in the value chain	Risk

S2-1. POLICIES RELATED TO VALUE CHAIN WORKERS

It is important to note that, to date, Artelia does not have a specific Group policy devoted exclusively to managing IROs related to workers in the value chain. Consequently, the Group does not yet have a single framework of targets and related indicators for this topic that can be reported on a consolidated basis.

However, Artelia relies on several Group-wide policies and mechanisms that help prevent and manage issues relating to workers in the value chain. These reference frameworks are aligned with the main international standards,

including the Universal Declaration of Human Rights, the United Nations Convention against Corruption and the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

The main mechanisms in place are:

- the Code of Ethics;
- the Integrity Programme;
- the Artelia Group whistleblowing policy.

Through these mechanisms, Artelia undertakes to perform the assignments entrusted to it in compliance with applicable laws and regulations and, more broadly, with integrity and respect for stakeholders in every country where the Group operates. As these mechanisms are cross-cutting in nature, they are described in greater detail in the Governance section of this report.

S2-2. PROCESSES FOR ENGAGING WITH VALUE CHAIN WORKERS ABOUT IMPACTS

At this stage, Artelia does not have a harmonised Group-wide process for direct engagement with workers in the value chain or their representatives. Their perspectives are mainly taken into account indirectly through regular discussions with suppliers and subcontractors, CSR questionnaires, preliminary assessments and assignment monitoring. These discussions cover, in particular, ethics, the quality of the relationship, health and safety, and social and climate-related issues. The information collected informs the responsible procurement policy, partner selection and assessment procedures, and any corrective measures implemented. Artelia is continuing to structure this framework in order to formalise the methods, frequency, responsibilities and assessment of the effectiveness of engagement, with particular attention paid to the most vulnerable workers.

Metrics and targets

This information is not yet presented in this transition report, as Artelia is currently continuing to structure its reporting framework for this topic.

ESRS S3: AFFECTED COMMUNITIES

Strategy

Artelia's strategy regarding ESRS S3 is rooted in the nature of its business model. As an engineering and consulting company, Artelia is involved in the planning, technical design and supervision of development projects across many sectors, advising clients throughout the project life cycle. In most cases, however, the Group is not the entity responsible for final decisions concerning the development of these projects.

This position means that Artelia's ability to influence the impacts that projects may have on communities is exercised primarily through its technical expertise and advisory role. The Group's responsibility is therefore to integrate social and environmental issues from the earliest design stages, identify risks, propose design alternatives and support clients in adopting solutions that prevent and mitigate impacts on communities. Artelia's strategy aims to strengthen this influence by promoting the integration of social and environmental issues throughout the life cycle of the projects.

S3-SBM-2. INTERESTS AND VIEWS OF AFFECTED COMMUNITIES

Communities that may be affected mainly include people living near projects, people subject to resettlement or changes to their livelihoods, and certain Indigenous communities. Their interests, rights and expectations are taken into account through public consultations, socio-economic surveys, stakeholder mapping and assessments of social, cultural and economic impacts. These approaches help identify risks of nuisance, conflict or harm to quality of life and inform design choices and support measures. Depending on the project, Artelia may also contribute to community development plans, livelihood restoration plans or resettlement processes. Consideration of communities

is adapted to the local context, particularly for Indigenous communities in Australia and Canada.

S3-SBM-3. MATERIAL IROs AND THEIR INTERACTION WITH STRATEGY AND THE BUSINESS MODEL

In this context, the identified IROs reflect both the risks and impacts that may arise from decisions relating to project planning, design and technical support, as well as the opportunities projects may create for the communities concerned. A project may generate negative impacts if it does not adequately integrate social and environmental considerations, potentially affecting people's quality of life or creating conflicts with stakeholders. At the same time, Artelia's role in the design and development phases enables it to exert a positive influence on the integration of solutions that promote sustainable development, improve communities' quality of life and generate long-term societal value.

IRO topic	IRO title	IRO classification
Consideration for communities located near projects	Endangerment of or nuisance to communities	Negative impact
	Improvement in the quality of life of affected communities	Positive impact
	Conflict with affected communities	Risk
	Expertise in rehabilitating local communities	Opportunity

Management of impacts, risks and opportunities

S3-1. POLICIES RELATED TO AFFECTED COMMUNITIES

Group policies

To date, Artelia does not have a specific policy devoted exclusively to managing IROs related to affected communities. Consequently, the Group does not yet have a single framework of targets and related indicators for this topic that can be reported on a consolidated basis.

However, consideration of affected communities is integrated on a cross-cutting basis into various Group policies, tools and approaches. These help identify, prevent and manage the social impacts associated with client projects and, at the same time, reflect the Group's commitment to applying its technical expertise to solutions that improve communities' quality of life.

The analysis presented in this section is therefore structured at two levels. First, it describes the mechanisms and policies applicable at Group level. It then presents two subsidiaries which, owing to the nature of their activities and the context in which they deliver projects, have introduced more specific community-engagement mechanisms.

ESG assessment grid

As part of its CSR policy, Artelia has introduced an ESG assessment grid used as a decision-support tool during the commercial tendering phases for significant projects. With regard to affected communities, this assessment helps identify potential social impacts, risks that may affect the populations concerned and potential conflicts with stakeholders at a very early stage. The grid therefore provides an initial level of assessment for decision-making, enabling the Group to determine whether a project is consistent with its commitments and values.

TRACE by Artelia

The Group is also rolling out TRACE by Artelia, an eco-design methodology that provides a structured framework for collaboration with clients and their stakeholders in order to identify and enhance opportunities to improve the environmental performance of projects throughout their life cycle. Designed to integrate ecological-transition considerations from the design stage onwards, the tool is based on qualitative indicators and includes an assessment of the project's social acceptability, together with a dedicated action plan aimed at strengthening that acceptability.

S3-2. DIALOGUE PROCESS WITH AFFECTED COMMUNITIES

Engagement arrangements are defined at project level and adapted to local contexts. They may include public consultation, field surveys, stakeholder mapping or dedicated mechanisms for Indigenous communities. Some subsidiaries have developed specific approaches. In Australia, the Reconciliation Action Plan provides for lasting relationships with Aboriginal and Torres Strait Islander communities and, where relevant, the integration of Traditional Owners' perspectives into projects. In Canada, Artelia is developing partnerships with First Nations-owned businesses. In the United Kingdom, teams use the Social Value TOMs methodology to assess the expected social benefits of projects.

The outcomes of these discussions may lead to changes in project design, the introduction of community-development or livelihood-restoration plans, or support for resettlement processes.

In Canada, Artelia's commitment to the economic growth of First Nations is reflected in a strategic partnership signed in 2025 with Katak, a company from an Innu community specialising in surveys and field data acquisition. This initial collaboration goes well beyond contractual obligations: it represents a genuine alliance based on shared expertise, mutual respect and a long-term vision for inclusive growth.

In the United Kingdom, Artelia teams apply the Social Value TOMs methodology (Themes, Outcomes and Measures), a widely used reference framework for measuring, quantifying and reporting the social value generated by a project, organisation or contract, particularly in public procurement. Applying this methodology makes it possible to integrate a structured assessment of the social benefits likely to be generated for communities from the earliest project stages. Although its use initially responds to the requirements of the UK public sector, Pick Everard and Artelia UK have developed methodologies and tools to adapt the approach to private-sector projects.

LCI, the Group's Australian subsidiary, has implemented a Reconciliation Action Plan (RAP), a nationally recognised framework developed by Reconciliation Australia to strengthen relationships with Aboriginal

and Torres Strait Islander peoples, the Indigenous peoples of Australia.

In 2023, LCI launched its Reflect RAP, the first stage of a long-term approach aimed at progressively embedding reconciliation principles into the company's practices. The approach seeks in particular to strengthen understanding of issues relating to Indigenous peoples, develop dedicated governance, establish lasting relationships with the communities concerned and integrate their perspectives into the company's activities. The plan is structured around three main areas:

- relationships (develop lasting partnerships with Aboriginal and Torres Strait Islander communities and organisations);
- respect (strengthen knowledge of Indigenous cultures, history and cultural protocols through awareness-raising and training);
- opportunities (promote access to employment, contracts and economic opportunities for Indigenous peoples).

To implement these commitments, Artelia relies in particular on a dedicated working group, carries out cultural-awareness initiatives, develops partnerships with Indigenous organisations and businesses and, where relevant, integrates the perspectives of Traditional Owners and Indigenous communities into project design and development.

Supporting First Nations in Canada

As part of its broader commitment to responsible and sustainable business practices, Artelia Canada is exploring other, more tangible forms of partnership to help First Nations entrepreneurs in Canada join a structure that could give them access to public-sector contracts on their ancestral lands. Artelia Canada aims to be a tangible driver of economic development for Indigenous communities by creating employment, training and long-term participation opportunities.

Artelia is proud to integrate this initiative into its delivery strategy, reinforcing its role not only as a technical service provider but also as a social partner committed to reconciliation, equity and shared prosperity. To further support the initiative, Artelia Canada appointed a First Nations Relations Advisor who joined the team in 2025, reflecting its determination to maintain respectful and proactive relationships with these communities.

Our social engineering expertise enables us to support project owners (clients, EPC contractors, etc.) as well as the communities affected by these projects, in order to identify potential impacts as early as possible and create the conditions for projects to be delivered peacefully and with due respect for stakeholders. Artelia offers a broad range of services.

Management of social, cultural and economic impacts

- household socio-economic surveys;
- stakeholder mapping;
- public consultation;
- development of survey tools enabling in-depth analysis by group (gender, age, ethnicity, vulnerability, etc.);
- assessment of social, cultural and economic impacts (gender, ethnic minorities, etc.).

Community development and livelihood restoration

- support for communities affected by projects, particularly through community development plans;
- development of livelihood restoration plans based on field surveys.

Population resettlement

- development of frameworks and plans for the economic and physical resettlement of populations;
- inventories of assets and people affected by projects;
- monitoring the implementation of resettlement action plans (RAPs).

Social optimisation of projects

- due diligence audits of studies and facilities to verify compliance with the standards of funding institutions and propose improvements;
- identification of socio-economic and cultural issues from the earliest project stages in order to optimise design;
- co-development with local communities of socio-economic and cultural management plans.

Contributing to community development through the Artelia Foundation

The Artelia Foundation is a philanthropic entity with its own legal status. It nevertheless constitutes an additional mechanism through which Artelia contributes to public-interest initiatives, in line with the commitments set out in its CSR policy.

Artelia funds the Foundation to support initiatives, generally led by charities and NGOs, in the fields of solidarity, inclusion and environmental protection. This commitment combines financial sponsorship with skills-based volunteering, enabling Group employees to make their technical and professional expertise available to supported projects.

The Foundation's activities complement the approaches implemented by the Group through its engineering and consulting activities. They do not replace project-related impact management mechanisms, but reflect Artelia's determination to support public-interest initiatives and contribute to community development.

2030 CSR policy targets

Target	Description
Assignment days	Achieve 800 assignment days per year in support of non-profit projects.
Philanthropic budget	Increase our philanthropic budget each year to reach EUR 2 million by 2030.

Methodological note

It should be noted that the Artelia Foundation is a legal entity separate from the Group. As such, its activities do not fall directly within Artelia's operational scope and are reported separately through the Foundation's annual report.

However, for this first exercise in preparation for the CSRD, it was considered relevant to present the support provided by Artelia to the Foundation, insofar as this support constitutes a commitment embedded in the Group's CSR policy and reflects the company's determination to contribute to community development.

ESRS S4: CONSUMERS AND END-USERS

Strategy

Artelia's strategy in relation to ESRS S4 is based on the Group's purpose, "Designing solutions for a positive life", and on its ambition to make a useful contribution to the world by addressing the environmental and societal challenges of our time. Accordingly, Artelia supports its clients in ensuring that their projects generate positive value for society, by contributing to the development of sustainable solutions that address current social and environmental challenges.

S4-SBM-2.INTERESTS AND VIEWS OF CONSUMERS AND END-USERS

Artelia's business model requires a distinction between two groups: direct clients, who engage the Group's services, and end-users, who benefit from the infrastructure, spaces or services developed through the projects. For example, a local authority may be the

client for the redevelopment of a public space, while the end-users are the citizens who will use that space.

In this context, the Group's strategy pursues a twofold objective. First, to meet its clients' needs and expectations through high-quality engineering and consulting services. Second, to use its expertise to help them integrate social and environmental considerations from the earliest project design stages. Artelia therefore seeks to ensure that the solutions developed not only meet client needs but also deliver benefits for end-users and society.

This advisory capability also represents a strategic opportunity for the Group, as it enables Artelia to encourage the integration of social-value considerations into client projects and respond to demand for sustainable solutions.

S4-SBM-3. MATERIAL IROs

The IROs presented in the table below reflect the main positive impacts and opportunities identified by Artelia in relation to the end-users of the projects it supports. The positive impact associated with access to infrastructure that improves quality of life reflects the contribution these projects can make to regional

development and to improving services provided to communities.

However, some projects may also create constraints or nuisance for the communities and regions concerned. It is therefore essential to identify these issues and take them into account from the earliest design stages. The opportunities identified aim, first, to integrate an inclusive approach that better addresses the diversity of uses and end-user needs and, second, to design projects that meet high standards of safety and integrity, in line with the Group's commitments on quality, health and safety.

IRO topic	IRO title	IRO classification
Improving quality of life for all	Access to infrastructure that improves users' lives	Positive impact
	Recognition of the inclusive approach to projects	Opportunity
Project safety and integrity	Recognition of project safety and integrity	Opportunity

Management of impacts, risks and opportunities

S4-1. POLICIES RELATED TO CONSUMERS AND END-USERS

To date, Artelia does not have a specific Group policy devoted exclusively to clients and end-users. Commitments relating to this topic are nevertheless integrated on a cross-cutting basis into several Group policies and mechanisms, including the CSR policy, the quality policy, and project design and support processes.

Quality policy

The quality policy is one of the Group's main reference frameworks for client relationships and service quality. It aims to ensure that the services provided meet client requirements and needs, while supporting continuous improvement and controlled risk management throughout the project life cycle.

Under ESRS S4, the commitments most directly related to clients and end-users are as follows:

- deliver a positive long-term impact by developing strong partnerships with our clients and supporting them throughout the life cycle of their projects;
- maintain an environment conducive to the Group's performance and to the successful development of client projects;

- ensure satisfactory working conditions that take climate-related hazards into account;
- develop our expertise in response to clients' current needs and in anticipation of their future requirements;
- ensure knowledge sharing through a dedicated Knowledge & Innovation Committee.

CSR policy

Artelia's CSR policy recognises research and innovation as essential levers for developing solutions that help address climate, environmental and societal challenges. This approach is intended to support the continuous improvement of project quality, sustainability and performance. In the context of ESRS S4, it helps take end-users into account by promoting safer, more inclusive solutions that create value for regions. This approach is directly linked to the material opportunities identified by the Group in relation to improving quality of life, inclusive project design, and project safety and integrity.

S4-2. PROCESSES FOR ENGAGING WITH CONSUMERS AND END-USERS ABOUT IMPACTS

One of the commitments set out in Artelia's 2030 CSR policy is to initiate

work aimed at measuring and strengthening the social value generated by its clients' projects. This forms part of a broader ambition to better understand how projects contribute to improving living conditions, well-being, and the development of regions and end-users. In this context, Artelia has, for example, developed a methodology for integrating a gender perspective into the design and development of construction and infrastructure projects. Applied throughout the project life cycle, this methodology identifies the specific needs of different user groups in order to improve inclusion, accessibility and project acceptability. It therefore contributes to the design of infrastructure and services better suited to different uses and promotes more equitable use of spaces by end-users.



4

GOVERNANCE INFORMATION



2030 CSR POLICY: GOVERNANCE COMMITMENTS

Responsible governance is one of the structuring pillars of Artelia's 2030 CSR policy. It reflects the Group's determination to pursue its development within a demanding framework based on ethics, integrity, transparency, value sharing and employee involvement in the company's development.

This pillar aims in particular to strengthen Artelia's position as a benchmark company in CSR

by continuing to make progress in business, environmental and behavioural ethics. It also covers commitments relating to the sharing of financial performance, the preservation of the Group's independence and the expansion of employee share ownership, all of which are defining features of Artelia's governance model and identity.

2030 COMMITMENTS UNDER THE "ENSURE RESPONSIBLE GOVERNANCE" PILLAR

- Assert ourselves as a benchmark engineering group in terms of CSR, with a particular focus on ethics (business ethics, environmental ethics, behavioural ethics)
- Motivate employees by sharing the financial performance created

- Preserve our independence by extending employee shareownership widely across the Group

Although they form part of the "Ensure responsible governance" pillar of Artelia's CSR policy, commitments 2 and 3 above are addressed primarily in the social section of this report (ESRS S1 - Own workforce). This choice ensures consistency with the structure of the information required under the CSRD and ESRS, since these topics directly concern Artelia's workers, their involvement in the Group's trajectory as a key stakeholder group, and the mechanisms used to redistribute collective performance.

The information presented in this section therefore describes the Group's policies and control mechanisms, particularly in relation to business conduct, responsible purchasing, the prevention of ethical risks and cybersecurity. It also places in context the governance-related impacts, risks and opportunities identified through the double materiality assessment.

ESRS G1: BUSINESS CONDUCT

Strategy

Business conduct is a structuring pillar of Artelia's sustainability strategy. The Group is committed to conducting its activities within an ethical, responsible and transparent framework, consistent with its values, its employee share ownership model and its international development. This strategy is based on a Group-wide framework designed to prevent breaches of business ethics, foster a shared culture of integrity and strengthen the quality of relationships with clients, partners, suppliers and subcontractors. It covers, in particular, the prevention of corruption and conflicts of interest, compliance with competition rules, fair business practices and the promotion of responsible practices throughout the value chain. Through this approach, Artelia seeks to safeguard its development, preserve stakeholder trust and make its corporate culture a driver of sustainable performance.

Management of impacts, risks and opportunities

The impacts, risks and opportunities (IROs) presented in the table below were identified through the Group's double materiality assessment. In relation to business ethics and integrity, the main risk identified is a breach of business ethics, which could result from conduct that is inconsistent with Artelia's principles, such as corruption, fraud, conflicts of interest or non-compliance with fair competition rules. This risk could affect stakeholder trust, the Group's reputation and the quality of its business relationships.

Corporate culture is also a major issue: ethical practices that are shared and applied consistently help maintain constructive employee relations, strengthen internal cohesion and encourage responsible conduct. A strong corporate culture therefore represents an opportunity, as it enables the values of integrity, transparency and responsibility to be embedded across all entities while supporting employee engagement.

Finally, supplier relationship management creates both a positive impact and a risk. Encouraging sustainable practices among suppliers extends the Group's ethical, social and environmental requirements throughout its value chain. Conversely, selecting suppliers that do not comply with the expected ethical principles could expose the Group to non-compliance, reputational damage or failure to meet its commitments to responsible business conduct.

IRO topic	IRO title	IRO classification
Business ethics and integrity	Breach of business ethics	Risk
Corporate culture	Constructive employee relations supported by ethical practices	Positive impact
	Benefits of a strong corporate culture	Opportunity
Supplier relationship management	Encouraging sustainable supplier practices	Positive impact
	Selection of unethical suppliers	Risk

GOV-1 - GOVERNANCE OF BUSINESS CONDUCT

Artelia's business conduct governance is based on a structured organisation designed to ensure compliance with the principles of ethics, integrity and transparency at every level of the Group.

This framework reports to the Group Legal & Compliance Department, whose Director is also a member of the Executive Committee. A Group Compliance Officer is specifically responsible for steering and operationally deploying compliance, ethics and integrity matters, in support of the governance bodies and internal networks.

At the heart of this framework, the Ethics Committee is an independent body for reflection, advice and oversight on professional ethics. It may be consulted by the Board of

Directors, Executive Management, entity managers or any employee, and may also act on its own initiative. The Ethics Committee plays a central role in defining and developing the Group's integrity programme, whose deployment it oversees, particularly through communication and training initiatives. It analyses ethical situations, may initiate investigations while ensuring the required confidentiality, and makes recommendations to Executive Management. Its work is reported annually to the Board of Directors and,

where applicable, to the Management Committee.

The Group Compliance Officer is also responsible for overseeing the definition, implementation and continuous improvement of the integrity programme. The Officer oversees its operational deployment in coordination with functional and operational departments and monitors the actions decided by the Ethics Committee. The Officer also contributes to disseminating and strengthening the culture of integrity throughout the Group, drawing on monitoring

of external practices and standards. To ensure effective operational implementation, a network of Ethics and Integrity Officers has been deployed within the Business Units. This network facilitates the escalation of alerts, the sharing of lessons learned and the continuous improvement of the framework.

This governance framework enables Artelia to structure its business conduct around robust principles of ethics and integrity, championed at the highest level of the organisation and implemented operationally across all its entities.

G1-1. BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE

The Group deploys a structured integrity programme designed to embed a corporate culture based on ethics, transparency and regulatory compliance across all its activities. This programme is built on a coherent set of policies, procedures and governance mechanisms covering the main risks associated with business conduct.

Code of Ethics: the foundation of conduct principles

The Group relies on a Code of Ethics, which is the reference document for business conduct. It sets out the fundamental principles applicable to all employees and entities, including:

- compliance with applicable laws and regulations;
- prevention of corruption and fraud;
- management of conflicts of interest;
- compliance with fair competition rules;
- consideration of stakeholders.

It applies globally, including internationally, and is communicated to business partners in order to promote responsible practices throughout the value chain.

Business Conduct Guide

In addition to the Code, the Group has introduced an operational guide to support employees in their day-to-day decision-making. The guide specifies expected conduct in practical situations, identifies risky and prohibited practices, and provides

guidance for preventing ethical risks. It is a key tool for prevention and for disseminating the culture of integrity throughout the Group.

Ethics and compliance risk management policy

The integrity programme forms part of an overall risk management approach integrated into the Group's management system. This policy is based in particular on:

- mapping of ethical risks (corruption, conflicts of interest, fraud, etc.);
- implementation of action plans to reduce identified risks;
- regular monitoring of risk exposure and changes in that exposure.

Specific mechanisms govern relationships with third parties, including selection, assessment and control procedures adapted to the associated level of risk.

Specific operational procedures

The integrity programme is implemented through several operational policies and procedures covering risk areas.

Third-party relationship procedure: governance of relationships with partners, subcontractors and intermediaries, including preliminary due diligence checks.

Gifts and hospitality procedure: definition of thresholds, reporting obligations and approval procedures.

Commercial agents procedure: strict governance of their selection, contracting and monitoring.

Corporate philanthropy and sponsorship

procedure: control of initiatives to prevent any risk of misappropriation or corruption.

Assignment and contract management procedure: integration of ethical criteria at every stage (tender, performance and close-out).

These procedures are intended to prevent risk situations and ensure practices comply with the Group's ethical requirements.

Training, awareness and incentives

Artelia regularly provides training and awareness-raising activities for all employees, including mandatory e-learning modules and specific training.

Ethics performance is integrated into employee appraisal processes and may influence variable compensation, thereby strengthening alignment between individual conduct and the requirements of the integrity programme.

Control, audit and disciplinary measures

The Group has implemented control mechanisms to assess the effectiveness of the integrity programme, including:

- audits;
- monitoring of compliance indicators;
- verification that procedures are applied.

Where ethical rules are breached, proportionate disciplinary measures are applied, which may extend to severe sanctions in accordance with applicable regulations.

G1-2. MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS AND SUBCONTRACTORS

General framework

Artelia implements a structured policy for managing relationships with third parties, including suppliers, subcontractors, service providers and business partners. This policy forms part of the integrity programme and is intended to ensure that business relationships are conducted in accordance with ethical principles, regulatory requirements and the Group's internal standards. The Group seeks to work with partners that share its values of integrity and responsibility and to prevent the risks associated with these relationships.

While the level of maturity and formalisation of these practices may vary across subsidiaries, all ISO 9001-certified entities, representing nearly 90% of the Group's workforce, have rules in place governing the selection, assessment and monitoring of their external service providers. Furthermore, all Group entities implement, in accordance with the requirements of the Sapin II law, third-party assessment procedures with regard to specific corruption risks and influence peddling.

Scope and typology of third parties

Artelia applies a risk-based approach to managing third-party relationships. A mapping process classifies partners by risk level (low, medium or high), based on criteria such as the nature of the relationship, the geographical context and the characteristics of the operations. Each risk level is matched with an appropriate level of verification and control, enabling proportionate risk management.

The classification below covers the majority of the Group's entities, and deployment is underway for the remaining entities, which currently have their own practices and rules governing the selection, assessment and monitoring of third parties, according to their organization and level of maturity.

Third-party category	Description	Risk level	Type of control applied
Commercial representatives and intermediaries	Intermediaries acting on behalf of the Group in business relationships	High risk	Enhanced due diligence, collective approval, strict control of the relationship and contract
Subcontractors and consortium partners	Parties involved in engineering assignments and projects	Medium risk	Preliminary checks (questionnaires), assessment in the internal database, monitoring during the assignment and final assessment
Suppliers of goods and services	Suppliers associated with purchases required for business operations	Low risk	No systematic verification
Support service providers	Providers supporting functions such as IT and HR	Low risk	No formalized Group-wide assessment framework is in place at this stage

High-risk third parties

High-risk third parties mainly comprise commercial representatives and agents, i.e. intermediaries appointed to support the Group's business development. Given their role, they present an increased risk, particularly in relation to corruption and reputational damage.

The use of such third parties is strictly governed and remains exceptional, in accordance with the Group's ethical commitments. They are subject to enhanced controls, including in-depth preliminary checks of their reputation and of the nature and substance of the services expected. Their selection is governed by a specific management-system procedure based on collective approval involving the relevant functions, in order to secure the relationship and ensure compliance with the Group's requirements.

Medium-risk third parties

The detailed partner assessment framework applies primarily to subcontractors and consortium partners involved in the Group's operational assignments, particularly engineering projects (buildings, infrastructure, development projects, etc.). In this context, these partners

contribute directly to the delivery of services to clients and therefore present a higher level of risk, particularly from operational, contractual and ethical perspectives. In accordance with the Group's risk-based approach, these third parties are subject to enhanced selection, verification and assessment procedures, including preliminary due diligence, monitoring during the assignment and a formal assessment at the end of the services.

Low-risk third parties

Conversely, providers of general services (indirect purchasing and support services) are not currently subject to the same level of systematic assessment, as they are considered to present a generally lower level of risk under the third-party mapping. However, as part of a continuous improvement approach, the Group plans to progressively strengthen its responsible purchasing framework in order to extend assessment and monitoring principles to all supplier categories, notably by integrating environmental, social and ethical criteria into supply chain management.

ESRS requirement	Description of the framework	Scope	Key mechanism	Expected outcome / objective
Partner and subcontractor management policy	The Group applies a formalised procedure for selecting and assessing partners and subcontractors, integrated into its management system.	All subcontractors involved in assignments	Procedure for selecting and assessing partners and service providers for assignments	Ensure the quality, compliance and integrity of services
Preliminary assessment (due diligence)	Subcontractors are assessed before engagement using an internal database and risk questionnaires.	New subcontractors or subcontractors not assessed recently	Internal questionnaire, risk analysis and due diligence where necessary	Identify operational and ethical risks upstream
Risk management	Engagement decisions depend on the level of risk identified and may be subject to collective approval.	At-risk subcontractors or those presenting warning signs	Involvement of the Ethics & Legal functions and additional checks	Reduce non-compliance and corruption risks
Operational monitoring	Subcontractor services are monitored throughout the assignment.	Subcontractors currently carrying out an assignment	Monitoring of deliverables, deadlines, compliance, QHSE and ethical requirements	Ensure the quality and compliance of services
Periodic assessment	Subcontractors involved in significant assignments are assessed upon completion of the assignment or annually.	All subcontractors (excluding minor cases)	Standardised assessment grid (0 to 5) + binary ethics criterion	Measure overall performance and compliance with standards
Integrated ESG criteria	The assessment includes criteria relating to ethics, safety, the environment and social matters.	All subcontractors	Multi-criteria scoring (quality, OHS, environment, ethics and relationship management)	Integrate sustainability matters into the value chain
Traceability and knowledge management	Results are centralised in a Group database accessible to teams.	All assessed partners and subcontractors	Internal partner and service-provider assessment database	Improve future decisions and supplier panel management
Management of non-compliance	Measures are taken in the event of insufficient performance or an ethical breach.	Non-compliant subcontractors	Suspension, additional checks and potential exclusion	Ensure ongoing risk control and compliance
Selection criteria	The Group gives preference to subcontractors with satisfactory performance and ethical compliance.	All subcontractors	Thresholds: overall score ≥ 3 and 5 for the ethics assessment - If the ethics score is 0, an additional preliminary check is required.	Secure business relationships and improve overall quality



ETHICS TRAINING

88% of targeted employees* successfully completed the 2025 ethics e-learning campaign

* LCI (Australia) and Pick Everard (UK) were not included in the 2025 campaign due to their acquisition dates / ongoing integration processes

G1-3. PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

The Group applies a zero-tolerance policy towards all forms of corruption, whether public or private, active or passive. This policy forms part of its overall ethics and compliance programme and is intended to ensure that all its activities are conducted in accordance with the highest standards of integrity, honesty and fairness.

The Group ensures compliance with the anti-corruption laws applicable in the jurisdictions where it operates, including the French Sapin II Act, the UK Bribery Act and the Foreign Corrupt Practices Act (FCPA).

Policies and rules relating to the prevention of corruption

The Group anti-corruption policy defines prohibited conduct and governs high-risk situations, including:

- the strict prohibition of any undue payment or advantage intended to secure a business benefit;
- the prohibition of facilitation payments, including where they are tolerated locally;
- rules governing gifts, hospitality and

benefits to ensure that they remain reasonable, proportionate and transparent;

- the prevention of conflicts of interest, which must be declared and managed appropriately.

These rules apply to all employees and to third parties acting on behalf of the Group, who are contractually required to comply with equivalent standards.

Management of third-party risks

The Group implements specific procedures to prevent corruption risks in its business relationships, including:

- risk-based due diligence before entering into any relationship with a third party;
- assessment of the reputation, integrity and capabilities of business partners;
- inclusion of anti-corruption clauses in contracts;
- control of third-party remuneration and payment terms.

Particular vigilance is exercised in relationships involving public officials or politically exposed persons, and in situations presenting warning signs.

Organisation and prevention mechanisms

The anti-corruption compliance programme is based on three pillars: prevention, detection and remediation. In terms of prevention, the Group relies on dedicated governance, as described in GOV-1 of this section, a whistleblowing system and mandatory training programmes adapted to the risk levels associated with the functions performed.

Mandatory training

All Artelia employees, including members of management bodies, must complete at least one annual e-learning module comprising a training stage and a test. Depending on their position, country and the level of risk associated with their role, certain employees may also be selected to attend in-person training. Attendance is mandatory in such cases, and managers are responsible for ensuring that members of their teams participate.



ALERTS HANDLED

17 ethics alerts were received in 2025, mainly concerning situations that may involve harassment or discrimination, possible conflicts of interest, or breaches of the code of conduct.

Whistleblowing and reporting system

The Group has established an internal whistleblowing system accessible to employees and external stakeholders, enabling them to report any potential breach of ethical rules or applicable laws. The system is accessible through a secure platform and through other channels (management, Human Resources or direct contact). Reports may be submitted anonymously, in accordance with applicable regulations. The system guarantees the confidentiality of information and the protection of personal data, and protects whistleblowers against any form of retaliation.

Reports may concern, in particular, acts of corruption, fraud, breaches of the law, or infringements of human rights or the environment.

Handling reports and conducting internal investigations

Reports received are handled through a structured process comprising an admissibility assessment and internal investigations conducted by authorised persons with appropriate skills and resources, in accordance with the principles of confidentiality, impartiality and transparency. Feedback is provided to the whistleblower within the regulatory time limits.

The findings of investigations may lead to corrective, disciplinary or legal measures, depending on the nature and seriousness of the facts established.

Controls, monitoring and continuous improvement

The Group regularly monitors the effectiveness of its anti-corruption framework, in particular through internal audits and compliance checks, periodic reviews of policies and procedures, analysis of incidents and reports, and the implementation of corrective and continuous-improvement actions. Regular reporting is provided to the governance bodies, including statistical monitoring of reports and the measures taken.

Sanctions and disciplinary measures

Failure to comply with anti-corruption rules may expose employees to disciplinary sanctions up to and including dismissal, as well as civil or criminal penalties in accordance with applicable laws. Third parties in breach may be subject to measures such as termination of the contractual relationship and legal action.

Metrics and targets

Artelia has set ambitious targets under its 2030 CSR Policy, several of which are directly linked to the IROs identified under ESRG G1.

Integration of ESG matters into decision-making processes

The Group has set a target to systematically assess ESG risks and opportunities for 100% of its significant tenders. For all Group entities, a significant tender is defined as one subject to a commercial bid review in accordance with the criteria of the relevant operating entity. This assessment is based on recognised frameworks, including the EU Taxonomy and the United Nations Sustainable Development Goals (SDGs), and is intended to ensure that projects are aligned with the Group's purpose, "Designing solutions for a positive life". This approach integrates sustainability considerations from the earliest project stages, steers decisions towards responsible solutions and strengthens the consideration of impacts throughout the value chain.

Strengthening the culture of ethics and compliance

The Group has set a target to train 100% of employees annually on ethical risks, in order to ensure a consistent level of awareness and understanding of compliance and business conduct issues. This target forms part of the Group's integrity programme and contributes to risk prevention, particularly in relation to corruption, conflicts of interest and regulatory non-compliance.

Structuring responsible purchasing

The Group plans to implement and deploy responsible purchasing processes in its 15 main countries of operation. This target is intended to progressively integrate ESG criteria into supplier relationship management, in line with the risk-based approach and the issues identified within the value chain. It helps strengthen risk control and the Group's responsibility towards its partners.

2030 target	Description	2025
Consideration of ESG matters in tenders	Assess ESG risks and opportunities for 100% of significant tenders, based on the EU Taxonomy and the SDGs.	100% of tenders reviewed by a Risk Evaluation Board
Training on ethical risks	Train 100% of employees annually on ethical risks.	88%
Supplier relationship management	Implement responsible purchasing processes in our 15 main countries.	N/A*

*As this is a new target under the 2026-2030 CSR Policy, the first reporting year will cover the 2026 financial year.

G1-4. INCIDENTS OF CORRUPTION OR BRIBERY

	2025
Number of convictions for violations of anti-corruption and anti-bribery laws	0
Number of fines for violations of anti-corruption and anti-bribery laws	0

ENTITY-SPECIFIC INFORMATION: CYBERSECURITY

Strategy

Artelia's cybersecurity strategy aims to protect the information entrusted to the Group, secure its information systems and ensure business continuity. It addresses, in particular, the risks of client data leakage on sensitive projects and cyberattacks that could affect the confidentiality, integrity or availability of information.

This strategy is based on a structured governance framework, internal policies, ISO/IEC 27001 certification, and prevention, detection, incident-management and business-continuity arrangements. It also incorporates security and confidentiality requirements into relationships with suppliers and service providers.

Employee awareness is a key component of the framework.

Artelia therefore plans at least six phishing campaigns per year and aims to provide annual cybersecurity training to at least 80% of its employees. The Group also monitors internal indicators in order to continuously adapt its measures to evolving threats and regulatory requirements.

Management of impacts, risks and opportunities

The two identified IROs reflect Artelia's exposure to cybersecurity matters relating to the protection of client data and the continuity of its activities. A data leak on a sensitive project could compromise the confidentiality of information entrusted by clients, the relationship of trust, the Group's reputation, and compliance with contractual or regulatory obligations. A cyberattack could affect system availability, data integrity and the ability of teams to continue operating. The policies, arrangements and actions presented below are intended to prevent such situations, limit their impacts and strengthen the organisation's resilience.

IRO topic	IRO title	IRO classification
Client data leakage on sensitive projects	Unauthorised access, disclosure or loss of client data associated with sensitive projects.	Negative impact
Cyberattack	An attack targeting systems, data or operations that could affect the availability, integrity or confidentiality of information.	Risk

CYBERSECURITY-RELATED POLICIES

Artelia has a framework of policies, procedures and arrangements covering information-system security, personal-data protection, risk management, business continuity, crisis management, supplier relationships and employee awareness. This framework is also supported by an ISO/IEC 27001-certified information security management system, which is subject to regular external audits, and by a CyberVadis assessment, in which Artelia achieved Silver status.

Objectives and matters addressed

The information-system security policy provides an internal reference framework for protecting Artelia's information and critical systems. Its general objectives are to control the risks of information compromise, comply with client and regulatory obligations, ensure operational continuity, and protect the confidentiality, integrity and availability of data.

In addition to this internal framework, the Group risk-management policy identifies IT risks as a category of risk monitored at company level, alongside legal, operational, financial and reputational risks. It provides for coordination between the information-systems, risk and legal functions, as well as monitoring of major risks and

related action plans.

The protection of third parties' personal data complements this framework by governing data processing, authorised recipients, confidentiality obligations, security measures and the procedures for managing personal-data breaches. Cybersecurity awareness initiatives also help strengthen employee vigilance regarding common threats such as phishing, ransomware and human error.

These objectives directly address the two IROs considered: first, client data leakage on sensitive projects, which may result in breaches of confidentiality, client trust, compliance and reputation; and second, cyberattacks, which may compromise system availability, data integrity, business continuity and the company's ability to fulfil its contractual obligations.

Scope of application

The cybersecurity framework applies to the activities, information, users, service providers and systems involved in Artelia's operations. Detailed application procedures, particularly for sensitive environments or those subject to specific confidentiality requirements, are set out in internal documents that are not disclosed in this report.

Governance, responsibilities and oversight

Cybersecurity governance is based on responsibilities defined at Group and business-line level. It ensures the management, monitoring and continuous improvement of the security framework without disclosing detailed operational arrangements or sensitive internal organisation.

IT risks are monitored through Artelia's overall risk-management framework, with support from the relevant functions. Internal bodies review risks, monitor action plans and arbitrate priorities under procedures that are not detailed in this report in order to preserve the confidentiality of the framework.

The framework is reinforced by ISO 27001 certification of the information security management system, which provides a recognised structure for risk identification, implementation of treatment measures, control and continuous improvement. The external audits associated with this certification help verify the robustness of the framework and inform improvement plans. The CyberVadis assessment also provides an external indicator of Artelia's cybersecurity maturity, with a score of 891/1,000 and Silver status.

Prevention and control principles

Artelia's policies provide for prevention and control measures appropriate to the sensitivity of the information processed. They cover data protection, access control, secure communications, security-level monitoring, incident management and regular checks. Details of the technical and organisational measures are not published for security reasons.

Relationships with suppliers and service providers incorporate security and confidentiality requirements proportionate to the services provided and the data concerned. These requirements help control

third-party risks without publicly disclosing detailed internal clauses or procedures.

This framework covers the two identified matters without treating them as separate policies: client data leakage on sensitive projects is addressed primarily through data-protection, confidentiality, access-control, third-party management and data-breach management arrangements; cyberattacks are addressed through information-system security, risk management, business-continuity, crisis-management, awareness and continuous-improvement arrangements.

Policy / arrangement	Contribution to cybersecurity IROs
Information-system security policy (ISSP)	Overall framework for protecting information and critical systems
Risk-management policy	Identification, monitoring and treatment of IT risks at Group level
Personal-data protection policy	Governance of processing, authorised access, confidentiality and management of data breaches
Business continuity and crisis management	Maintenance or resumption of critical activities in the event of a major incident
Suppliers and service providers	Integration of security and confidentiality requirements into relationships with third parties
Cybersecurity training	Strengthening employee vigilance regarding common threats
ISO 27001 certification	Framework for the management, audit and continuous improvement of information security
CyberVadis assessment	External assessment of Artelia's cybersecurity maturity, with a score of 891/1,000 and Silver status

Prevention actions

- Protection of data according to its sensitivity and applicable requirements.
- Controlled management of user access and rights.
- Securing communications and working environments.
- Integration of security into projects and changes to the information system.
- Security and confidentiality requirements integrated into relationships with third parties.
- Controls, audits and continuous-improvement actions for the security framework, including maintenance of ISO/IEC 27001 certification.

Detection, response and crisis-management actions

- Security intelligence, monitoring and alert-reporting arrangements.
- Reporting and handling of incidents through formalised internal processes.
- Coordination of the relevant functions in the event of a significant incident.
- Activation of crisis-management and continuity arrangements where warranted by the situation.
- Appropriate communication with the relevant stakeholders, including competent authorities where required by regulations.

Business-continuity and resilience actions

Artelia has business-continuity and resilience arrangements designed to maintain or resume critical activities in the event of a major incident. These arrangements are based on identifying essential activities, mobilising the necessary resources, coordinating crisis response and conducting periodic testing exercises. Technical parameters and operational thresholds are not detailed in this report.

Cybersecurity awareness and culture

Employee awareness is an essential resource for managing cyber risks. Artelia regularly provides training, communication and awareness-raising on good practices in order to strengthen vigilance regarding common threats and encourage the prompt reporting of suspicious situations or potential incidents.

These actions complement technical and organisational arrangements by addressing the human factor, which is recognised as a key lever for preventing incidents and reducing risky behaviour.

Target	Description	2025
Phishing campaigns	Conduct at least six anti-phishing campaigns each year.	6
Cybersecurity training	Provide annual cybersecurity training to at least 80% of employees.	94%*

*Scope: Group excluding LCI (Australia).

Resources deployed

Resources	Role in managing IROs
Cybersecurity and information-systems functions	Manage and implement the security framework and prevention, detection and remediation actions.
Risk and legal functions	Contribute to identifying, assessing and monitoring risks and to taking regulatory and contractual obligations into account.
Business departments	Integrate security requirements into operational activities and sensitive projects.
Crisis-management and continuity arrangements	Coordinate the response to a major incident and measures to continue or resume operations.
Employees	Apply good practices, comply with internal rules and report incidents or suspicious situations.
Suppliers and service providers	Are subject to security and confidentiality requirements adapted to the services provided.

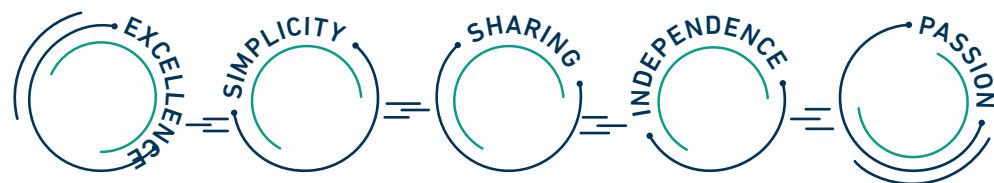
Indicators and targets

The cybersecurity targets and indicators monitored by Artelia reflect the Group's intention to strengthen employee vigilance and develop a shared culture of prevention regarding digital risks. Phishing campaigns are a regular awareness-raising mechanism used to assess teams' ability to identify fraud attempts and adapt training actions accordingly. In addition,

annual cybersecurity training aims to disseminate good practices as widely as possible and reduce the Group's exposure to risks arising from user behaviour.

Artelia also monitors internal technical indicators relating to information-system security. Due to their sensitive nature, these indicators are not made public in order to preserve the confidentiality of the Group's cybersecurity framework.

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