Esker Impact Report 2022

Non-Financial Statement

Extract from the Universal Registration Document

January 1, 2022 - December 31, 2022
Working to create a sustainable business ecosystem

If the events of the past few years have taught us anything, it is that our planet, the world economy, and supply chains can no longer withstand the push for growth at any cost, or the aim for boundless production and optimization. In order to survive in the long term, businesses are forced to profoundly rethink how they operate. To create lasting value for both the company itself and the humans that interact with it — whether as customers, employees or vendors — the focus needs to be on the creation of strong and enduring bonds.

At Esker, we build our actions around this principle, which we call positive-sum growth. The idea is that each entity in the business ecosystem affects and is affected by the others. Every actor’s success or failure is indelibly bound to the actions of the others in their network. To succeed, true cooperation is needed, rather than ruthless competition that is achieved only at the expense of someone or something. Establishing flexible operational structures that don’t just take the bottom line into account but rather the entire business ecosystem has proven to be a successful strategy for survival in a troubled world.

After an exceptional 2021, Esker was thrilled to achieve its best year ever in 2022: Revenue grew by 19%, while Esker simultaneously obtained high scores from ESG rating agencies. For us, this is a confirmation of our value creation model: it is absolutely possible to be profitable while acting responsibly.

Esker’s ambitious ESG roadmap commits us to redoubling our efforts to achieve objectives set for the following four areas:

- Act ethically & responsibly
- Develop & sustain customer trust
- Invest in human capital
- Contribute to fighting climate change

Several years into the implementation of our ESG strategy, it has shows itself to have been successful. Esker has obtained multiple solid scores from ESG rating agencies:

- EcoVadis awarded Esker a score of 74/100
- Gaia Research Index gave Esker a 68/100 rating
- Vigéo Eiris increased Esker’s score by 20 points compared to the previous year

Additionally, we have renewed our commitment to the United Nations Global Compact, whose principles are an integral part of Esker’s operations and company culture.

Our success in these efforts would not be possible without the full involvement of our teams around the world and the commitment of our stakeholders to ESG principles. The results we have achieved together will continue to inspire us and drive our efforts to create a more just and sustainable future.

Jean-Michel Bérard
Founder and CEO at Esker
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Forward-looking Statement

This Non-Financial Statement contains information on the company’s prospects and growth priorities. This is not historical data and should not be interpreted as such, nor as a guarantee that the stated facts and data will occur.

The contents of this document are based on data, assumptions, and estimates considered reasonable by the company and are subject to change due to uncertainties pertaining to related to economic, financial, competitive and regulatory environments.

The forward-looking information in this document refers to the conditions known as of the time of writing.

Unless otherwise required by law or regulations, the company makes no commitment to publish updates to the forward-looking information contained in this document or to reflect any changes affecting objectives or the events, conditions, or circumstances on which the forward-looking information in this document is based.

The company operates in a competitive and rapidly changing environment and therefore may not be able to anticipate all the risks, uncertainties and other factors likely to affect or potentially impact its business, or the extent to which the occurrence of a risk or a combination of risks could have results significantly different from those mentioned in any forward-looking information, it being further understood that none of the forward-looking information constitutes a guarantee of actual results.
Integrating ESG Into Esker’s Business Activities

About Esker

Our business

Esker’s business activities are presented in Chapter 1.4 of the Universal Registration Document. Esker is a global cloud platform for automating business and financial processes, thereby strengthening relationships between companies and their suppliers, customers, and employees. Esker software products are sold in the form of on demand online services (SaaS: Software as a Service), making up 80% of Esker’s revenue in 2022. The remaining 20% correspond to implementation services and revenue from the sale of licenses, maintenance contracts and related support.

The cash conversion cycle

By developing Artificial Intelligence (AI) technologies and automating business documents used for ordering and invoicing, Esker accelerates the Source-to-Pay (S2P) and Order-to-Cash (O2C) business cycles and makes them more fluid.

Esker unlocks strategic value for Finance, Procurement and Customer Service professionals by automating tedious, time-consuming tasks so that they can increase their efficiency and develop new and higher value-added skills. Esker improves customer relationships by providing faster service with fewer errors and full transparency. Its solutions strengthens supplier ecosystems by providing greater transparency and reducing payment times. Esker reduces the impact on the planet by reducing paper usage and operating its solutions in the cloud.

Esker is a mid-market company headquartered in Lyon, France, with 953 employees in 14 countries, generating €159 M in revenue in 2022, with international sales accounting for 63% thereof. Revenue breaks down as follows:

- €127.7 M from SaaS,
- €25.7 M from consulting services and
- €5.9 M from legacy business.

The analysis of Esker’s financial position and business is available in Chapter 1.3 of the Universal Registration Document.
Employee breakdown

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>France</td>
<td>491</td>
<td>51.52%</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>35</td>
<td>3.67%</td>
</tr>
<tr>
<td>Germany</td>
<td>19</td>
<td>1.99%</td>
</tr>
<tr>
<td>Germany e-Integration</td>
<td>45</td>
<td>4.72%</td>
</tr>
<tr>
<td>Italy</td>
<td>22</td>
<td>2.31%</td>
</tr>
<tr>
<td>Spain</td>
<td>30</td>
<td>3.15%</td>
</tr>
<tr>
<td>Australia</td>
<td>25</td>
<td>2.62%</td>
</tr>
<tr>
<td>Asia</td>
<td>37</td>
<td>3.88%</td>
</tr>
<tr>
<td>Americas</td>
<td>249</td>
<td>26.13%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>953</td>
<td>100%</td>
</tr>
</tbody>
</table>

Values & corporate culture

Esker’s corporate culture is driven by its core values: collaborating at a global level, building relationships based on trust and respect of all parties, achieving progress through innovation, creating a healthy and positive work environment and focusing on satisfaction for all. These values guide our 900+ employees across the globe in their day-to-day actions, influence the way they work and inspire them to build innovative and highly effective solutions.

- **We encourage open collaboration between departments and countries.** We bring people together and share ideas to grow strong and successful.

- **We believe that a successful organization is built on respect and trust.** Appreciation and genuine communication create an environment where people feel truly valued.

- **Thinking outside the box is a skill we value greatly.** We start small and adapt along the way to reach ambitious goals — one story at a time.

- **A positive work environment promotes better performance.** We make sure everyone finds the right balance by respecting individual needs.

- **For our customers and employees, satisfaction isn’t just a goal, it’s our mission.** Our experience and perseverance allow us to overcome challenges and deliver value.
Looking to the future with peace of mind

Today’s growing uncertainty has shown how resilience is essential to a company’s survival. Esker’s platform enables businesses to withstand and overcome crises, adapt to change and anticipate risks.

“"All our P2P processes were in place digitally via Esker’s solution before the pandemic, so we were able to transition to a remote working environment without much hassle."

ALZAT HAMIZAN JOHARI, PROCUREMENT OFFICER, SWINBURNE SARAWAK

“"Thanks to Esker, we’ve managed to eliminate much of our manual work. Automating the AP process was a lifesaver during the pandemic."

ALEJANDRO SUÁREZ, DIGITAL ANALYST, DOMINGO ALONSO

“We started out with people just entering orders all day. Now they have an opportunity to grow within the company and we’re going to give them higher-level tasks as we move forward. That’s something I think has been very beneficial not only for the company, but for the employees themselves."

CHAD MOLLEN, HEAD OF CUSTOMER SUPPORT, VIEGA

Strengthening ties within the business ecosystem

Esker contributes to the development of a balanced and harmonious business ecosystem in which companies, their customers and suppliers create value together – never to the detriment of one another.

“"This project is a huge success. Our teams are on board 100%! Esker’s solution is going to revolutionize their accounting jobs. And the benefits go beyond just our company; they also extend to our buyers and suppliers who receive on-time payments."

SYLVIE LUCHIER, PROCESS FINANCE MANAGER, MANUTAN

“We make every effort to make life easier for our customers. From front-end, customer-facing digital tools like the customer portal and the mobile app to the back-office technology, Esker has enabled us to facilitate order processing and increase customer satisfaction.”

AMAIA GARAIKOETXEA, MANAGER OF CUSTOMER SERVICE, ANGULAS AGUINAGA
Creating a sense of meaning for employees
Esker's solutions clear the back office of time-consuming, automatable tasks, allowing staff to focus on higher-value tasks that help employees thrive.

"Esker's solution has been very helpful in the day-to-day work of accountants. We've updated our job descriptions based on supplier responsibilities, not tasks. This is a new way of working together and no longer beside one another, putting people back at the heart of our business."
ALEXANDRA VLATKOVIC, ACCOUNTING MANAGER, FEU VERT GROUP

"Our objective is to emphasize the value of our employees. We need creative employees who can take us further. By automating tedious and repetitive tasks, they can dedicate their time to more useful things."
MARTÓN NAGY, GLOBAL SOLUTION EXPERT PROCAIRE-TO-PAY, GIVAUDAN

"One significant change since implementing Esker's solution is that the Banking team is under much less pressure to complete payment allocations each day. They have more time to focus on their other duties and learn new tasks because Esker is saving us hours every day."
PAMELA ROCHESTER, OPERATIONAL TEAM LEADER, LAMINEX

Reducing the carbon footprint by going paperless
With its paperless solutions, Esker enables its customers to help reduce deforestation, CO2 emissions and IT equipment, and CO2 emissions by using cloud solutions as opposed to on-premise installations.

"By automating the processing of customer orders and the sending and archiving of electronic invoices we have achieved significant time savings. Thanks to the automation of these two strategic processes, we are moving toward efficient and ecological paper-free handling."
ALBERTO BARBERO, CUSTOMER SERVICE MANAGER, BEL SPAIN

"By outsourcing and automating our workflows with Esker's solutions, we will not only improve productivity but strengthen our billing expertise while contributing to our environmental policy by reducing paper consumption."
BRIGITTE ANDREOLIS-CLAVIER, FINANCIAL DIRECTOR, STACI

"Esker's solutions enable us to take the quality of our customer service to the next level. Instant and transparent interactions are the two keys to achieving our goal of a paperless future."
ALAIN FAVRE, CEO, GÉCITECH

"Esker has helped us make our customers understand the benefits of automation and get them on board our approach to reducing our environmental impact and enhancing the value of our teams."
SYLVAIN CALVIAC, CFO, ISEKI FRANCE S.A.S.

Less paper  Less equipment  Less carbon

Stakeholders & ecosystems

Being an independent software company naturally means that Esker interacts with different stakeholders within its ecosystem, including employees, customers, suppliers and partners, investors and analysts, public institutions, communities, as well as the environment. The quality of its relationships and the ethical conduct underpinning its operations within this ecosystem represent the foundations of Esker’s company values.
**Business model**

The infographic below shows the resources that Esker uses and how its business activity impacts its different stakeholders.

## Resources & Challenges

### Financial & industrial capital

- **Solid financial profile** - business debt: €15,034 K, treasury: €42,887 K, representing a company-wide net worth of €27,853 M on Dec. 31, 2022
- **Market confidence** - Market capitalization of €1 B on Dec. 31, 2022
- **Robustness of Esker on Demand platform infrastructure & operational performance** - quality, security & reliability - ISO 27001 Certification

### Human & intellectual capital

- **Recruitment & retention of talent, staff development** - 953 employees distributed across 14 countries
- **Investments in R&D, innovations, partnerships and forecasting of technological advancements** - R&D spending for 2022: 9.5% of revenue
- **Strategic partnerships and forecasting of technological advancements** - developing a network of resellers and integrators

### Social & environmental capital

- **Leading solutions for their respective markets, responding to customer needs and societal changes in companies** – 1,700 customers and 850,000 users
- **Ethical behavior & respecting regulations** – 0 complaints received for non-compliance with GDPR regulations
- **Use of natural resources** - 4,409 t.CO2.e emitted globally in 2022
Our mission
In an increasingly uncertain world, business success is multi-faceted. More than just cutting costs, it’s about long-term value creation and relationship building. Esker is a global cloud platform that’s built to unlock this strategic value — embodying the same mission and over-arching goals shared by our customers.

#PositiveSumGrowth

Culture
• 5 key corporate values:
  - One team beyond boundaries
  - More gratitude, less attitude
  - Dare to innovate, initiate and iterate
  - Good vibes only
  - All actions toward satisfaction
• Agile methodology
• Commitment to sustainable development

Assets
• Single cloud-based platform for all business cycles
• Global presence
• Adaptation & integration into existing systems
• Dynamic innovation & investment strategies
• Compliance & security
• Pioneer of cloud computing and AI

Products
• Esker on Demand cloud platform users - 850,000+
• O2C & P2P solutions - 1B annual transactions on EOD

Locations

Locations
Our governance

Supervisory Board

100% independent members on the Supervisory Board
100% participation in Supervisory Board meetings
50% of Supervisory Board are women

Supervisory Board Committees

Audit Committee
Jean-Pierre Lac, Marie-Claude Bernal
Nomination & Remuneration Committee
Marie-Claude Bernal, Nicole Pelletier-Perez
ESG Committee
Nicole Pelletier-Perez, Jean-Pierre Lac
Cybersecurity Committee
Steve Vandenberg, Nicole Pelletier-Perez

Executive Board

Jean-Michel Bérard - President
Founder & CEO
Emmanuel Olivier
Chief Operating Officer
Value Creation & Impact

Collaborators
- Employee satisfaction rate: 91.4% of employees recommend Esker as a "great place to work"
  - Training budget: €1,147 K
  - Total payroll: €94,061 M

Customers
- Customer satisfaction rate – transactional NPS: +67.18
- Service uptime: 99.953%
- Benefits for the customer business ecosystem
- Customer recognition program

Environment
- CO2 emissions: 27.73 tCO2.e per €1 M of revenue
- Eco-efficiency of offices & data centers
- Environmental policies for mail production facilities – ISO 14001 certification & 100% of waste is recycled (France only)
- Business travel policies: 54% of vehicle fleet is hybrid or electric

Community engagement
- Business conduct & anti-corruption policies: 98% of employees completed training
- Gender equality – Index Penicaud: 91/100 (France only)
- Sponsorship program: €177 K supporting culture & educational causes
- Job creation: 234 new employees in 2022

Suppliers & partners
- Supplier Code of Conduct & Responsible Purchasing policy
- Technological partnerships for shared growth

Investors & analysts
- Recurring revenue
- 18% of organic growth in 2022 (compared to 19% in 2021)
- 21.3% profitability (GOI) in 2022 (compared to 20.8% in 2021)
- 13.5% operating margin

Revenue 2022: 159M (+19% compared to 2022), 63% of which outside France - 80% SaaS - 16% Consulting - 4% Legacy
Esker’s ESG strategy

Esker’s ESG strategy covers four priority areas. These priorities have been defined based on the main global, non-financial risks facing the company and the results of the materiality analysis, including the impact they have on Esker’s internal and external stakeholders.

- **Acting ethically and responsibly**, starting with company governance and its supply chains through to the impact on its stakeholders and support for local communities.
- **Building customer trust**, via innovative solutions hosted on a secure cloud platform that is accessible 24/7 from anywhere in the world.
- **Recognizing the value of human capital**, through a strong corporate culture and dedicated managers who support diversity and employee well-being by encouraging professional development while ensuring a secure work environment.
- **Contributing to protecting the planet** by reducing energy consumption and waste, and promoting modes of transport that factor in carbon emissions to minimize Esker’s impact on the environment.

The table below illustrates Esker’s ESG roadmap for 2022, and how this aligns with the four pillars of the company’s ESG strategy. It presents the policies and actions implemented, the results obtained, as well as key performance indicators and goals and objectives to be achieved by 2027.

<table>
<thead>
<tr>
<th>Issue</th>
<th>Policies &amp; actions</th>
<th>KPIs</th>
<th>Benchmark 2022</th>
<th>Targets &amp; goals 2025</th>
<th>Targets &amp; goals 2027</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethical governance &amp; compliance</td>
<td>Act transparently, set an example at all company levels by promoting a culture of integrity &amp; ethical conduct</td>
<td>Training for all employees regarding the Code of Conduct &amp; the fight against corruption</td>
<td>98.13% (France only)</td>
<td>100% of employees trained (France)</td>
<td>100% of employees trained (whole company)</td>
</tr>
<tr>
<td>Responsible supply chains</td>
<td>Work with partners &amp; suppliers who adhere to ethics &amp; responsibility standards &amp; take actions that support sustainable development</td>
<td>Company-wide purchasing volume covered by ESG assessment</td>
<td>60 main suppliers in France</td>
<td>50% of purchase volume (France)</td>
<td>50% of purchase volume (whole company)</td>
</tr>
<tr>
<td>Community engagement</td>
<td>Provide financial &amp; human support to cultural &amp; educational organizations</td>
<td>Number of working hours used by employees to participate in volunteering activities</td>
<td>225 hours (France &amp; U.S.)</td>
<td>500 hours (France &amp; U.S.)</td>
<td>1,000 hours (whole company)</td>
</tr>
<tr>
<td>Issue</td>
<td>Policies &amp; actions</td>
<td>KPIs</td>
<td>Benchmark 2022</td>
<td>Targets &amp; goals 2025</td>
<td>Targets &amp; goals 2027</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>--------------------------------------------------------</td>
<td>-------------------------------</td>
<td>--------------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------</td>
<td>----------------------------------------------------------</td>
</tr>
<tr>
<td>Innovation &amp; customer satisfaction</td>
<td>Offer innovative solutions by investing heavily in R&amp;D &amp; high quality of services, ensure correct user adoption of Esker solutions with dedicated teams</td>
<td>NPS customer score</td>
<td>+67.18</td>
<td>Maintain an NPS score of &gt; 50</td>
<td>Maintain an NPS score of &gt; 53 (2)</td>
</tr>
<tr>
<td>Workplace appeal &amp; talent retention</td>
<td>Attract &amp; retain talent by implementing policies that promote workplace well-being</td>
<td>Percentage of the workforce recommending Esker as a good place to work</td>
<td>91.4%</td>
<td>Maintain a satisfaction rate of &gt; 90%</td>
<td>Maintain a satisfaction rate of &gt; 90%</td>
</tr>
<tr>
<td>Professional development</td>
<td>Offer training &amp; career advancement opportunities</td>
<td>Average number of training hours per employee</td>
<td>25.48 hours</td>
<td>28 hours</td>
<td>33 hours</td>
</tr>
<tr>
<td>Employee health &amp; safety</td>
<td>Ensure a safe work environment with effective risk prevention</td>
<td>Absenteeism rate</td>
<td>1.7%</td>
<td>Maintain an absenteeism rate of &lt; 2%</td>
<td>Maintain an absenteeism rate of &lt; 2%</td>
</tr>
<tr>
<td>Equal opportunity, diversity &amp; inclusion</td>
<td>Promote a culture of diversity &amp; inclusion representing Esker's Equal Opportunity Principles</td>
<td>Percentage of women in the workforce</td>
<td>31.48%</td>
<td>33%</td>
<td>34%</td>
</tr>
</tbody>
</table>

(1) Maintaining ISO 27001:2022 certification involves continuous improvement while also meeting 21 added requirements as stated in the newest edition of the published standards, all while performing in a strong growth environment.

(2) The NPS ranges from -100 to +100. The Net Promoter Score is a rating given by Esker customers in response to the question "How likely are you to recommend Esker to someone you know?" This question is included in all surveys sent to users after interacting with an Esker employee. The average NPS score for the SaaS sector is +30 (Source: NPS 2020 Benchmark by Retently).
### Risks & non-financial challenges

#### Risks identified by stakeholders

By creating an ESG Committee within the Supervisory Board, stakeholder perspectives were taken into greater consideration in defining and prioritizing non-financial risks.

**Investors**

Investors are contacted through company performance and shareholder awareness calls, as well as through meetings with investment funds, where the issues most important to them are discussed.

**Customers**

Through the ESG questionnaires included in the RFP process required by customers or directly by the company’s sales staff who report findings to ESG teams, Esker incorporates customer viewpoints and can thereby anticipate future trends.

**Employees**

Esker conducts surveys of all employees, asking them to identify the issues most important to them in order to ensure that the company’s ESG approach is aligned with the values and expectations of its employees.

**Partners & suppliers**

ESG risks and their ranked importance are also continuously updated according to evaluations submitted by Esker’s partners and suppliers. Any new or recurring issues are taken into account, and the ESG action plan is adjusted in accordance with external stakeholder expectations.

**Society & public authorities**

As ESG regulations are subject to rapid changes, Esker continuously adapts its priorities accordingly.

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#### Contributing to the protection of the planet

<table>
<thead>
<tr>
<th>Issue</th>
<th>Policies &amp; actions</th>
<th>KPIs</th>
<th>Benchmark 2022</th>
<th>Targets &amp; goals 2025</th>
<th>Targets &amp; goals 2027</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carbon footprint &amp; energy efficiency of measures</td>
<td>Limit environmental impact by reducing energy consumption &amp; greenhouse gas emissions</td>
<td>Total CO2 emissions (t.CO2e)</td>
<td>4,409 t.CO2e</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Objective setting in process, results to be published in 2023</td>
<td></td>
</tr>
<tr>
<td>Employee transportation, commute &amp; remote work</td>
<td>Limit business travel &amp; promote transportation with low environmental impact</td>
<td>Business travel (t.CO2e)</td>
<td>808 t.CO2e</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Objective setting in process, results to be published in 2023</td>
<td></td>
</tr>
<tr>
<td>Waste management &amp; circular economy</td>
<td>Maximize amount of recycled waste, encourage circular economy principles in business activities to reduce environmental footprint</td>
<td>Implementation of waste sorting &amp; recycling systems</td>
<td>13% of sites have already put in place waste sorting &amp; recycling systems (2 of 15)</td>
<td>30%</td>
<td>70%</td>
</tr>
<tr>
<td>Digital carbon footprint</td>
<td>Prolong life cycle of IT hardware, selection of data center hosting based on their commitment to reducing their carbon footprint</td>
<td>Life cycle of IT hardware per employee</td>
<td>5 years (France &amp; Americas)</td>
<td>5 years, 2 months (whole company)</td>
<td>5 years, 6 months (whole company)</td>
</tr>
</tbody>
</table>

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**Carbon footprint & energy efficiency of measures**

- Limit environmental impact by reducing energy consumption & greenhouse gas emissions.
- Total CO2 emissions: 4,409 t.CO2e.
- Objective setting in process, results to be published in 2023.

**Employee transportation, commute & remote work**

- Limit business travel & promote transportation with low environmental impact.
- Business travel emissions: 808 t.CO2e.
- Objective setting in process, results to be published in 2023.

**Waste management & circular economy**

- Maximize amount of recycled waste, encourage circular economy principles in business activities to reduce environmental footprint.
- Implementation of waste sorting & recycling systems: 13% of sites have already put in place waste sorting & recycling systems (2 of 15).
- Objective: 30% to 70%.

**Digital carbon footprint**

- Prolong life cycle of IT hardware, selection of data center hosting based on their commitment to reducing their carbon footprint.
- Life cycle of IT hardware per employee:
  - 5 years (France & Americas).
  - 5 years, 2 months (whole company).
  - 5 years, 6 months (whole company).
Consolidation & materiality matrix

The ESG Committee consolidates non-financial risks in a materiality matrix to identify the importance of these issues for stakeholders and their impacts on the company. These issues are documented in the materiality matrix below. The y-axis shows the importance of issues for stakeholders, and the x-axis shows the issue impact on the company itself.

This matrix was updated by the ESG Committee in 2021, by grouping together certain closely related issues to create a clearer and simpler materiality matrix. Other risks were specified or developed to cover broader subjects.
Mapping of non-financial risks

Non-financial risks were mapped out using the same methodology and criteria as presented in Chapter 4 of the Universal Registration Document. The ESG Committee also reviewed this mapping in 2022. The significant risks were assessed based on likelihood of occurrence and potential consequences for Esker. A likelihood scale (Low, Moderate, High), a magnitude scale (Not Significant, Significant, Critical), and weighing factors were used to carry out this analysis. The results appear in the graphic below:

ESG governance

Like all other companies operating in European or North American locations, laws and regulations further motivate Esker to address issues involving ESG. Esker fully embraces this responsibility, as two key issues play an important role in its business activities:

- Regarding environmental factors, data processing operations could raise questions about data center energy consumption. On the other hand, Esker’s solutions significantly reduce paper use.
- Regarding fair employment practices, Esker’s business is growing fast. The company is therefore recruiting, training and working on retaining staff predominantly involved in R&D, consulting and sales activities.

As a result, several working groups have been set up at all levels of the organization to address ESG matters and implement procedures that improve Esker’s ESG performance.
The Supervisory Board’s Social & Environmental Committee

A Social and Environmental Committee was created as a sub-committee of the Supervisory Board in 2021. Like the Supervisory Board, which it assists and advises, this Committee does not handle operational aspects. Its role is to ensure that ESG policies are in place and, if necessary, develop strategies accordingly. It does this by taking into account the opinions and observations of outside auditors and company stakeholders. Every year, the ESG approach, activities and performance are presented to the Committee by the company’s ESG Communications Specialist.

Composed of two Supervisory Board members, Nicole Pelletier-Perez and Jean-Pierre Lac, the Social and Environmental Committee helps ensure that ESG policy is implemented according to the guidelines at Esker. This included adding another ESG criterion to the performance objectives for the variable remuneration of the CEO and the Management Committee, up to 15% (compared with 10% in 2021). 50% of the ESG bonus is based on the achievement of an EcoVadis score of 74/100 or higher, and the remaining 50% on the presence of at least two women among the ten highest earners.

The ESG Committee

An ESG Committee, comprised of the operational Directors (CIO, CFO and HR Director) and four Management Committee members (Chair of the Executive Board, COO, Global Marketing Director and Director of Global Consulting and Support Services) and coordinated by the ESG Communications Specialist, meets once a month at Esker’s head offices in Villeurbanne. The committee has the following responsibilities:

- Review the company’s ESG strategy and the deployment of related initiatives
- Review the company’s ESG commitments with respect to challenges specific to its activities and objectives
- Assess social and environmental performance risks and opportunities
- Review social and environmental policies with consideration for how they impact economic performance
- Review the annual non-financial performance statement
- Review a summary of scorings by non-financial rating agencies

The Environmental & Social Action Committee

At the head offices, an Environmental and Social Action Committee consisting of the General Services Manager, ESG Communications Specialist, and about 10 highly motivated employee volunteers, proposes and implements concrete actions to raise awareness among staff and reduce Esker’s environmental impact by focusing on comprehensive and consistent policies.

The Committee also coordinates ESG Days, a company program in which employees can volunteer with non-profit organizations during working hours.

Subsidiary officers

Administrative and Marketing Managers at Esker subsidiaries serve as ESG officers, collecting data and information worldwide and mobilizing for the implementation of company-wide initiatives.

Contributions to Sustainable Development Goals (SDG)

Esker signed the UN Global Compact and pledges to comply with its 10 principles on human rights, labor standards, the environment and anti-corruption measures. The Global Compact France is mandated by the UN to support the implementation of the 2030 Agenda and the implementation of the Sustainable Development Goals in French businesses.

Website: https://www.unglobalcompact.org/

In line with the priorities cited above, the business model and its commitments, Esker has identified the following areas of value creation aligning with the Sustainable Development Goals. These goals provide an international framework for companies and institutions worldwide. Esker focuses its efforts on the eight most relevant SDGs for which the company sees the ability to have a significant impact and can maximize its contributions.
3 - Good health & well-being
- Promotion of well-being in the workplace
- Social and non-profit advocacy
- Employee health and safety
- Flexibility in the workplace

4 - Quality education
- Initiatives involving educational institutions
- Employee professional development training plan
- Esker University internal training platform

5 - Gender equality
- Promoting gender equality
- Preventing discrimination and harassment

8 - Decent work & economic growth
- Smart work
- Promoting fair economic ecosystems
- Sustainable customer-supplier relations

9 - Industry, innovation & infrastructure
- Digital transformation
- Digitizing and automating document processes

12 - Responsible consumption & production
- Reducing paper consumption and adopting paperless processes
- Reducing travel by providing access to online platforms
- Supplier evaluations and sustainable supply chains
- Promoting environmentally friendly transportation
- Waste reduction and recovery

13 - Climate action
- Reducing the carbon footprint
- Supporting reforestation programs
- Green IT

16 - Peace, justice & strong institutions
- Reducing fraud risks
- Data protection and security
- Ethics and compliance
- Anti-corruption measures
Independent third-party assessments

In 2022, Esker reported a considerable increase in its ESG performance, as attested by top non-financial rating agencies: EcoVadis, MSCI Gaïa Research, Vigeo Eiris and Sustainalytics.

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<tr>
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<th>Min</th>
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<tbody>
<tr>
<td>Esker’s Score</td>
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<td>EcoVadis</td>
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<td>Sustainalytics</td>
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<td>MSCI</td>
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**Ecovadis**

As every year, Esker’s ESG performance was evaluated by EcoVadis, an organization that evaluates corporate ESG performance, to promote transparency and trust with both customers and business partners. In 2022, Esker earned a score of 74/100, placing the company in the top 5% of companies evaluated by the platform.

Website: [https://ecovadis.com/](https://ecovadis.com/)

**Gaïa Research**

Gaïa Research is the rating agency of the EthiFinance Group, specialized in rating the ESG performance of small and medium-sized companies listed on European markets. Gaïa Research evaluates companies according to a reference framework of around 140 criteria divided into 4 pillars: Environment, Social, Governance and External Stakeholders.

Thanks to a 12-point improvement in its overall score over three years, Esker achieved a score of 68/100 this year.

This excellent score puts Esker 14 points ahead of the industry average of 54/100,

Vigeo Eiris
Vigeo Eiris is an international ESG research and services agency for investors and private and public organizations. It conducts risk reviews and assesses the level of integration of sustainability factors into organizations’ strategy and operations. In 2022, Esker achieved a score of 53/100, a significant increase of 20 points compared to the previous year.
Website: https://esg.moodys.io/

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<tr>
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<th>2019</th>
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<tr>
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<td>Social</td>
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<tr>
<td>Governance</td>
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<td>55</td>
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MSCI
MSCI ESG Ratings assess the resilience of thousands of companies worldwide to the ESG risks of their sector. In 2022, Esker achieved an MSCI ESG rating of A, on a scale from AAA to CCC.
Website: https://www.msci.com/

Sustainalytics
Sustainalytics, Morningstar’s partner in the Morningstar Sustainability Rating, monitors around 4,500 companies worldwide. The overall ESG score is rated from 0 to 100 on the basis of an assessment that combines two basic measures, valid for all companies, with more specific criteria for certain business sectors. In 2021, Esker received a score of 20.1, representing an average risk level.

WelImpactIndex®
Launched by ChooseMyCompany.com, the Impact ESG Welimpact Index ranking rewards companies whose employees appreciate the business’ social and environmental (ESG) practices. Esker ranks 3rd in the WelImpactIndex® 2021 in France, in the "over 100 employees" category, with a score of 7.98/10.
Website: https://choosemycompany.com/fr/classements/2021/impact?regionCode=FR&size=100-%2a

HappyIndex®AtWork
Initiated in 2015 by ChooseMyCompany, the HappyIndex®AtWork label recognizes companies in which employees are happy to work. The label is based solely on employee opinions. In 2022, Esker was awarded the label and ranked 4th worldwide, in the "more than 25 employees" category, with a score of 76.2/100.
Website: https://choosemycompany.com/fr/classements/2022/at-work?regionCode=world&size=25-%2

Participation rate | Overall score | Recommendation rate
69%               | 4.54/5         | 89.7%
Acting Ethically & Responsibly

To safeguard credibility and the trust of its stakeholders, Esker takes conscious steps to maintain responsible and transparent governance. Esker considers ethical business conduct an absolute imperative in its corporate governance, within its organization, and throughout its supply chain. Esker also aims to make a positive contribution to the development of the local communities within which it operates.
Corporate governance aspects

Key indicators

- 100% of Supervisory Board members are independent
- 100% attendance at Supervisory Board meetings
- 2 out of the 4 Supervisory Board members are women

Composition & practices of governance bodies

Beyond compliance with laws and regulations, Esker integrates financial and non-financial best practices into its governance to improve its performance and strengthen the trust given to the company by both its internal and external stakeholders, thereby contributing to the company’s sustainability.

The composition and practices of the company’s corporate governance bodies are detailed in Chapter 2: Corporate Governance of the Universal Registration Document.

Independence of the Supervisory Board

Esker’s Supervisory Board consists of three independent members, two of whom are women. Board members are considered independent with no conflicts of interest who, through their knowledge and independent judgment, contribute to the Board’s ability to carry out its duties. Five Supervisory Board meetings are held each year and the attendance rate is 100%.

Governance code

A commitment to comply with and adhere to the MiddleNext Corporate Governance Code was signed on December 15, 2021, to align the company’s governance practices with simple, coherent principles. This latest revised version of the Code encourages companies more than ever to incorporate ESG into their strategy.

In 2022, Esker joined the ESG working group launched by MiddleNext.

MiddleNext Corporate Governance Code is available in French here.

Director involvement & succession plans

Esker’s HR Director, CFO and CIO are regularly invited to Management Committee meetings to present on the progress of their respective projects and ensure that the operations teams are aligned with the overall strategy of the company.

Each year, the Supervisory Board requires succession plans be drawn up for all board positions as well as for their direct reports. Succession plans are also drawn up for the Management Committee.

Investor relations

To strengthen dialogue with shareholders and promote a long-term commitment, Esker maintains regular contact with investors. Esker’s financial results are presented every six months, in French and English, to an audience comprised of investors, analysts, and all those interested in the activities of the company. Information on quarterly revenue is provided to stakeholders. Esker management also participates in professional investor trade shows. There is also a dedicated website where anyone who is interested can read the latest presentations and contact Esker management to schedule a meeting or obtain more information.

“Esker’s management has regular, direct contact with its shareholders and the financial community in France and abroad. Our goal is to build long-term relationships based on trust with investors who share our values of innovation and our belief that positive-sum growth benefitting all company stakeholders is achievable. Maintaining quality relationships by offering a sound financial position and profitability, even in times of crisis, helps us make this vision a reality.”

EMMANUEL OLIVIER, CHIEF OPERATING OFFICER AT ESKER
Ethics & compliance

Key indicators
• CEO’s salary is <10 times Esker’s worldwide median salary
• 98% of employees have obtained awareness training about business conduct and anti-corruption policies

Executive compensation
The annual gross variable compensation of Jean-Michel Bérard, Esker CEO, can reach a maximum of €260,000. This compensation was calculated for 2022 based on three indicators:
• Revenue growth, allocated at 55%,
• Profitability, allocated at 30%
• Growth of certain ESG indicators, allocated at 15%
  - 10% if the EcoVadis score is at least 74/100 or higher
  - 5% if there are at least two women among the top 10 earners

The minimum annual gross variable compensation is €15,000. No variable compensation is paid if the operating margin is negative. The ratio of the total annual compensation of the CEO, the highest paid person in the organization, to the median total annual compensation of all employees worldwide is less than 10.
Since 2021, 10% of the variable compensation of other Management Committee members is based on the same ESG criteria as for the CEO. For 2022, this percentage was increased to 15%

Respect & promotion of human rights
Esker is committed to respecting human rights in all countries where the company operates. As a signee of the UN Global Compact, Esker is committed to supporting and respecting human rights. The company ensures that it is not knowingly complicit in human rights violations, including harassment, in any of its subsidiaries and encourages its commercial partners to comply with the principles relating to the environment, human rights, preventing discrimination, abolishing child labor and forced labor, as well as the rules on wage laws and maintaining a safe and healthy work environment. In 2022, all head office managers and employees obtained awareness training about bullying and sexual harassment. This is a mandatory training course for new employees (France).
Protecting the freedom of assembly and speech, and effectively recognizing the right to collective bargaining are key issues for the company, as well as rejecting all forms of forced and compulsory labor. Lastly, Esker supports the UN Convention on the Rights of the Child, which enacts the effective abolition of child labor.

Business conduct
Compliance with the regulations of France’s Sapin II Law has been implemented by the Administrative and Financial Departments. This compliance is an opportunity to support Esker’s transformation by strengthening the ethical and exemplary corporate culture introduced under the aegis of the general management.
As part of conducting business responsibly, an internal Code of Conduct “defining and illustrating the various behaviors to be prohibited for their likelihood of characterizing acts of corruption or influence-peddling” was drafted. Additionally, an internal whistleblower system was implemented to prevent and detect acts of corruption and influence-peddling. Esker has mapped corruption risks to closely monitor high-risk locations (Singapore, Malaysia, and Hong Kong). For the US subsidiary, a localized Code of Conduct is regularly reviewed, and employees are expected to know and follow these guidelines.
Additionally, Esker enforces compliance with rules applicable to all countries where the company operates, including regulations designed to prevent tax evasion. To date, none of Esker’s entities have been subject to a tax adjustment.
Anti-corruption training

Esker employees are responsible for compliance with and for the prevention of corrupt practices within the organization, and for working with 3rd parties such as customers, suppliers and business partners. As such, and in accordance with current local and international regulations, Esker provides online anti-corruption training session for executives and employees in relevant positions. Employees in positions with less exposure receive mandatory awareness training through e-learning presentations. In all, 98% of employees at the head offices received training or participated in awareness sessions.

Actions in 2022

- Renewed commitment to the United Nations Global Compact
- ESG criterion of 15% added to the variable compensation of Management Committee members
- Employee awareness training on bullying and sexual harassment
- Anti-corruption training completed for a majority of employees (98%)
Sustainable supply chains

Key indicators
• Formal Sustainable Procurement Policy at the head offices
• ESG Code of Conduct for suppliers at head offices

Supplier Code of Conduct
Esker’s head offices provide a Code of Conduct for suppliers identified as "significant", which they can sign and adhere to voluntarily, to ensure their commitment to complying with rules regarding the environment, human rights, the prevention of discrimination, abolishing child and forced labor practices, as well as wage regulations and maintaining a safe and healthy work environment. "Significant" is defined as long-term suppliers that meet one of three criteria: high expenditure/low substitutability, specific technology involved, and risks associated with the services provided.
Esker’s Supplier Code of Conduct can be found [here](#).

Sustainable purchasing policy
Esker’s Sustainable Procurement Policy implemented at the head offices is based on the fair treatment and transparent selection of suppliers as well as the consideration for social and environmental criteria in choosing these suppliers. This policy aims to establish healthy business relationships between Esker and its suppliers and to compel the business ecosystem to adopt ethical and responsible ESG practices. This includes compliance with ethics principles covering human rights and working conditions, environmental issues, anti-corruption measures and fair business practices.
Esker identified significant suppliers with a high substitutability risk. These suppliers were then assessed according to several ESG criteria: ISO certifications, adherence to the Code of Conduct and the United Nations Global Compact, and their own ESG commitments and policies. The purchase category, geographical reach of the suppliers and total expenditure were also taken into account. This analysis helps to identify, prevent and reduce environmental and social risks in the supply chains.
To ensure the integrity of supply chains, Esker defined a sustainable purchasing strategy in 2021. This strategy is based on three areas of action:
• Engage in due diligence through the assessment and mapping of supplier risks
• Promote sustainable purchasing practices internally to buyers and opinion leaders
• Urge suppliers to improve their ESG performance
Sustainable purchasing governance falls under the responsibility of the Administrative and Finance Departments and is overseen by the Purchasing Manager, in coordination with Esker’s ESG Communications Specialist.
Esker’s Sustainable Procurement Policy currently only applies to the head offices (France).

Charte Relations Fournisseurs et Achats Responsables
Esker SA (France) is a signatory to the Charter for Responsible Supplier Relations, established by Médiation des Entreprises and the Conseil National des Achats, and is committed to promoting and complying with the 10 principles stated there:
• Guaranteeing fair financial treatment for suppliers
• Promoting cooperation between large contractors and strategic suppliers
• Reducing the risks of mutual dependence between contractors and suppliers
• Involving the large contractors in their sector
• Evaluating the total purchase cost
• Incorporating environmental concerns
• Ensuring corporate regional responsibility
• Purchasing: a function and a process
• Providing a purchasing function tasked with steering the supplier relationship as a whole
• Defining a consistent purchaser remuneration policy
Selection of suppliers for key materials

Choosing environmentally friendly paper suppliers is a priority for Esker’s mail production facilities. Since 2017, Stora Enso, the main paper supplier for the France mail production facility, has ranked among the top 1% of companies in its sector, as evaluated by the EcoVadis rating platform.

At the Spanish mail production facility, Distrimaicar was chosen as the paper supplier. All the products offered by the company come from forests with a Responsible Management certification, guaranteeing reforestation. The materials used have been awarded the European Union Ecolabel, which guarantees their low environmental impact throughout their life cycles.

The U.S. subsidiary’s mail production facility chose Navigator as its paper supplier. The special feature of Navigator’s paper is that it is made from Eucalyptus fiber. Eucalyptus is a fast-growing species, making it highly effective at retaining carbon dioxide and countering greenhouse emissions effects. Navigator was certified in 2007 by the FSC® (Forest Stewardship Council®) and in 2009 by the PEFC™ (Program for the Endorsement of Forest Certification schemes). These certifications guarantee the responsible management of the company’s forests, in accordance with international standards.

Navigator is ranked 3rd out of 81 companies in the paper and forestry sector rated by Sustainalytics.

Actions in 2022

- Creation of a Sustainable Purchasing team
- Internal monthly meetings to discuss implementations of procedures for 2023
- ESG evaluation of the 60 main suppliers for the head offices (France)

Community engagement

Key indicators

- 0.1% of revenue allocated to sponsorship
- 1 workday annually of paid time off given to employees to volunteer with non-profit causes
- 14.5 days of PTO donated by employees to “Entreprise des Possibles”

Sponsorship strategy

While businesses contribute to the development of local economies by creating jobs and value, their impact can be multiplied by partnering with other local actors to encourage synergies and innovation.

Esker’s sponsorship strategy, which was developed by integrating employee input, is centered around three key points: the environment because it is a key issue of high concern to Esker employees; education because working with young people and giving them access to the professions of the future will improve their job opportunities; and outreach in local communities because Esker wants to maintain and strengthen its roots in its home region and stay involved in local concerns. Access to culture and education is key to building an inclusive and just society. Good-quality education ensures the employability of future generations, while access to cultural activities offers everyone the opportunity to develop new perspectives and critical thinking skills and provides the ability to understand the world on a global scale. Esker also strives to highlight the assets of its home region of Rhone-Alpes, enabling Esker’s growth and ability to recognize the influential effect of regional characteristics.

EDUCATION

Esker helped create a research chair at the INSEEC to focus on artificial intelligence and continues to actively contribute by offering its expertise. Esker also supports several educational institutions in the Lyon region through financial and personal commitment. Esker employees give presentations at various schools in the region about their profession. Tours of Esker are organized for students, offering an opportunity to learn about business activities. Additionally, the Esker Junior Academy offers students from middle schools in underprivileged priority education districts the opportunity to participate in a one-week program to learn about the software development process, from R&D to the implementation process for the customer. This support for schools promotes access to the job market for students, while simultaneously increases the supply of technical expertise on the job market and positively impacts Esker’s reputation among the local population.
CULTURE & THE ARTS
Since 2015, Esker has been involved with the Biennale de Lyon, which calls on members of the local community to support its artistic creations and their implementation. This year Esker donated €12K supporting emerging creators as well as access to cultural events for all.
In 2021, a new sponsorship program was put in place: Esker is partnering with the Institut Lumière and Cinémas Lumières. This partnership, renewed in 2022, brings employees together to enjoy an innovative cultural program highlighting Lyon’s heritage. As one of the organizers of Lyon’s Lumière Film Festival, Institut Lumière was an obvious choice for Esker to partner with, since it also has roots in Lyon, enjoys an international outlook and embraces the same ESG commitments.

THE LOCAL ECONOMY & OUTREACH
Esker management’s involvement with local business associations such as the Digital League (since 2014), supports innovation and the economic development of regional businesses. The Digital League is a regional association of more than 500 companies in the digital industry and seeks to pool efforts to promote best practices between entrepreneurs, schools, laboratories, investors, and institutions, with the goal of creating winning synergies.
Esker also supports the non-profit organization Enjoué, which recycles second-hand toys and games. Employees of EmerJean give a second life to used toys. Enjoué’s prioritizes an eco-responsible approach and simultaneously supports job creation in the Saint-Jean district of Villeurbanne.

ESG Day
Esker offers employees in the U.S. and France one extra day of PTO to participate in community events or to volunteer at an organization with a social or environmental purpose of their choice.
In 2021 Esker France joined Entreprises des Possibles to be able to take concrete actions and demonstrate a sense of community. This group of companies works in the Lyon region to reintegrate underprivileged and unhoused persons into society. This support takes the form of a financial donation from Esker, and also offers employees the opportunity to get involved by carrying out volunteer activities, or by donating PTO, matched 100% by Esker.

Local community engagement
In addition to the global sponsorship activities, Esker subsidiaries are involved locally with organizations that are important to their employees. Individuals can provide support in the form of volunteering their time for non-profit causes. Below are some of the organizations supported by Esker subsidiaries around the world:
The Spanish subsidiary supports initiatives such as Pequeño Deseo, active in over 35 hospitals with children suffering from chronic illnesses or with poor prognoses; the Balia Foundation, which fights child poverty; and Juegaterapia, dedicated to children suffering from cancer.

In France, Esker organized a toy drive to benefit the Enjoué organization, which specializes in reconditioned, cleaned and recycled toys. Their activities promote the circular economy, support the development of local organizations and encourages job creation.

During the holiday season, Esker launched Boîtes solidaires, in partnership with Entreprise des Possibles, which organizes the collection of gift boxes that are distributed to people in need.

In the U.K., a fundraising event was organized by Esker for the local charity Children First Derby, as well as a charity walk. A Christmas gift drive was also organized for employees, with the aim of collecting gifts for children from disadvantaged families.

### Actions in 2022

- Renewal of a sponsorship agreement with the Institut Lumière
- 225 work hours donated by employees to support non-profit causes
- Educational presentations of employees at local schools (mock interviews, school forums, and more)
- Local community engagement
- €76 K donated to local charities
Building Customer Trust

Esker’s market is changing rapidly. As such, Esker seeks to ensure the highest levels of service availability and security by designing innovative solutions that create value for its customers and their business ecosystems. Particular attention is given to customer satisfaction and the trust and confidence they place in the Esker on Demand platform.
Data protection & security

Key indicators
- ISO 27001 certification for the Esker on Demand platform
- Zero complaints for non-compliance with the General Data Protection Regulation (GDPR)
- 99.5% of employees trained on data protection and security

"Cybercrime has become an increasingly common threat in recent years, jeopardizing the security, reliability and continuity of IT systems. The digital technology sector faces growing challenges to protect access, resources and data. With a cloud platform globally available 24/7, IT security is a major issue for Esker. Telecommuting, although now an accepted practice, has only amplified this challenge."

PASCAL HENRY, ISSO AT ESKER

Allocated resources
Special teams have been assigned to the safety and security of the platform infrastructure. Due to increasing need, these teams have grown in size. A Data Protection Officer (DPO) and an Information Systems Security Officer (ISSO) have been appointed to monitor, along with their teams, the proper application of the rules for ensuring the protection of personal data. Monitoring and technical reports are in place to proactively address security issues, such as annual intrusion testing by an independent external service provider and monthly automated vulnerability scans.

ISO 27001 certification
Esker has an audited, ISO 27001-certified information security management system (ISMS) for its Esker on Demand cloud platform. The ISO 27001 standard is the most recognized for information security management system requirements. Esker also requires its suppliers for the Esker on Demand platform to exhibit complete security maturity by providing ISO 27001, SSAE 18, and SOC1 audit reports, certificates, or certifications. Should this not be possible, they can alternatively complete a security questionnaire.

Employee training & awareness
All employees worldwide undergo data protection and security training each year and must pass a proficiency test at the end. Ultimately, Esker believes that all employees act as a vital link in safeguarding the company, and it is essential that every employee understands and adopts Esker’s security policies.

Data protection & user rights
Since the GDPR (General Data Protection Regulation) came into effect in 2018, Esker has not received any complaints filed with the French data protection authority (CNIL) or equivalent local authority for non-compliance with the legislation.

Actions in 2022
- ISO 27001 certification renewed for the Esker on Demand platform
- Annual intrusion tests performed by an independent external service provider
- Automated monthly vulnerability scans
- Selection and monitoring of critical suppliers of the Esker on Demand platform
- Reinforcement of the security team
- Organization of a "Security Awareness Week"
Innovation & customer satisfaction

Key indicators

- Uptime of the Esker on Demand platform: 99.98%
- 9.5% of revenue invested in R&D
- Customer NPS: +67.18

93.1% of Esker employees state that “We continuously try to create value for our customers” – 2021 ImpactESG index survey

Agile methodology & innovation

Esker adopted the Agile development methodology many years ago to allow for faster and continuous development of new features for solutions to better tailor to customer expectations. This method of working, originally limited to software development, has since been adopted by all teams at the company, even those at the non-technical level. Tech Days are held on a regular basis, bringing together all of the R&D teams so that employees can attend workshops and presentations on a variety of topics (innovation, security, hackathon, etc.). These events encourage knowledge sharing and innovation within the development teams.

TrustEsker & platform availability

Esker pays particular attention to customer satisfaction and trust in the Esker on Demand platform for their business needs. Esker has implemented business continuity procedures and strengthened its customer experience teams to ensure the highest levels of service availability and trust.

The Esker on Demand platform is monitored 24/7 to ensure operational continuity, and it is set up to fail over to redundant systems to mitigate possible hardware failures and ensure high service availability. Because trust begins with transparency, Esker provides its customers with TrustEsker.com, a dedicated website accessible to all customers around the clock. The site displays the platform’s uptime during the previous month, scheduled maintenance, and real-time information on system performance and security. Average uptime of the Esker on Demand cloud platform was 99.95% in 2022.

Customer support

Multilingual support teams centralized at Esker’s head offices and covering all company entities respond to customer requests in all time zones and meet service level agreement requirements on response times and ticket resolution. These teams also participate in preventing production incidents by monitoring customer activity and proactively identifying risks.

Customer Experience (CX) program

Esker’s value creation reflects an ability to ensure that its products and services meet the needs of its customers and are used to their full potential. Esker’s CX program is designed to ensure that its customers get the most out of their solutions and are completely satisfied throughout their life cycle.

CX teams are active in all subsidiaries. Through customer training, coaching, and personalized monitoring, the CX program makes it possible to improve user adoption and commitment to the Esker on Demand platform, ensure that customers make the best use of solutions, and improve available solutions through user feedback as part of a continuous enhancement process.

Esker’s CX team promise: Valued – Understood – Engaged

Valued: We will be honest and respectful of your time and do what we promise. We will collaborate together as a unified team.

Understood: We will actively listen, acknowledging your needs and expectations, and continually strive to recognize what truly matters to you.

Engaged: We will make personal connections by being proactive, providing information and always learning more.

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Customer support

Multilingual support teams centralized at Esker’s head offices and covering all company entities respond to customer requests in all time zones and meet service level agreement requirements on response times and ticket resolution. These teams also participate in preventing production incidents by monitoring customer activity and proactively identifying risks.

Customer Experience (CX) program

Esker’s value creation reflects an ability to ensure that its products and services meet the needs of its customers and are used to their full potential. Esker’s CX program is designed to ensure that its customers get the most out of their solutions and are completely satisfied throughout their life cycle.

CX teams are active in all subsidiaries. Through customer training, coaching, and personalized monitoring, the CX program makes it possible to improve user adoption and commitment to the Esker on Demand platform, ensure that customers make the best use of solutions, and improve available solutions through user feedback as part of a continuous enhancement process.

Esker’s CX team promise: Valued – Understood – Engaged

Valued: We will be honest and respectful of your time and do what we promise. We will collaborate together as a unified team.

Understood: We will actively listen, acknowledging your needs and expectations, and continually strive to recognize what truly matters to you.

Engaged: We will make personal connections by being proactive, providing information and always learning more.
Ensuring customer satisfaction with the Net Promoter Score

The Net Promoter Score is a score given by Esker’s customers in response to the question: “How likely are you to recommend Esker to someone you know?”, which is included in all user surveys after an interaction with an Esker employee. The possible responses range from 0 (not at all likely) to 10 (very likely), and the score assigned by the customer determines the category in which they are classified: Promoters (score of 9-10), Passives (score of 7-8), or Detractors (score of 0-6). NPS scores range from -100 to 100 and are calculated by discarding the responses from the Passives category and converting the number of respondents from the other two segments into a percentage. The percentage of Detractors is subtracted from the percentage of Promoters to obtain the final NPS score.

Esker’s NPS score is established through systematically conducted surveys sent to Esker on Demand users post-interaction with the Consulting, Support, and Customer Experience teams. The score increases every year and was +67.18 in 2022, which constitutes an increase of +5 points compared to 2021.

Strategic partnerships

Esker and its global network of partners continue to drive innovation so that they can provide companies with the broadest possible range of services, covering all aspects of the Source-to-Pay and Order-to-Cash business processes. Partners play a key role in the service and benefits provided to customers by combining their expertise with Esker technologies. The diversity and complementary fit of their solutions, their geographic locations, and their industry and technical expertise enhance the value of Esker solutions and are able to meet a greater number of requirements expressed by companies.

Esker is developing a business ecosystem of consulting, distribution and software partners. Through strategic partnership projects, Esker helps its partners grow their solution portfolio while expanding its own geographic coverage and market potential.

Actions in 2022

- Launch of randomized surveys of Esker on Demand platform users
- CX teams strengthened in all Esker subsidiaries
- Disaster recovery plans strengthened to respond to physical and solution-related risks
Recognizing the Value of Human Capital

Esker’s employees are its most important resource. Esker must therefore be able to attract, recruit, develop and retain its talent by providing a healthy and inclusive work environment, and guarantee equal opportunities.

Esker strives to give its employees the means to develop their full potential and to meet their performance and development objectives.
Characteristics & workplace behavior

Key indicators
- 953 employees, 50% in France
- 98.22% have full-time, permanent contracts
- Average age: 38

Human capital
As of December 31, 2022, Esker has 953 employees in 14 countries, of which 51% are located in France, 16% in the rest of Europe, 26% in the Americas, and 7% in the Asia-Pacific region. Their average age and company affiliation are 38 and 6.3 years, respectively. Of the workforce, 31.48% are women, and 68.52% are men. There are 36 nationalities represented in the workforce worldwide.

Onboarding of new employees
In-house trainers organize sessions at the beginning of each month for each incoming group of new hires. A dedicated room is available to accommodate a wide range of training formats. During the training, new hires learn about the history of the company, HR resources, IT tools, corporate culture, ESG policy, and Esker solutions. This training usually lasts one week, starting with one full day followed by half-days. The remainder of the time is spent with the team. This week-long training includes new hires from all departments, so it is also a chance for them to meet one another and people from other subsidiaries.

An online document, called Guide for Eskerians, is available on the company’s intranet. It gives employees easy access to all the information they need about their career and life at Esker, including office maps, IT tools, time off and absence regulations, benefits, insurance benefits, local activities near Esker’s offices, important contacts, and more.

Throughout the probationary period, new hires are supervised by the HR team. For management-level employees, a review is scheduled by the HR teams with the manager/Scrum Master and, at times, team members, after two months (M+2) of employment. This is done in order to assess the new hire’s integration into the team, their skill development and to provide an opportunity for feedback. Another follow-up is scheduled for two months after the initial review, (M+4), in order to either confirm ongoing employment or to extend the probationary period. For non-management-level employees, this process is followed at M+1 and M+2.

Considerate & attentive management
All Esker management has undergone training for workplace professionalism, etiquette and the importance of making team members feel valued in order to apply these principles in their day-to-day work. The Guide for Eskerians reiterates the training principles, serves as a reminder to managers and describes the scope of a manager’s role at Esker. Employees are also made aware of these principles and trained in non-violent communication, so they know how to give and receive feedback constructively.

In 2022, a special training course at the head offices, “Upskill as an Esker Manager”, was attended by 65% of management-level employees. This two-day course, co-designed by Country Managers, HR/Admins from various subsidiaries and management-level volunteers, is designed around management guidelines and is inspired by the company values. It helps build the foundations of a strong management culture and provides managers with methods and tools needed to fulfill their mission. This training guides them in acting as a coach for their team. One whole day is dedicated to diversity and inclusion, in order to create a respectful environment where everyone feels at home. The first module of the “Upskill as an Esker Manager” training course was extended this year to Scrum Masters in the R&D and Support departments. As a result, 60 employees were able to benefit from the training dedicated to diversity and inclusion. A final module on employment law will complete the training in 2023.

Launched as a pilot in France, this training program will be gradually adapted to local conditions and rolled out to all Esker subsidiaries. The deployment began in the United States, where managers attended two intensive training sessions in 2022.

A similar initiative was started in the U.S. subsidiary, in partnership with the University of Wisconsin’s Madison campus, called “Manager Boot Camp”. This week-long course, open to all the subsidiary’s directors and managers, trained 60 managers on topics such as feedback, coaching, process management and productivity, trust and communication, conflict management and change management. The course was very well received and provided managers with useful tools.

Similar initiatives are planned for Esker’s other subsidiaries for 2023, in order to consolidate the company’s management approach.
Corporate culture

Esker’s values are presented in the About Esker: Our Values section. Esker’s values and corporate culture were defined in 2017 as the result of nearly 12 months of development and dialogue. Workshops were first conducted in all subsidiaries, with more than 100 staff volunteers sharing anecdotes about life at Esker. The discussions focused on what sets Esker apart from other companies, common elements between employees, how they resemble each other, and what brings them together. These narratives highlighted the attitudes of employees and the values that guide them in their daily work. The next step included a survey sent by the CEO to all employees worldwide, which confirmed the initial findings with a response rate of 75%. The values mentioned by the majority of employees were then summarized by the Corporate Marketing Department and enshrined in displays posted all around the offices and on company websites. They were also distributed on company swag products to encourage internalization by the employees. Esker’s company culture efforts continue to enjoy a 90.8% approval rating.

In 2022, Esker France competed in the “Employer Brand and QWL” category at the Sustainable Growth Summit, winning a special mention from the jury for its presentation of Esker culture and the initiatives to make them come alive on a daily basis.

90.8% of employees agree with Esker’s values and culture — Source: 2023 Annual Employee Satisfaction Survey for 2022

Employer appeal & talent retention

Key indicators

- 234 employees recruited in 2022
- Staff turnover rate 2022: 13.1%
- 91.4% of employees recommend Esker as a great place to work
- 6.2 years average company affiliation
- Employee profit-sharing plans
- 75% of eligible employees have signed up for the employee savings plans (France only, excluding CalvaEDI)

"To ensure the continuity and development of the company’s activities, Esker needs to be able to attract and retain employees with specialized and complementary expertise. This challenge is all the more difficult in the competitive IT sector, where the number of job offers far exceeds demand. This means providing a human, material and professional environment that is fulfilling and stimulating, and that encourages employees to express their talents in the service of the company, and to recommend Esker as a great place to work."

AURÉLIE GUIMERA, WORLDWIDE DIRECTOR OF HUMAN RESOURCES

Profit-sharing & employer contributions to company savings plan

Esker’s compensation policy includes optional and company-backed mutual fund and an Esker employee stock ownership plan in France, incentivized by matching employer contributions.

The optional profit-sharing plan was initiated by company management in 1989 to reward employees for their efforts contributing to Esker’s growth. The plan agreement is renewed every three years. At Esker, profits are shared equally: each employee, regardless of their position or salary, will receive the same amount, in proportion to the time worked during the reporting year. Employees are eligible after one month of service at the company. The profit-sharing bonus is about three times higher than the average in France*. 

Whether on a fixed-term or open-ended contract, employees are required to serve the company for at least three months to qualify for the employer contribution scheme. Esker matches 100% of employee contributions to its corporate mutual fund, with an annual cap of €1,000 for employees with 0 to 6 years of service, €1,500 for employees with 6 to 11 years of service and €2,000 for employees with over 11 years of service. Employer contributions cannot exceed 25% of the employee’s pay per calendar year. On December 31, 2022, 369 active employees had signed up for the employee savings plan out of 488 eligible employees, representing 75.61% of employees in France.

Echoing Esker’s “All actions toward satisfaction” and “One team beyond boundaries” values, Esker management decided to launch a share allocation program for all employees at the end of 2022. Each employee under contract on 31/12/N-1 has been allocated 10 free Esker shares to support the creation of employee loyalty. These shares are subject to a 3-year vesting period. After this period, the shares belong fully to the employee and can be sold or retained. This also means that the employees become shareholders in the company, and gives them voting rights at General Shareholder Meetings. This transaction will be submitted to the Annual General Meeting each year, and will be repeated with the authorization of the shareholders.

Exceptional “purchasing power” bonus

Since 2019, employees have received an exceptional bonus, exempt from tax and social security contributions, known as the “Macron bonus”. This exceptional purchasing power bonus is paid voluntarily by the employer. Esker has paid this bonus in 2018, 2019, 2021 and 2022.

Employee cultural fit

Esker employees are counted on to share their support for an agile corporate culture based on prioritizing customer and team satisfaction, regular feedback and continuous improvement. This means that they readily accept feedback, can think critically, give their opinion, and know how to challenge themselves. Also, they do not hesitate to ask for or offer help or get out of their comfort zone if necessary. Teamwork is a given, and they are all capable of showing empathy and kindness to their fellow team members, while also being able to work independently.

As an example, in job interviews, recruitment managers emphasize individual personality in addition to technical skills and professional experience to select applicants that will best fit Esker’s corporate culture. Personality and Preference Inventory (PAPI) tests are routinely conducted. Candidates also spend time with their team in relaxed, informal discussions, to better understand what awaits them and learn more about the company and its culture.

The HR scrum team

Esker’s hiring policy, prepared by an internal HR scrum team of hiring managers, an HR communications officer, scrum masters and employee volunteers, revolves around a number of key points: the development of Esker’s employer brand by highlighting the company’s culture, expertise and areas of differentiation; valuing different professions and the work of external teams; and simplifying the hiring process, diversifying sourcing to facilitate applications of different profiles and promoting an attractive referral program.

This team is particularly active when Esker needs to recruit a large number of developers at short notice.

Transparency & visibility

In addition to presenting key figures, solutions, and technologies, the HR webpage for candidates presents the journey of an Esker employee beginning at orientation all the way to their advancement in the company. Esker’s values and benefits offered are described as well, with the aim of being as transparent as possible. To provide more background information for job postings, video testimonials illustrate the variety of Esker’s job offers and are regularly published on social media. Technical articles are also regularly published on the company blog.

“Esker Labs” is a forum to share feedback about different projects or issues the teams are working on. Related resources (articles, videos, etc.) are summarized at the bottom of the job offer for the position concerned, to help potential hires better understand the work environment.

Employee recommendation & referral program

The annual employee satisfaction survey found that over 91% of employees would recommend working at Esker to a friend or colleague. With a median employee turnover rate of 10.5%, these results show that the vast majority is satisfied with their experience at Esker.

An employee referral bonus is offered to encourage employees to spread the word about Esker and share job offers with their network. It is paid in two instalments, one on hiring and another a few months later. Once or twice a year, the corporate HR team also organizes an employee referral happy hour open to acquaintances of Esker employees, enabling them to see the offices and talk with employees or recruitment managers. The employee referral program has been very successful for several years, accounting for almost a quarter of all new hires (51 employees recruited by employee referral in 2022).
Relationships with educational institutions

As Esker hires a large number of young graduates, it attaches particular importance to developing its relations with schools. The goal is to provide them with academic support, introduce the company to future graduates, and make it easier to attract talent. Esker sponsored the INSA (National Institute of Applied Sciences) IT Department graduating class of 2021, and is also a sponsor of the 42 Lyon programming school and a partner to the EDEN and CPE engineering schools. The School Ambassador Program encourages Esker volunteers to represent the company at their alma maters. They attend job fairs and give presentations to students about their jobs.

These partnerships involve Esker both financially and in terms of human resources, through sponsorship programs or by giving priority to these establishments when paying the Apprenticeship tax (France). This also involves making employees available to lead themed conferences on Esker’s areas of expertise, such as agility or artificial intelligence, organizing coaching sessions for job interviews, or taking part in events dedicated to bringing Esker employees and students together.

As cofounder of a research chair at the INSEEC, Esker is involved in the development of future generations. The company is committed to raising the profile of the digital professions, by making them accessible to as many people as possible, from secondary school onwards. This is reflected, for example, in the sponsorship of students from the Eden School, which trains developers after 9th or 10th grade. The “Esker Junior Academy” initiative, created entirely by Esker volunteers, welcomes groups of 9th grade trainees from underprivileged neighborhoods and gives them an immersive introduction into the software development professions. This approach was rewarded in 2022 with a silver trophy in the ESG category at the Victoires des Leaders du Capital Humain event.

Office layout

By actively listening to its employees, Esker provides workplace conditions that match their expectations. The office layout was designed in consultation with employees and their elected representatives. Many spaces were configured to meet the diverse needs of the teams, such as flexible think tank spaces, sit-stand desks, triple screens, and ergonomic equipment. To promote work-life balance, a relaxation room is available for free access, as well as games consoles and board games in shared areas, and regular sports or theater sessions are offered in the multi-activity room. Coffee machines, fresh fruit, snack products and a connected fridge offering full meals are also available on a self-service basis in the cafeterias.

Satellite offices have also been created at the Décines mail production facility, to offer an alternative to the Villeurbanne premises and to reduce commuting distances. 16 shared workstations have been created, helping to forge links between employees at the two sites.

Good atmosphere & inter-team activities

In France and the U.S. subsidiary, Fun@Work committees, which are made up of about 15 employee volunteers, organize activities in the offices on a regular basis meant to strengthen team spirit: These include outings, music quizzes, Halloween dress-up days, Easter egg hunts, tastings and photo competitions. Every quarter, Esker management organizes an internal event called a “Company Meeting”. These regular events are an opportunity to get together on the premises for a drink and celebrate Esker’s big and small successes. Within Esker’s various departments, seminars are regularly organized to enable employees from different subsidiaries to get together and share their thoughts and best practices. In 2022, Esker created a new position and recruited a person dedicated to organizing internal events. An internal resource is now fully dedicated to organizing team-building events and seminars. Each subsidiary also regularly organizes social events to unite teams around their latest news, or major highlights such as the traditional “Food Truck Party” in France, or the end-of-year party.

Presenting the Esker history & vision

Because the search for meaning contributes to the well-being at work, having a shared vision and understanding each team member’s part in making it a reality are integral to the duties of Esker management. Every quarter, Jean-Michel Bérand, CEO at Esker, shares the company’s achievements and upcoming projects at company-wide meetings, which all Esker employees can attend.

Esker’s CEO also hosts new employees at the head offices for a one-hour meeting to present Esker’s history and the company vision or by videoconference two or three times a year for employees joining subsidiaries. Employees then have an opportunity to interact with him and ask any questions they may have. This time is highly appreciated among new Esker employees, and it helps strengthen their sense of belonging to the company and proximity to management.
Individual performance

At least once a year, the individual performance of all employees is assessed with the “Employee Xperience” program. This annual exchange of views enables managers to define objectives that will enable each employee to understand his or her role in the company’s mission and vision.

A peer-to-peer reward scheme, called “Osker”, has also been set up to recognize a colleague’s exceptional contribution in line with one of Esker’s five values. Participation is open to all, whether to give an Osker or to receive one. If an Esker employee would like to thank a colleague for a strategic and extraordinary contribution, he or she simply needs to submit a request to the validation committee made up of Esker’s HR Director and the department’s director, specifying the context of the project and the contribution made by the Esker employee concerned. A trophy is then created in the employee’s honor, mentioning the achievement, and a surprise presentation of the Osker is organized with the team and the people behind the initiative with a small celebration. This highlighting of involvement and commitment by peers is a powerful means of recognizing individual and collective performance. In 2022, 8 Oskers were presented.

Social dialogue

Each of the company’s subsidiaries have its own system for the representation of employees through the bodies defined by local laws and regulations. Beyond the measures taken to comply with legal provisions and regularly organized meetings, the company attaches considerable importance to social dialogue, which contributes to Esker’s performance. In this context, employee representatives may be consulted for matters not included in the mandated areas.

Esker’s results are shared with employee representatives before the entire company. This presentation is also available in English, so that all Esker employees are informed about the quarterly performance as well as achievements and upcoming projects.

In France, the Social and Economic Committee and senior management meet regularly to negotiate company agreements, such as agreements regarding:

- gender equality
- remote work
- the right to disconnect
- supplementary health insurance
- and profit-sharing

Actions in 2022

- Payment of an equal profit-sharing bonus to all employees (head offices)
- Opening of satellite offices on the Décines site for head office employees
- Distribution of 10 bonus shares per employee
- 51 employee referrals worldwide/26 employee referral bonuses paid in 2022 (France)
- Workshops on artificial intelligence & agile methodology in schools and on Esker premises
- Partnerships with Ecole 42 Lyon & CPE Lyon, participation in INSEEC research chair projects
- Formalization of the teleworking policies in France, independent of the public health context: max. 2 days of teleworking per week + 2 additional days per month. In all subsidiaries, teleworking policies are also independent of the public health context
- 14 meetings organized between the CSE and management
- International HR team strengthened: 5 new employees in France, 1 in Spain, 1 in Germany, 2 in the United States and 1 in Australia
- Group-wide internal satisfaction survey conducted with ChooseMyCompany©: all subsidiaries awarded label
Career management & skills development

Key indicators

- 100% of employees took part in an annual performance review
- Percentage of staff receiving external training: 48.16%
- 25 hours of professional development, per employee, per year

70% of employees surveyed agreed with the statement "My company has an active policy for training and employee development" – Source: 2023 Annual Employee Satisfaction Survey for 2022

Definition of needs

Esker’s success relies fundamentally on the experience and expertise of its employees. Supporting them through training is crucial to ensuring their employability both internally as well as outside of Esker.

The training policy consists of strategic focus areas defined on a yearly basis by management, new work methods or tool training needs, and per request of employees seeking to develop professionally or retrain. The budget amounts are allocated according to these focus areas and their priority levels. Needs expressed during reviews are collected and prioritized according to the focus areas mentioned above. Trainings organized by external service providers are subject to an assessment of the acquired knowledge, feeding directly into skills management.

In 2022, Esker has decided to implement a training management tool (called Training Management Solution) through the 3rd party provider "Place de la Formation". This project was carried out at the end of 2022, to be launched in 2023. It enables employees to submit their requests and managers to supervise their team’s skills development plan.

Dedicated training team & learning culture

A growing training team consisting of 12 people throughout France and the United States handles team and partner company skills development on the company’s software solutions and the main tools used on a daily basis. The team’s role is to promote training activities, adapt to the needs of the learners, offer effective and innovative learning solutions and boost commitment. The overall objective of the training team is to foster the development of the Learning Culture at Esker, which conforms naturally into the agile culture already in practice.

Esker University platform

Esker has an in-house training platform (Learning Management System), “Esker University”, with numerous online modules accessible to all employees worldwide. Operational implementation is executed through a training schedule supervised by managers. Esker employees can also sign up for specific training modules throughout their career, to deepen their knowledge of a particular Esker solution, for example. A number of mandatory courses have also been set up through Esker University to make it easier to communicate with employees and track their participation, such as courses about anti-bullying and sexual harassment awareness, anti-corruption or social media use best practices.

Training gamification

To make it even easier to learn about Esker products, the in-house training team has implemented the gamification of the training material. A role-playing activity was developed to help new employees obtain a better understanding of the solutions that Esker develops and markets, the corporate cycles for customers and suppliers, customer challenges and the advantages that Esker solutions provide. The processes and problems they encounter during the game are then replicated and explained directly in the solution software. Fun quizzes also assist in the validation of knowledge at the end of each training module.

Inter-departmental & inter-subsidiary exchanges

Exchanges were set up between departments to establish a link between the various subsidiaries and departments. In addition to the obvious sharing of knowledge, these exchanges give employees a chance to spend time with one another. Esker also encourages all new developers to train with the Consulting or Support teams after they’ve been with Esker for one year, as these are teams with whom they will have to work on a daily basis. In this way, developers are brought into contact with customers, enabling them to experience real-life application of the solutions, and giving more meaning to their work.
**Internal mobility**

A career at Esker is not limited to the initial job. Depending on experience and motivation, employees can move into team management positions such as manager or Scrum Master, develop technical expertise on a specific technology, or join another department to develop new skills.

As a French software publisher with an international presence, with 15 subsidiaries on 4 continents, there are plenty of opportunities for international mobility. In 2022, 107 employees made use of the internal mobility policy.

In 2022, the internal mobility process for France was set up and shared with all employees to inform them of the possibility for internal career development and the steps that it includes.

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**Actions in 2022**

- Offering of new non-technical & personal development training courses over the Esker University platform
- Creation & publication of a structure for the internal mobility process in France
- Organization of four HR conferences, offered to all employees in France
Health & safety in the workplace

Key indicators
- Frequency rate of occupational accidents: 0.58%
- Severity rate of occupational accidents: 0.0006%
- Absenteeism rate: 1.7%
- 13.33% of employees trained in first aid (France only, excluding CalvaEDI)
- 94% of employees work remotely

Risk prevention
Preventive actions are carried out each year in France in multiple areas and are detailed in the occupational risk assessment document. Also, a manager is assigned to each site with the delegated authority to implement actions concerning workplace health and safety policies for employees. Esker looks after the health and safety of employees by providing a collaborative, friendly, and functional workplace and by implementing preventive measures. All employees in the head offices and the U.S. subsidiary are equipped with height-adjustable desks to limit the risk of musculoskeletal disorders (MSDs).

Employees at the mail production facility in France have the appropriate safety equipment for their work, such as safety shoes and ear plugs. In 2022, Esker replaced the safety footwear for all personnel, and also invested in new gowns to protect against the risk of chemical splashes when cleaning print heads. 1/3 of hearing protectors have also been replaced. Staff participated in an activity on MSDs and sleep in relation to their specific schedules. The ISO 45001 certification of the mail production facility in France reflects Esker’s efforts to continuously improve its performance of safety and risk prevention. In the U.S., employees are educated on the “Run, Hide, Fight” principle, which provides instructions to follow in the event of an attack or active shooter.

Encouraging physical activity
In France, one-and-a-half-hour lunch breaks allow employees to take part in athletic activities. Communities have been created on the initiative of Eskerites based on their athletic interests, and group sessions are organized on a regular basis. Employees can have their athletic membership and certain sports equipment reimbursed. Additionally, awareness-raising campaigns are regularly carried out to encourage the use of low-carbon mobility, notably through the “mobilités durables” package, which rewards employees who use their personal bicycles to get to work.

The right to disconnect
Esker regularly reaffirms the importance of respecting rest and vacation times, as well as the balance between employees’ private and professional lives, via the Right to Disconnect policy. This policy is integrated into the company’s internal regulatory framework. Esker tries to schedule meetings exclusively during working hours. Late-night or early-morning meetings are to be avoided as much as possible, and planned well in advance. Reminders of the right to disconnect are regularly issued, mainly in HR newsletters and other meetings between managers, Scrum Masters and HR.

Esker has launched the ISO 45001 certification process for the Décines mail production facility. This international standard provides a framework for identifying, controlling and reducing occupational health and safety risks. The certification allows for the integration of procedures with the Quality and Environmental Management System under ISO 9001: 2015 and ISO 14001: 2015.

85.4% of Esker employees agreed with the statement “I am satisfied with the work-life balance (work hours, flex-time, workload, etc.).” – Source: 2023 Annual Employee Satisfaction Survey for 2022
Health protocols
The beginning of 2022 was still marked by the COVID-19 pandemic, and employee health remained a priority for Esker. The health situation has been closely monitored, and management has implemented all recommended or required government measures. Informational messages are regularly sent to employees to keep them informed of the latest updates to health protocols. An online document was created to list all measures and related updates. Meeting sessions were launched to respond to employee questions and concerns. The right to work remotely was also extended in order to provide support for employees during the transitions between public health procedures.
As the health situation is a source of anxiety and stress, awareness training was provided for all managers so that they can offer better guidance and be more attentive to the needs and concerns of their teams. An external helpline managed by health professionals was also set up to offer psychological support to employees who feel the need for it.

Actions in 2022
• Exceptional bonus paid to cover employee expenses during government-mandated remote work (France only)
• 32 employee volunteers trained in first aid & fire evacuation
• ISO 45001 certification obtained for the France mail production facility
• Seasonal flu vaccination campaign launched (France)
Equal opportunity, diversity & inclusion

Key indicators
- 31.48% of the workforce are women
- 32.35% of management are women
- 3.96% gender pay gap
- 36 nationalities represented in the workforce
- 14 nationalities represented in management

Gender equality

Convinced that gender diversity fosters innovation, creativity and collaboration within teams, Esker respects equal opportunities for men and women and promotes equal access to positions of responsibility within the company.

Designed to promote equal pay for men and women within companies, the Gender Equality Index enables companies to transparently measure gaps and highlight areas for improvement. The 100-point Index is calculated on the basis of 5 indicators: the gender pay gap, the gap in the distribution of individual pay raises, the gap in the distribution of promotions, the number of employees receiving pay raises upon their return from maternity leave, and parity among the 10 highest earners. The Index ensures that corrective measures are put in place for the following year.

In 2022, Esker obtained a feedback score of 91/100 for France, broken down into the following 5 indicators:

- **Pay gap**: 36/40
- **Pay raise gap**: 20/20
- **Promotion gap**: 15/15
- **Return from maternity leave**: 15/15
- **High compensation**: 5/10

Representation of women

Esker’s workforce includes 31.48% women worldwide and 32.35% women among managers, demonstrating a representative proportion of the workforce in management positions. Of the four members of the Supervisory Board, two are women, and the ratio is 1 in 8 on the Executive Committee.

A working group dedicated to integrating women into digital professions was set up at the end of 2021 in France, to start at the beginning of 2022. It is made up of 17 Esker women volunteers, with a dual objective: to introduce Esker’s technical professions to a female audience, and to ensure that women feel comfortable within the technical teams and the company.

To promote IT professions among women, several testimonial videos of Esker employees have been filmed and broadcast on social networks. The aim is to help change mentalities about jobs that are predominantly held by men, and to encourage female applicants.

Esker organizes events to mark International Women’s Rights Day, which takes place every year on March 8. In 2022, several activities were organized at Esker headquarters: the display of an exhibition on women in tech, a presentation of the Eskuad “integration women into digital professions”. A post on social networks was also published to summarize the various activities to foster equality between men and women.

Esker signed the international Women’s Forum Manifesto on gender equality and has pledged to participate in Forum meetings. These events provide the opportunity to share best practices on gender diversity. Esker also supports the Professional Women’s Network, an international organization of women leaders that promotes gender balance in the business world, by regularly providing venues for their events.

Anti-discrimination policies & code of conduct

Several policies and a Code of Conduct were put in place for all Esker entities to guarantee equal hiring and promotion opportunities, to fight against sexual harassment and discrimination, and to ensure a healthy and respectful work environment.

By 2021, all managers in France have been trained in the prevention of sexual harassment and discrimination. Managers also received a full day training on this subject as part of the “Upskill as an Esker Manager” training course in 2022. All employees in France have also been made aware of this issue. This training program is intended to be gradually extended to all Esker subsidiaries. As a signatory of the Diversity Charter, Esker’s Human Resources Department is committed to regularly considering new initiatives, as part of a continuous improvement process in this area.

87.5% of employees surveyed agreed with the statement “In my company, we encourage and respect diversity: attitude towards women, respect for different backgrounds, beliefs and gender identities, LGBTQ, and people with disabilities” 2022 Happy@Work® survey
Parenthood

Aware that parenthood is an integral part of corporate social responsibility, Esker is committed to supporting parents by offering them solutions designed to preserve the balance between their professional and personal lives. Pregnant women can take advantage of additional teleworking arrangements that go beyond the current policies. To facilitate the return from maternity leave, a breastfeeding room has been made available in the French offices in 2022, as well as in the American subsidiary. Esker is also committed to using the term "co-parent" in France to encompass all forms of family structures, and the minimum seniority required to benefit from co-parent leave is set at one year (compared to two years in the Syntec collective bargaining agreement). Finally, in France, one paid day off per year per employee is offered to care for a sick child. Emergency childcare is made available through a local partner, to provide an alternative in the event of the usual childcare arrangements being unavailable.

Gender identity

To meet the needs of transgender people who have not had their first name changed at the civil registry office, Esker enables and facilitates the use of their customary first name. The HR department assists them in using their customary first name in all non-legal systems and documents, and offers communication support if the need arises. Employees also have the option of adding their preferred pronoun(s) to the internal directory and to their external email signature.

Diversity

Esker considers a broad range of diversity to be an asset, and encourages it by promoting international collaboration and the development of talent worldwide. Diversity initiatives focus in particular on recruitment and international career development. Various initiatives are undertaken to develop intercultural exchanges, such as inter-subsidiary language exchanges to develop language skills. Employees from certain multi-localized teams are also required to travel regularly to meet their international peers, and share experiences and best practices.

Esker is proud to support the JeNeSuisPasUnCV initiative, which aims to put candidates in touch with each other on the basis of their skills alone, rather than their past experience or qualifications.

In the U.S. subsidiary, a newsletter is sent out every month to raise awareness of "DEI" (diversity, equity and inclusion). Awareness-raising sessions have also been organized for employees around the themes of "Allyship" (inclusive behaviors designed to promote diversity within teams) and "Juneteenth" (a national day that serves as a symbol in the fight against racial inequality).

In France, a working group dedicated to Diversity and Inclusion was created in July 2022, to address various themes such as gender identity, disability, parenthood or job stereotypes, to make Esker an ever more inclusive company.

Accessibility & disability

Through one of its service providers Esker promotes the professional integration and job retention of people with disabilities. As part of the European Week for the Employment of People with Disabilities, a quiz was organized to raise awareness about the challenges people with disabilities face. Nearly 200 employees in France took part in the Handipoursuite challenge, created by Agefiph. An additional aim was also to inform employees about the various steps involved in obtaining the RQTH (Reconnaissance de la qualité de travailleur handicapé - recognition of disabled worker status), and to support them in this process if necessary. Esker also offers two days of PTO to all those who apply for or need to renew their status.

85.4% of employees agree with the statement: "I find that Esker promotes diversity and inclusion." - Source: 2023 Annual Employee Satisfaction Survey for 2022

Actions in 2022

- Support for the JeNeSuisPasUnCV initiative
- Creation of "Eskuads" dedicated to integrating more women into the digital professions as well as diversity and inclusion awareness
- Training managers & raising employee awareness of sexual harassment and gender-based discrimination
- Raising awareness of disabilities among head office employees through the "Handipoursuite" online challenge & online training on this topic in the U.S.
- Raising awareness of LGBTQIA+ inclusion in the US subsidiary
- Diversity & inclusion training for managers & selected Scrum Masters, presented by Pete Stone
- Monthly internal communications on diversity & inclusion issues in the U.S. subsidiary
- Raising awareness of inclusion and diversity issues among U.S. subsidiary employees
In the face of IT activities contributing to climate change through energy consumption, CO2 emissions and pressures scarce raw materials, Esker is strongly committed to reducing its carbon footprint. We hope to achieve this by investing in energy efficient measures for the offices, and by recovering the waste produced by its mail production facilities. Esker encourages the use of low-carbon transport for commuting and facilitates remote work wherever possible. Esker regularly carries out training for employees with the aim of developing their commitment to environmental protection. IT equipment at the end of its life cycle is handled responsibly, and the energy efficiency of data centers that host Esker’s cloud platform is regularly monitored. Esker also remains committed to the continuous renewal of its ISO 14001 certification.
Carbon footprint & energy efficiency

Key indicators
- ISO 14001 certification (France mail production facility & offices)
- Global carbon emissions: 4,409 t.CO2e
  - Scope 1: 212 t.CO2e
  - Scope 2: 686 t.CO2e
  - Scope 3: 3,510 t.CO2e
- Offices and facilities: 2,975 t.CO2e
- 27.73 t.CO2e per €m of revenue
- 4.63 t.CO2e per employee

68.2% of Esker employees agree with the statement "I feel that my company takes sufficient account of current environmental issues."—Source: 2023 Annual Employee Satisfaction Survey for 2022

Annual carbon report
Esker is strongly committed to reducing its environmental footprint and investing in the energy efficiency of its offices and mail production facilities. Esker has proactively established a Carbon Report, which has been published annually for the locations in France since 2018. This was gradually extended to Esker’s subsidiaries, identifying improvements needed in the company’s energy performance as a whole.

In 2022, Esker’s emissions covering Scopes 1, 2, and 3 for its worldwide operations were 4,409 metric tons of CO2e. That comes out to 4.63 t.CO2e per employee.

These emissions are 23% higher than in 2021. This increase is largely due to the resumption of business travel, particularly air travel (at its lowest in 2020 and 2021).

Breakdown of emissions (tCO2e)

In 2022, Esker was awarded Score Carbone® A by Axylia.
The Axylia Carbon Score® assesses, on a scale from A to F, a company’s ability to pay its carbon bill. It tells investors and private individuals “whether a company is truly profitable and responsible, after accounting for the cost of the CO2 it emits.”
Implementation of Salesforce Sustainability Cloud
Since 2021, Esker implemented the Salesforce Sustainability Cloud solution to facilitate environmental data collection for all its subsidiaries. The tool analyzes sources of emissions and can be used to implement an action plan derived from historical and real-time data on the company’s carbon footprint. Updatable reports and dashboards are expected to help fine-tune the monitoring of the environmental performance of each region in 2022 and identify the most significant emissions sources.

ISO 14001 certification
ISO 14001 defines the criteria for an environmental management system and provides a framework that companies and other organizations can apply in order to establish effective management of the environmental footprint. Esker began certifying the France mail production facility in 2019 and the French offices in 2020, paving the way for the implementation of additional improvements to reduce Esker’s environmental footprint. In 2022, the ISO 14001 certifications for the offices and mail production facility in France were renewed.

Sustainable office layout
At all of its sites, Esker chooses sustainable options for the layout of its offices, including LED light bulbs and motion detectors in public areas. Esker optimizes the resources used to develop business and closely monitors the environmental impacts associated with its mail production facilities. Means of production are continuously optimized in a continuous effort to reduce electrical consumption. The purchasing and depreciation policy also includes environmental criteria for IT equipment (purchases of EPEAT Bronze and Gold workstations and servers, and Energy Star-certified screens).

Employee awareness
Esker has implemented several initiatives to raise employee awareness about environmental issues and encourages them to actively engage in environmentally responsible behaviors. Internal communications are also distributed on a regular basis to share Esker’s strategy, commitments and accomplishments through newsletters and events.

In France, a 100% vegetarian FoodTruck event was organized to inform employees about the carbon impact of food production. A refrigerator with zero-waste prepared meals was also installed in the head offices, with the aim of reducing food packaging waste.

In Lyon, a group of employees took part in a waste collection organized by the CleanInLyon organization.

Employees at Esker’s Asian subsidiary were able to take part in a range of activities designed to raise awareness of the need to protect the environment, from kayaking and hiking to waste collection.

In particular, the Esker Malaysia team took part in the clean-up of the Sepang river marsh to preserve the mangrove ecosystem and the river’s wildlife habitat. Employees learned about the need to preserve the mangrove ecosystem, which is home to thousands of fish and birds, absorbs carbon and ranks among the top three carbon capture ecosystems in the world.

As part of its efforts to preserve local flora and fauna, the Spanish subsidiary is involved in bird sponsorship with GREFA, collaborating to help protect birds of prey by fitting them with GPS devices. Other organizations the Spanish subsidiary worked with include the SEO Birdlife and the DeVerde de El Escorial associations, and participated in mountain clean-ups and environmental awareness training.

78.8% of employees have adopted “eco-responsible attitudes that guide them on a daily basis” according to the 2021 ImpactESGIndex survey.
Reforestation projects

While Esker prioritizes reducing its emissions over offsetting them, other actions have been implemented with the aim of having a positive impact on the environment. Planting various species of trees to reforest the planet is a vital challenge in the fight against climate change and the protection of biodiversity. Esker has partnered with Reforest’Action to plant 5,000 trees in Haiti in 2019, 6,250 trees in Tanzania in 2020, 8,000 trees in India in 2021 and 10,000 trees in Peru in 2022. Esker’s support has resulted in a total of 29,250 trees planted, which represents 4,387 metric tons of CO2 stored, according to Reforest’Action. More information on Esker’s action is available here: https://www.reforestation.com/en/esker. Esker employees are also involved in tree planting activities each year, particularly in the Spanish subsidiary, which supports the Deverde organization.

Number of trees planted through the support of Reforest’Action

<table>
<thead>
<tr>
<th>Year</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>10000</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>8000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6250</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Actions in 2022

• 10,000 trees planted with Reforest’Action
• Renewal of ISO 14001 & ISO 9001 certifications for France mail production site and head quarter offices
• Awareness-raising activities in all Esker subsidiaries
Employee mobility & remote work

Key indicators
- Emissions related to business travel: 808 t.CO2e
- Emissions related to commuting: 626 t.CO2e
- 43% of employees use environmentally friendly modes of transportation to commute to work
- 54% hybrid or electric vehicles in the fleet
- 94.5% of employees eligible for remote work

Business travel policy

A business travel policy has been rolled out in France, with the aim of reminding employees of environmentally-friendly travel practices. A progressive deployment of this travel policy is also planned for all subsidiaries, as part of a continuous improvement and standardization of our practices.

To reduce its CO2 emissions and to encourage the use of low-carbon modes of transportation, Esker is developing a number of incentive programs to promote other mobility options, such as favoring rail over air travel whenever possible or promoting low-carbon or electric vehicles in its fleet.

The travel department, which manages travel reservations for head office employees, has included environmental criteria in its policy for choosing airlines and hotels. The carbon emissions generated by employee travel are indicated on the reservation materials to inform them about the environmental impact of their trip. To further reduce the impact of business travel, environmental criteria have been integrated into the choice of airlines. In 2021, the Travel Department, which manages travel bookings for head office employees, participated in a training course titled “Integrating ESG Into Your Travel and Mobility Program”.

The main supplier of a seat reservation tool (Selectour Bleu Voyages) was awarded the Positive Workplace© ESG label in 2022. It is the first travel company to obtain this label.

Vehicle fleets

54% of Esker’s fleet is made up of hybrid or electric vehicles. The entire company fleet is in the process of gradually being replaced with either hybrid or electric vehicles, as the automotive service provider is offering increasingly environmentally-friendly options. The rate of replacement is currently at 87.5% in the U.K. and 100% in Spain. In France, employees with company vehicles are incentivized to select a hybrid or electric car, by increasing the expense budget for each employee by €100 per month for electric cars and by 55€ per month for hybrids.

Percentage of hybrid or electric cars in the company fleet

- 17% in 2019
- 31% in 2020
- 45% in 2021
- 54% in 2022
Commuting

In France, employees are encouraged to use environmentally-friendly transportation to get to their place of work, through the payment of a sustainable mobility reimbursement for employees who use their personal bicycle to get to work. This reimbursement is capped at €200 per year per employee, or €16.66 per month. Secure bicycle storage facilities and recharging points for electric bikes have been installed at head offices. Employees of the U.S. subsidiary are also encouraged to cycle to work. In 2022, 74% of employees responded to the survey (707 respondents).

However, travel increased significantly in 2022, mainly due to the end of COVID-19 pandemic lockdowns and travel restrictions. As a result, emissions have increased by more than 50% compared with 2021. In addition to growth in the overall workforce (+13%), the lifting of travel restrictions linked to lockdowns plays a major role in this increase.

As commuting has been largely impacted by the COVID-19 crisis, the evolution of Esker’s environmental performance through its carbon footprint compared to 2019/2020 therefore seems difficult to assess.

Remote work policy

Launched in early 2020 to give its employees greater flexibility and accelerated by the COVID-19 pandemic, Esker’s remote work policy allows employees to work remotely two days per week, plus two “floating” days during the month, for a total of 50% of their work time. Esker has adapted to new forms of work organization and to employees’ need for greater flexibility by introducing a teleworking policy. Today, employees can work remotely in most subsidiaries, and in France up to 50% of their working time.

Actions in 2022

- Increase in the number of hybrid & electric vehicles in the company fleet
- Installation of two additional charging points for 100% electric vehicles in the head offices parking lot (excluding company vehicles).
- Installation of additional charging points for electric bicycles in the head offices parking lot
Waste management & circular economy

Key indicators
- Recovery of 100% of waste from the mail production facility in France excluding non-hazardous industrial waste
- 57% of waste recycled from France offices

Waste reduction & recovery at mail production facilities
Esker aims to cut down on the amounts of raw materials used in its mail processing, as these activities are of course linked to waste production. A high-priority goal is to reduce waste by minimizing it through an ISO 9001 quality management system and increasing the rate at which waste is reused. Esker’s main mail production facility is in France. It recovers 100% of its waste. Other facilities are in the process of implementing more accurate waste monitoring systems to reach the same waste recovery rate.

Waste sorting
Raising employee awareness and encouraging waste sorting enable Esker to maximize waste reuse and thereby minimize its environmental impact. Sorting bins are made available throughout the premises, and regular workshops are held to encourage sorting, such as a quiz on the life cycle of waste and an introduction to the concept of zero waste. Since May 2022, the French subsidiary has been able to track all its non-hazardous industrial waste, thanks to the integration of this new indicator by its waste management service provider ELISE.

The circular economy
A collection of toys and games was organized for the head offices, benefiting the Enjoué organization. This local non-profit specializes in reconditioned, cleaned and recycled toys. Enjoué is an EBE (Entreprise à But d'Emploi), a business that focusses on job creation, especially in areas with high long-term unemployment.

By supporting this organization, Esker promotes the circular economy, supports local organizations and job creation efforts.

Actions in 2022
- 92kg of toys collected during the toy drive organized with the "Enjoué" non-profit at headquarter offices
- Addition of a DIB collection indicator by sorting service provider ELISE (France only)
The digital carbon footprint

Key indicators

- 29% of customers hosted on Microsoft Azure (up 9.92 points from 2021)
- Power Usage Effectiveness (PUE) of the data centers:
  - Colt: 1.52
  - CDW: 1.2
  - Azure: 1.18
  - AWS: information not available

Life cycle extension of IT equipment

As an economic performance factor, conserving resources contributes significantly to lowering carbon emissions, and waste recovery supports the development of a circular economy. Esker strives to extend the life cycle of the company’s IT equipment and electronic devices as much as possible. This is achieved through an internal maintenance service, the aftersales service of suppliers, and electronic equipment buyback programs benefiting charities chosen by the employee. Various organizations are responsible for the collection, dismantling, and professional disposal of end-of-life equipment. Waste from electrical and electronic equipment (WEEE) amounted to 1,132 kg in 2022. In France, Fairphone mobile phones have been added to the in-house cell phone catalog. This enables employees to choose a sustainable, repairable and fair-trade cell phone.

Energy efficiency of data centers

The exponential growth of digital technology, with the processing and hosting of an increasing amount of data, is leading to a sharp increase in global energy demand for data centers. Developed by the Green Grid, PUE is the standard industry metric used to measure and monitor the energy efficiency of data centers. PUE is a standard calculation: total kWh used by all site infrastructure divided by the kWh used by IT infrastructure. As a result, Esker obtains the PUE of its major data center providers every year (except AWS, which does not report the metric). This guides the selection of future data centers based on company needs.

Use of Microsoft Azure

Whenever possible, to reduce its own environmental footprint, Esker chooses suppliers that are committed to sustainability practices. Therefore, the majority of new Esker customers are hosted by default on Microsoft Azure, which uses a significant amount of renewable energy for its data centers and whose server-based billing model—the more servers you use, the higher the price—encourages moderation.

Number of EoD customers hosted on Microsoft Azure data centers
In 2022, 56% of new Esker on Demand customers were hosted on Microsoft Azure. Microsoft has pledged to move to 100% renewable energy in its buildings and data centers by 2025, and to have a negative carbon footprint by 2030.

According to a study on the benefits of cloud computing, migrating from local data centers to the Microsoft Cloud would significantly reduce the company’s carbon footprint.*

Within five years, Esker aims to have 60% of its new customers hosted on Microsoft Azure.

**Environmentally responsible development**

Esker also ensures that the R&D teams are attentive to the digital footprint of the software, encourages the optimizations of services and limits energy consumption.

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**Actions in 2022**

- 56% of new Esker on Demand customers are hosted on Microsoft Azure
- 1,132kg of WEEE recovered (France only)
- Integration of the Fairphone in the choice of mobile phones (France only)
- €4,821 raised for associations through internal resale of IT equipment

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Non-financial reporting covering all ESG indicators at the corporate level was initiated in 2019. This approach highlights a positive dynamic and will result in the gradual extension of the scope for these indicators and their adoption by all subsidiaries, or at least the two main Esker subsidiaries—France and the United States—when the information is not available for the other subsidiaries. Esker’s ESG reporting is managed by the ESG Committee and a network of contributors in all Esker subsidiaries.

The majority of the ESG data is collected through individual discussions with representatives in the subsidiaries, a dedicated ESG reporting tool, and other internal reporting mechanisms. The data provided by the individual contributors is then consolidated at the global level.

The reporting covers the period from January 1 to December 31, 2022, for all indicators, and the scope is the same as for financial reporting, i.e., all Esker subsidiaries (except where reported).

The Market Dojo subsidiary, which was integrated into the Esker family of companies on June 1, 2022, will be fully taken into account in our extra-financial reporting for 2023.

Topics excluded from the non-financial statement

Considering the nature of Esker’s activities as presented in this document and, in particular, its business model, it would appear that the implications of regulations on sustainable food (combating food insecurity, respecting animal welfare, responsible, fair and sustainable food practices, and combating food waste) are limited for the company.

Methodological explanations & limitations

The process for collecting information and indicators will be routinely updated, notably in light of the change of scope, and awareness among contributors will be raised in order to reinforce the quality and applicability of the information.

Reporting on certain indicators may have limitations due to:

- The absence of national and/or internationally recognized definitions
- The necessary estimation, representativeness of the measures, or limited availability of external data required for calculations
- The practical procedures for collecting and recording this information

For that reason, whenever possible, definitions, methodologies, and, where applicable, the associated margins of uncertainty, are specified for the corresponding indicators.
# Details & Methods Used for Calculating Key Indicators

## Governance indicators

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Scope</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>GRI standards</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Corporate governance aspects</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percentage of independent directors on the Supervisory Board</td>
<td>Group</td>
<td>75%</td>
<td>100%</td>
<td>100%</td>
<td><strong>GRI 102-22</strong></td>
</tr>
<tr>
<td>Average rate of attendance at Supervisory Board meetings</td>
<td>Group</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Percentage of women on the Supervisory Board</td>
<td>Group</td>
<td>50% (2 out of 4)</td>
<td>66% (2 out of 3)</td>
<td>50% (2 out of 4)</td>
<td><strong>GRI 102-22, GRI 405-1</strong></td>
</tr>
<tr>
<td>Number of Board meetings</td>
<td>Group</td>
<td>4</td>
<td>5</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Total number of special Board committees</td>
<td>Group</td>
<td>3</td>
<td>3</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Existence of an audit committee</td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Existence of a compensation &amp; nominating committee</td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Existence of an ESG committee</td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Existence of a cybersecurity committee</td>
<td>Group</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Percentage of women on the Management Committee</td>
<td>Group</td>
<td>29% (2 out of 7)</td>
<td>25% (2 out of 8)</td>
<td>18.75% (1,5 out of 8)</td>
<td></td>
</tr>
<tr>
<td>Percentage of share capital owned by founders, their families &amp; executives</td>
<td>Group</td>
<td>7.9%</td>
<td>6.7%</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Monitoring of share capital (ownership &gt;=34% of shares) by one shareholder or group of shareholders</td>
<td>Group</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Existence of double or multiple voting rights</td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Existence of shareholder’ agreement(s)</td>
<td>Group</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Publication of Board Rules of Procedure on website</td>
<td>Group</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Governance structure</td>
<td>Group</td>
<td>Dual (Supervisory Board)</td>
<td>Dual (Supervisory Board)</td>
<td>Dual (Supervisory Board)</td>
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<tr>
<td>Effective tax rate</td>
<td>Group</td>
<td>21.13%</td>
<td>22.4%</td>
<td>23.6%</td>
<td></td>
</tr>
<tr>
<td>Percentage of fees for audits in auditor fees</td>
<td>Group</td>
<td>89.61%</td>
<td>88.01%</td>
<td>77%</td>
<td></td>
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<tr>
<td>Number of meetings to present financial results</td>
<td>Group</td>
<td>2</td>
<td>2</td>
<td>2</td>
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<tr>
<td>Number of visitors to Investors website</td>
<td>Group</td>
<td>4,584 (FR) 8,225 (EN)</td>
<td>4,717 (FR) 8,713 (EN)</td>
<td>7,039 (FR) 10,859 (EN)</td>
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</tbody>
</table>
## Ethics & compliance

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Scope</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>GRI standards</th>
</tr>
</thead>
<tbody>
<tr>
<td>United Nations Global Compact Member</td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>CEO’s salary relative to the world median salary</td>
<td>Group</td>
<td>9.54 times the median salary</td>
<td>8.77 times the median salary</td>
<td>9.17 times the median salary</td>
<td></td>
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<tr>
<td>Presentation of ESG strategy to the Supervisory Board</td>
<td>Group</td>
<td>-</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Formal policy on business conduct and anti-corruption measures</td>
<td>France (excluding CalvaEDI) &amp; U.S.</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Percentage of employees with awareness training on business conduct &amp; anti-corruption policies</td>
<td>France (excluding CalvaEDI) &amp; U.S.</td>
<td>-</td>
<td>96%</td>
<td>98%</td>
<td>GRI 205-2</td>
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<tr>
<td>Number of violations of the internal code of conduct</td>
<td>France (excluding CalvaEDI)</td>
<td>-</td>
<td>0</td>
<td>0</td>
<td>GRI 205-3, GRI 206-1</td>
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<tr>
<td>Existence of an ethics whistleblowing system</td>
<td>France</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
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<tr>
<td>Number of incidents reported by a whistleblower</td>
<td>France</td>
<td>-</td>
<td>0</td>
<td>0</td>
<td></td>
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<tr>
<td>Number of harassment reports</td>
<td>France</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>GRI 205-3, GRI 206-1</td>
</tr>
</tbody>
</table>

## Sustainable supply chain

<table>
<thead>
<tr>
<th>Indicators</th>
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<th>2021</th>
<th>2022</th>
<th>GRI standards</th>
</tr>
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<tbody>
<tr>
<td>Formal Sustainable Purchasing Policy</td>
<td>France</td>
<td>-</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
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<tr>
<td>Adherence to the Sustainable Supplier Relations Policy</td>
<td>France</td>
<td>-</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Integration of social &amp; environmental criteria into purchasing practices</td>
<td>France</td>
<td>-</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Integration of supplier location into purchasing practices</td>
<td>France</td>
<td>-</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Existence of an ESG Code of Conduct for suppliers</td>
<td>France</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Analysis of supplier ESG risks</td>
<td>France</td>
<td>-</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Number of targeted suppliers covered by a ESG assessment</td>
<td>France</td>
<td>-</td>
<td>50</td>
<td>60</td>
<td>GRI 308-1, GRI 414-1</td>
</tr>
<tr>
<td>Average supplier payment deadline (in days)</td>
<td>France</td>
<td>28</td>
<td>30</td>
<td>32.5</td>
<td></td>
</tr>
<tr>
<td>Identification of economically dependent suppliers</td>
<td>France</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Existence of a quality management system</td>
<td>France</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Percentage of business with ISO 9001 certification</td>
<td>Group</td>
<td>&lt;50%</td>
<td>&lt;50%</td>
<td>&lt;50%</td>
<td></td>
</tr>
<tr>
<td>ESG score of the main paper supplier of the mail production facility (Stora Enso)</td>
<td>France</td>
<td>EcoVadis: Platinum MSCI: AA</td>
<td>EcoVadis: Platinum MSCI: AAA</td>
<td>EcoVadis: Platinum MSCI: AAA</td>
<td></td>
</tr>
</tbody>
</table>
### Indicators

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Scope</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>GRI standards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount benefitting education</td>
<td>France</td>
<td>€50,000</td>
<td>€55,000</td>
<td>€140,000</td>
<td></td>
</tr>
<tr>
<td>Amount benefitting cultural activities</td>
<td>France</td>
<td>€50,000</td>
<td>€200,000</td>
<td>€37,000</td>
<td></td>
</tr>
<tr>
<td>Percentage of annual revenue allocated to sponsorships</td>
<td>Group</td>
<td>0.1%</td>
<td>0.2%</td>
<td>0.1%</td>
<td></td>
</tr>
<tr>
<td>Employee work hours donated to nonprofit causes</td>
<td>Group</td>
<td>34 h (France)</td>
<td>462 h (France)</td>
<td>225 h</td>
<td></td>
</tr>
<tr>
<td>Employee PTO days donated to &quot;l'Entreprise des Possibles&quot;</td>
<td>France</td>
<td>-</td>
<td>-</td>
<td>14.5</td>
<td></td>
</tr>
</tbody>
</table>

### Governance aspects

**Percentage of independent directors on the Supervisory Board:** Independent directors are members of the Board with no conflicts of interest who, through their knowledge and independent judgment, contribute to the Board’s ability to carry out its duties.

**Percentage of women on the Supervisory Board:** Claire Valencony and Anne Grand-Clément were members on Esker’s Supervisory Board in 2022. Anne Grand-Clément left the company on 30/6/2022.

**Percentage of share capital owned by founders, their families and executives:** Jean-Michel Bérard, President of the Board and company founder, held 3% of the share capital and 10.6% of voting rights on December 31, 2022. This information is indicated in a document provided monthly by the corporation’s bank, titled: “Shareholder Voting Rights (Securities Detail)”.

**Monitoring of share capital (ownership >=34% of shares) by one shareholder or group of shareholders:** No shareholder holds more than 34% of the share capital. Share capital is monitored based on a document provided by the corporation’s banks. Esker does not have stock ownership information for a significant portion of the share capital (bearer shares).

**Existence of double or multiple voting rights:** Existence of double voting rights for registered shares held for more than two years.

**Existence of shareholder agreement(s):** The Shareholder Agreement is a private agreement. Currently, corporate management is not aware of the existence of any shareholder agreements.

**Publication of Board Rules of Procedure on website:** The Rules of Procedure of the Supervisory Board are available on this web page: [https://www.esker.com/investors/shareholders-meeting/](https://www.esker.com/investors/shareholders-meeting/)

**Governance structure:** Esker is a corporation with an Executive Board and a Supervisory Board.

**Effective tax rate:** Esker SA (France) is subject to a tax rate of 10%. The Group’s effective tax rate is 23.6%.

**Number of meetings to present financial results:** Management holds half-yearly meetings with investors.

### Ethics & compliance

**United Nations Global Compact Member:** Esker has been a signatory to the Global Compact France since 2019.

**CEO’s salary relative to the world mean salary:** The ratio of the total annual compensation of Esker’s CEO to the median total annual compensation of all employees worldwide. The calculation takes into account open-ended contracts, fixed term contracts for increases in activity, work-study contracts and apprenticeships, but excludes internships. Total annual compensation includes both fixed and variable compensation.

**Presentation of ESG strategy to the Supervisory Board:** the Group’s ESG & Communications Officer presented the strategy, actions and results of the ESG policy at the Supervisory Board meeting in September 2022.

**Formalization of a business conduct and anti-corruption policy:** In accordance with the Sapin II law, a Code of Conduct “defining and illustrating the various behaviors to be proscribed as likely to characterize acts of corruption or influence peddling” has been drafted and implemented within the company. CalvaEDI (Paris site) is excluded from the indicators linked to the internal code of conduct.

**Percentage of employees aware of the code of ethics (business conduct and anti-corruption policy):** All employees, as well as all new recruits in France, are required to take an online training course to inform them about the internal code of conduct. Those considered to be “at risk” (department managers, sales, marketing and consulting teams) have taken a 2-hour training course provided by an external, independent organization. Other employees follow an online training course.
Responsible supply chain

Formal Sustainable Purchasing Policy: Esker’s Sustainable Procurement Policy is available on this link: https://cloud.esker.com/fm/others/sustainable_procurement_policy-en.pdf


Identification of economically dependent suppliers: The list of suppliers was reviewed by Esker management while taking into consideration the volume and type of purchases as well as the size and economic soundness of these entities. This review found no significant supplier dependence on Esker. This situation is consistent with the company’s business, which involves less the purchase of materials and services than skilled human resources.

Existence of a quality management system: ISO 9001 certification, which sets out the criteria for a Quality Management System, was obtained and renewed for the Décines mail production facility and the Villeurbanne office.

Business indicators

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Scope</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>GRI standards</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISO 27001 certification of the Esker on Demand platform</td>
<td>Group</td>
<td>Recertified</td>
<td>Monitored</td>
<td>Monitored</td>
<td></td>
</tr>
<tr>
<td>Number of complaints for non-compliance with the GDPR</td>
<td>Group</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>GRI 418-1</td>
</tr>
<tr>
<td>Existence of an internal IT charter</td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Percentage of employees who have successfully completed online training on data protection and security</td>
<td>Group</td>
<td>100%</td>
<td>99.8%</td>
<td>99.5%</td>
<td></td>
</tr>
<tr>
<td>Existence of IT system penetration tests</td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Presentation of IT risks to the governance bodies at least once a year</td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

Data protection & security

<table>
<thead>
<tr>
<th>Innovation &amp; customer satisfaction</th>
<th></th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uptime of the Esker on Demand platform</td>
<td>Group</td>
<td>99.878%</td>
<td>99.980%</td>
<td>99.953%</td>
</tr>
<tr>
<td>Amount invested in R&amp;D</td>
<td>Group</td>
<td>€12,633,000</td>
<td>€14,075,000</td>
<td>€15,175,000</td>
</tr>
<tr>
<td>R&amp;D spending (% of annual revenue)</td>
<td>Group</td>
<td>11.3%</td>
<td>10.5%</td>
<td>9.5%</td>
</tr>
<tr>
<td>Customer satisfaction survey</td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Customer NPS</td>
<td>Group</td>
<td>+60.84</td>
<td>+61.83</td>
<td>+67.18</td>
</tr>
<tr>
<td>Formalized Business Continuity Plan</td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>
Data protection & security

**ISO 27001 certification of the Esker on Demand platform**: ISO 27001:2013 certification obtained for Esker on Demand services.

**Existence of an internal IT policy**: Esker’s IT policy is signed by each new employee and is available on the company’s intranet.

**Number of complaints for non-compliance with GDPR**: Number of complaints received for non-respect of GDPR regulations, consisting of an official request to the CNIL or local equivalent.

**Percentage of employees who have completed online training on data protection and security**: Training conducted through the internal training tool, Esker University, which tracks the number of employees trained and who have passed the test following the online training on data protection and security. Each employee is required to complete this training within two months after joining the company or otherwise lose access to their Esker account. This percentage reflects the number of employees who have taken this training out of the number of employees registered for the training and serving the company as of December 31, 2021. It excludes people on long-term sick leave (over 12 months).

**Existence of IT system penetration tests**: Penetration tests are performed regularly by an external service provider to assess the vulnerability of the Esker’s IT systems.

**Presentation of IT risks to the governance bodies at least once per year**: Esker’s ISSO is regularly asked to report on the identified risks and actions implemented by teams to the Management Committee and the Supervisory Board. Security is a priority issue for Esker and is discussed at most meetings of the governance bodies.

Innovation & customer satisfaction

**Uptime of the Esker on Demand platform**: The Esker on Demand platform is available 24/7 in real time on the TrustEsker site, which Esker on Demand platform customers can access.

**Amount invested in R&D**: This amount includes R&D expenses over the period.

**R&D spending out of annual revenue**: Percentage of R&D spending over the period out of revenue for the same period.

**Customer satisfaction survey**: Surveys are sent to Esker on Demand platform users on a random basis or following actions from customer-facing staff.

**Customer NPS score**: Customer satisfaction rate based on surveys sent to Esker on Demand users following interactions from the Consulting, Support and eXperience team members. Each survey contains the question “Would you recommend Esker?”. The findings from these surveys are processed and monitored by the U.S. CX Manager.

**Formal Business Continuity Plan**: Esker’s Business Continuity Plan describes the strategy to be implemented in dealing with identified risks, based on their probability of occurrence and severity of impact, and defines the related procedures and resources.
### Social indicators

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Scope</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>GRI standards</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total workforce at year-end</strong></td>
<td>Group</td>
<td>765</td>
<td>839</td>
<td>953</td>
<td>GRI 102-7</td>
</tr>
<tr>
<td>France</td>
<td></td>
<td>405</td>
<td>432</td>
<td>488</td>
<td></td>
</tr>
<tr>
<td><strong>FTE employees at year-end</strong></td>
<td>Group</td>
<td>755.33</td>
<td>827.76</td>
<td>940.4</td>
<td></td>
</tr>
<tr>
<td><strong>Average number of FTE employees</strong></td>
<td>Group</td>
<td>765</td>
<td>804</td>
<td>900.1</td>
<td></td>
</tr>
<tr>
<td><strong>FTE permanent employees at year-end</strong></td>
<td>Group</td>
<td>749.36</td>
<td>826.76</td>
<td>893.37</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of permanent employees at year-end</strong></td>
<td>Group</td>
<td>99.21%</td>
<td>99.9%</td>
<td>98.22%</td>
<td></td>
</tr>
<tr>
<td><strong>Number of departures</strong></td>
<td>Group</td>
<td>67</td>
<td>77</td>
<td>120</td>
<td></td>
</tr>
<tr>
<td>- resignation</td>
<td>Group</td>
<td>5.54% (40)</td>
<td>5.77% (47)</td>
<td>8.29% (79)</td>
<td></td>
</tr>
<tr>
<td>- termination</td>
<td>Group</td>
<td>0.83% (6)</td>
<td>0.86% (7)</td>
<td>0.63% (6)</td>
<td></td>
</tr>
<tr>
<td>- other reasons for departure</td>
<td>Group</td>
<td>2.22% (16)</td>
<td>2.08% (17)</td>
<td>3.04% (29)</td>
<td></td>
</tr>
<tr>
<td>- end of fixed-term contracts</td>
<td>Group</td>
<td>0.69% (5)</td>
<td>0.61% (5)</td>
<td>0.52% (5)</td>
<td></td>
</tr>
<tr>
<td><strong>Number of departures of FTE permanent employees</strong></td>
<td>Group</td>
<td>63.50</td>
<td>75</td>
<td>115.15</td>
<td></td>
</tr>
<tr>
<td><strong>Restructuring that has led to collective layoffs over the year</strong></td>
<td>Group</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of total workforce located in the country of the registered office</strong></td>
<td>Group</td>
<td>52.94%</td>
<td>51.43%</td>
<td>51.21%</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of permanent workforce located in the country of the registered office</strong></td>
<td>Group</td>
<td>52.70%</td>
<td>51.43%</td>
<td>49.89%</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of workforce operating in sensitive countries in terms of fundamental</strong></td>
<td>Group</td>
<td>28.49%</td>
<td>30.48%</td>
<td>29.70%</td>
<td></td>
</tr>
<tr>
<td><strong>Average age of employees</strong></td>
<td>Group</td>
<td>37.9</td>
<td>38</td>
<td>38.3</td>
<td></td>
</tr>
<tr>
<td><strong>Share of managers</strong></td>
<td>France</td>
<td>86%</td>
<td>89.77%</td>
<td>88.11%</td>
<td></td>
</tr>
<tr>
<td><strong>Payroll (€ thousands)</strong></td>
<td>Group</td>
<td>68,712</td>
<td>84,139</td>
<td>94,061</td>
<td></td>
</tr>
<tr>
<td><strong>Median salary (€ thousands)</strong></td>
<td>Group</td>
<td>50,328</td>
<td>53,520</td>
<td>56,381</td>
<td></td>
</tr>
<tr>
<td><strong>Average salary (€ thousands)</strong></td>
<td>Group</td>
<td>61,017</td>
<td>64,922</td>
<td>69,857</td>
<td></td>
</tr>
</tbody>
</table>
## Employer appeal & talent retention

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Scope</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>GRI standards</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Staff turnover rate</strong></td>
<td>Group</td>
<td>9.1%</td>
<td>9.4%</td>
<td>13.1%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>France</td>
<td>-</td>
<td>-</td>
<td>11.44%</td>
<td>GRI 401-1</td>
</tr>
<tr>
<td><strong>Number of jobs created (excluding acquisitions)</strong></td>
<td>Group</td>
<td>90</td>
<td>75</td>
<td>114</td>
<td></td>
</tr>
<tr>
<td><strong>Number of employees hired</strong></td>
<td>Group</td>
<td>154</td>
<td>150</td>
<td>234</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of permanent contracts among new hires</strong></td>
<td>Group</td>
<td>95%</td>
<td>98%</td>
<td>91.81%</td>
<td></td>
</tr>
<tr>
<td><strong>Number of new employee referrals</strong></td>
<td>Group</td>
<td>21</td>
<td>28</td>
<td>51</td>
<td></td>
</tr>
<tr>
<td><strong>Number of subscribers to LinkedIn page</strong></td>
<td>France</td>
<td>8,178</td>
<td>10,396</td>
<td>13,897</td>
<td></td>
</tr>
<tr>
<td><strong>Number of new interns</strong></td>
<td>Group</td>
<td>14</td>
<td>18</td>
<td>29</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of interns hired at the end of their internship</strong></td>
<td>Group</td>
<td>29% (4/14)</td>
<td>16.6% (3/18)</td>
<td>20% (5/25)</td>
<td></td>
</tr>
<tr>
<td><strong>Number of employees on work-study programs &amp; apprenticeships</strong></td>
<td>France</td>
<td>-</td>
<td>2</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of new hires under the age of 28</strong></td>
<td>Group</td>
<td>37.7%</td>
<td>35%</td>
<td>36.64%</td>
<td>GRI 401-1</td>
</tr>
<tr>
<td><strong>Number of new employees aged 55 and over</strong></td>
<td>Group</td>
<td>-</td>
<td>-</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td><strong>Employee stock ownership plan</strong></td>
<td>France</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td><strong>Existence of a profit-sharing plan</strong></td>
<td>France</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of eligible employees who have signed up for the employee savings plans</strong></td>
<td>France</td>
<td>-</td>
<td>83%</td>
<td>80.39%</td>
<td></td>
</tr>
<tr>
<td><strong>Completion of labor disputes</strong></td>
<td>France</td>
<td>-</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Completion of employee satisfaction surveys</strong></td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td><strong>Employee adoption of Esker culture</strong></td>
<td>Group</td>
<td>87.6%</td>
<td>92.4%</td>
<td>90.8%</td>
<td></td>
</tr>
<tr>
<td><strong>Employee satisfaction rate</strong></td>
<td>Group</td>
<td>88%</td>
<td>90%</td>
<td>91.3%</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of employees who recommend Esker as a great place to work</strong></td>
<td>Group</td>
<td>84%</td>
<td>90%</td>
<td>91.4%</td>
<td></td>
</tr>
<tr>
<td><strong>Average company affiliation (years)</strong></td>
<td>Group</td>
<td>6.8</td>
<td>6.3</td>
<td>6.2</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of part-time employees</strong></td>
<td>Group</td>
<td>4.8% (37)</td>
<td>4.6% (39)</td>
<td>5.25% (50)</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of workforce covered by a collective agreement</strong></td>
<td>Group</td>
<td>53.99%</td>
<td>50.36%</td>
<td>50.37%</td>
<td></td>
</tr>
<tr>
<td><strong>Number of meetings with staff representatives</strong></td>
<td>France</td>
<td>10</td>
<td>16</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td><strong>Occasional childcare (emergency &amp; planned)</strong></td>
<td>France</td>
<td>-</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Indicators</td>
<td>Scope</td>
<td>2020</td>
<td>2021</td>
<td>2022</td>
<td>GRI standards</td>
</tr>
<tr>
<td>---------------------------------------------------------------------------</td>
<td>-------------</td>
<td>------------</td>
<td>------------</td>
<td>------------</td>
<td>---------------</td>
</tr>
<tr>
<td><strong>Career management &amp; skills development</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percentage of employees taking part in an annual performance review</td>
<td>Group</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Development of an individual career plan for all employees</td>
<td>France</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Number of employees completing internal professional training during the year</td>
<td>Group</td>
<td>815</td>
<td>892</td>
<td>1,043</td>
<td></td>
</tr>
<tr>
<td>Number of employees completing external professional training during the year</td>
<td>Group</td>
<td>283</td>
<td>441</td>
<td>459</td>
<td></td>
</tr>
<tr>
<td>Percentage of staff taking internal training</td>
<td>Group</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Percentage of staff taking external training</td>
<td>Group</td>
<td>36.99%</td>
<td>52.6%</td>
<td>48.16%</td>
<td>GRI 404-1</td>
</tr>
<tr>
<td>Total number of training hours completed by employees</td>
<td>Group</td>
<td>13,862</td>
<td>15,347</td>
<td>26,607</td>
<td></td>
</tr>
<tr>
<td>Internal training</td>
<td>Group</td>
<td>8,003</td>
<td>9,726</td>
<td>16,576</td>
<td></td>
</tr>
<tr>
<td>External training</td>
<td>Group</td>
<td>5,859</td>
<td>5,621</td>
<td>10,030</td>
<td></td>
</tr>
<tr>
<td>Average number of training hours per employee</td>
<td>Group</td>
<td>18.12 hours</td>
<td>18.83 hours</td>
<td>25.48 hours</td>
<td></td>
</tr>
<tr>
<td><strong>External training budget</strong></td>
<td>Group</td>
<td>€180,383</td>
<td>€140,791</td>
<td>€461,896</td>
<td></td>
</tr>
<tr>
<td>Training budget (including trainer pay)</td>
<td>France</td>
<td>€106,474</td>
<td>€115,754</td>
<td>€166,033</td>
<td></td>
</tr>
<tr>
<td>Share of contribution to training (training budget/payroll)</td>
<td>Group</td>
<td>0.87%</td>
<td>0.82%</td>
<td>1.22%</td>
<td></td>
</tr>
<tr>
<td>Number of internal changes</td>
<td>Group</td>
<td>75</td>
<td>85</td>
<td>107</td>
<td></td>
</tr>
<tr>
<td>Internal mobility rate</td>
<td>Group</td>
<td>9.80%</td>
<td>10.13%</td>
<td>11.23%</td>
<td></td>
</tr>
<tr>
<td><strong>Health &amp; safety in the workplace</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Frequency rate of occupational accidents</td>
<td>Group</td>
<td>-</td>
<td>1.2%</td>
<td>0.583%</td>
<td>GRI 403-9</td>
</tr>
<tr>
<td>Severity rate of occupational accidents</td>
<td>Group</td>
<td>-</td>
<td>0.2%</td>
<td>0.0006%</td>
<td>GRI 403-9</td>
</tr>
<tr>
<td>Absenteeism rate</td>
<td>Group</td>
<td>1.36%</td>
<td>1.47%</td>
<td>1.7%</td>
<td>GRI 403-9</td>
</tr>
<tr>
<td>Percentage of employees trained in first aid (excluding CalvaEDI)</td>
<td>France</td>
<td>14.2%</td>
<td>12.97%</td>
<td>13.33%</td>
<td>GRI 403-5</td>
</tr>
<tr>
<td>Percentage of employees covered by ISO 45001 certification</td>
<td>Group</td>
<td>-</td>
<td>-</td>
<td>2.62%</td>
<td></td>
</tr>
<tr>
<td>Percentage of employees covered by health and social insurance benefits</td>
<td>Group</td>
<td></td>
<td></td>
<td>51.21%</td>
<td></td>
</tr>
<tr>
<td>Indicators</td>
<td>Scope</td>
<td>2020</td>
<td>2021</td>
<td>2022</td>
<td>GRI standards</td>
</tr>
<tr>
<td>------------------------------------------------</td>
<td>-------</td>
<td>------------</td>
<td>------------</td>
<td>------------</td>
<td>---------------</td>
</tr>
<tr>
<td><strong>Distribution of employees by gender</strong></td>
<td>Group</td>
<td>Women:</td>
<td>Men:</td>
<td>Non-binary:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>30.59%</td>
<td>69.41%</td>
<td>0%</td>
<td>GRI 405-1</td>
</tr>
<tr>
<td></td>
<td>France</td>
<td>Women:</td>
<td>Men:</td>
<td>Non-binary:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>31.1%</td>
<td>68.9%</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of women in management positions</strong></td>
<td>Group</td>
<td>31.53%</td>
<td>30.65%</td>
<td>32.35%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>France</td>
<td>-</td>
<td>-</td>
<td>30.49%</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of women among new hires</strong></td>
<td>Group</td>
<td>31.17%</td>
<td>34%</td>
<td>36.75%</td>
<td>GRI 401-1</td>
</tr>
<tr>
<td><strong>Gender equality index</strong></td>
<td>France</td>
<td>91/100</td>
<td>91/100</td>
<td>91/100</td>
<td></td>
</tr>
<tr>
<td><strong>Pay gap between men and women</strong></td>
<td>France</td>
<td>3.3%</td>
<td>-4%</td>
<td>3.96%</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of female employees given raises in the year after their return from maternity leave</strong></td>
<td>Group</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td><strong>Adaptation of working conditions for exceptional family/health situations to retain employees</strong></td>
<td>Group</td>
<td>Oui</td>
<td>Oui</td>
<td>Oui</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of (&gt; age 55) in the workforce</strong></td>
<td>Group</td>
<td>15.29%</td>
<td>8.21%</td>
<td>7.24%</td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of (&gt; age 55) by gender</strong></td>
<td>Group</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of disabled employees in the workforce</strong></td>
<td>Group</td>
<td>0.5%</td>
<td>0.36%</td>
<td>0.52%</td>
<td></td>
</tr>
<tr>
<td><strong>Breakdown of disabled employees by gender</strong></td>
<td>Group</td>
<td></td>
<td></td>
<td></td>
<td>Women: 4/5</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Men: 1/5</td>
</tr>
<tr>
<td><strong>Number of nationalities represented in the workforce</strong></td>
<td>Group</td>
<td>31</td>
<td>32</td>
<td>36</td>
<td></td>
</tr>
<tr>
<td><strong>Number of nationalities represented in management</strong></td>
<td>Group</td>
<td>12</td>
<td>12</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td><strong>Number of purchases from adaptive organizations (ESAT,EA, TIH)</strong></td>
<td>France</td>
<td>-</td>
<td>-</td>
<td>€7,755.5</td>
<td></td>
</tr>
</tbody>
</table>

**Scope, data collection & processing**

**The scope includes:** All Group subsidiaries with the exception of Market Dojo, which was integrated on June 01, 2022 and will be fully taken into account in our reporting for the year 2023.

**Contributors and tools used:** As Salesforce is the HR database, the headcount is consolidated by the Human Resources department, and each subsidiary's HR admin has submitted a report to head office. All these contributors interact according to HR policies, which include harmonizing practices. HR reporting is based on each month's "Position History", i.e. an employee history at the end of each month, which makes it possible to refine reporting on previous months.
Characteristics & social policy

Total headcount at year-end: The total headcount at year-end includes employees with an employment contract with Esker at the end of the period. Each employee counts as one unit, regardless of the number of hours worked.

FTE employees at year-end: This figure is for the scope specified above. Each employee is counted as a full-time equivalent based on their work time percentage.

Average number of FTE employees: Reflects the average number of employees over the year, i.e., the average headcount for each month.

FTE permanent employees at year-end: Only Full-Time Equivalent employees on an open-ended contract with Esker at year-end are taken into account.

Percentage of permanent employees at year-end: Represents employees on an open-ended contract with Esker, therefore excluding fixed-term contracts (temporary contracts, professional training contracts, and apprenticeships), among all employees with an employment contract with Esker on 31/12.

Number of departures: Shows the number of employees whose employment contract ended during the year. The breakdown of departures by reason shows the percentage and number of departures for each reason worldwide during the reporting year out of the average number of employees over the same period.

• Resignations are contract terminations at the initiative of the employee
• Dismissals are at the initiative of the company, and apply to permanent contracts only (fixed-term contracts can only be terminated by mutual agreement)
• The termination of fixed-term contracts also covers apprenticeship contracts
• Other reasons for termination include the end of trial periods and termination by mutual agreement between the employee and the company for all contracts (permanent, fixed-term, apprenticeship and professional training), as well as retirement and invalidity.

Number of departures of FTE permanent employees: Takes into account the number of permanent contract employees in the reporting year based on their work time percentage up until the day of departure.

Percentage of total workforce located in the country of the registered office: Includes the employees of Esker France and CalvaEdi out of the total workforce at year-end.

Percentage of workforce operating in sensitive countries in terms of fundamental labor rights (Asia and U.S.): Covers the entire workforce of the subsidiaries Esker Hong Kong, Esker Singapore, Esker Malaysia and Esker USA out of the total workforce at year-end.

Payroll: Total of accounting item 64, which includes compensation and social security expenses at year-end.

Median salary: Shows the salary at the middle point within the data set of all workforce salaries. The salary used to determine the median is the hypothetical annual salary of the period and of the total workforce at year-end. The conversion rate used is the average annual rate for the reporting year.

Average salary: The salary used to determine the average is the hypothetical annual salary of the period and of the total workforce at year-end. The conversion rate used is the average annual rate for the reporting year.

Employer appeal & talent retention

Staff turnover rate: Equals the number of departures relative to the average over the reporting year.

Number of jobs created (excluding acquisitions): Equals the increase in the number of employees from the previous year.

Number of employees hired: Covers employees hired over the reporting year on open-ended contracts, fixed-term contracts for increases in activity, professional training contracts and apprenticeships.

Percentage of permanent contracts among new hires: Number of new employees with an open-ended or permanent contract, company-wide, in the reporting year, compared to the number of new employees hired over the reporting period.

Employee stock ownership plan: Presence in France of a company savings plan, capped for contributions to the Esker corporate mutual fund

Existence of a profit-sharing plan: The profit-sharing plan was initiated by management in 1989 to reward employees for their efforts to contribute to Esker’s growth. At Esker, profits are shared equally: each employee, regardless of their position or salary, will receive the same amount, in proportion to the time worked during the reporting year.

Percentage of eligible employees who have signed up for the employee savings plans: This figure reflects the number of active employees who have invested in the mutual fund as of December 31 of the reporting year, divided by the number of employees on September 30 of the reporting year (bearing in mind that employees are required to serve for at least three months before investing in the corporate mutual fund).

Employee adoption of Esker culture: Number of employees who gave 4 or 5 stars to the question “I agree with Esker’s values and culture” out of the total number of employees who participated in the internal satisfaction survey conducted at the beginning of 2023 for the year 2022. 5 stars correspond to “strongly agree” and 4 stars correspond to “somewhat agree”.

Employee satisfaction rate: Number of employees who gave 4 or 5 stars to the question “I am satisfied with working at Esker” out of the total number of employees who participated in the internal satisfaction survey conducted at the beginning of 2023 for the year 2022. 5 stars correspond to “completely agree” and 4 stars correspond to “somewhat agree”. For 2021, this is the overall score for the ChooseMyCompany.com survey.
Percentage of employees who recommend Esker as a great place to work: Number of employees who gave 4 or 5 stars to the question “I would recommend Esker to someone in my network to come and work here” out of the total number of employees who took part in the internal satisfaction survey conducted at the beginning of 2023 for the year 2022. 5 stars correspond to “completely agree” and 4 stars correspond to “somewhat agree”. In 2021, this is the overall score for the survey conducted by ChooseMyCompany.com survey.

Percentage of part-time employees: Percentage of employees working less than full time out of all employees worldwide as of December 31.

Percentage of workforce covered by a collective agreement: Covers the total number of employees of Esker France, excluding the CalvaEDI and employees located in Belgium. The workforce taken into account is based on the same scope as the total workforce at year-end.

Career management & skills development

Percentage of employees taking part in an annual performance review: Performance reviews take place during an annual meeting with the direct manager at least once a year for all Esker employees.

Development of an individual career plan for all employees: In France, the career plan review takes place every year rather than every two years as required by French law. In addition, an assessment is conducted every six years during the career plan review to check that all annual reviews have been carried out.

Number of employees completing external professional training during the year: Includes employees completing training provided by an external organization.

Average number of training hours per employee: Calculated by dividing the average number of employees during the reporting period by the number of training hours completed over the reporting year (includes both internal and external training).

Share of contribution to training: Reflects the training budget (including the gross salaries of French and U.S. trainers) in proportion to total payroll.

Number of internal changes: Equals the number of employees who changed positions within Esker in 2022. Changes between subsidiaries are also taken into account.

Employee health & safety

Frequency rate of occupational accidents: Number of accidents with injury-related sick leave (including commuting accidents) X 1,000,000/total number of theoretical hours worked, company-wide. An occupational accident is defined as a sudden event which, for whatever reason, causes the employee physical or psychological injury and occurs in the course of their work. A commuting accident is a sudden and unforeseen event that causes physical injury and occurred during the journey between the employee’s home and the place of work, or between the place of work and a food service location during their lunch break. The first day of absence due to an accident at work or on the way to work is excluded from the calculation. As the calculation method was changed in 2022, data from previous years have been recalculated accordingly.

Severity rate of occupational accidents: Number of days lost due to accidents at work and commuting accidents (including X 1,000) / number of theoretical hours worked worldwide. Number of days of sick leave validated by social security during the reference period. The first day of sick leave is excluded from the calculation, as it often corresponds to the day of the accident, i.e. the same work day. As the calculation method was changed in 2022, data from previous years have been recalculated accordingly.

Absenteeism rate: Number of hours not worked (company-wide), including all absences, divided by the theoretical number of hours worked. Includes absences due to illness/accidents, family events and sabbaticals and other unpaid absences. Days are calculated in working days. For the Esker USA, PTO is not counted as absences but as leave. Maternity leave is excluded from the number of absences. The calculation method and scope (excluding maternity leave and PTO) having been updated in 2022, the absenteeism rate for previous years has been recalculated to comply with the new formula.

Equal opportunity, diversity & inclusion

Gender equality index: Score obtained, for France only, based on five criteria and a legally defined scope. The first criterion relates to the gender pay gap (including variable compensation), the second measures the gap in the distribution of individual raises, the third measures the gap in the distribution of promotions, the fourth relates to raises upon returning from maternity leave, and the fifth establishes the number of women among the top 10 earners.

Pay gap between men and women: Remuneration based on the number of full-time equivalents (taking into account the employee's length of presence during the annual reference period, and any part-time calculation of average FTEs)

Adaptation of working conditions for exceptional family/health situations to retain employees: Consideration for and attention given to each request by the HR department in consultation with the manager and/or the team, and potentially the occupational physician (e.g., approval of part-time work for a temporary period, additional days of remote work granted exceptionally, approval of part-time work medical leave).

Percentage of disabled employees in the workforce: Percentage of employees identified with a disability among all Esker employees. This information is confidential and restricted in Esker’s HRIS.
## Environmental Indicators

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Scope</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th><strong>GRI standards</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Carbon footprint &amp; energy efficiency</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of ISO 14001 certified sites</td>
<td>Group</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Percentage of employees covered by ISO 14001 certification</td>
<td>Group</td>
<td>-</td>
<td>51%</td>
<td>51%</td>
<td></td>
</tr>
<tr>
<td>Assessment/review of greenhouse gas emissions</td>
<td>Group</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Total CO2 emissions (t.CO2e)</td>
<td>Group</td>
<td>3,399</td>
<td>3,580</td>
<td>4,409</td>
<td></td>
</tr>
<tr>
<td></td>
<td>France</td>
<td>1,157</td>
<td>1,310</td>
<td>1,735</td>
<td></td>
</tr>
<tr>
<td>Amount of CO2 emitted per employee (t.CO2e)</td>
<td>Group</td>
<td>4.69</td>
<td>4.27</td>
<td>4.63</td>
<td></td>
</tr>
<tr>
<td>Intensity of CO2 emissions (amount of CO2 per million euros of revenue)</td>
<td>Group</td>
<td>30.27</td>
<td>26.8</td>
<td>27.73</td>
<td></td>
</tr>
<tr>
<td>Amount of CO2 emitted by source:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Offices &amp; factories (t.CO2e)</td>
<td>Group</td>
<td>2,696.8</td>
<td>2,877</td>
<td>2,975</td>
<td>GRI 305-1, GRI 305-2</td>
</tr>
<tr>
<td></td>
<td>France</td>
<td>945</td>
<td>1,064</td>
<td>1,221</td>
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<tr>
<td>- Business travel (t.CO2e)</td>
<td>Group</td>
<td>343.1</td>
<td>290</td>
<td>808</td>
<td>GRI 305-3</td>
</tr>
<tr>
<td></td>
<td>France</td>
<td>120</td>
<td>125</td>
<td>354</td>
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</tr>
<tr>
<td>- Commuting (t.CO2e)</td>
<td>Group</td>
<td>348.7</td>
<td>412</td>
<td>626</td>
<td>GRI 305-3</td>
</tr>
<tr>
<td></td>
<td>France</td>
<td>92</td>
<td>121</td>
<td>160</td>
<td></td>
</tr>
<tr>
<td>Amount of CO2 emitted by scope:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Direct GHG emissions: Scope 1 (t.CO2e)</td>
<td>Group</td>
<td>381</td>
<td>212</td>
<td>212</td>
<td>GRI 305-1</td>
</tr>
<tr>
<td></td>
<td>France</td>
<td>120</td>
<td>106</td>
<td>103</td>
<td></td>
</tr>
<tr>
<td>- Indirect GHG emissions: Scope 2 (t.CO2e)</td>
<td>Group</td>
<td>629</td>
<td>659</td>
<td>686</td>
<td>GRI 305-2</td>
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<td></td>
<td>France</td>
<td>40</td>
<td>43</td>
<td>44</td>
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<td>- Other indirect GHG emissions: Scope 3 (t.CO2e)</td>
<td>Group</td>
<td>2,390</td>
<td>2,728</td>
<td>3,510</td>
<td>GRI 305-3</td>
</tr>
<tr>
<td></td>
<td>France</td>
<td>997</td>
<td>1,161</td>
<td>1,589</td>
<td></td>
</tr>
<tr>
<td>Power consumption (kWh)</td>
<td>Group</td>
<td>1,756,855</td>
<td>1,994,013</td>
<td>2,131,382</td>
<td>GRI 302-1</td>
</tr>
<tr>
<td></td>
<td>France</td>
<td>696,229 (excluding common areas)</td>
<td>1,064,053</td>
<td>1,128,584</td>
<td></td>
</tr>
<tr>
<td>Percentage of renewable energy purchased or produced</td>
<td>Group</td>
<td>-</td>
<td>-</td>
<td>7.1%</td>
<td></td>
</tr>
<tr>
<td>Consumption of petroleum (in liters)</td>
<td>Group</td>
<td>-</td>
<td>57,310</td>
<td>72,382</td>
<td></td>
</tr>
<tr>
<td>Consumption of gas (MWh)</td>
<td>Group</td>
<td>-</td>
<td>370.8</td>
<td>172.8</td>
<td></td>
</tr>
<tr>
<td>Consumption of water (m3)</td>
<td>Group</td>
<td>-</td>
<td>-</td>
<td>3,696</td>
<td></td>
</tr>
<tr>
<td>Energy audit conducted</td>
<td>France</td>
<td>-</td>
<td>Yes</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Employee awareness training regarding the climate emergency</td>
<td>France</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Number of trees planted with Reforest’Action</td>
<td>Group</td>
<td>6,250</td>
<td>8,000</td>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>Amount allocated to Reforest’Action projects (in €)</td>
<td>Group</td>
<td>4,967.5</td>
<td>7,950</td>
<td>7,850</td>
<td></td>
</tr>
<tr>
<td>Indicators</td>
<td>Scope</td>
<td>2020</td>
<td>2021</td>
<td>2022</td>
<td>GRI standards</td>
</tr>
<tr>
<td>---------------------------------------------------------------------------</td>
<td>--------</td>
<td>--------------</td>
<td>--------------</td>
<td>--------------</td>
<td>---------------</td>
</tr>
<tr>
<td>Employee mobility &amp; remote Work</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percentage of hybrid or electric cars in the vehicle fleet</td>
<td>Group</td>
<td>31%</td>
<td>46%</td>
<td>54%</td>
<td></td>
</tr>
<tr>
<td>Number of employees receiving transportation allowance</td>
<td>France</td>
<td>176</td>
<td>196</td>
<td>201</td>
<td></td>
</tr>
<tr>
<td>Total amount reimbursed through the transportation allowance</td>
<td>France</td>
<td>€36,490</td>
<td>€28,963</td>
<td>€54,666</td>
<td></td>
</tr>
<tr>
<td>Number of employees receiving sustainable transportation bonus</td>
<td>France</td>
<td>81</td>
<td>104</td>
<td>143</td>
<td></td>
</tr>
<tr>
<td>Total amount reimbursed through the sustainable transportation bonus</td>
<td>France</td>
<td>€13,563</td>
<td>€17,683</td>
<td>€25,549</td>
<td></td>
</tr>
<tr>
<td>Percentage of employees who use environmentally friendly modes of</td>
<td>Group</td>
<td>-</td>
<td>42%</td>
<td>43%</td>
<td></td>
</tr>
<tr>
<td>transportation to commute</td>
<td>France</td>
<td>-</td>
<td>74%</td>
<td>75%</td>
<td></td>
</tr>
<tr>
<td>Percentage of employees who can work remotely</td>
<td>Group</td>
<td>93%</td>
<td>93%</td>
<td>94.54%</td>
<td></td>
</tr>
<tr>
<td>Amount paid to employees to facilitate remote working</td>
<td>France</td>
<td>€36,920</td>
<td>€114,410</td>
<td>€12,190</td>
<td></td>
</tr>
<tr>
<td>Waste management &amp; circular economy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mail production facilities (France and U.S. only)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GRI 306-4</td>
</tr>
<tr>
<td>Amount of recycled waste (excluding nonhazardous industrial waste)</td>
<td>France</td>
<td>124.79 metric tons</td>
<td>100.7 metric tons</td>
<td>93 metric tons</td>
<td></td>
</tr>
<tr>
<td></td>
<td>U.S.  [1]</td>
<td>7.1 metric tons</td>
<td>7.1 metric tons</td>
<td>7.1 metric tons</td>
<td></td>
</tr>
<tr>
<td>Recycling rate (excluding non-hazardous industrial waste)</td>
<td>France</td>
<td>100%</td>
<td>99%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>U.S.</td>
<td>86%</td>
<td>86%</td>
<td>75%</td>
<td></td>
</tr>
<tr>
<td>Offices (France only)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GRI 306-4</td>
</tr>
<tr>
<td>Amount of recycled waste</td>
<td>France</td>
<td>1,821 kg</td>
<td>2,770 kg</td>
<td>3,473 kg</td>
<td></td>
</tr>
<tr>
<td>Amount of non-recycled waste</td>
<td>France</td>
<td>20 kg</td>
<td>56 kg</td>
<td>2,648 kg</td>
<td></td>
</tr>
<tr>
<td>Waste recycling rate</td>
<td>France</td>
<td>99%</td>
<td>98%</td>
<td>57%</td>
<td></td>
</tr>
<tr>
<td>The digital carbon footprint</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GRI 302-5</td>
</tr>
<tr>
<td>Percentage of revenue from EoD customers hosted on Microsoft Azure data</td>
<td>Group</td>
<td>12.68%</td>
<td>22.6%</td>
<td>29%</td>
<td></td>
</tr>
<tr>
<td>centers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount of recovered WEEE</td>
<td>France (without Calva EDI)</td>
<td>167 kg</td>
<td>764 kg</td>
<td>1,132 kg</td>
<td></td>
</tr>
<tr>
<td>Percentage of IT/electronics equipment recycled</td>
<td>France (without Calva EDI)</td>
<td>-</td>
<td>-</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Average lifecycle of a computer</td>
<td>France &amp; Americas</td>
<td>-</td>
<td>-</td>
<td>5 years</td>
<td></td>
</tr>
<tr>
<td>Lifecycle of a computer</td>
<td>France</td>
<td>4 years</td>
<td>4 years</td>
<td>4 years</td>
<td></td>
</tr>
<tr>
<td>Lifecycle of mobile/smart phone</td>
<td>France</td>
<td>24 months</td>
<td>24 months</td>
<td>24 months</td>
<td></td>
</tr>
<tr>
<td>Lifecycle of servers</td>
<td>France</td>
<td>5-7 years</td>
<td>5-7 years</td>
<td>5-7 years</td>
<td></td>
</tr>
</tbody>
</table>
Emissions were reported based on the Bilan Carbone® method. Reporting for 2023.

The Market Dojo subsidiary, which was integrated on 01/06/2022, will be fully taken into account in Esker's non-financial report for 2023.

A data collector was appointed for each subsidiary to collect, analyze, and transmit data. A brief training session was conducted for the collectors to present and explain how the data should be collected.

Data was collected based on information requested from the subsidiaries by the head office and entered in the Salesforce Net Zero Cloud Solution (Ireland) were excluded from the scope because they account for less than 2% of Esker employees, do not have a production facility, and employees mostly work remotely. Their impact is therefore deemed insignificant.

The scope of study for Esker's Carbon Report and environmental indicators includes the following subsidiaries: France, Germany (two sites), the United States (including TermSync), the United Kingdom, Spain, Italy, Asia (including Hong Kong, Singapore, and Malaysia), and Australia. The subsidiaries in France, United Kingdom, United States, Spain, Singapore, and Australia have a mail production facility. Business in the Netherlands, Belgium, Argentina and Canada, as well as CalvaEDI (site in Paris) and Neotouch Cloud Solution (Ireland) were excluded from the scope because they account for less than 2% of Esker employees, do not have a mail production facility, and employees mostly work remotely. Their impact is therefore deemed insignificant.

Scope, data collection & processing

The scope of study for Esker's Carbon Report and environmental indicators includes the following subsidiaries: France, Germany (two sites), the United States (including TermSync), the United Kingdom, Spain, Italy, Asia (including Hong Kong, Singapore, and Malaysia), and Australia. The subsidiaries in France, United Kingdom, United States, Spain, Singapore, and Australia have a mail production facility. Business in the Netherlands, Belgium, Argentina and Canada, as well as CalvaEDI (site in Paris) and Neotouch Cloud Solution (Ireland) were excluded from the scope because they account for less than 2% of Esker employees, do not have a mail production facility, and employees mostly work remotely. Their impact is therefore deemed insignificant.

Data was collected based on information requested from the subsidiaries by the head office and entered in the Salesforce Net Zero Cloud Solution (Ireland) were excluded from the scope because they account for less than 2% of Esker employees, do not have a mail production facility, and employees mostly work remotely. Their impact is therefore deemed insignificant.

The Market Dojo subsidiary, which was integrated on 01/06/2022, will be fully taken into account in Esker's non-financial report for 2023.

Emissions were reported based on the Bilan Carbone® method.

All data collected was analyzed using the Salesforce Net Zero Cloud digital application. Each subsidiary’s data was individually tallied before the results were consolidated. The emission factors used to convert source data to CO2 equivalent (kgCO2e or t.CO2e) are from the ADEME Base Carbone® database V22.00 (updated on June 24, 2022). The exhaustive list of emission factors is presented in the appendix.

Carbon footprint & energy efficiency

Amount of CO2 emitted by source:

- Offices and production facilities: Emissions from offices and production facilities including energy bills for the entire site, waste, facility raw materials purchased and their inbound transport, purchased office services and supplies, and fixed assets.
- Business travel: Emissions related to business travel include the fuel consumption by company vehicles and business travel by any other means of transport (personal vehicle or rental, plane and train).
- Commuting: Emissions related to commuting are based on the responses to an internal survey and have been extrapolated to the total number of employees. The survey response rate was 74%.

Amount of CO2 emitted by scope:

- Scope 1: Includes emissions from stationary combustion sources (gas and generators), direct emissions from mobile heat engine sources (fuel consumption by company fleet vehicles). It should be noted that employees can use company vehicles to commute to and from work. Esker has chosen to include these emissions in Scope 1 because the company can have a direct impact on reducing them. Direct fugitive emissions (leaks from cooling equipment) are excluded. Esker is not affected by direct emissions from non-energy processes and biomass (soils and forests).
- Scope 2: Includes indirect emissions related to power consumption (lighting and usage). Esker is not affected by indirect emissions from purchased steam, heat, or cooling (consumption from heating or cooling distribution networks).
- Scope 3: Includes all other types of emissions. Esker takes into account:
  - Purchased products and services:
  - Purchased raw materials for mail production facilities (mainly paper, envelopes and ink); and purchases calculated using monetary ratios: office supplies, telecommunication, insurance and bank fees, subcontracting of printer maintenance; use of a security service to monitor sites or servers; food service, etc.)
  - Upstream freight transport (routing of raw materials)
  - Business travel by non-operated means of transport (business travel by employees with their personal vehicle; business trips by air/rail)
  - Employee commuting (obtained through an internal survey and extrapolated to all employees)
  - IT equipment (computers, screens, printers), operated vehicles (fleet or under long-term lease) and buildings owned
  - Waste (for the France, Spain, Italy, U.K. and U.S. sites). Data provided by the various collection service providers. Waste collected that is not weighed (e.g. in the case of collection by a local authority) is not taken into account, as it is difficult to estimate. They are negligible in relation to the other flows already traced.Emissions related to energy not included in categories 1 and 2 (mainly emissions associated with the transmission and distribution of electricity) were taken into account, applying an 8.91% average percentage for line losses (ratio observed in France)
  - Esker is not affected by emissions related to upstream leasing assets, investments, transportation of visitors and customers, transport of downstream goods, use of products sold, end-of-life of products sold, downstream franchise, or downstream leasing.
Total electricity consumption: Power consumption is calculated based on supplier invoices and does not include consumption by Esker-contracted data centers.

Percentage of renewable energy purchased or produced: Indicator calculated on the basis of the % of renewable energies expressed for each energy supplier. In 2022, a total of 151 MWh of electricity will be counted as coming from renewable sources. It should be noted that this information is sometimes not known or provided (notably for the Australia, Asia and United States sites, and for the common areas of the Villeurbanne site, etc.).

Employee transportation

Number of hybrid/electric cars in the vehicle fleet: The number of hybrid or electric cars in the vehicle fleet is determined by the vehicle details provided in long-term lease agreements. This includes vehicles actually delivered during the period and not merely made available by the provider (there is sometimes a slight discrepancy between the two figures). The U.S., German (excluding e-Integration), Asia, and Australian subsidiaries do not have a fleet of company vehicles.

<table>
<thead>
<tr>
<th>Subsidiary</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>France</td>
<td>2 / 39</td>
<td>4 / 44</td>
<td>12 / 47</td>
<td>18 / 47</td>
<td>25 / 50</td>
</tr>
<tr>
<td>U.K.</td>
<td>1 / 8</td>
<td>1 / 8</td>
<td>3 / 8</td>
<td>7 / 8</td>
<td>7 / 8</td>
</tr>
<tr>
<td>Germany (e-Integration)</td>
<td>0 / 7</td>
<td>1 / 6</td>
<td>1 / 6</td>
<td>1 / 5</td>
<td>1 / 5</td>
</tr>
<tr>
<td>Spain</td>
<td>2 / 5</td>
<td>6 / 6</td>
<td>7 / 7</td>
<td>9 / 9</td>
<td>10 / 10</td>
</tr>
<tr>
<td>Italy</td>
<td>0 / 4</td>
<td>0 / 6</td>
<td>0 / 6</td>
<td>0 / 7</td>
<td>0 / 7</td>
</tr>
<tr>
<td>TOTAL</td>
<td>5 / 63</td>
<td>12 / 70</td>
<td>23 / 74</td>
<td>35 / 76</td>
<td>43 / 80</td>
</tr>
</tbody>
</table>

Number of employees benefiting from the transport bonus: Number of employees in France benefiting from reimbursement of their monthly or annual public transport season tickets such as: TCL (Lyon public transport), SNCF, Vélov and E-Velov, and for CalvaEDI the RATP season ticket.

Number of employees benefiting from the sustainable mobility package: Number of employees in France benefiting from the mobilités durables package. The sustainable mobility package, corresponding to compensation for the use of a personal bicycle, is capped at €200 per calendar year per employee (i.e. €16.66 per month).

Percentage of employees using a low-emission mode of transport for their commute: A survey of employees’ commute was carried out as part of Esker’s carbon footprint survey. All employees who replied that they travel to work on foot, by bicycle, electrically-powered vehicles (excluding cars) or by public transport were taken into account. The proportions are estimated on the basis of all respondents (including those working remotely).

Amount paid to employees to facilitate working from home: Bonuses paid when telecommuting was compulsory.

Waste management & the circular economy

Mail production facilities: Esker has mail production facilities in France, the United Kingdom, the United States, Spain, Singapore and Australia. The data included in the carbon footprint calculation concerns all mail production facilities, except those in Singapore and Australia. For DPEF reporting purposes, only the waste management of plants in France and the United States, which account for 97% of the activity of all of Esker’s mail production facilities, is considered. It should be noted that these plants generate waste (paper, cardboard and ink scraps), compared with office waste.

Offices (France only): The waste recycling service provider for Esker’s offices in Villeurbanne supplies quarterly activity reports indicating the quantity of waste recycled. The annual quantity corresponds to the sum of these quantities. Since April 2022, CIW (common industrial waste) has been weighed and included in the the balance sheet.

Quantity of waste recycled: Includes recycling of waste paper, cardboard, wood, plastic and ink. For France, data comes from reports provided by the waste management service provider (Chimirec for ink and Paprec for paper/cardboard/plastic). For the United States, the service provider establishes an average weight in relation to the size of containers used by the plant, applies this average to the number of containers collected over the year, and estimates the weight of waste collected at the mail production facility.

The digital carbon footprint

Percentage of sales generated by customers hosted on Microsoft Azure data centers: Percentage of sales generated for customers with contracts hosted on Microsoft Azure towers, out of total annual sales. Subscription and traffic are included, service is excluded.

Power Usage Effectiveness (PUE) of data centers: The data center energy efficiency indicators provided were found on websites, official statements, or provided directly by suppliers.
Quantity of WEEE recycled: Used or end-of-life WEEE is collected and appropriately disposed of, including computer servers, network switches, computers (laptops and desktops), monitors, printers, battery chargers, adapters and electrical appliances.

Recycling rate for digital/electronic equipment: Percentage of digital or electronic equipment collected and recycled by external company Elise - Meleze.

Average lifespan of computers: Average lifespan of a discarded asset at Esker, for computers (laptops and desktops) decommissioned between 01/01 and 12/31 of the reference year. Included: Esker France (Décines and Villeurbanne) and Esker Americas (USA + Canada + Latin America + remote employees).
N.F.S. Attestation

Report of one of the Statutory Auditors, appointed as independent third party, on the verification of the consolidated non-financial statement

Year ended December 31, 2022

To the Shareholders,

In our capacity as statutory auditor of Esker ("entity"), appointed as independent third party ("third party") and accredited by COFRAC under number 3-1048 (French Accreditation Committee registration, No. 3-1048, scope available at www.cofrac.fr), while in the process of adapting our management system as part of the update to our accreditation procedures as required by Cofrac (transition from ISO 17020 to ISO 17029), we conducted procedures with the aim of expressing a reasoned opinion with a limited assurance conclusion on the historical information (reported or extrapolated) in the consolidated non-financial statement, prepared in accordance with the entity’s procedures ("Guidelines"), for the year ended December 31, 2022 ("Information" and "Statement" respectively), presented in the Esker management report pursuant to the legal and regulatory provisions of Articles L.225 102-1, R.225-105 and R.225-105-1 of the French Commercial Code (Code de Commerce).

Conclusion

Based on the procedures we implemented, as described in the section "Nature and Scope of Procedures", and the information we collected, no material misstatements have come to our attention that cause us to believe that the Statement does not comply with the applicable regulatory provisions and that the Information, taken as a whole, is not fairly presented in accordance with the Guidelines.

Preparation of the statement

As no generally accepted and widely used standards or established practices exist that we can apply to assess and measure the Information, we can use different but acceptable measurement techniques that may affect comparability between entities and over time.

Consequently, the Information should be interpreted and understood with reference to the Guidelines, the material items of which are presented in the Statement and available on the entity website or on request from its headquarters.

Limitations inherent in preparing the information for the statement

The Information may be subject to uncertainty inherent in the state of scientific or economic knowledge and the quality of external data. Some information is sensitive to the methodological choices, assumptions or estimates used in preparing the Statement and presented therein.

Entity responsibility

The Management is responsible for:

- selecting or setting appropriate criteria to be applied in preparing the Information;
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with respect to these risks as well as the outcomes of these policies, including key performance indicators, as well as information set forth in Article 8 of Regulation (EU) 2020/852 on the Green Taxonomy;
- and implementing the internal control procedures deemed necessary to produce Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by applying the entity’s Guidelines, as referred to above.

Responsibility of the statutory auditor appointed as independent third party

Based on our work, our responsibility is to express a reasoned opinion with a limited assurance conclusion on:

- the Statement’s compliance with Article R.225-105 of the French Commercial Code;
- the fairness of the information provided pursuant to part 3 of sections I and II of Article R.225-105 of the French Commercial Code, i.e. the outcomes of policies, including key performance indicators, and measures relating to the main risks, hereinafter the "Information".

As it is our responsibility to form an independent conclusion on the Information as prepared by management, we are not authorised to be involved in preparing this Information, as it could compromise our independence.
It is not our responsibility to provide any conclusion on:
• the entity’s compliance with other applicable legal and regulatory provisions, particularly with regard to the information required by the duty of vigilance plan or concerning the fight against corruption and tax evasion;
• the compliance of products and services with applicable regulations.

Regulatory provisions & applicable professional standards
We performed the procedures described below in accordance with Articles A. 225-1 et seq. of the French Commercial Code, the professional standards issued by the French Institute of Statutory Auditors (Compagnie nationale des commissaires aux comptes) relating to this engagement in lieu of an audit, and the International Standard on Assurance Engagements (ISAE) 3000 (Revised).

Independence & quality control
Our independence is defined by Article L.822-11-3 of the French Commercial Code and the French Code of Ethics for Statutory Auditors (Code de Déontologie). In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable laws and regulations, ethical requirements, and professional standards of the French Institute of Statutory Auditors relating to this engagement.

Means & resources
Our work engaged the skills of five people and was carried out between February and April 2022 over a total of 12 weeks. To assist us in conducting our work, we referred to our corporate social responsibility and sustainable development experts. We conducted around ten interviews with people responsible for preparing the Statement, representing the Finance, Human Resources, Environment, Marketing and Purchasing departments.

Nature & scope of procedures
We planned and performed our work taking into account the risk of material misstatement in the information. It is our belief that the procedures that we applied in exercising our professional judgment allow us to draw a conclusion of moderate assurance.
• We familiarized ourselves with the activities of all entities in the consolidation scope and the description of the principal risks.
• We assessed the appropriateness of the guidelines in terms of their relevance, completeness, reliability, neutrality and clarity, taking into account, where appropriate, best practices within the sector.
• We verified that the Statement covers each category of information stipulated in Section III of Article L.225-102-1 governing social and environmental affairs, as well as respect for human rights and the fight against corruption and tax evasion.
• We also verified that the Statement provides the information required under Article R.225-105 II of the French Commercial Code, where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under Article L.225 102-1 III, paragraph 2.
• We verified that the Statement presents the business model and the main risks relating to the activities of all entities included in the consolidation scope, including, where relevant and proportionate, the risks generated by its business relations, products or services as well as policies, measures and outcomes, including key performance indicators on the main risks.
• We referred to documentary sources and conducted interviews to:
  - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important by conducting procedures at the consolidating entity.
• We verified that the Statement covers the consolidated scope, i.e. all companies within the consolidation scope in accordance with Article L.233-16, with the limits specified in the Statement.
• We obtained an understanding of internal control and risk management procedures and assessed the data collection process to ensure the completeness and fairness of the information.
• For the key performance indicators and other quantitative results that in our judgment were of most significance, we carried out:
  - analytical procedures that consisted in verifying the correct consolidation of collected data as well as the consistency of changes thereto;
  - substantive tests, on a sampling basis, or other selection techniques that consisted in verifying the proper application of definitions and procedures and in reconciling data with supporting documents. These procedures were conducted for a selection of contributing entities and covered between 36% and 100% of the consolidated data selected for these tests.
• We assessed the overall consistency of the Statement in relation to our knowledge of the entity. The procedures we have performed to provide a basis for a limited assurance conclusion are less extensive than those
required for reasonable assurance performed in accordance with the professional standards of the French Institute of Statutory Auditors; a higher level of assurance would have required us to carry out more extensive procedures.

1 Existence of an anti-discrimination policy and a code of conduct, implementation of a system for monitoring the energy efficiency of data centers, existence of a business travel policy, implementation of a process for measuring customer satisfaction via the Net Promoter core.

2 Ratio of CEO’s salary to median salary, proportion of employees aware of the code of business conduct and the fight against corruption (France), rate of employees who have successfully completed online security and data protection awareness training, headcount (total/gender/contracts/full-time/part-time), resignations, turnover rate, number of recruitments (total/gender/contracts), recommendation rate, external training rate, frequency rate, severity rate, absenteeism rate, M/F pay gap, total amount of CO2 emissions scope 1/2/3, CO2 emissions/sales, electricity consumption, amount of waste recycled/not recycled (mail plant France and USA), amount of WEEE recovered in France.

3 Entities: Esker France, Esker USA, Esker Australia.