INGEROP

Inventing for tomorrow

2025

SUSTAINABILITY REPORT

CONTENTS

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We would like to warmly thank all the internal and external contributors who actively participated in the preparation of this sustainability report through their expertise, commitment and dedication:

Clémence **ADDA**

Joel **AFONSO**

Laurent **AUZEL** *(Canada)*

Coralie **BALERE**

Marine **BECLIN**

Christophe **BLANC**

Mathias **BOUTILLIER**

Audrey **BRIDONNEAU**

Aliette **BUISSON** *(Espagne)*

Frédéric **BURTON**

Hélène **CADO**

Paul **CASSAGNES**

Pierre **CHAUGNY**

Kevin **CROMBEZ**

Neelesh **DAYA** *(Afrique du Sud)*

Marc **DEMARIA-MARTIN**

Alain **DINDELEUX**

Simon **DUMOULIN**

Carine **DUNOGIER**

François **DUPIRE**

Jacques-Olivier **DURAND**

Sabine **ENGLISCH** *(Allemagne)*

Marie-Pierre **FALLY**

Jean-Luc **GAILLARD**

Amandine **GALLIOU**

Stéphane **GAUTIER**

Ludovic **GAUTIER**

Nora **HALLI**

Vardaman **JONES** *(Royaume-Uni)*

Alexandre **KIRSZ**

Yann **KOMORSKI**

François **LACROIX**

François **LAUPRETRE**

Marie **LE POTIER**

Philippe **LE PORTZ**

Véronique **LETREUT**

Didier **MAS**

Céline **MORINIERE LAMBERT**

Vincent **NENERT**

Dorian **PINSAULT**

Olivier **POULET**

Stéphane **POTIN**

Sophie **RAPATEL**

Marco **REYNA**

Daniel **RODRIGUEZ**

Cyril **ROLLINDE**

Christophe **ROQUEL**

Stéphane **SIMONET**

Keith **TAYLOR** *(Royaume-Uni)*

Vincent **TESSAURO**

Philippe **VIDAL**

Stéphane **WYTTENBACH**

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EDITORIAL

Yves METZ
Chair of Ingerop

Marie-Pierre FALLY
Director of the Integrated Management System and CSR

Unlike gradual and steady change, the climate emergency and the rapid erosion of biodiversity are characteristic of a crisis. We are facing a sudden and profound disruption in the evolution of life. Even if this disruption does not yet directly affect the Ingerop Group, it nevertheless already reflects collective decisions and the expectations of our stakeholders.

We are convinced that our Group has a major role to play in mitigating its consequences.

To meet these challenges, we can rely on two essential strengths: our expertise, which we put into practice in our projects as the principal lever for taking concrete action in the ecological and energy transition now underway, and our way of working, reflected in exemplary everyday conduct.

An independent French group founded in 1962 and now operating in 29 countries, Ingerop is a major player in engineering and operational consultancy: our responsibility is to help shape the living environment of tomorrow. This ambition, embraced by the Group's employees, is reflected in strong commitments and concrete tools.

In 2019, the environment became the key strategic focus of our transformation plan, Vision 2027. This plan marked a turning point for our company: a cultural shift in which performance, sustainability and responsibility became inseparable.

In 2019, our Group signed the Syntec Ingénierie Climate Charter, thereby joining those who demonstrate through action that engineering is a driver of the future. That same year, Ingerop launched the development of an internal tool for assessing the carbon footprint of infrastructure projects, enabling teams to integrate the "environmental impacts" dimension from the design stage onward. This tool, certified in 2020 by the Association pour la transition Bas Carbone, is now a benchmark for the responsible management of projects and for supporting clients in achieving net-zero trajectories. Several new tools have been developed since then.

In 2024, Ingerop brought together 200 experts in life sciences and resilience to accelerate its transformation and support its clients in responding to the climate and energy emergency: Actierra, our subsidiary dedicated to the ecological transition, was created. Today, it employs almost 300 experts. That same year, we began strengthening our sustainability governance by creating two new departments: the Corporate Social Responsibility (CSR) Department and the Sustainable Development (SD) Department. We renewed our commitment through the signing of the new Syntec Ingénierie Charter, which incorporates the preservation and restoration of biodiversity.

For nearly two years, supported by our French and international experts, our Group has been working to meet the requirements of the Corporate Sustainability Reporting Directive (CSRD). Despite the postponement of the publication requirement for our Group until 2028, announced under the Omnibus legislation in February 2025, we chose to reaffirm our commitment and anticipate this deadline by publishing our first sustainability report as early as this year.

This sustainability report provides an initial overview of our Environmental, Social and Governance (ESG) performance. It forms part of a continuous improvement process: a more comprehensive report will be published in 2027, followed by a CSRD-compliant report in 2028. Our double materiality analysis enabled us to align our sustainability strategy with the issues most significant to our business model and ecosystem. The mapping of impacts linked to our activities served as the foundation for the preparation of this first report.

In an unstable geopolitical environment and in the face of efforts to weaken social, societal and environmental regulations and values, we have chosen to maintain sustainability as a pillar of our strategy. Our commitment remains intact, and we remain fully mobilised to support a more sustainable and resilient future.

01

Approach and strategy

1.1 UNDERSTANDING THE CSRD

1.1.1 A FRAMEWORK FOR DATA TRANSPARENCY AND COMPARABILITY THAT APPLIES TO COMPANIES CORE PRINCIPLE NO. 1

Adopted by the European Parliament in December 2022 and transposed into French law in December 2023, the CSRD is a European directive requiring the companies concerned[1] to publish detailed and standardised information on their environmental, social and governance impacts, with the aim of improving transparency and comparability.

The rules for publishing this information are set out in standards known as ESRS (European Sustainability Reporting Standards). These standards help harmonise and make sustainability reports comparable by specifying the indicators, methodologies and information to be disclosed.

All companies are required to structure their reporting on the basis of 12 ESRS standards:

- Two are cross-cutting (general) standards,
- Five are environmental standards (climate, pollution, water, biodiversity, circular economy),
- Four are social standards (human rights, working conditions, consumers, communities),
- One is a governance standard.

Structure of the CSRD standard:

CROSS-CUTTING STANDARDS	**ESRS 1** General principles	**ESRS 2** General information to be disclosed: basis of preparation, governance, strategy, materiality analysis, metrics and targets.			
ENVIRONMENT	**ESRS E1** Climate change	**ESRS E2** Pollution	**ESRS E3** Aquatic and marine resources	**ESRS E4** Biodiversity and ecosystems	**ESRS E5** Resource use and the circular economy
SOCIAL	**ESRS S1** Employees	**ESRS S2** Value chain workers	**ESRS S3** Affected communities	**ESRS S4** Consumers and end users	
GOVERNANCE	**ESRS G1** Business conduct				

1.1.2 IDENTIFICATION OF THE MATERIAL ISSUES SPECIFIC TO EACH AUDITED COMPANY TO ENSURE COMPLIANCE WITH THE METHODOLOGY CORE PRINCIPLE NO. 2

STEP 1

Within the common CSRD framework, each company identifies the issues that are material to it in light of its value chain, activities and context. Under the CSRD, these issues are referred to as IROs (Impacts, Risks and Opportunities).

Identifying IROs means adapting the ESRS to our specific situation: like a mirror, they reflect our key issues – water, mobility, suppliers, engineering – to identify our impacts, risks and opportunities. More specifically:

- I (Impacts) refers to the company's impacts (positive or negative) on the environment and society. This refers to impact materiality (or "inside-out" materiality).
- The R (Risks) and O (Opportunities) refer to the risks and opportunities that this issue poses to the company's financial performance, economic position or value in the short, medium or long term. This refers to financial materiality (or "outside-in" materiality).

[1] Initially, the CSRD applied to large companies exceeding at least two of the following three thresholds: 250 employees, €50 million in net turnover and/or a balance sheet total exceeding €25 million. Directive (EU) 2026/470, known as the Omnibus Directive, published in the Official Journal of the European Union on 26 February 2026, raises these thresholds: in the long term, the CSRD will apply only to companies with more than 1,000 employees and net turnover exceeding EUR 450 million, both criteria having to be met cumulatively. These new thresholds have been published, but their application is scheduled for the 2028 reports covering the 2027 financial year.

STEP 2

The CSRD sets out a methodology for assessing whether these issues, these IROs, are "material", i.e., significant. This is known as the Dual Materiality method.

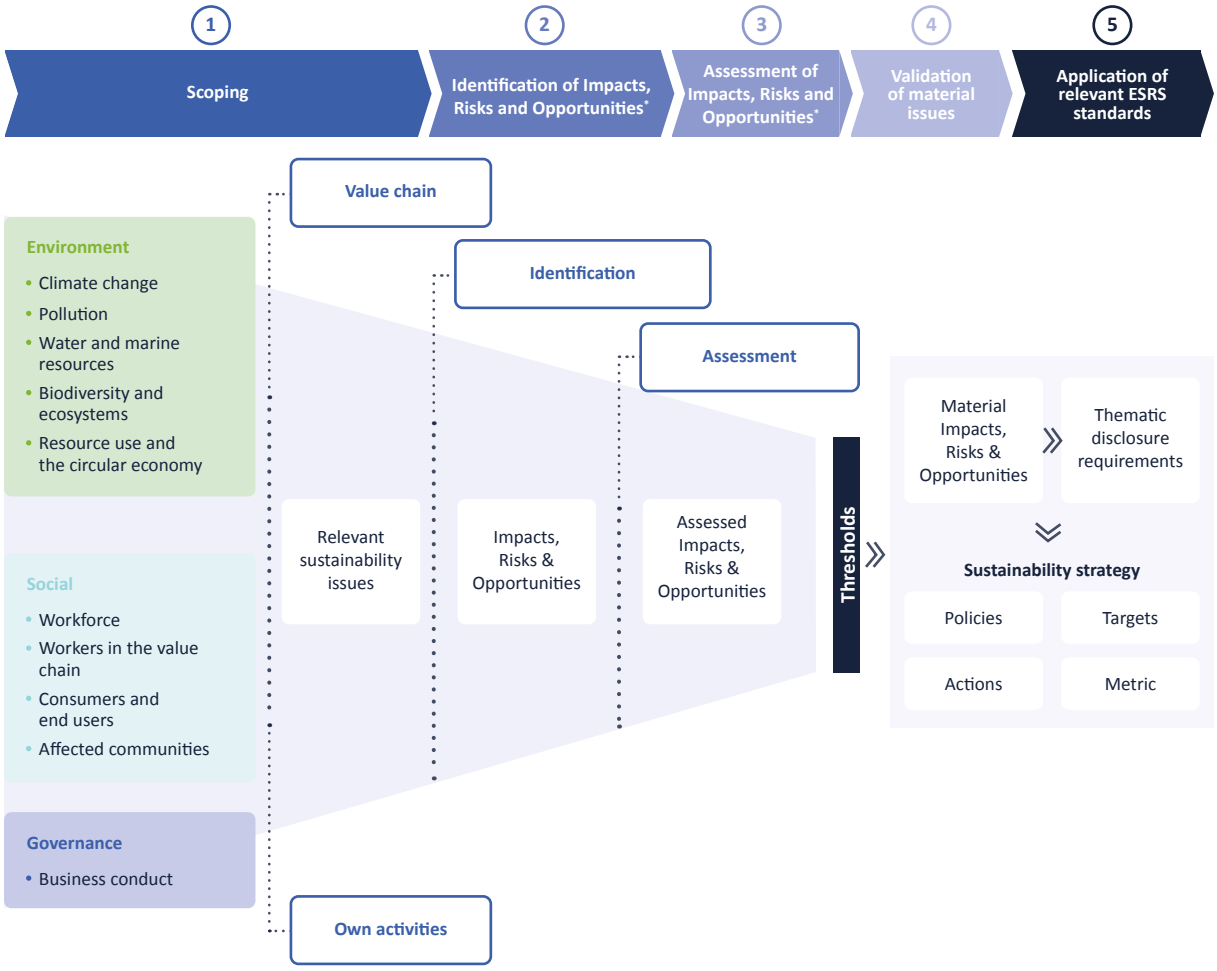
Each issue is assessed against the criteria of severity, scale, irreversibility and likelihood. The scores assigned to these criteria are combined to produce an overall score. These criteria depend on the context, the value chain and the business activity of each company. For impacts related to human rights, severity always takes precedence over likelihood.

STEP 3

The overall score for each issue is compared to "materiality thresholds".

These thresholds are set by the company. All issues that exceed the materiality thresholds are defined as "material" and must be disclosed in a sustainability report.

The process of identifying and assessing IROs is tailored to each company, as each company adapts it to its strategy, activities and specific context, but it is audited by an independent third party to ensure the compliance, transparency and reliability of the information reported, in accordance with the requirements of the CSRD.



(*) IRO: Impacts, Risks and Opportunities

1.1.3 MATERIAL ISSUES DISCLOSED IN THE FORM OF DATA POINTS CORE PRINCIPLE NO. 3

For each issue identified as material, the company has a reporting obligation. The CSRD specifies the data points that must be documented.

A data point therefore refers to a measurable unit of information that the company must collect, analyse and disclose in its sustainability report. It may be quantitative or qualitative.

A gap analysis is carried out to compare the current state of the company's reporting practices with the regulatory requirements set out in the CSRD and its associated standards. For a company, this involves assessing its data collection process and its ability to produce comparable and auditable information.

1.2 UNDERSTANDING THE CSRD AT INGEROP

1.2.1 THE TEAM INVOLVED

More than 70 people contributed to the preparation of this first sustainability report:

- The CSRD project team, comprising François Lacroix, Scientific and Technical Director, Marie-Pierre Fally, Director of the Integrated Management System and CSR, Coralie Balère, Deputy Director of Actierra, Clémence Adda, CSR Officer, and Olivier Poulet, current Chair of the Ingerop Foundation.
- The CSRD Steering Committee, comprising the members of the CSRD project team, as well as Stéphane Gautier, Company Secretary, Jacques Olivier Durand, Director of Human and Legal Resources, Marc De Maria-Martin, Chief Financial Officer, and Pierre Chaugny, Group Director of Sustainable Development.
- 55 internal experts covering the company's various activities (infrastructure, biodiversity, carbon, climate change adaptation, water, human resources, etc.).
- Support from external audit firms and the contribution of Citizing, a research and consulting agency and subsidiary of Actierra, which supports the design and implementation of projects that are more sustainable and more beneficial to society and the planet.

1.2.2 IDENTIFYING THE MATERIALITY OF ISSUES

To facilitate the reading of our first sustainability report, we have chosen to use simplified terminology; in the following pages, the term "issue" will refer to Impacts, Risks and Opportunities (IROs), while "standard" will refer to the European Sustainability Reporting Standards (ESRS) (with the acronym retained in section headings).

STEP 1

Identification of issues

Between April and November 2024, working groups composed of subject-matter experts met. The CSRD project team identified 77 issues covering all the standards.

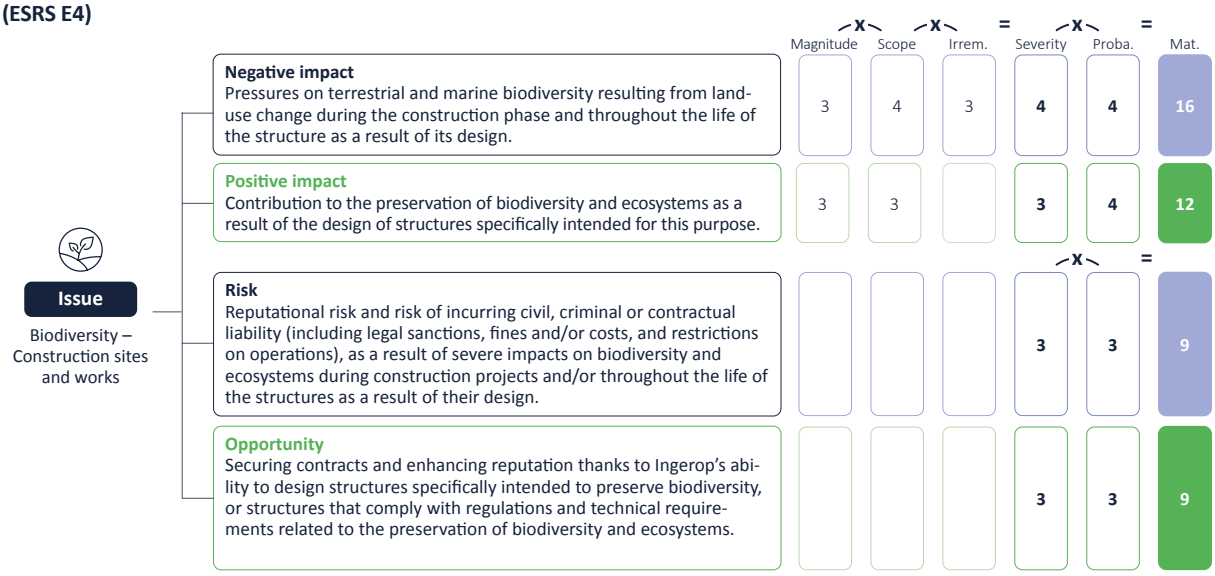
STEP 2

Assessment of issues

Each of the 77 issues was rated by business line groups of Ingerop employees to assess impact materiality and financial materiality:

- For impact materiality, a severity score is determined by multiplying the scale of the issue by its scope and irremediable nature. This severity score is then multiplied by a probability score to produce an impact materiality value. In the example shown on the next page (negative impact associated with the issue "Biodiversity during construction projects"), multiplying the three factors gives a value of 36, corresponding to a severity score of 4. As the probability of occurrence is high, it is assigned a value of 4. The impact materiality is therefore assessed at 16.
- The principle is similar for financial materiality. In the same example, the financial materiality of the risk associated with this issue is assessed at 9.

Illustration: Issue "Biodiversity during construction projects and throughout the life of the structure as a result of its design" (ESRS E4)



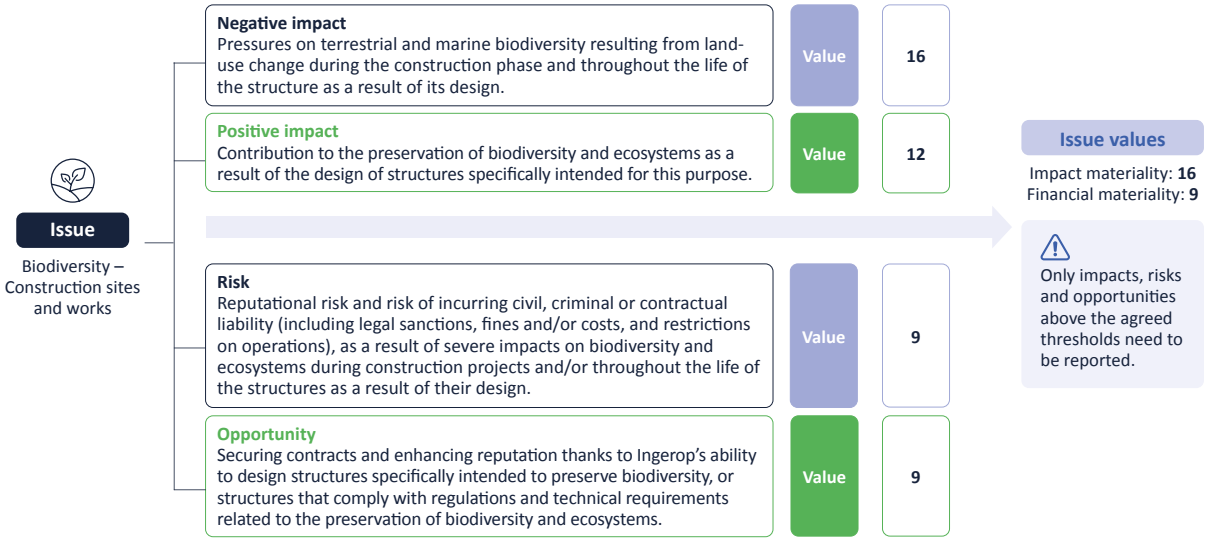
STEP 3

Defining materiality thresholds

When setting a financial materiality threshold, Ingerop did not choose to base it on risk related to turnover or added value. The Group defined this threshold on the basis of a benchmark linked to a profitability indicator: the loss of EBIT (Earnings Before Interest and Taxes) during the COVID-19 period. Below €3 million of risk, the magnitude is considered low; above €21 million, it is considered critical. This is an unusual choice on Ingerop's part, as it is an economic performance indicator.

The Executive Committee (COMEX) set the financial materiality threshold at 12.
The COMEX set the impact materiality threshold at 9.

Illustration: Issue "Biodiversity during construction projects and throughout the life of the structure as a result of its design" (ESRS E4)



Taking the example of the issue "Biodiversity during construction projects and throughout the life of the structure", the negative and positive impact scores are above the impact materiality threshold. These issues must be described in the report and quantified using the data points relating to the Group's results, objectives and improvement measures.

STEP 4

Result of the double materiality analysis

"The Double Materiality Analysis revealed an alignment between the Sustainable Development Goals and our strategic priorities across our markets. In particular, we highlighted the negative impacts and risks. This analysis revealed the value created by our activities and the market opportunities. Collectively, our perspective has changed. Today, our approach to CSRD compliance is fully aligned with our objectives. It is a useful and pragmatic approach."

François Lacroix, Scientific and Technical Director, 2025

The materiality matrix reveals 21 material issues subject to mandatory disclosure:

Standard	Sustainability issue	Description	Position Value chain	Type of materiality	
E1	Mitigation (internal)	GHG emissions linked to Ingerop's internal activities that contribute to climate change	Own operations	Impact materiality	↘
E1	Mitigation (external)	GHG emissions linked to value chain activities (construction sites and structure design) that contribute to climate change	During construction projects and throughout the life of the structure	Impact materiality	↘
E1	Adaptation	Gradual deterioration of people's working conditions due to the effects of climate change	Own operations and on construction sites	Impact materiality	↘
E1	Energy transition	Contribution to the energy transition, low-carbon energy production, innovation and resource-efficient construction principles	During construction projects and throughout the life of the structure	Impact materiality	↗
E4	Impact on biodiversity	Pressures on terrestrial and marine biodiversity resulting from land-use change	During construction projects and throughout the life of the structure	Impact materiality	↘
E4		Contribution to the preservation of biodiversity and ecosystems as a result of the design of structures specifically intended for this purpose	During construction projects and throughout the life of the structure	Impact materiality	↗
E5	Sourcing and waste management	Impact on resource depletion resulting from the extraction of the required raw materials	During the construction project and throughout the life of the structure as a result of its design	Impact materiality	↘
E5		Environmental impacts resulting from waste management	During the construction project and throughout the life of the structure as a result of its design	Impact materiality	↘
S 1	Working conditions and social dialogue	Deterioration of the physical and mental well-being of employees and associated workers due to working conditions	Own operations	Impact materiality	↘
S 1	Working conditions and social dialogue	Breach of employees' personal data, which may result in harm to their physical and mental well-being, as well as economic losses	Own operations	Impact materiality	↘
S 1	Employee health and safety	Harm to the physical integrity of employees and workers, affecting trust, with financial consequences for these individuals	Own operations	Impact materiality	↘
S 1	Diversity and equal treatment	Harm to the mental well-being of employees, associated workers and candidates, and economic losses for these groups, due to practices that undermine gender diversity and equality	Own operations	Impact materiality	↘
S 1	Development of employee skills	Market opportunity resulting from improved operational performance and the quality of business activities	Own operations	Financial materiality	↑↑
S2	Health, safety and working conditions	Harm to the physical or mental well-being of workers, and economic losses for workers, due to poor working conditions	During the construction project and throughout the life of the structure as a result of its design	Impact materiality	↘
S2	Human rights and fundamental freedoms of workers	Violation of human rights and/or infringement of the fundamental freedoms of workers	During the construction project and throughout the life of the structure as a result of its design	Impact materiality	↘
S3	Local communities	Creation of local economic and social momentum	Own operations	Impact materiality	↗
S3		Reputational risk and loss of stakeholder confidence	During the construction project and throughout the life of the structure as a result of its design	Financial materiality	⚠
S3		Consideration of local communities	During the construction project and throughout the life of the structure as a result of its design	Financial materiality	⚠
S4	Public benefit of the works	Positive economic and social contributions for the end users of the works	During the construction project and throughout the life of the structure as a result of its design	Impact materiality	↗
S4		Enhancement of Ingerop's reputation and stakeholder confidence	During the construction project and throughout the life of the structure as a result of its design	Financial materiality	↑↑
G1	Business ethics and anti-corruption	Financial losses due to ethical breaches	Own operations	Financial materiality	⚠

Environment | Social | Governance ↗ Positive | ↘ Negative | ↑↑ Opportunity | ⚠ Risk

Significant

From 2028, the Double Materiality Analysis and the methodology used to score the issues will be subject to an external audit (based on 2027 data). For this sustainability report and for the report to be published in 2027, Ingerop is committed to ensuring a high level of compliance with CSRD requirements, but the process and the results have not been audited.

1.2.3 COLLECTION OF INFORMATION RELATING TO DATA POINTS

This sustainability report is based on data for 2024 (financial year running from 1 January to 31 December) and, where possible, on data for 2025. This choice of timeframe was motivated by the greater certainty of data availability compared to the current year. In particular, the carbon footprint is published in the middle of the following year.

The CSRD requires the publication of data for financial year N-1, which means that we must move beyond this constraint quickly, by 2028 at the latest.

Although the scope of the report covers the Group as a whole, some of the data published here are still limited to France. The process of collecting data internationally is already being structured. As part of this sustainability report, an in-depth gap analysis was carried out for two standards, E1 (Climate change) and S1 (Company workforce).

For the other standards, this report presents the sources of information but does not fully document the required data points.

Our Information Management System provides the necessary framework for the collection, protection, use and retention of our financial, procurement, human resources, operational and sales data flows, etc.

The Digital Systems Department is leading a security programme to enhance the resilience of our Information System (IS). This programme is based, in particular, on the requirements of the ISO 27001 standard.

Phishing campaigns and internal and external penetration tests help to ensure the resilience of the Group's information system.

The General Data Protection Regulation (GDPR), cybersecurity awareness, our monitoring tools and several Group-wide projects contribute to the structuring and standardisation of our data.

1.2.3.1 Environmental data – focus on GHG emissions data

We have been conducting an annual Carbon Footprint Assessment since 2012. The scope of this footprint covers all activities in France, the United Kingdom, Australia, Germany, Spain and Mexico. Several Functional and Operational Units (FOUs) and subsidiaries are located on the same site. Purchases of services are not currently taken into account, but will be in the near future. The impact data relating to visits by external individuals and stakeholders to our sites are not yet included in the carbon footprint assessment, as accurately quantifying the indirect emissions associated with their travel, modes of transportation and on-site activities remains complex.

The process of collecting data and calculating the carbon footprint is managed by the CSR department. In 2024, 38 employees contributed to this process. Each data point undergoes a consistency check (compared with the previous year) before being included.

This assessment includes both direct and indirect emissions associated with our activities, grouped into three areas of analysis known as scopes:

- **Scope 1** covers direct emissions from sources controlled by the organisation (e.g., fuel combustion, industrial processes, boilers, etc.).
- **Scope 2** covers indirect emissions associated with energy (production of purchased and consumed electricity, heat or cooling, etc.).
- **Scope 3** covers other indirect emissions associated with the value chain (commuting, procurement, waste management, upstream and downstream transport, etc.).

We use the Tennaxia SaaS solution (formerly TRAACE) to carry out this assessment. This solution facilitates the collection, monitoring and tracking of carbon data across various sites and activities (procurement, equipment, videoconferencing activities, electricity consumption, office space, travel, etc.), with automatic reminders to fill in any missing data.

We follow the method developed by to estimate the emissions associated with an expenditure (electricity bills, equipment purchases, etc.). One of the key features of this method is the built-in consideration of uncertainty in the data used, which improves the reliability and quality of the carbon footprint assessment. Every year, the headcount, hours worked and turnover for each site are updated. The results are expressed in tonnes and kilograms of CO_2 equivalent (tCO_2 and $kgCO_2e$), which makes it easier to monitor, compare and implement actions over time. Our carbon footprint takes into account all the greenhouse gases covered by the Kyoto Protocol: carbon dioxide (CO_2), methane (CH4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF_6).

1.2.3.2 Corporate data – focus on Human Resources

The CSR Department is responsible for centralising labour, environmental, safety and societal data in accordance with CSRD standards and the requirements of EcoVadis, an independent assessment platform. With regards to safety and environmental data, the SMI Department collects and centralises this data for the Group. With regard to corporate information (ESRS S1), the data were collected and centralised by the Human Resources Department (in France and internationally).

The data collection process has highlighted the need to improve the Group's information system by systematising the reporting of indicators, and by standardising and automating the process of collecting, consolidating and centralising data in France and abroad.

Migrations to SAP (Systems, Applications and Products for Data Processing) software and a new global Human Resources Information System will help to structure our international HR data by 2028.

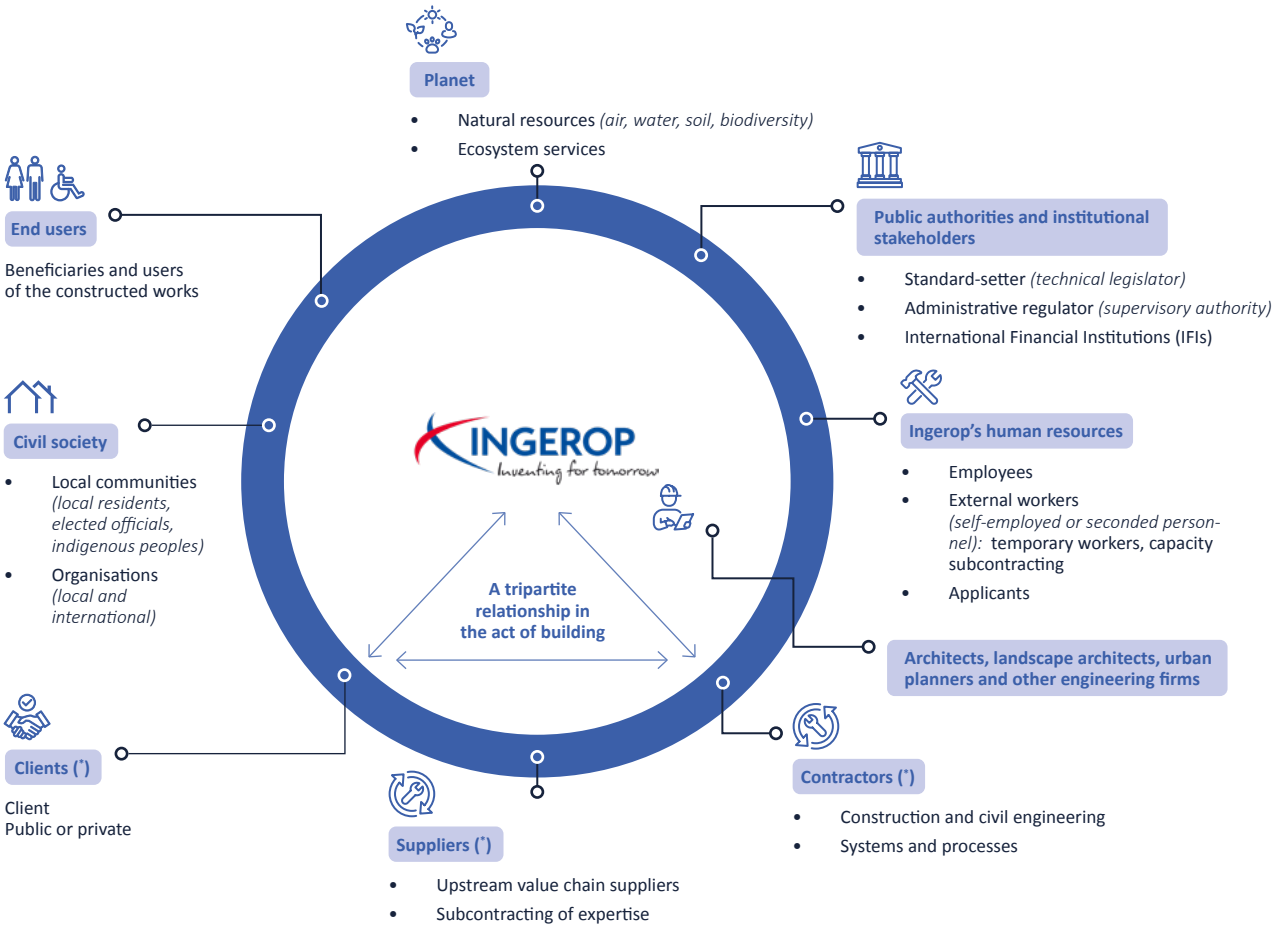
1.3 DEFINING THE COMMON FRAMEWORK THAT ENSURES TRANSPARENCY

Before any other analysis, the CSRD requires the company to publish its vision of:

- Its stakeholders,
- Its business model and value chain,
- Its sustainability policy,
- The conduct of its business, from an ethical, organisational and relational perspective,
- Its governance structure.

1.3.1 STAKEHOLDERS

Ingerop's stakeholders are defined as the individuals and organisations that can influence the Group's activities, or over which the Group can exert influence. At Ingerop, these primarily include employees (permanent and temporary staff), public and private clients, suppliers and subcontractors, employee shareholders, local authorities, civil society, academic partners and private partners (co-contractors, architects, engineering firms, etc.). Our vision incorporates their social and environmental expectations to shape responsible engineering.



The list of internal and external stakeholders and the identification of the main issues and associated requirements have been defined through our various certification processes (ISO 9001, ISO 14001, ISO 45001 and ISO 19443). This list was updated in 2024 as part of our efforts to improve risk governance and in the context of the CSRD project.

(*) Stakeholders include value chain workers (upstream and downstream).

1.3.2 BUSINESS MODEL AND VALUE CHAIN

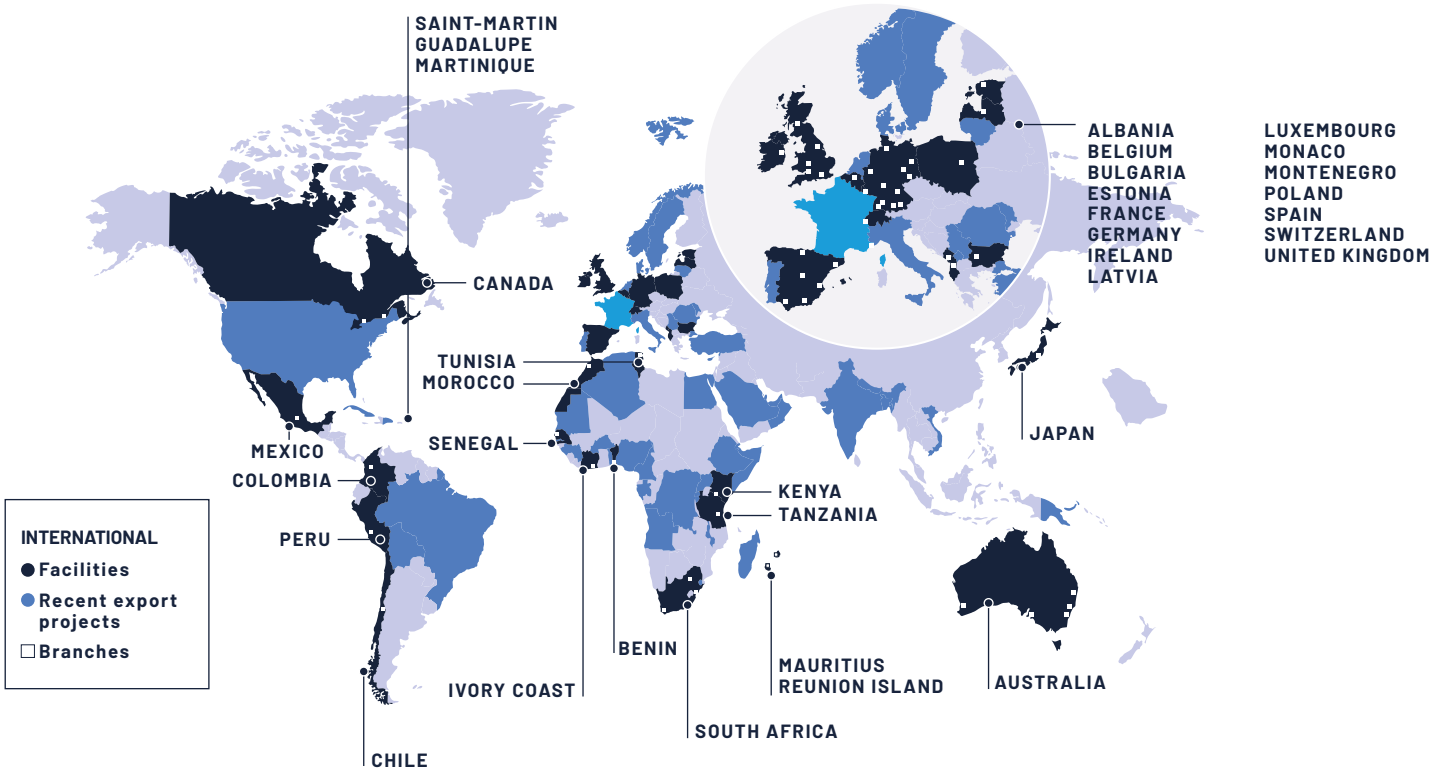
Ingerop is an independent French engineering and consultancy group, founded in 1962, which generates value by providing intellectual expertise across the entire lifecycle of construction and spatial planning projects (upstream phases: assessments, feasibility studies, initial design; downstream phases: detailed design, project management, project oversight, operational monitoring, etc.).

Ingerop is structured around seven activities: Building, Water, Energy, Industry, Infrastructure & Mobility, Transport and Urban Development.

Activities that consider challenges related to the climate, ecological and energy transitions account for 30% of the Group's turnover.

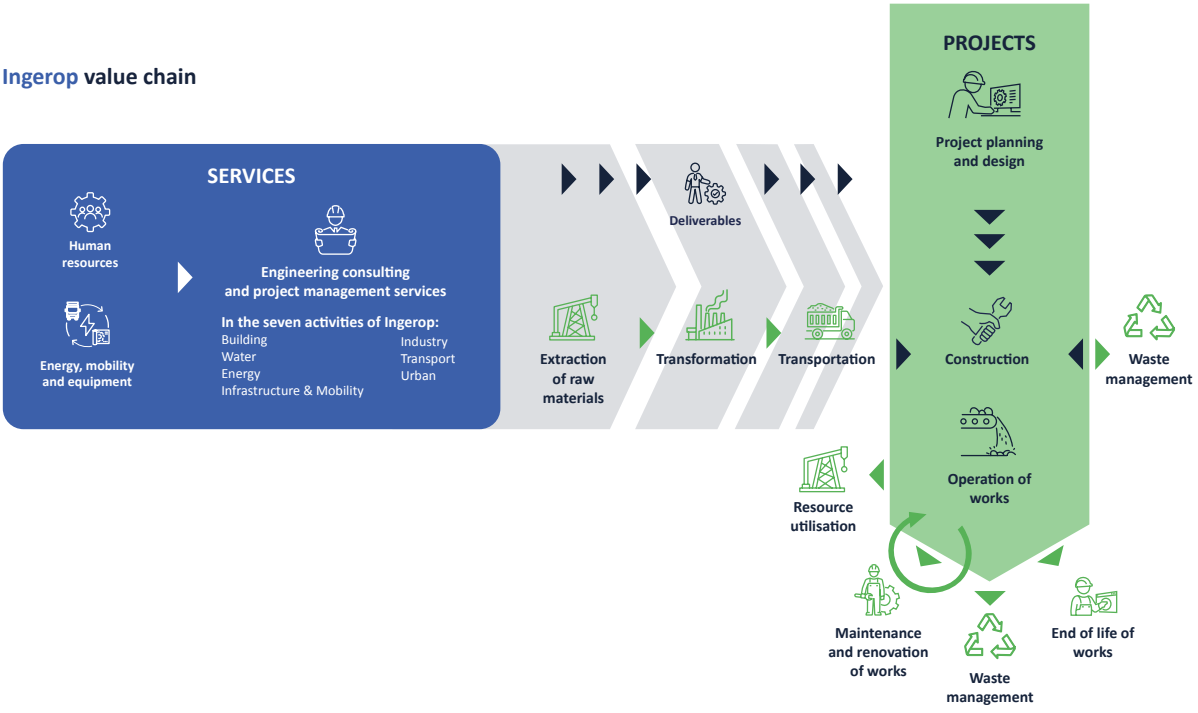
€507 M
in turnover in 2025
of which 69 % in France
and 31 % internationally

More than 110
permanent sites
and almost 3 700 employees
(2025 data)



This representation of our value chain is the result of collaborative work carried out in 2024:

Ingerop value chain



"There wasn't really a model that suited our engineering business. We had to carve out our own path. We are an engineering consultancy, in other words a provider of intellectual services whose teams mainly produce drawings and calculation reports and carry out site visits – activities whose environmental impacts are therefore limited. Of course, we are working to reduce our Group carbon footprint and our digital impacts. By comparison, the projects we design have multiple impacts on an entirely different scale, associated with the construction and operation of the infrastructure assets for which we act solely as the project manager, one stakeholder among many involved in the construction process. Indeed, although we are far from having full control over the construction value chain, we do have the means to help change the situation. Our responsibility is to guide stakeholders, from upstream to downstream, towards responsible choices, in order to deliver greater benefits and reduce harm and risks to society and the natural environment."

François Lacroix, Scientific and Technical Director, 2025

This chain encompasses all our stakeholders and includes our engineering consulting and project management services in France and abroad. Ingerop designs structures all over the world and specifies the works required, before supervising and monitoring their proper execution. We therefore wanted to incorporate the downstream and upstream phases of our services, i.e., all stages of our projects, from design through construction to the operation of the infrastructure assets. This representation clearly shows that our impact extends far beyond our intellectual services, through the influence we are able to exert through our role in the design and specification of construction works.

For each issue, we analyse not only the impacts, risks and opportunities associated with our own activities, but also those associated with the construction and operation of the infrastructure assets throughout their life.

1.3.3 SUSTAINABILITY POLICY

Sustainability concerns the Group as a whole and all its activities, both in France and abroad.

This chapter introduces the policies designed to unite employees, ensure the effective reporting of data and the successful implementation of planned actions. It also outlines the departments, roles and bodies involved in managing the Group's sustainability.

To support its development strategy and address environmental, societal and digital challenges, Ingerop launched a new strategic plan in 2019: Vision 2027. By making the environment the primary focus of this strategic plan, our Group has committed to encouraging and supporting, both within its teams and among its clients, initiatives aimed at reducing the impacts associated with our activities.

The other six pillars of Vision 2027 are:

1. **To promote engineering augmented by digital technology** (new tools, information system security, digitalisation, artificial intelligence, data science, etc.).
2. **To put people at the heart of our priorities** to promote well-being at work and individual fulfilment, training, mobility, recruitment and employee retention, skills development, and a high level of expertise.
3. **To provide our clients with a diverse range of innovative services** to anticipate and meet their emerging needs, such as eco-design, digitalisation, energy performance and environmental risk management.
4. **To strive for operational excellence** by optimising internal processes, standardising practices, ensuring the quality of client services and improving the working environment for our employees.
5. **To expand our international presence** by strengthening our positions in Europe and in strategic regions such as Canada and Scandinavia.
6. **To innovate continuously for the benefit of our clients and our teams,** in particular through the IN³ intrapreneurship programme, which aims to stimulate creativity and support the development of high-value services.

Each pillar of this strategic plan contributes to reinventing our business lines, engineering and consulting. Through Vision 2027, Ingerop is pursuing a clear direction: to combine technical excellence and environmental commitment in order to meet the challenges of the various transitions, while consolidating the Group's performance and credibility.

Ingerop has also implemented a CSR policy covering several areas: social responsibility, environmental responsibility and responsible procurement.

- **Collective commitment** - Promoted through training, change support and encouraging engagement, our policies are founded on the day-to-day commitment of our employees. Together, we established a think tank and action group called the ID Lab Committee to promote environmentally-responsible practices (travel, procurement, digital consumption and the design of our solutions) as well as learning-oriented approaches (discussion sessions and feedback sharing).
- **People** - Our Group is committed to, and invests in, well-being and quality of life at work, in promoting our employer brand, diversity and inclusion, and in training related to the ecological transition. Our aim is to support individual fulfilment, foster skills development and internal mobility, and strengthen talent retention.
- **The environment** – Our environmental policy, structured around an ISO 14001-certified environmental management system, enables the Group to identify, control and reduce the environmental impacts of its activities, while ensuring regulatory compliance, risk prevention, and transparent internal and external communication.
- **Responsible procurement** – Our procurement practices have a significant social and environmental impact on our ability to deliver sustainable and innovative engineering solutions. Our procurement policy incorporates several CSR requirements into the supply chain, while also ensuring our economic viability. Ingerop encourages all its suppliers and subcontractors to commit to a CSR, quality and/or cybersecurity approach.

FOUNDATION FOCUS

Established at the end of 2025 under the aegis of the Fondation de France, the Ingerop Foundation aims to support projects that promote social inclusion, the transmission of expertise and the building of a sustainably thriving world. Chaired by Olivier Poulet, the foundation brings together the Group's employee engagement initiatives and draws on Ingerop's regional network in France and internationally. Guided by values of care and local engagement, its activities support projects in the fields of education, solidarity, and the prevention of climate-related and natural risks.

1.3.4 BUSINESS CONDUCT

The CSRD standards recommend describing how the company organises and governs the conduct of its business from ethical, organisational and stakeholder relationship perspectives (ESRS G1).

The Ingerop Group bases its activities on principles of integrity, transparency and compliance with the laws and regulations in force in all the countries in which it operates. Its ethics policy defines the standards of conduct expected of its employees, partners and suppliers to prevent any form of corruption, fraud or conflict of interest.

Ingerop prohibits any practices contrary to anti-corruption legislation or competition law, forbids any manipulation of tendering procedures, and requires its contractual relationships to be founded on fairness and transparency. Partnerships, subcontracting and procurement are governed by contracts.

Each employee acts with professionalism, independence and responsibility. In the event of a conflict of interest or any doubt about an ethical situation, they must inform their line manager or the Group Ethics Director. The internal whistleblowing system enables any employee or partner to report, and therefore prevent, a breach of the Integrity Code. These reports are handled securely, and whistleblowers are protected in accordance with the law.

In this way, Ingerop aims to promote a culture of integrity and transparency at all levels of its organisation, in line with its values and its commitments to social responsibility.

For example, the Group has chosen to withdraw from the oil and gas sector.

With regards to nuclear energy, the Group's position is pragmatic and responsible. Although the issue can be divisive, a significant proportion of the population recognises that nuclear energy is a strategic pillar of France's energy transition. Our Group leverages its engineering and consultancy expertise to contribute to the safety, performance and decarbonisation of the sector, while supporting innovation relating to new reactors, waste storage facilities, and the maintenance and decommissioning of existing infrastructure. Indeed, nuclear power may pose a risk to our reputation, although this risk is currently considered non-material. This sector also represents a market opportunity, thanks to favourable regulations and increasing decarbonisation requirements.

Of the ten issues, only one, business ethics and anti-corruption, is considered material:

Standard	Sustainability issue	Description	Position in the value chain	Type of materiality	
G1	Business ethics and anti-corruption	Financial losses due to ethical breaches	Own operations	Financial materiality	⚠

↗ Positive | ↘ Negative | ↑↑ Opportunity | ⚠ Risk

This risk exposes the Group to financial losses resulting from ethical misconduct, as well as to reputational, operational and civil, criminal or contractual liability risks (sanctions, fines or costs). The significance of this issue is considered to be "high". The likelihood is confirmed by the analysis, which takes into account the potentially serious consequences in the event of a proven breach. Data on this issue will be collected and then disclosed in future sustainability reports.

1.3.5 SUSTAINABILITY GOVERNANCE STRUCTURE

Board of Directors and Executive Committee (COMEX)

CSR and Integrated Management System Department	Develop and implement CSR, safety and environmental policies	Manage the carbon footprint	Manage the CSRD process
Sustainable Development Department	Manage sustainability issues related to projects and works		
Procurement Department	Implement the responsible procurement policy	Verify the implementation of CSR policies by our main suppliers	
Ethics Department	Manage the Group's integrity policy	Ensuring compliance with regulatory and legal ethics requirements	
Integrated Management System Department	Manage the Health and Safety policy	Manage risk governance	
Science and Technology Department	Oversee the 18 areas responsible for managing the Group's technical risk	Share the Group's know-how	
Human Resources Department	Develop our employees skills	Ensure diversity	Contribute to our health and safety initiatives	Develop the employer brand
Communications Department	Raise awareness of and promote the sustainability approach		

Significant

Ingerop has appointed one of its Statutory Auditors to carry out a gap analysis. This proactive approach has enabled us to confirm our understanding of regulatory expectations and to refine our internal processes, ensuring a smooth transition to CSRD compliance. The auditors will be appointed by our Board of Directors.

02

Climate issues and natural resources (ESRS E)

2.1 ESRS E1 – CLIMATE CHANGE

In 2025, the United Nations (UN) Sustainable Development Goals (SDGs) and the roadmap for combating climate change were reviewed against the backdrop of the five-year horizon to the 2030 Agenda. Although the Paris Agreement remains the central framework, the UN is calling for accelerated implementation of the SDGs. The coming years will be decisive: we must accelerate systemic transformation and mobilise more funding to reduce the impact of human activities on the climate. Ingerop aims to step up its commitments to reduce emissions associated with its activities and to transform its business model and those of its stakeholders.

This section outlines our policies, our actions and the results we have achieved.

Across the three dimensions associated with climate change, 12 issues were assessed. Only four of these issues were deemed material in terms of impact materiality, while eight have neither impact materiality nor financial materiality.

The 4 material issues:

Standard	Sustainability issue	Description	Position in the value chain	Type of materiality	
E1	Mitigation (internal)	GHG emissions linked to Ingerop's internal activities that contribute to climate change	Own operations	Impact materiality	↘
E1	Mitigation (external)	GHG emissions linked to value chain activities (construction sites and structure design) that contribute to climate change	During construction projects and throughout the life of the structure	Impact materiality	↘
E1	Adaptation	Gradual deterioration of people's working conditions due to the effects of climate change	Own operations and on construction sites	Impact materiality	↘
E1	Energy transition	Contribution to the energy transition, low-carbon energy production, innovation and resource-efficient construction principles	During construction projects and throughout the life of the structure	Impact materiality	↗

↗ Positive | ↘ Negative | Opportunity | ⚠ Risk

2.1.1 MITIGATION

2.1.1.1 Policies

Mitigation primarily concerns our own activities, which are a key priority for the Group.

We are working on developing a transition plan, aiming for compatibility with the objectives of the Paris Agreement and European carbon neutrality by 2050. Our decarbonisation ambition, set out in Vision 2027, is translated into concrete terms through the target of reducing our unit carbon footprint by 35% by 2027 compared to 2019.

To implement this policy, since 2019 Ingerop has been relying on the ID Lab think tank and action group, whose objectives are:

- To encourage our employees' commitment and raise their awareness of sustainable development issues,
- To be environmentally responsible in our day-to-day behaviour and procurement,
- To reduce the carbon footprint of our travel,
- To reduce the carbon footprint and the "material" footprint of our digital consumption,
- To foster a sustainable development mindset in our projects.

ID Lab is made up of volunteer employees committed to promoting more responsible day-to-day practices, in collaboration with the Environment division of the Science and Technology Department.

With regard, secondly, to the greenhouse gas emissions associated with the construction and operation of the infrastructure assets we design – which are far more significant – the Group has decided to train all its teams and raise awareness among its partners and clients. Its aim is to influence the entire value chain.

2.1.1.2 Actions

To target the factors with the greatest impact on its own activities, Ingerop has focused on the transport and digital sectors, which accounted for 62% and 10% of its GHG emissions, respectively, in 2024.

In the area of transport, we promote soft mobility:

- Our action plan promoting cycling for commuting between home and work has been strengthened, and Ingerop was awarded the AFNOR Pro Vélo label in 2024 for its sites in Rueil-Malmaison and Lille (Gold category). This plan includes, among other things, the promotion of cycling and walking for short distances, as well as a subsidy of €600 (€900 in 2024) for the purchase of e-bikes.
- We prioritise rail travel for journeys of two to three hours, promote car-sharing through a partnership with Karos, and have systematically implemented reimbursement of 75% of public transport season tickets.
- Our company vehicle fleet is gradually being electrified (50% low-emission vehicles, i.e., <60 g/km CO2, with 39% plug-in hybrid or electric cars in 2023). Our initiatives also include raising awareness of eco-driving and making use of videoconferencing whenever possible.

A working group dedicated to our digital footprint is promoting sustainability: extending the service life of our equipment through repairs and refurbishment, and optimising data management.

In 2025, the digital carbon assessment revealed growth in digital usage that needs to be brought under control; indicators measuring data consumption per employee help inform and raise awareness among our teams to embed and scale up best practices.

With regards to the greenhouse gas emissions associated with the construction and operation of infrastructure assets, and in view of the scale of this issue, Ingerop has taken several measures:

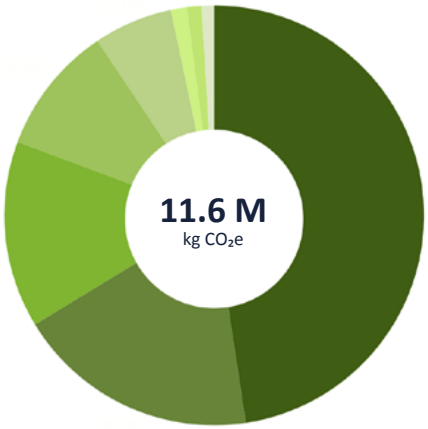
- Launch of a Carbon Observatory reflecting the objective of assessing 80% of our project management assignments by the end of 2027. This indicator already makes it possible to "score" transport projects in the urban and infrastructure sectors. Future developments will enable the inclusion of energy-related activities and civil engineering structures.
- Enhancement of our project managers' skills through an online training programme, Environnement 360°, comprising 40 modules dedicated to ecology and climate.
- Development of assessment tools to support our clients in reducing the carbon footprint of their projects:
  - **Ecale,** adapted to building façades.
  - **InfraCost,** adapted to infrastructure and urban development projects.
  - **Calcab,** adapted to concrete structures.
- Implementation of several eco-design projects aimed at reducing the environmental footprint during the design and life of structures. In concrete terms, this translates into the following actions:
  - **Raising awareness and providing training** to internal teams, clients and partners on eco-design, environmental regulations and risk management, to ensure the systematic integration of environmental considerations into projects.
  - **Improving** the energy performance of buildings and infrastructure.
  - **Promoting** the use of eco-friendly materials, prudent resource management and the circular economy at every stage of design and construction.
  - **Promoting** solutions for soil de-sealing, the creation of cool islands and greening initiatives to maximise ecological benefits while minimising residual impacts.

2.1.1.3 Résultats

Thanks to these initiatives, which combine reductions in GHG emissions, energy consumption and digital consumption, the carbon footprint of the Group's own operations decreased by 21% in 2024 compared to 2019.

Group 2024 report:

France + Germany + UK + Australia + Spain + Mexico + Chile



Breakdown by category

Induced GHG emissions in kg CO_2e

- **Business travel (47.6%)** *5,509,203.54 kg CO_2e*
- **Purchases (18.7%)** *2,157,713.81 kg CO_2e*
- **Commuting (14.4%)** *1,663,110.32 kg CO_2e*
- **Digital (9.93%)** *1,148,849.44 kg CO_2e*
- **Fixed assets (6.07%)** *702,379.88 kg CO_2e*
- **Fugitive emissions (1.24%)** *143,459.40 kg CO_2e*
- **Energy (1.11%)** *128,525.44 kg CO_2e*
- **Waste (0.97%)** *1112,358.92 kg CO_2e*

No. of employees	No. of hours worked	Turnover
3.78k kg CO_2e / unit	*2.56 kg CO_2e / unit*	*27.5 kg CO_2e / €k*

- 21 % since 2019

2.1.2 ADAPTATION

2.1.2.1 Policy

Adaptation is at the heart of our strategies to meet the current needs and anticipate the future expectations of our employees and our customers, while maintaining a constant focus on regulatory compliance.

Vision 2027 has driven a more proactive and responsive approach to management in the face of changing environmental, regulatory and socio-economic conditions. Our commitments to strengthen the resilience of our operations will be formalised by 2027.

The only material impact (impact materiality) associated with this issue is the risk of a gradual deterioration in working conditions for our employees across all Ingerop sites, for workers on construction sites, and throughout the value chain as a result of the consequences of climate change. The scenario identified mainly concerns heatwaves and periods of extreme heat.

Climate-related hazards primarily represent a risk for workers on construction sites and throughout the supply chain, and could lead to the suspension of construction activities and extraction operations. However, this issue is not irreversible.

Ingerop always prioritises the safety of its employees and its service providers in the face of climate-related risks.

The physical safety of infrastructure users and local residents in the event of extreme climate hazards caused by unsuitable infrastructure (flooding, fires, cyclones, etc.) is not considered a material issue. The European regulatory framework is driving the design of increasingly resilient buildings, which is not necessarily the case outside Europe.

2.1.2.2 Actions

In compliance with regulatory requirements, the infrastructure projects developed for our clients are designed and dimensioned to take a range of natural disasters into account. The monitoring of objectives and action plans arising from the adaptation strategy for our own activities is supported by our ISO 14001-certified Environmental Management System (EMS).

An environmental review is carried out annually by the Group's IMS team for all Ingerop sites, including verification of compliance with regulatory and standard requirements.

A quality, safety and environmental analysis is carried out at the start of each project. Finally, a safety risk analysis is carried out and formalised in the assignment briefs, both in France and internationally. During heatwaves, for example, Ingerop implements various prevention and safety measures for its employees and subcontractors on construction sites.

The Group has developed an indicator to measure the resilience of projects to climate-related risks. This indicator makes it possible to assess the climate vulnerability of structures (exposure level) and their level of adaptation to these risks, taking into account both sensitivity (intrinsic characteristics) and the "project effort" effect. To help broaden the use of this tool and enhance the skills of our project managers, a training module has been developed to provide an understanding of the fundamentals of adaptation and to help guide our clients' decision-making. Employees are gradually familiarised with the indicator through a web interface and through internal sessions led by our experts.

As part of its projects, Ingerop implements the "Avoid, Reduce, Offset" approach in order to limit the artificialisation of land and promote the restoration of natural environments.

Furthermore, the creation of Actierra reflects a more structured approach, strengthened collective expertise, and an enhanced capacity to offer innovative solutions addressing resilience challenges in project design and support.

2.1.2.3 Results

80% of the Group's projects will be assessed using the resilience indicator by the end of 2027. This indicator was developed in 2024 and tested in 2025. At the same time, the online training programme "Environment 360°", comprising 40 dedicated modules, will ensure that 100% of the Group's project managers have received awareness-raising training and enhanced their skills by the end of 2027.

2.1.3 ENERGY TRANSITION

2.1.3.1 Policy

The Group's energy transition policy aims to guide its stakeholders' choices towards the production of low-carbon energy and the delivery of energy-efficient infrastructure throughout its life cycle. The Group's contribution to the selection of low-carbon solutions (green hydrogen, nuclear facilities, renewable district heating networks and electric buses), both among downstream stakeholders (local authorities, project owners) and upstream stakeholders (suppliers through responsible procurement), is aligned with Vision 2027 and with the commitments set out in Syntec Ingénierie's Climate and Biodiversity Engineering Charter.

The only material impact associated with the Energy Transition issue is considered to be positive and long-term. This concerns the reduction of greenhouse gas emissions, the limitation of impacts on biodiversity and the preservation of resources through the delivery of high-performance, low-carbon renewable energy infrastructure (e.g., hydrogen, biomethane and CO_2 capture facilities). The Group is actively working to develop innovations in these areas. Ingerop aims to respond appropriately to market expectations and to drive an increase in the proportion of energy-efficient projects and infrastructure within its project portfolio.

2.1.3.2 Actions

Our actions are reflected in the refocusing of Ingerop's Energy business towards low-carbon energy generation and the large-scale expansion of electricity transmission networks and electric uses. In addition, the Group has developed support services to enable our clients to access financing for their energy performance solutions, whether for new or existing projects.

Ingerop's Energy division, 75% of which relates to nuclear energy, poses a reputational risk that is considered non-material.

The engineering solutions dedicated to nuclear projects and facilities (representing 6–7% of the Group's business activity) have been ISO 19443-certified since 2022. These solutions cover:

- The temporary storage and permanent disposal of fuel,
- Treatment, separation, recycling and fuel manufacturing, particularly new fuels designed for AMR (Advanced Modular Reactor) and SMR (Small Modular Reactor) technologies,
- The generation of nuclear power.

In 2025, two new entities were certified. This certification guarantees high standards of safety, quality and regulatory compliance throughout the lifecycle of the facilities.

2.1.3.3 Results

Ingerop's Energy business intends to play an active role in combating climate change by providing solutions tailored to growing demand (electricity generation from low-carbon sources, decarbonisation of the industrial, commercial and transport sectors, improvement of building energy performance, and optimisation of energy use).

Data on this issue will be collected and then disclosed in future sustainability reports.

2.1.4 PERFORMANCE INDICATORS

COMBATING CLIMATE CHANGE	BASE YEAR (2019)	2023	2024
SCOPE 1, 2 AND 3 CO_2 EMISSIONS			
GREENHOUSE GAS EMISSIONS BY SCOPE (FROM 01/01 TO 31/12) IN TONNES OF CO2 EQUIVALENT:			
SCOPE 1	**1,638** t CO_2e	**2,182** t CO_2e	**2,286** t CO_2e
SCOPE 2 LOCATION-BASED	**123** t CO_2e	**245** t CO_2e	**68** t CO_2e
SCOPE 2 MARKET-BASED	..	..	..
SCOPE 3	**6,086** t CO_2e	**6,907** t CO_2e	**9,210** t CO_2e
TOTAL GHG EMISSIONS (LOCATION-BASED)	**7,847** t CO_2e	**9,334** t CO_2e	**11,565** t CO_2e
TOTAL GHG EMISSIONS (MARKET-BASED)	..	..	..
GREENHOUSE GAS EMISSION INTENSITY			
EMISSION INTENSITY PER EURO OF TURNOVER (EXCL. TAX) (LOCATION-BASED)	**51** kg CO_2e/€	**27** kg CO_2e/€	**27.5** kg CO_2e/€
EMISSION INTENSITY PER EURO OF TURNOVER (EXCL. TAX) (MARKET-BASED)	..	..	..
EMISSION INTENSITY PER HOUR WORKED (LOCATION-BASED)	**4.3** kg CO_2e/h	**2.33** kg CO_2e/h	**2.56** kg CO_2e/h
EMISSION INTENSITY PER HOUR WORKED (MARKET-BASED)	..	..	..
TREND IN GREENHOUSE GAS EMISSIONS			
CHANGE IN EMISSIONS COMPARED WITH THE VALUE FOR YEAR N-1 (LOCATION-BASED)	..	**18.95%**	**23.9%**
CHANGE IN EMISSIONS COMPARED WITH THE VALUE FOR YEAR N-1 (MARKET-BASED)	..	..	..
CHANGE IN EMISSION INTENSITY PER EURO OF TURNOVER COMPARED WITH THE VALUE FOR YEAR N-1 (LOCATION-BASED)	..	..	**1.85%**
CHANGE IN EMISSION INTENSITY PER EURO OF TURNOVER COMPARED WITH THE VALUE FOR YEAR N-1 (MARKET-BASED)	..	..	..

Methodological notes:

- **Scope 1 :** Direct emissions
- **Scope 2 :** Indirect emissions associated with energy consumption
- **Scope 3 :** Other indirect emissions (procurement, transport, use, end of life, etc.)

The estimates presented above were produced using the location-based Bilan Carbone (“Carbon Footprint Assessment”) methodology. This will be supplemented by a market-based approach in the coming years.

COMBATING CLIMATE CHANGE	SCOPE 1	SCOPE 2	SCOPE 3	TOTAL IN 2024
SCOPE 1, 2 AND 3 CO_2 EMISSIONS				
BREAKDOWN OF GREENHOUSE GAS EMISSIONS BY INGEROP SITE AND BY SCOPE (FROM 01/01 TO 31/12):				
ACE	**867,040** t CO_2e	**11,960** t CO_2e	**2,027,556** t CO_2e	**2,906,556** t CO_2e
GWT	**168,205** t CO_2e	**2,586** t CO_2e	**511,096** t CO_2e	**681,887** t CO_2e
ILE-DE-FRANCE (INCLUDING HEAD OFFICE)	**435,677** t CO_2e	**16,564** t CO_2e	**2,885,554** t CO_2e	**3,337,794** t CO_2e
INGEROP GERMANY	**238,221** t CO_2e	**21,045** t CO_2e	**925,275** t CO_2e	**1,184,541** t CO_2e
INGEROP T3	**60,915** t CO_2e	**5,711** t CO_2e	**996,681** t CO_2e	**1,063,306** t CO_2e
MED	**235,341** t CO_2e	**2,985** t CO_2e	**547,792** t CO_2e	**786,118** t CO_2e
N_2O	**254,934** t CO_2e	**2,757** t CO_2e	**584,161** t CO_2e	**841,852** t CO_2e
RENDEL AUSTRALIA	**0** t CO_2e	**3,062** t CO_2e	**34,678** t CO_2e	**37,741** t CO_2e
RENDEL UK ++	**20,825** t CO_2e	**935** t CO_2e	**531,039** t CO_2e	**552 799** t CO_2e
OTHER LOCATIONS	**5,700** t CO_2e	**719** t CO_2e	**166,588** t CO_2e	**173,006** t CO_2e

Notes :

Alps Central East / Greater West / Mediterranean / North East / Rendel UK ++ = Rendel + T&RS / Others = Switzerland (Helvéos)

COMBATING CLIMATE CHANGE	2024
SCOPE 1, 2 AND 3 CO_2 EMISSIONS	
BREAKDOWN OF GREENHOUSE GAS EMISSIONS BY CATEGORY FOR SCOPE 3 (FROM 01/01 TO 31/12):	
CATEGORY 1: PURCHASED GOODS AND SERVICES	**2,157** t CO_2e ***(29.77%)***
CATEGORY 2: FIXED ASSETS	**752** t CO_2e ***(13.73%)***
CATEGORY 3: ACTIVITIES RELATED TO ENERGY AND FUELS	**129** t CO_2e ***(0%)***
CATEGORY 5: WASTE GENERATED BY OPERATIONS	**112** t CO_2e ***(1.22%)***
CATEGORY 6: BUSINESS TRAVEL	**5,509** t CO_2e ***(36.82%)***
CATEGORY 7: EMPLOYEE COMMUTES	**1,663** t CO_2e ***(18.06%)***
CATEGORY 16: OTHER INDIRECT EMISSIONS	**37,021** t CO_2e ***(0.40%)***

ENERGY MANAGEMENT	2024
ENERGY CONSUMPTION	
OVERALL ENERGY CONSUMPTION BY ENERGY TYPE (FROM 01/01 TO 31/12):	
TOTAL ENERGY CONSUMPTION RELATED TO OWN ACTIVITIES	**4,704** MWh
TOTAL ENERGY CONSUMPTION FROM FOSSIL FUEL SOURCES	**406** MWh
TOTAL ENERGY CONSUMPTION FROM NUCLEAR SOURCES	**3,942** MWh
PERCENTAGE OF ENERGY CONSUMPTION FROM NUCLEAR SOURCES OUT OF TOTAL ENERGY CONSUMPTION	**84%**
TOTAL ENERGY CONSUMPTION FROM RENEWABLE SOURCES	**355** MWh
CONSUMPTION OF FUEL FROM RENEWABLE SOURCES, INCLUDING BIOMASS (ALSO ENCOMPASSING BIO-BASED INDUSTRIAL AND MUNICIPAL WASTE, BIOGAS, RENEWABLE HYDROGEN, ETC.)	**0** MWh
CONSUMPTION OF ELECTRICITY, HEAT, STEAM AND COOLING PURCHASED OR OBTAINED FROM RENEWABLE SOURCES	**0** MWh
CONSUMPTION OF SELF-GENERATED NON-FUEL RENEWABLE ENERGY	**0** MWh
PERCENTAGE OF RENEWABLE SOURCES OUT OF TOTAL ENERGY CONSUMPTION	**7%**
PERCENTAGE OF FOSSIL FUEL SOURCES OUT OF TOTAL ENERGY CONSUMPTION	**9%**
ENERGY PRODUCTION	
NON-RENEWABLE ENERGY PRODUCTION	**0** MWh
RENEWABLE ENERGY PRODUCTION	**0** MWh

2.2 ESRS E2 – POLLUTION

Standard E2 focuses on the prevention, reduction and management of pollution generated by the company's activities, whether air, water, chemical, noise or light pollution.

Pollution-related issues are not considered material from a Double Materiality perspective. However, they remain an area of operational vigilance, governed by the Group's environmental policy. Ingerop continues its efforts in prevention, regulatory compliance and continuous improvement to limit any risk of direct or indirect pollution.

Indeed, Ingerop's activities generate a low level of direct pollution. The main areas of concern remain business travel (air emissions associated with the use of vehicles and aircraft), wastewater discharges associated with the use of offices, and light pollution resulting from the possible night-time lighting of sites. Pollution risks, such as the discharge of substances, remain likely, but the financial impact is low, owing to their limited scale and effective operational control. However, they may give rise to Ingerop's civil, criminal or contractual liability in the event of a regulatory breach. Ingerop remains vigilant on these issues through its QSE (Quality, Safety and Environment) policy, which complies with the ISO 14001 standard, and through employee awareness-raising initiatives.

The project risk analysis reveals a higher level of potential materiality for design, engineering and site supervision activities, although no material issues have been identified.

Three types of pollution scenarios are considered:

- Design errors that could lead to pollution incidents (substance leaks, soil or water pollution, etc.).
- Structures that are inherently polluting, such as road infrastructure (discharges of hydrocarbons or heavy metals), industrial infrastructure (production waste), or energy infrastructure (thermal discharges into aquatic environments).
- Pollution associated with the materials specified for construction (paints, plastics, solvents) or with their extraction within the value chain.

The identified risks are considered limited, given Ingerop's restricted role in project management and engineering consultancy. However, in the case of activities with a high degree of operational involvement, an incident could have a significant financial impact and/or reputational consequences if Ingerop were found to be directly liable. A systematic risk assessment carried out upstream of projects helps limit this exposure. Furthermore, the company ensures compliance with local regulations and implements remediation measures (involving representatives of local communities). In this case, neither the misuse of infrastructure assets nor the pollution caused by nuclear waste is taken into account.

Our aim is to help significantly reduce sources of pollution and to guide our clients towards clean and safe solutions. We evaluate our methodological choices, modelling tools, impact assessments and innovations. This involves systematically incorporating these issues into project design, proposing technical solutions that limit discharges and nuisances, and ensuring compliance with environmental standards and regulations.

2.3 ESRS E3 – WATER AND MARINE RESOURCES

The E3 standard concerns how the company identifies and manages impacts, dependencies, risks and opportunities related to water resources, including abstraction, consumption, discharges and effects on aquatic environments, both within its own operations (including information technologies and data centres) and throughout the life cycle of infrastructure assets and during the construction phase.

Three types of structures were taken into account for the impact analysis:

- Projects that may have an impact on water resources in terms of quantity and on natural environments (e.g., a power plant),
- Industrial projects, particularly in the agri-food sector, which consume large amounts of water,
- Infrastructure that intercepts watercourses and disrupts the flow of water.

The analysis identifies:

- A positive impact associated with integrated stormwater management (use of natural areas for their buffering effects against the adverse impacts of flooding, implementation of flood protection systems, reuse of wastewater and rainwater, infrastructure linked to wastewater treatment plants, and the implementation of GEMAPI policies).
- A financial risk associated with the scarcity of water resources during construction projects and throughout the life of the structure, particularly in water-stressed areas.
- A financial opportunity relating to new types of projects dedicated to water resource management (stormwater management and water stress issues), both in France and in the countries concerned (particularly South Africa and Spain).

Our expertise in modelling, network design, integrated water management and ecological engineering is already enabling our clients to optimise water resource use and protect aquatic environments. Our aim is to guide them towards sustainable and resilient strategies. In practical terms, our studies take into account both hydrological and hydraulic aspects. Our solutions incorporate water-efficient technical choices to anticipate the increasing pressure on water resources caused by climate change. For example, during the operational phase, solutions such as water-saving basins integrated into lock projects and stormwater discharge management help optimise water consumption and preserve water resources.

Regulations in France leave little room for manoeuvre to influence our clients' decisions. However, Actierra's Water division, working in conjunction with Ingerop's other areas of expertise (hydraulics, ecological engineering, modelling and integrated water management), enables a holistic approach covering both the design and operational phases of water-related projects.

Ingerop is an active member of the UPGE (Professional Union for Ecological Engineering) and a partner of CEREMA (Centre for Studies and Expertise on Risks, the Environment, Mobility and Planning). These collaborations promote an integrated and up-to-date approach to water resource issues, the continuous improvement of monitoring methods, and the development and integration of innovative technical solutions.

The indicators associated with this issue and the availability of data were not included in the scope of this report. The collection of these indicators and data will be progressively incorporated from 2026 onwards, enabling the company to report on its policies, targets and indicators relating to water use. The challenge will be to evaluate our methodological choices, modelling tools, impact assessments and innovations.

Issues related to water and marine resources have a low level of financial materiality and impact materiality. Therefore, none of the issues identified are considered material.

2.4 ESRS E4 – BIODIVERSITY AND ECOSYSTEMS

Standard E4 on biodiversity and ecosystems requires the analysis and management of associated impacts, dependencies, risks and opportunities, using a Dual Materiality approach, across the entire value chain. These include, on the one hand, pressures on living organisms, such as land conversion, habitat fragmentation, pollution, over-extraction or noise pollution, and, on the other hand, dependencies on essential ecosystem services (pollination, water regulation, etc.).

Two out of the six issues covered by this standard were identified as material (impact materiality only):

Standard	Sustainability issue	Description	Position in the value chain	Type of materiality	
E4	Impact on biodiversity	Pressure on terrestrial and marine biodiversity resulting from land-use change	During construction projects and throughout the life of the structure	Impact materiality	↘
E4		Contribution to the preservation of biodiversity and ecosystems as a result of the design of structures specifically intended for this purpose	During construction projects and throughout the life of the structure	Impact materiality	↗

↗ Positive | ↘ Negative | Opportunity | ⚠ Risk

2.4.1 POLICIES

This standard is approached from three interconnected dimensions: biodiversity (species and habitats), the pressures exerted, and the ecosystem services on which the activity depends.

Ingerop implements a proactive and holistic biodiversity conservation policy at every stage of its projects, in order to mitigate pressures during the construction phase while generating positive impacts through dedicated structures. In line with this positioning, Actierra channels the expertise of its employees towards responsible engineering to preserve natural, aquatic and coastal environments.

2.4.2 ACTIONS

Ingerop's solutions systematically incorporate an analysis of natural environments into studies and design projects in order to avoid, reduce or offset impacts on habitats, while also contributing to initiatives to restore ecological functionality. Our methods, diagnostic tools and modelling techniques are deployed to minimise project-related pressures on biodiversity, enhance resilience, and support our clients in moving towards viable ecosystem pathways. For example, Ecothemis is a method for determining the scale of compensatory measures that verifies ecological equivalence in accordance with the French Biodiversity Recovery Act (No. 2016-1087). Integrated into Actierra's ecological engineering assessments and solutions, this method supports the proactive management of pressures and the rigorous assessment of impacts on species and habitats.

The analysis of this standard also highlights the risk of controversy surrounding certain construction projects, including mobilisation and blocking actions by civil society stakeholders, with potential impacts on Ingerop's reputation, operations, recruitment and employee engagement depending on the Group's level of involvement and exposure. Excluding this type of construction project due to these risks would result in a significant drop in business activity. This risk, which is considered "increasingly likely", calls into question our long-term business model.

The design of structures specifically intended to preserve biodiversity and ecosystems is a positive development.

Actierra's Biodiversity division brings together the Group's expertise in this field and identifies new market needs:

- Voluntary restoration of the functional and structural integrity of ecosystems,
- Design of operational solutions for the de-sealing and restoration of wetlands, ecosystem services and watercourses,
- Reducing the impact of buildings on biodiversity,
- Development of building engineering solutions inspired by living organisms and biomimicry.

Although few in number at present, these projects offer significant potential for development. For the Urban Development business, these solutions generate significant development potential for the benefit of the population. This issue represents a financial opportunity, as well as the potential to secure contracts and enhance reputation, thanks to the design of structures specifically intended to preserve biodiversity, or structures that comply with regulations and technical requirements in this field. This type of structure requires the involvement of ecologists. The financial effect of this impact would be strengthened, and its likelihood of occurrence increased, if demand for biodiversity protection infrastructure were to emerge, whereas at present this remains exceptional.

Actierra strengthens our positioning as an ecological expert, as well as our understanding of what can genuinely be attributed to our interventions and of the effects attributable to other stakeholders in the value chain, so as not to overestimate our structural influence.

2.4.3 RESULTS

Data on this issue will be collected and then disclosed in future sustainability reports.

2.5 ESRS E5 – RESOURCES AND THE CIRCULAR ECONOMY

The E5 standard assesses an organisation's ability to reduce its consumption of natural resources, limit the waste generated and promote circularity in its own activities and those of its clients by identifying the use of critical materials, resource management efficiency, reuse, repair and recycling practices, and waste prevention measures.

Out of the seven issues related to sourcing and waste management, two were identified as material:

Standard	Sustainability issue	Description	Position in the value chain	Type of materiality	
E5	Sourcing and waste management	Impact on resource depletion resulting from the extraction of the required raw materials	During the construction project and throughout the life of the structure as a result of its design	Impact materiality	↘
E5		Environmental impacts resulting from waste management	During the construction project and throughout the life of the structure as a result of its design	Impact materiality	↘

↗ Positive | ↘ Negative | Opportunity | ⚠ Risk

Issues related to the transition to a circular economy were identified with regards to regulations, the availability of materials and client expectations.

The material issues related to sourcing and waste management during the construction phase and throughout the life of the structures are:

- Depletion of natural stocks and resource scarcity resulting from the extraction of the required raw materials. This impact is particularly significant for sand. For water, the impact varies from country to country. It affects all construction sites.
- The impact on wildlife, vegetation and public health, associated with both the construction and the decommissioning of infrastructure assets. The construction industry is the sector that generates the most waste (concrete, glass, steel, rubble, solvents, etc.). It also gives rise to the risk of discharge from concrete slurry areas (water/cement residue or tank-cleaning operations resulting in discharge into soil and rivers).

2.5.1 POLICIES

Ingerop is implementing a structured policy for controlling and reducing the consumption of natural resources, aimed at prioritising resource-efficient solutions, limiting the waste generated both by its own activities and by the projects it supports, and integrating the principles of the circular economy throughout its value chain. This policy is reflected in the systematic identification of critical material uses in studies and projects, the search for alternatives requiring fewer virgin resources and containing higher levels of recycled materials, and the promotion among clients and partners of designs that extend asset life, encourage reuse, and improve repairability and recyclability.

2.5.2 ACTIONS

In practical terms, our solutions improve resource management efficiency through the optimisation of material quantities, the reduction of waste volumes at source, and the widespread adoption of sorting, recovery and recycling practices.

Support provided to project owners in transforming existing assets rather than pursuing new-build construction draws on the Group's environmental experts to promote a culture of circularity.

Actierra integrates material reuse from the design stage through resource diagnostics, life-cycle assessments and the drafting of specific clauses in tender documents (DCE – Dossiers de Consultation des Entreprises). This reduces the procurement of new products and demolition waste, generating net gains in material reuse for projects such as the preservation of existing buildings. In 2025, Actierra worked on 40 reuse and circular economy projects.

2.5.3 RESULTS

Our recommendations help drive the growth of low-carbon designs and circular projects. Key indicators (resource consumption, proportion of recycled materials, volume of waste generated and recovered, reduction initiatives, material substitution rates, etc.) will be collected and published in future sustainability reports. Unfortunately, data such as the volume of waste avoided or recovered, or the reduction in material extraction, are not available for all the infrastructure assets designed by the Group.

03

Social responsibility and human relations (ESRS S)

3.1 ESRS S1 – COMPANY WORKFORCE

This section covers the requirements relating to the organisation's employees. For Ingerop, social performance is linked to the creation of long-term value. The Group ensures safe and fair working conditions that are conducive to human development.

In addition, five out of the ten issues covered by this standard were identified as material:

Standard	Sustainability issue	Description	Position Value chain	Type of materiality	
S1	Working conditions and social dialogue	Deterioration of the physical and mental well-being of employees and associated workers due to working conditions	Own operations	Impact materiality	↘
S1	Working conditions and social dialogue	Breach of employees' personal data, which may result in harm to their physical and mental well-being, as well as economic losses	Own operations	Impact materiality	↘
S1	Employee health and safety	Harm to the physical integrity of employees and workers, affecting trust, with financial consequences for these individuals	Own operations	Impact materiality	↘
S1	Diversity and equal treatment	Harm to the mental well-being of employees, associated workers and candidates, and economic losses for these groups, due to practices that undermine gender diversity and equality	Own operations	Impact materiality	↘
S1	Development of employee skills	Market opportunity resulting from improved operational performance and the quality of business activities	Own operations	Financial materiality	⇑

↗ Positive | ↘ Negative | ⇑ Opportunity | ⚠ Risk

3.1.1 POLICIES

The S1 standard covers policies and practices relating to occupational health, safety and well-being, social dialogue mechanisms, employee representation and engagement, equal opportunity, non-discrimination and diversity promotion measures, as well as training, skills development and career progression initiatives.

At Ingerop, people are our most valuable assets. Ingerop's social policies aim to ensure decent working conditions and compliance with labour law, protect occupational health, safety and security, promote diversity, inclusion and equal treatment, enhance quality of life at work, and support the continuous development of skills. This last area helps us to win over innovative, high-value markets.

100% of the Group's capital is held by its employees.

3.1.2 ACTIONS

Our policies are monitored through the Group's ISO 45001-certified Safety Management System and regular on-site audits. Activities to prevent psychosocial risks are organised as part of an awareness-raising and support programme for our employees.

To maintain constructive and high-quality social dialogue, regular consultations are held in France with employee representative bodies such as the Central Social and Economic Committee (CSEC), local Social and Economic Committees (CSEs), and the Health, Safety and Working Conditions Commission (CSSCT).

Numerous company agreements reflect the Group's commitments. In France, these include gender equality agreements (2018, 2024), working time reduction agreements (RTT) (2022), profit-sharing schemes, senior employment measures; gender equality index: 89/100 (2021), etc. The gender equality index is published annually. A remote work charter was established in 2022, following a trial period conducted between 2017 and 2019.

Ingerop ensures fair working conditions by complying with collective agreements and regulatory requirements and by promoting a work–life balance. Working from home and flexible working hours, combating harassment and discrimination through regular training, and a code of ethics are all measures and tools that help prevent these risks. Internal surveys, conducted every two years in France and abroad, measure employee satisfaction and identify areas for improvement, helping to keep staff turnover under control.

The agreement on professional equality between women and men, quality of life and working conditions signed in 2024 covers:

- **Recruitment to increase the proportion of women in the workforce** (targeted communications and awareness-raising on non-discrimination)
- **Career advancement** to increase the proportion of women in the highest levels of responsibility (career support, combating stereotypes, and increasing the proportion of women in management bodies).
- **Effective remuneration measures** aimed at eliminating pay gaps between women and men in equivalent positions (for example, salary increases following return from maternity leave).
- **Work-life balance**, notably through the implementation of a remote working charter, the provision of CESU childcare vouchers for children up to the age of three financed at 70% by the Group, and the possibility of remote working in cases of menstrual pain. In France, a leave donation scheme enables employees acting as carers for relatives to benefit from additional paid leave.

Gender parity targets have been set for recruitment and promotions. Dedicated working groups are overseeing these initiatives.

With the renewal in 2024 of the agreement promoting the recruitment and retention of people with disabilities, Ingerop is reaffirming its commitment to supporting and assisting its employees.

Here is a non-exhaustive list of the measures planned:

- Promoting the recruitment of people with disabilities through the highlighting of a disability inclusion policy in recruitment communications, the publication of 50 job advertisements per year on specialist websites, participation in dedicated careers fairs, partnerships with educational institutions, support for integration, etc.
- Supporting continued employment: strengthening the long-term employability of these employees – a cornerstone of the Group's Human Resources policy – through dedicated communications and guidance, support from the Disability Mission team, workplace adjustments, increased CESU voucher amounts, etc.

Skills development is supported by an annual training plan (78% of employees trained in 2024 and 79% in 2023), including modules on CSR topics, digital tools (Building Information Modelling – BIM) and transferable skills, as well as an enhanced onboarding programme and internal mobility schemes. Partnerships with engineering schools and professional certifications support employability and adaptation to sectoral transitions, such as those related to energy and circularity.

3.1.3 RESULTS

In 2024, the Group formalised its CSR policies and improved its approach to responsible procurement. As a result of these initiatives, the Ecovadis score increased from 66 to 70.

The Group has a low accident rate, with fewer than five days lost per million hours worked in 2024. In 2024, Ingerop strengthened its IMS department by appointing a Safety Coordinator responsible specifically for collecting and structuring data relating to workplace accidents. Since 2025, the Group has been implementing specific measures to make travel safer.

These measures have therefore made the indicators more reliable, which explains their improvement:

FREQUENCY OF WORK-RELATED ACCIDENTS	2024	2025
NUMBER OF WORK-RELATED ACCIDENTS RESULTING IN LOST TIME	**11**	**7**
NUMBER OF WORK-RELATED ACCIDENTS OUTSIDE THE OFFICE RESULTING IN LOST TIME	**2**	**2**
FREQUENCY RATE (NUMBER OF LOST-TIME ACCIDENTS PER MILLION HOURS WORKED)	**3.20**	**1.99**

SEVERITY OF ACCIDENTS	2024
NUMBER OF DAYS LOST DUE TO TEMPORARY INCAPACITY	**211**
NUMBER OF DAYS LOST DUE TO WORK-RELATED ACCIDENTS OUTSIDE THE OFFICE	**99**
SEVERITY RATE (NUMBER OF DAYS LOST DUE TO TEMPORARY INCAPACITY FOR WORK PER 1,000 HOURS WORKED)	**0.06**

100%
of the people employed by the Ingerop Group
are covered by social security, public schemes or internal benefits that provide protection against sickness, unemployment, accidents or retirement.

95%
of employees in France
are on permanent contracts in 2024.

350
work-study students in France
were taken on by Ingerop, with a recruitment rate of **20% (73 jobs)** in 2023.

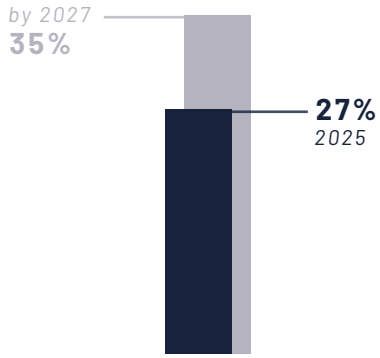
Every year, the quality of our social dialogue is praised by our employees:

between
77–78%
consistent satisfaction rate recorded in the annual surveys on quality of life at work from 2021 to 2024

more than
78%
would recommend Ingerop
in 2024

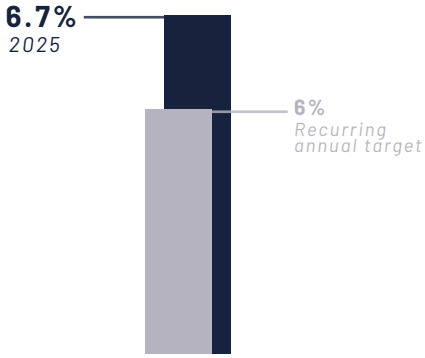
The Gender Equality Index in France
is above
89% in 2025

RATE OF GENDER DIVERSITY IN MANAGEMENT BODIES



Since 2024, the representation of women in management positions has been increasing, and the recruitment rate for women was 36% in 2025.

PROFESSIONAL EXCELLENCE INDEX



The Group has adopted an indicator to guide Ingerop's efforts in terms of skills development (ongoing training, technical expertise) and innovation in projects. It reflects the Group's commitment to maintaining a high level of added value and differentiation in its markets, in line with its engineering excellence strategy.

Through its in-house Campus, more than 800 employees receive training each year on technical topics, personal development, sustainability and safety, representing 5% of the payroll in France in 2024 (36,500 hours). Each year, more than three-quarters of employees undergo training.

3.1.4 PERFORMANCE INDICATORS

WELL-BEING AT WORK	2023	2024	2025
OVERALL WORKFORCE			
TOTAL WORKFORCE (AS AT 31/12)		3,335	3,583
BREAKDOWN OF THE TOTAL NUMBER OF EMPLOYEES BY REGION (AS AT 31/12)			
FRANCE	..	2,238	2,371
AFRICA	..	125	179
SPAIN & LATIN AMERICA	..	280	306
UNITED KINGDOM & AUSTRALIA	..	216	241
GERMANY	..	385	431
OTHER (SWITZERLAND, CANADA, ETC.)	..	91	55
WORKFORCE – INGEROP FRANCE			
BREAKDOWN OF THE WORKFORCE BY TYPE OF CONTRACT AND BY GENDER (AS AT 31/12)			
PERMANENT EMPLOYEES	..	2,129	2,285
WOMEN	..	34%	36%
MEN	..	66%	64%
TEMPORARY EMPLOYEES	..	109	117
WOMEN	..	37%	46%
MEN	..	63%	54%
BREAKDOWN OF THE WORKFORCE BY AGE GROUP (AS AT 31/12)			
UNDER 30	..	..	22.17%
BETWEEN 30 AND 50	..	..	54.8%
OVER 50	..	..	22.6%
WORKFORCE – INGEROP INTERNATIONAL			
BREAKDOWN OF THE WORKFORCE BY TYPE OF CONTRACT AND BY GENDER (AS AT 31/12)			
PERMANENT EMPLOYEES	..	..	..
WOMEN	..	..	..
MEN	..	..	..

TEMPORARY EMPLOYEES (AS AT 31/12)	..	..	..
WOMEN	..	..	..
MEN	..	..	..
BREAKDOWN OF THE WORKFORCE BY AGE GROUP (AS AT 31/12)			
UNDER 30	..	31%	..
BETWEEN 30 AND 50	..	48%	..
OVER 50	..	21%	..

Notes :

Temporary contracts include fixed-term contracts and work-study contracts. The workforce by age group for international operations does not include subsidiaries that joined the Group in 2025.

EW HIRES, RESIGNATIONS, OTHER – INGEROP FRANCE – *EXCLUDING TRANSFERS WITH NON-HARMONISED COMPANIES*

NUMBER OF NEW HIRES ON PERMANENT CONTRACTS (AS AT 31/12)	..	..	340
NUMBER OF NEW HIRES ON TEMPORARY CONTRACTS (AS AT 31/12)	..	..	..
TOTAL NEW HIRES ON PERMANENT AND TEMPORARY CONTRACTS (AS AT 31/12)	..	..	..
NUMBER OF RESIGNATIONS FROM PERMANENT CONTRACTS (AS AT 31/12)	..	..	..
NUMBER OF DISMISSALS FROM PERMANENT CONTRACTS (AS AT 31/12)	..	..	..
NUMBER OF RETIREMENTS FROM PERMANENT CONTRACTS (AS AT 31/12)	..	..	..
OTHER DEPARTURES FROM PERMANENT CONTRACTS (AS AT 31/12)	..	..	..
TOTAL DEPARTURES FROM PERMANENT CONTRACTS (AS AT 31/12)	221	235	213

NEW HIRES, RESIGNATIONS, OTHER – INGEROP INTERNATIONAL

NUMBER OF NEW HIRES ON PERMANENT CONTRACTS (AS AT 31/12)	..	..	..
NUMBER OF NEW HIRES ON TEMPORARY CONTRACTS (AS AT 31/12)	..	..	..
TOTAL NEW HIRES ON PERMANENT AND TEMPORARY CONTRACTS (AS AT 31/12)	..	..	..
NUMBER OF RESIGNATIONS FROM PERMANENT CONTRACTS (AS AT 31/12)	..	..	..
NUMBER OF DISMISSALS FROM PERMANENT CONTRACTS (AS AT 31/12)	..	..	..
NUMBER OF RETIREMENTS FROM PERMANENT CONTRACTS (AS AT 31/12)	..	..	..
OTHER DEPARTURES FROM PERMANENT CONTRACTS (AS AT 31/12)	..	..	..
TOTAL DEPARTURES FROM PERMANENT CONTRACTS (AS AT 31/12)	..	..	..

WELL-BEING AT WORK	2023	2024	2025
STAFF TURNOVER			
TURNOVER RATE FOR PERMANENT STAFF (FROM 01/01 TO 31/12):			
FRANCE	..	17.1%	12.7%
AFRICA	..	18%	..
SPAIN & LATIN AMERICA	..	1%	..
UNITED KINGDOM & AUSTRALIA	..	15%	..
GERMANY	..	12.7 %	..
OTHER (SWITZERLAND, CANADA, ETC.)	..	..	..

Notes :

The rate for the United Kingdom and Australia is calculated by averaging the rates of the various subsidiaries.

FULL-TIME AND PART-TIME EMPLOYEES – INGEROP FRANCE	2023	2024	2025
% OF WORKFORCE ON PERMANENT CONTRACTS WORKING FULL-TIME (AS AT 31/12)	..	94%	93%
% OF WORKFORCE ON PERMANENT CONTRACTS WORKING PART-TIME (AS AT 31/12)	..	6%	7%
% OF WORKFORCE ON TEMPORARY CONTRACTS WORKING FULL-TIME (AS AT 31/12)	..	98%	97%
% OF WORKFORCE ON TEMPORARY CONTRACTS WORKING PART-TIME (AS AT 31/12)	..	2%	3%
1 FULL-TIME AND PART-TIME EMPLOYEES – INGEROP INTERNATIONAL			
% OF WORKFORCE ON PERMANENT CONTRACTS WORKING FULL-TIME (AS AT 31/12)	..	..	..
% OF WORKFORCE ON PERMANENT CONTRACTS WORKING PART-TIME (AS AT 31/12)	..	..	..
% OF WORKFORCE ON TEMPORARY CONTRACTS WORKING FULL-TIME (AS AT 31/12)	..	..	..
% OF WORKFORCE ON TEMPORARY CONTRACTS WORKING PART-TIME (AS AT 31/12)	..	..	..
1 REMUNERATION – INGEROP FRANCE			
% OF EMPLOYEES PAID LESS THAN THE APPLICABLE APPROPRIATE BASE PAY	0%	0%	0%
1 REMUNERATION – INGEROP INTERNATIONAL			
% OF EMPLOYEES PAID LESS THAN THE APPLICABLE APPROPRIATE BASE PAY	0%	0%	0%

HEALTH AND SAFETY	2023	2024	2025
ABSENTEEISM - *MONTHLY AVERAGE FOR HARMONISED COMPANIES*			
ABSENTEEISM RATE			
FRANCE	..	1.7%	2.1%
INTERNATIONAL	..	..	..

Notes :

The absenteeism rate is calculated as the number of hours not worked due to absenteeism divided by the number of hours theoretically worked. The reasons for absenteeism taken into account when calculating this indicator are: sick leave for ordinary illnesses, occupational illnesses resulting in reduced fitness for work, workplace accidents, and unauthorised absences.

WORK-RELATED ACCIDENTS	2023	2024	2025
NUMBER OF WORK-RELATED ACCIDENTS RESULTING IN LOST TIME			
FRANCE	4	11	7
INTERNATIONAL	..	..	..
FREQUENCY RATE OF WORK-RELATED ACCIDENTS RESULTING IN LOST TIME CAUSED LOST TIME (NUMBER OF LOST-TIME ACCIDENTS PER MILLION HOURS WORKED)			
FRANCE	1.31	3.27	1.99
INTERNATIONAL	..	..	..
NUMBER OF CASES OF WORK-RELATED ILLNESSES IDENTIFIED AMONG EMPLOYEES			
FRANCE	..	..	..
INTERNATIONAL	..	..	..
NUMBER OF DEATHS RESULTING FROM WORK-RELATED ACCIDENTS OR OCCUPATIONAL ILLNESSES			
FRANCE	0	0	0
INTERNATIONAL	..	..	..
NUMBER OF DAYS LOST DUE TO WORK-RELATED ACCIDENTS OR DEATHS RESULTING FROM WORK-RELATED ACCIDENTS, WORK-RELATED HEALTH PROBLEMS, AND DEATHS RESULTING FROM HEALTH PROBLEMS			
FRANCE	..	..	..
INTERNATIONAL	..	..	..

DIVERSITY AND INCLUSION	2023	2024	2025
DIVERSITY AND GENDER			
BREAKDOWN OF THE NUMBER OF EMPLOYEES BY REGION AND BY GENDER (AS AT 31/12):			
FRANCE			
% WOMEN	..	34%	36%
% MEN	..	66%	64%
AFRICA			
% WOMEN	..	34%	..
% MEN	..	66%	..
SPAIN & LATIN AMERICA			
% WOMEN	..	33.5%	..
% MEN	..	66.5%	..
UNITED KINGDOM & AUSTRALIA			
% WOMEN	..	24%	..
% MEN	..	76%	..
GERMANY			
% WOMEN	..	46%	..
% MEN	..	54%	..
OTHER (SWITZERLAND, CANADA, ETC.)			
% WOMEN	..	..	..
% MEN	..	..	..
BREAKDOWN BY GENDER AT SENIOR MANAGEMENT LEVEL*			
WOMEN	..	16%	14%
MEN	..	84%	86%
GENDER PAY GAP**			
WOMEN	..	16%	16%
MEN	..	..	..

Notes :

*The Group's strategic management includes the Board of Directors, the Executive Committee (COMEX) and all Group-wide management committees. **The gender pay gap is defined as the difference between the average pay levels of male and female employees, expressed as a percentage of the average pay level of male employees.

INCLUSION AND DISABILITY	2023	2024	2025
PROPORTION OF TEAM MEMBERS WITH A RECOGNISED DISABILITY (AS AT 31/12)	2.2%	3%	3.2%

DISCRIMINATION	2023	2024	2025
NUMBER OF DISCRIMINATION INCIDENTS			
FRANCE	..	..	0
INTERNATIONAL	..	2	..

SKILLS AND DEVELOPMENT	2023	2024	2025
TRAINING			
AVERAGE NUMBER OF TRAINING HOURS PER EMPLOYEE FOR ALL TRAINING PROVIDED			
FRANCE			
OVERALL	..	18h	..
WOMEN	..	..	..
MEN	..	..	..
INTERNATIONAL			
OVERALL	..	..	..
WOMEN	..	..	..
MEN	..	..	..

3.2 ESRS S2 - VALUE CHAIN WORKERS

The S2 standard focuses exclusively upstream on value chain workers, suppliers and subcontractors, and downstream on external service providers and partners. This section covers working conditions, respect for fundamental rights, health and safety, and access to training for the employees of these stakeholders.

Out of the four issues related to impacts on value chain workers, two were identified as material:

Standard	Sustainability issue	Description	Position Value chain	Type of materiality	
S2	Health, safety and working conditions	Harm to the physical or mental well-being of workers, and economic losses for workers, due to poor working conditions	During the construction project and throughout the life of the structure as a result of its design	Impact materiality	↘
S2	Human rights and fundamental freedoms of workers	Violation of human rights and/or infringement of the fundamental freedoms of workers	During the construction project and throughout the life of the structure as a result of its design	Impact materiality	↘

↗ Positive | ↘ Negative | Opportunity | ⚠ Risk

3.2.1 POLICIES

The Group raises client awareness during the design and project management assistance phases by incorporating human impact analyses (due diligence) into technical studies and recommending ethical protocols for supply chains, such as third-party audits or CSR labels. On projects, Ingerop leads training and awareness-raising initiatives shared with stakeholders (e.g., safety, non-discrimination) and publishes a Code of Integrity applicable to the entire project ecosystem, promoting multi-stakeholder dialogue to anticipate human rights risks without direct responsibility. Our approach is proactive. The Group's ambition is to be a force for positive influence, particularly in the context of major infrastructure projects.

Our responsible procurement policy is based on the inclusion of social clauses in all supplier and subcontractor contracts, covering fundamental labour rights, health and safety, and non-discrimination, in accordance with the requirements of the International Labour Organization (ILO). Our aim is to encourage all our suppliers and subcontractors to commit to a CSR, quality or cybersecurity approach. We are committed to supporting our suppliers' CSR initiatives. Wherever possible, we support the economies of our regions by using local suppliers and short supply chains. This policy falls under the remit of the Procurement Department.

3.2.2 ACTIONS

The first material issue relates to economic losses and reputational risks. Value chain workers on construction sites and those involved in the extraction of raw materials are most exposed to difficult working conditions. Data collection and publication are planned for 2027.

The second material issue relates to the violation of human rights and the infringement of the fundamental freedoms of workers in the upstream and downstream value chain. This is a major issue, particularly in relation to undocumented workers and child labour. Data collection and publication are planned for 2027.

Each year, an agency specialising in certified opinion research conducts a survey among our clients. Their data collection tools and methods guarantee the highest levels of anonymity and confidentiality for the responses.

3.2.3 RESULTS

During our due diligence impact analyses, no practices contrary to the legislation in force were identified. The assessments carried out cover respect for fundamental rights at work, regulatory compliance with regards to employment conditions, and the practices of our partners and suppliers.

The Group carries out communication and safety awareness-raising initiatives. To standardise the safety culture, safety managers have been appointed for the various Functional and Operational Units, as well as for subsidiaries in France and abroad. Active monitoring is carried out to ensure compliance with regulatory requirements. Taken together, these measures help to reduce the risk of accidents.

Our responsible procurement policy has guided the selection of our suppliers and helped us to move towards a more responsible approach.

80%
of suppliers and subcontractors subject to framework agreements
hold the Ecovadis Silver label in France.

100%
of subcontractors employed on site
comply with health and safety regulations.

100%
of our exposed subcontractors
are aware of ethical issues.

In France, the satisfaction survey conducted among our clients in 2024 revealed a favourable opinion rate of 83.6% (sample: 150; participation rate: 32.6%), with the questions covering four themes: quality of service, ability to find solutions in the event of difficulties, relationships, and consideration of environmental issues.

3.3 ESRS S3 - AFFECTED COMMUNITIES

The S3 standard is one of the social pillars of the CSRD, designed to assess and report on the impacts, risks and opportunities related to the relationship between a company and the local communities or populations affected by its activities. This standard requires the transparent identification, analysis and disclosure of impacts – whether positive or negative – on human rights, living conditions or communities' access to resources. By placing emphasis on stakeholder engagement, conflict prevention and contribution to local development, this standard aims to strengthen corporate social responsibility and align business practices with growing expectations regarding social justice and inclusive sustainability.

Out of the ten issues related to impacts on local communities, three were identified as material:

Standard	Sustainability issue	Description	Position Value chain	Type of materiality	
S3	Local communities	Creation of local economic and social momentum	Own operations	Impact materiality	↗
S3		Reputational risk and loss of stakeholder confidence	During the construction project and throughout the life of the structure as a result of its design	Financial materiality	⚠
S3		Consideration of local communities	During the construction project and throughout the life of the structure as a result of its design	Financial materiality	⚠

↗ Positive | ↘ Negative | Opportunity | ⚠ Risk

3.3.1 POLICIES

Our ambition is to actively contribute to economic, social and environmental development in the regions where we operate. Our aim is to maintain responsible and sustainable relationships with our socio-territorial environment, ensuring that both our own operations and our clients' projects create shared value.

Through its activities, Ingerop generates positive economic and social impacts for the communities affected by its projects. By supporting the development and modernisation of public infrastructure (healthcare facilities, sports and cultural facilities, urban transport, cycling networks and waterways, etc.), the Group promotes stronger and more equitable access to essential services for local communities.

In the field of mobility, our projects contribute to the development of efficient public transport solutions and the growth of soft mobility, thereby encouraging a modal shift away from private cars, reducing local nuisance and greenhouse gas emissions, and improving quality of life across local areas.

Through its work in the energy, industry and major infrastructure sectors, Ingerop supports the transition towards more sustainable and resilient systems by promoting the territorial integration of economic activities.

3.3.2 ACTIONS

The issue relating to reputational gains among these communities, local residents and representative associations represents a financial opportunity. In terms of employment, Ingerop drives the creation of local economic and social momentum around its 105 permanent locations. Ingerop is progressively developing the means to measure and report on these initiatives.

The establishment of a corporate foundation in 2025, under the aegis of the Fondation de France, will also help strengthen the link between Ingerop and regional initiatives focused on professional integration and the fight against climate change.

The issue of improving the quality of life of local communities relates to the structure's contribution to economic vitality and the creation of local jobs in remote areas. The design of major facilities (hospitals, secondary schools, stations, districts, etc.) has an impact on the local living environment of residents near the relevant construction sites. On the one hand, the Group maintains a dialogue with local users and other project stakeholders. On the other hand, our regional network ensures that we have a continuous presence in the regions and enables us to

better understand local issues. Ingerop sustains its reputation through its technical expertise, by taking into account the characteristics of local areas and ways of life, through transparent communication, and by promoting innovations for the well-being of these communities. This approach should strengthen trust in and recognition of the company.

3.3.3 RESULTS

In several of its projects, Ingerop organises or participates in public consultations to help ensure social acceptance of the infrastructure assets and works.

In addition to providing technical input to inform public debate, Ingerop employees are required to develop the skills to lead comprehensive local consultation processes at every stage of a project.

3.4 ESRS S4 - CONSUMERS AND END USERS

This section describes how the way we design infrastructure assets, support our clients, and select our projects creates economic and social benefits for their users.

Consumers and end users are understood to mean individuals or groups of individuals who purchase or use facilities, either for themselves or on behalf of third parties, and whose safety, well-being or rights may be affected by their use, whether for personal, non-commercial, industrial, craft or professional purposes. This may include, for example, motorists and local residents using a road or bridge, residents of a housing building, pupils and teachers at a school, patients and visitors to a hospital, users of a tramway or station, or users of a sports or cultural facility. Safety, comfort, health, accessibility, air quality, noise, lighting and the quality of public spaces can be directly influenced by Ingerop's design and engineering decisions.

In the analysis of material issues, a positive impact and an opportunity relating to the economic and social benefits delivered throughout the life cycle of the facility as a result of its design are considered material:

Standard	Sustainability issue	Description	Position in the value chain	Type of materiality	
S4	Public benefit of the works	Positive economic and social contributions for the end users of the works	During the construction project and throughout the life of the structure as a result of its design	Impact materiality	↗
S4		Enhancement of Ingerop's reputation and stakeholder confidence	During the construction project and throughout the life of the structure as a result of its design	Financial materiality	↑↑

↗ Positive | ↘ Negative | ↑↑ Opportunity | ⚠ Risk

In this final section, we have chosen to adopt a presentation focused on our vision, which places the user at the heart of our activities, rather than the standard "Policies/Actions/Results" structure used in the other sections. Our aim is to demonstrate how the responsible design of structures can meet the needs of safety, well-being and accessibility in everyday life. In our view, an engineering company does not merely build infrastructure: it shapes living environments, influences local areas, and contributes to building a more inclusive, safe and sustainable society. The social value it creates is measured by the tangible impact of its projects on individuals, communities and future generations.

Whether through the construction of schools, hospitals, public transport systems or urban facilities, whether in France, Germany, England, Côte d'Ivoire, South Africa or elsewhere in the world, every facility carries a social dimension that is often invisible, yet essential. By identifying and maximising this value, the company goes beyond its technical remit to become a key player in social progress.

The economic and social benefits are primarily evident in the ability of infrastructure assets to meet the basic needs of the population:

- **Accessibility:** Buildings and transport designed to be accessible to all (people with reduced mobility, families, the elderly, etc.) reduce inequalities and promote independence.
- **Safety:** Reliable infrastructure (bridges, roads, electricity networks, etc.) provides long-term protection for users and reduces the risk of accidents or breakdowns.
- **Quality of life:** Well-integrated infrastructure (e.g., eco-districts, green spaces, acoustic insulation, etc.) improves the living environment and health of local residents and provides better access to public services (healthcare, culture, etc.) or to cultural, sporting and other amenities.

Engineering projects also play a major role in reducing regional disparities and creating social connections:

- **Reducing isolation:** Connecting isolated areas and employment catchment areas with one another and with essential services through transport infrastructure (metros, roads, bridges) to combat medical or economic deserts.
- **Development of public transport modes:** Encouraging a shift towards soft mobility.
- **Local employment and training:** Incorporating social clauses into contracts (e.g., recruitment of people furthest from employment, partnerships with local engineering schools, etc.) to help stimulate local economies and develop the skills of the future.
- **Public consultation:** Involving users and local residents in project design (e.g., participatory workshops, feedback platforms, etc.) to strengthen collective ownership of infrastructure and reduce conflicts of use.

Finally, the economic and social benefits are sustainable and address long-term challenges:

- **Resilience in the face of crises:** Protecting vulnerable populations through infrastructure adapted to climate change (e.g., dykes, heatwave-resistant buildings, etc.).
- **Strengthening national sovereignty** in the energy, industrial and other sectors.
- **Education and knowledge transfer:** Contributing to the development of local, long-term expertise by collaborating with schools or universities and providing training in sustainable engineering professions.
- **Positive legacy:** Designing effectively today (hydroelectric dams, district heating networks, etc.) to improve the quality of life of future generations while reducing societal costs (healthcare, energy, etc.).

For an engineering company, quantifying and documenting the positive impact of its own activities and projects is not merely a regulatory requirement, but also a performance driver:

- **Commercial differentiation:** Clients (local authorities, governments, investors) are increasingly favouring companies that can demonstrate a positive social impact. This can be a decisive factor in calls for tenders.
- **Talent retention:** Today's engineers and technicians are looking for employers with "meaningful" projects. Highlighting social value attracts and retains talent.
- **Resilience and innovation:** By listening to users' needs, the company identifies new opportunities (predictive maintenance services, low-tech solutions, etc.) and reduces the risk of rejection or litigation.

With the acquisition of Citizing in December 2024, Ingerop strengthened its expertise in socio-economic assessment and impact measurement. By quantifying impacts, we can offer value-added consultancy services to public and private clients and increase their acceptance.

The economic and social benefits generated by an engineering company are multifaceted: they can be found in the safety of a bridge, the accessibility of a building, consultation with local residents or the training of young people in the professions of the future. By measuring this impact, promoting it and systematically integrating it into its projects, the company does not merely meet regulatory requirements: it becomes a key player in building a more just, inclusive and resilient society.

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Find out more about
our **2025 Annual Report**

18, rue des Deux Gares
CS 70081 - 92563 Rueil-Malmaison Cedex
Tél : +44 1 49 04 55 00
ingerop@ingerop.com

For all the latest news about Ingerop, visit www.ingerop.fr
or follow us on social media

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