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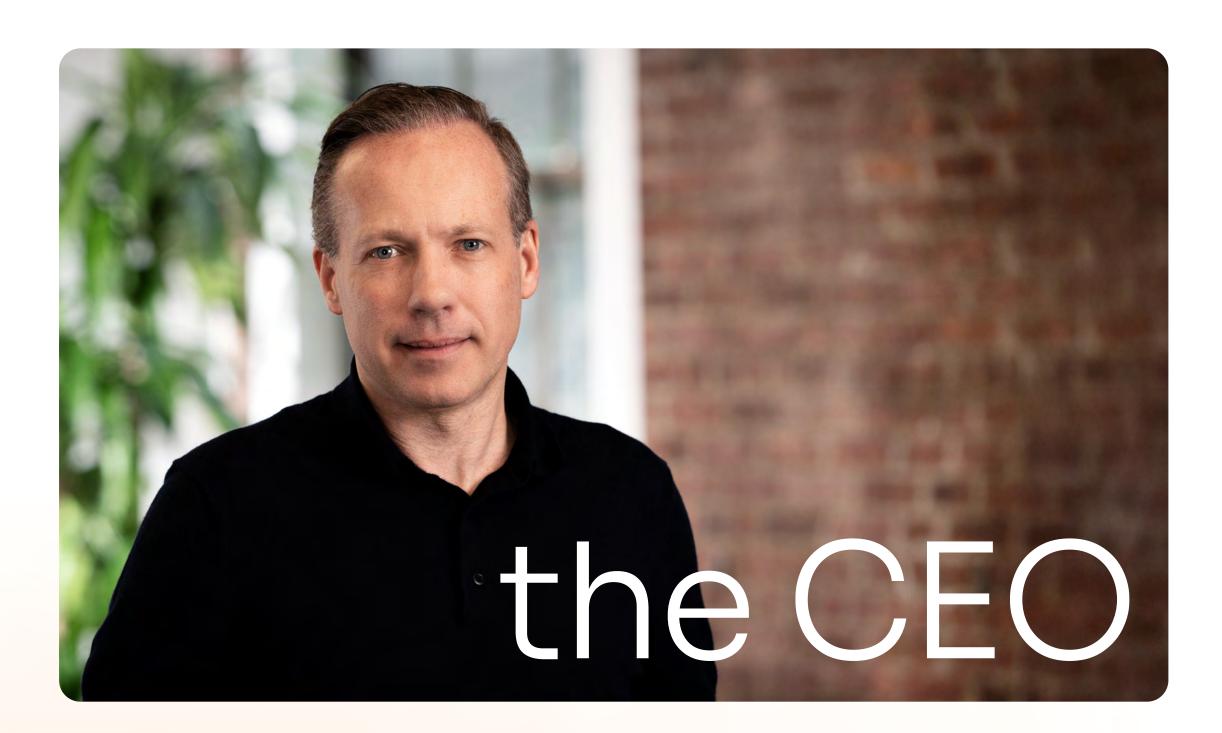
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Letter from



Moving ahead full force with our Launchpad+ strategic plan, 2024 was a year of strong momentum for Sia.

We made significant progress in our ambition to shape a future that merges business expertise, Al innovation and creativity—all driven by responsibility.

Two major events reinforced our positive direction. We rebranded our firm, simplifying Sia Partners to Sia and introducing our "Optimists for Change" positioning. This strategic and cultural compass reflects our belief that optimism is a force multiplier in today's world of change and disruption. And late in the year we welcomed a strategic minority investment from Blackstone, a testament to the strength of our consulting model and the value we've created over 25 years of growth. This partnership will help us scale our premium offerings, expand internationally, and accelerate innovation in a rapidly consolidating market.

Marking the central role of innovation in our strategy, we built on our proprietary generative AI tool to launch SiaGPT Next, which is now powered by a multi-LLM architecture to offer new functionalities for content generation. This evolution underscores our leading role in AI adoption, fueled by our 350+ AI and data experts and 12 R&D labs around the world. We embed principles of Responsible AI in everything we do, from internal tools to the way we support clients, demonstrating that cutting-edge technology and ethical leadership must go hand in hand.

Our sustainability commitments are a natural extension of our values. I'm proud to share that Consulting for Good client engagements accounted for 18% of the group revenue for FY24. We will also continue to invest in high-impact, internal initiatives.

From an environmental perspective, we are actively advancing our decarbonization roadmap, working to reduce emissions primarily across travel, energy, and operations. Our CAMERR mangrove project helps us create a positive impact on the environment and biodiversity, as well as a significant socioeconomic impact on local communities in Cameroon.

Our social initiatives included enhancing our Ascent: Leaders of Tomorrow program to foster local leadership and community among our managers. We made progress regarding diversity, equity, inclusion and belonging (DEIB) building on employee feedback and clear milestones. We improved our gender balance: reaching 27% women in leadership in 2024, surpassing targets set in 2021. All DEIB targets will be reviewed and updated in 2025.

Regarding governance, we are embedding a new culture of accountability and leadership that builds on last year's cultural transformation initiative. We are aligning with global standards such as the UN SDGs, GRI, and CSRD to ensure transparency and continuous improvement in how we govern ourselves and serve our stakeholders. To support engagement on social and environmental goals, we launched our Hub Ambassador program with volunteers building community across the globe. Looking ahead, I'm more confident than ever in our direction. Launchpad+ and our Optimists for Change mindset aren't just aspirational, they are actionable frameworks for sustainable, inclusive, and impactful growth.

Together, we are creating a different kind of consulting firm where optimism, innovation, and responsibility combine to define who we are and the impact we make.

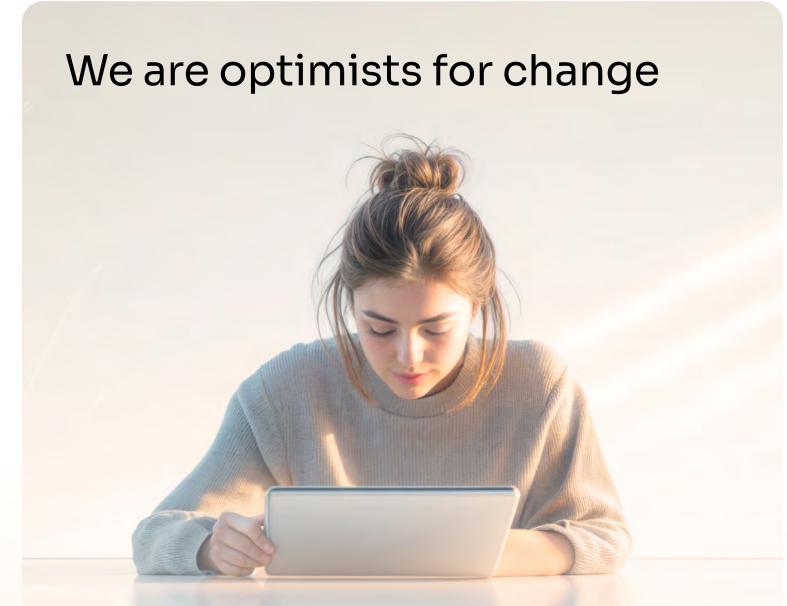
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Matthieu Courtecuisse

/ CEO of Sia



Who we are

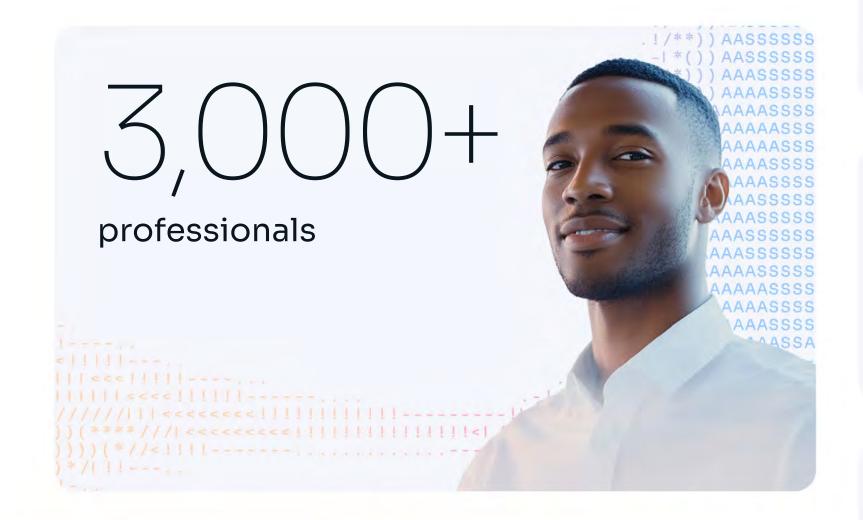


Sia is a next-generation, global management consulting group. Founded in 1999, we were born digital. Today, our strategy and management capabilities are augmented by data science, enhanced by creativity and driven by responsibility. We're optimists for change and we help clients initiate, navigate and benefit from transformation. We believe optimism is a force multiplier, helping clients to mitigate downside and maximize opportunity. With expertise across a broad range of sectors and services, our 3,000 consultants serve clients worldwide from 48 locations in 19 countries. Our expertise delivers results. Our optimism transforms outcomes.



Empowered with tech-enabled business lines Data science and Al Al & data science, Al & technological foundations, Al & marketing, advanced analytics, actuarial and quantitative service **Design and creativity** Brand & content, creative, UX & visual design, digital product, experience design, marketing & customer strategy, marketing management, technology & delivery office Cybersecurity and resilience Cyber strategy, cyber risk, cyber compliance, cyber operations, cyber resilience, offensive security, data protection, cyber training, data privacy

At a glance



offices in 19 countries



350+ Al and data experts



72 R&D labs



€460M revenue FY24



15%+
of group revenue from
sustainability engagements

92%

client retention rate



70/100 EcoVadis sustainability rating





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Where we work

Sia operates across 6 principal Hubs:

APAC

Hong Kong Japan

Singapore China's Mainland

Australia India

BENELUX

Belgium Luxembourg

The Netherlands

FIM

France Morocco Italy

Middle East

United Arab Emirates Qatar

Saudi Arabia

£ 0.10

UK&I

United Kingdom Ireland

North America

United States Canada



Sectors & services

Sectors

Banking

Consumer, Luxury & Retail



Energy, Utilities & Climate

Government



Insurance

Life Sciences & Healthcare



Mobility & Tourism

Real Estate

Technology, Media & Telecom

Services

Business Transformation



Coaching & Leadership

Compliance

Corporate Strategy

Digital Transformation

Financial Performance

Growth & Innovation

IT Strategy

Marketing & Customer Experience

Organization Effectiveness

People



Pricing & Revenue Management



Procurement & Sourcing

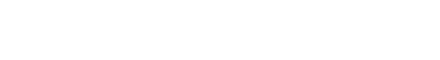
Restructuring

Supply Chain & Logistics



Business

Consulting for Good



International growth

€250M

investment from funds managed by Blackstone

Strategic investment

Nearing the end of 2024, Sia announced a first for the group since its inception: a minority investment of up to €250 million. The investment came from funds managed by Blackstone's private equity strategy for individual investors ("Blackstone").

The partnership with Blackstone will support Sia's expansion across the U.S. market, as well as strategic M&A. With Blackstone's resources, Sia will grow its offerings catalogue, accelerate international expansion plans, invest more in innovation, bringing our premium offerings to more clients around the world.

Founder and Chief Executive Officer, Matthieu Courtecuisse retains a significant majority stake in Sia and will continue to lead the Company.

Expansion in APAC

In 2024, Sia broadened its presence in the APAC region, opening new offices in India and China's mainland.

In February, Sia announced the opening of its first Indian office in the dynamic city of Mumbai. This move helps us serve our

international clients as they expand their presence in India, and will also help us better serve large, Indian companies. Our initial focus will be on the financial services and tech sectors.

Later, in June, Sia announced the opening of an office in Shanghai. With our Asian headquarters based in Hong Kong, expanding into Shanghai for greater proximity to clients in the region was a logical next step. We are now able to serve international clients developing in Chinese markets, as well as Chinese corporations looking to expand globally.

To support our clients, we plan to hire 20 people and grow the business by 35% through 2026.

Expansion in North America

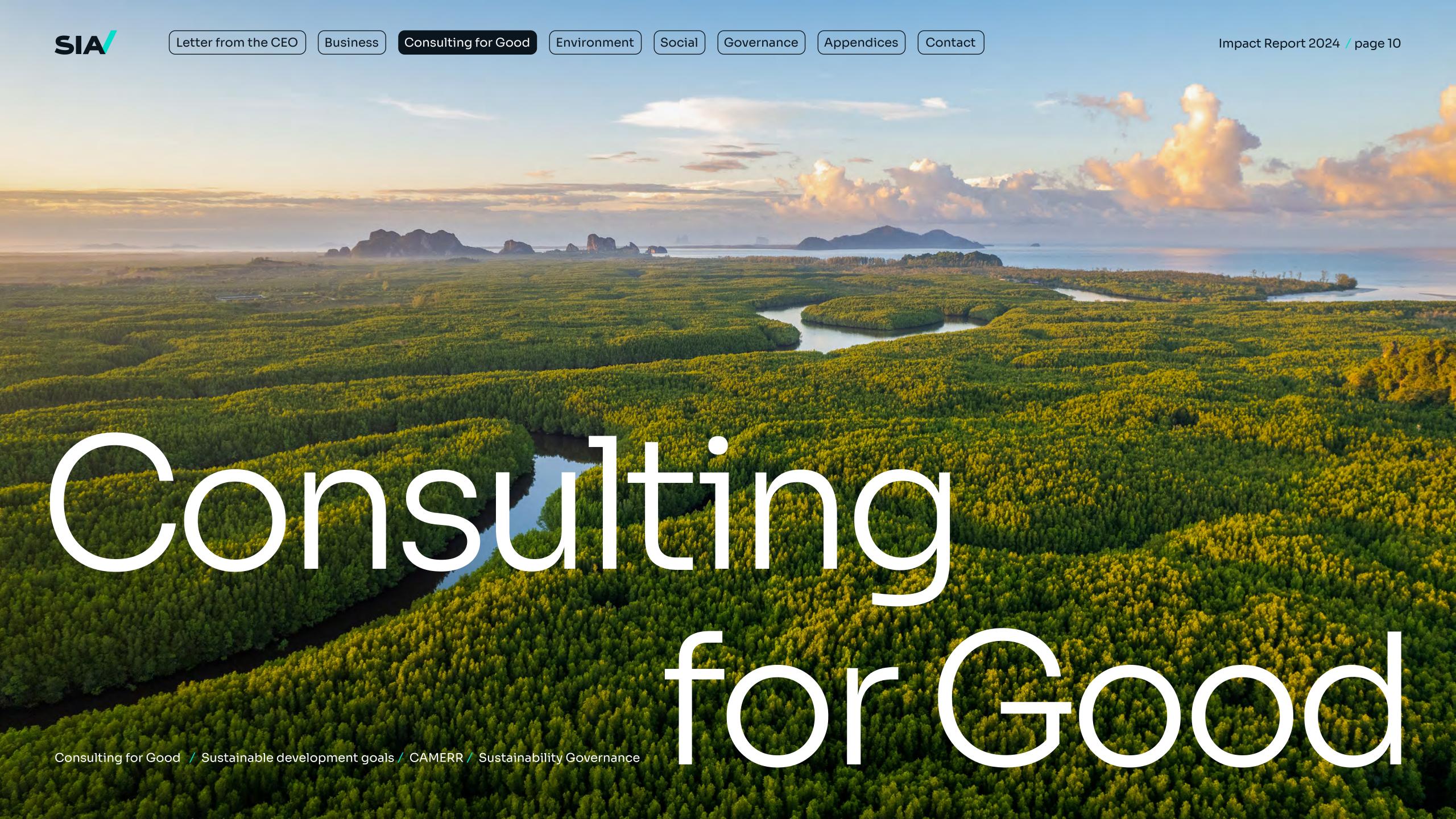
In 2024, Sia also opened a fifth location in Canada: Ottawa. Our practice in the Ottawa-Gatineau region will support clients in the Federal Public sector, the private sector, and notfor-profit organizations. Our team will offer services in areas such as Business Process and Organization re-alignement, Transformation and Modernization, Diversity, Equity, Inclusion & Belonging (DEIB), as well as AI & Data Science.

Sia continued its expansion in North America with the acquisition of two firms based in New York.

In January, Sia announced the acquisition of Notion Consulting, a strategic leadership and organizational change consultancy. The firm brought 25 experts with them and a diversified client portfolio in Luxury, Consumer Goods & Retail, Energy, Pharmaceutical, Communications, Entertainment and Data.

The acquisition enables Sia to have a top-notch, coast-to-coast business transformation Business Unit in the United States, strengthen its leadership and organizational capabilities, expand into new clients and sectors.

Later, in July, Sia announced the acquisition of Ready Set Rocket (RSR), a full-service digital agency, for its digital and design branch, Sia Experience. RSR is composed of 30 experts and works extensively with Fortune 100 brands. The firm boasts clients from diverse industries, including retail and consumer goods, financial services, sports, entertainment, fashion, and real estate—including major players such as BlackRock, Condé Nast, Sweetgreen, Kenvue, and Michael Kors.



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Consulting for Good is Sia's group Environmental, Social & Governance approach.

We strive to place sustainability at the core of our business, operations, and culture. We are committed to implementing internal policies, practices, and values which support our people, our community, and our planet. As a consulting firm, we have the opportunity to expand our impact by supporting our clients worldwide in their own sustainability efforts, providing expertise and innovative solutions.

This holistic approach integrates sustainability into the DNA of our firm and, we believe, is the key to having next-level impact.

Commitments

Consulting for Good endeavors to achieve three key ambitions, spanning Sia's culture and operations, as well as the business we conduct with clients.

We strive

To be an engaged consulting firm and have a positive impact on the world around us. We are committed to reducing our scope 1, 2 and 3 emissions, primarily by limiting travel, and optimizing our workspaces and practices. We are committed to supporting human rights throughout the value chain and engaging responsibly with local communities. Across all Sustainability pillars, we leverage our expertise to encourage and facilitate engagement from our clients and society at large by partnering with NGOs and think tanks, publishing cutting-edge studies, and mobilizing our consultants toward the development of sustainability offerings.

We aim

To be a next-level employer by supporting the career development and wellbeing of our people, promoting diversity, equity, inclusion, and belonging (DEIB), and fostering a culture of borderless collaboration. Our commitments in these areas include ensuring open dialogue through Employee Resource Groups (ERGs) and surveys, providing mentorship and coaching opportunities, and reinforcing our DEIB program to ensure fair and transparent promotion.

We endeavor

To be a trusted partner by remaining uncompromising on business ethics and anticorruption throughout the value chain. We are focused on enhancing business ethics training for our employees in the areas of anti-corruption, cybersecurity, and data protection, and improving supplier outreach.

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Supporting our clients

We help our clients achieve their sustainability ambitions across an array of areas, from the energy transition to navigating psychosocial risks to sustainability reporting.









Key sustainability objectives

Environmental

Target year: 2032

Scope 1

-50.4%

(6.8% on average per year)

Scope 2

700%

green electricity (80% by 2026)

Scope 3

-58.7%

per employee, 8.3% on average per M€ of added value

Social

Diversity

25%

women in leadership¹ by 2025

Inclusive Culture

Unconscious bias eLearning: 100% of new joiners within first 6 months of employment

Mental health training: 100% of HR teams trained (EOY 2025)

annual increase in overall gender balance

50%

50% diverse² workforce by 2027

DEIB Policy eLearning: 100% of new joiners within first 3 months of employment

Cultural Intelligence eLearning: 100% of workforce (EOY 2025)

50% participation in annual DEIB survey

Governance

Anti-corruption training: 100% of new joiners within the first 3 months of employment

Cybersecurity training: 100% of new joiners within the first 3 months of employment



¹Leadership is defined as Director level and above.



Sustainable Development Goals





UN Sustainable Development Goals

Sia is committed to supporting the United Nations Sustainable Development Goals (UN SDGs) and the Ten Principles of the United Nations Global Compact to progress toward a more sustainable future.

Adopted by the UN in 2015, the SDGs serve as a universal call to action to protect the planet, end poverty, and ensure peace and prosperity for all people. We advance the SDGs to varying degrees through our consulting work, serving private and public sector organizations in 19 countries, across multiple industries, with innovative sustainability offerings. We believe that leveraging our core capabilities to support our clients in this way is our biggest opportunity for impact, making SDG 17: Partnerships for the Goals a key area for Sia.

Sia also notably advances the SDGs through CAMERR (Cameroon Mangrove Ecosystem Restoration & Resilience), our 30-year mangrove restoration project.

This project drives progress on at least nine SDGs:

















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CAMERR

Cameroon Mangrove Ecosystem Restoration & Resilience

In November 2022, Sia, together with Orange and Planète Urgence, launched CAMERR (Cameroon Mangrove Ecosystem Restoration & Resilience). This ambitious project aims to restore 1,000 hectares of mangrove forests across the Cameroon and Ntem estuaries over a 30-year period, making CAMERR the largest mangrove restoration project ever undertaken in Cameroon.

Mangrove forests are among the more valuable ecosystems on earth. They protect shorelines from erosion and flooding, filter pollutants and improve water quality, and play a critical role in biodiversity conservation, with over 50 animal species found exclusively in mangrove forests. They are also critical carbon sinks, capable of storing nearly four times more carbon than any other ecosystem, making them indispensable allies in the fight against climate change.

Yet, mangroves are disappearing at an alarming rate: globally, 25% of mangroves have been lost over the past 40 years, largely due to coastal development, land conversion for aquaculture and agriculture, over exploitation, and pollution. In Cameroon, the threat is particularly urgent: 66% of the country's mangrove forests have already been depleted, with an estimated 3,000 hectares lost each year. The consequences are severe: destructive flooding, deteriorating water quality, a significant strain on aquatic life, and worsening socio-economic conditions for local populations.

CAMERR responds directly to these challenges. In addition to restoring a vital ecosystem, the project contributes to global carbon neutrality and supports several of the United Nations SDGs. But its impact goes beyond environmental restoration: CAMERR is designed to drive sustainable socio-economic development through job creation and capacity-building programs in sustainable forestry, fish farming, agriculture, and aquaculture.

Managed by Planète Urgence and supported by Cameroonian partners, communities, and traditional and governmental authorities, CAMERR is grounded in inclusive governance and long-term community engagement. Securing free, prior, and informed consent from local populations is a cornerstone of CAMERR, as is maintaining open dialogue throughout the project's lifecycle. Community members actively participate in decision-making and forestry activities, reinforcing CAMERR's viability and shared ownership.

With CAMERR, Sia advances its sustainability ambitions through a project that simultaneously addresses the urgent need for climate mitigation, strengthens the resilience of local communities, and fosters inclusive, sustainable economic growth. Designed and managed with integrity, transparency, and community partnership at its core, CAMERR demonstrates how ecosystem restoration can generate broad, lasting impact when aligned with local engagement and long-term vision.



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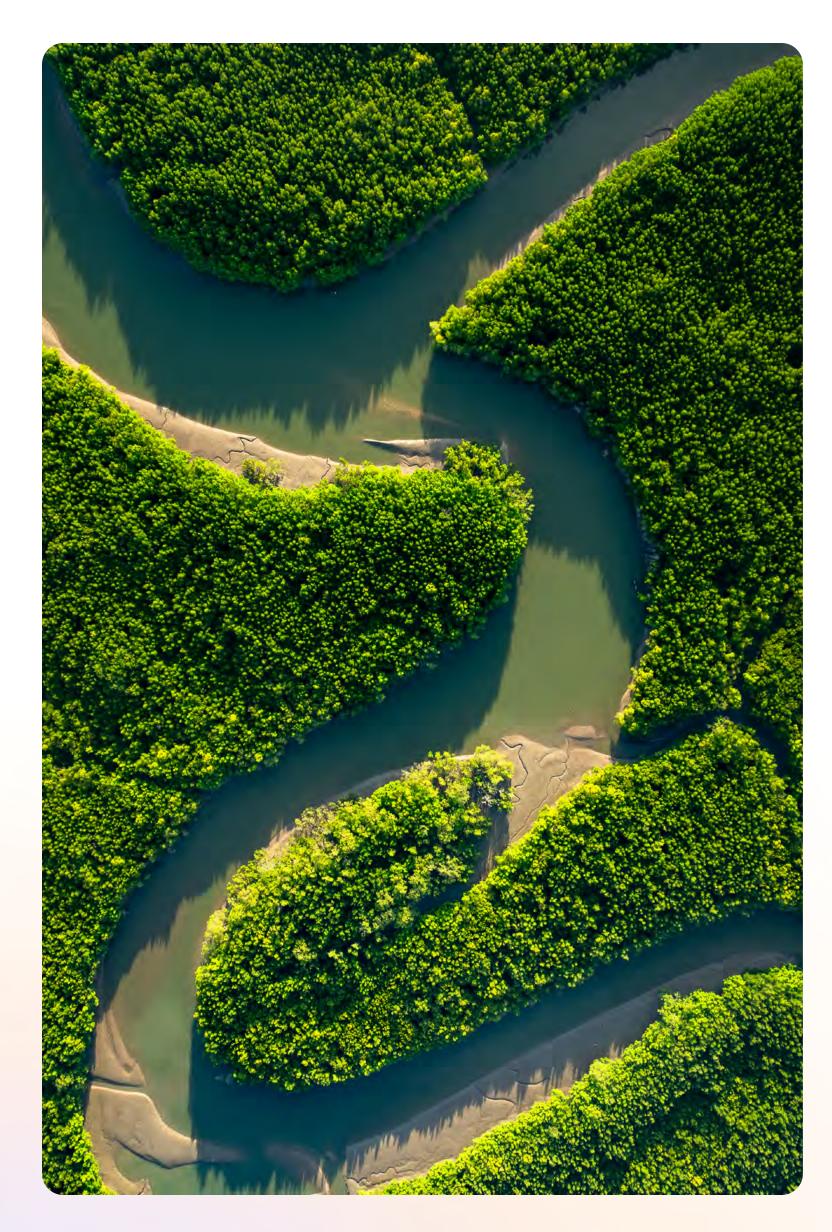
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2052 CAMERR Targets

Mangrove ecosystem partially restored

nurseries

1,145 people employed

Biodiversity study

Local populations equipped to preserve the mangrove forests

1,130 people trained, including

200 school children

workshops

Socio-economic autonomy of local populations reinforced

Support for entrepreneurs

Income-generating initiatives

Sustainable fish farming, agriculture, and aquaculture

Progress to Date

As of 2024, CAMERR has achieved the following:

hectares of mangrove forests partially restored

750,000 mangrove saplings planted

184

jobs created

communities onboarded

221

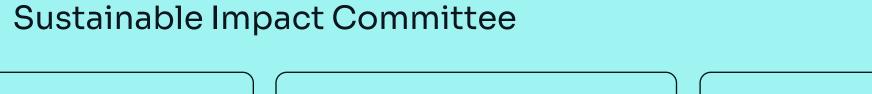
people trained on sustainable forestry people reached through awareness-raising workshops

In 2024, CAMERR partnered with a local non-profit to begin the development of improved fish smoking technology, aimed at improving the working conditions of, and economic benefits to, local populations, while reducing emissions. A socio-economic impact study, including a focus on genderspecific outcomes, was also begun in 2024. The project is expected to continue through 2026.



Sustainability governance

Sia's internal sustainability governance model places stewardship of the group sustainability strategy at the C-level, facilitating its integration into the business plan and ensuring leadership buy-in.



Environmental Sub-committee

Social Sub-committee Diversity, Equity, Inclusion, & Belonging, Employee wellbeing, Community outreach

Ethics & Compliance

Non-financial Reporting

Information Technology

CAMERR*

Client Engagements

Client-facing sustainability work is integrated within Sia's NEXT-GEN operating model. Offerings are developed at the Squad level, leveraging input and business intelligence from Sustainable Impact Committee and other experts in relevant fields across the group.

Head of Corporate Social Responsibility, Diversity & Inclusion

Hub Ambassadors (Social, Environmental)

Employee Resource Groups (ERGs)

*Cameroon Mangrove Ecosystem Restoration & Resilience

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Roles

Sustainable Impact Committee

The Sustainable Impact Committee sponsors the sustainability strategy for the group. Members are appointed by the Group Chief Executive Officer. They meet biannually and comprise the following roles:

- / Chair (1): Chief Executive Officer (Group)
- / Co-leaders (2): President & Chief Operating Office (Group), Chief People Officer (North America)
- / Environmental Sub-committee (2): Chief Financial Officer (Group), Managing Partner, Climate SME (BENELUX)
- / Social Sub-committee (2): Chief People Officer (North America), Partner (CAN)
- / Ethics & Compliance (2): President & Chief Operating Officer (Group), Chief Financial Officer (Group)
- / Information Technology (1): Managing Partner, Head of AI & CTO Office (Group)
- / Nonfinancial Reporting (1): Head of CSR, Diversity & Inclusion (Group)
- / CAMERR Project (1): Head of CSR, Diversity & Inclusion (Group)
- / PMO (1): Head of CSR, Diversity & Inclusion (Group)

Head of CSR, Diversity & Inclusion

A Global Head of Corporate Social Responsibility, Diversity & Inclusion works with the Sustainable Impact Committee to define the group sustainability strategy. This role also oversees strategy implementation and is responsible for impact monitoring, reporting, and sustainability ratings for the group.

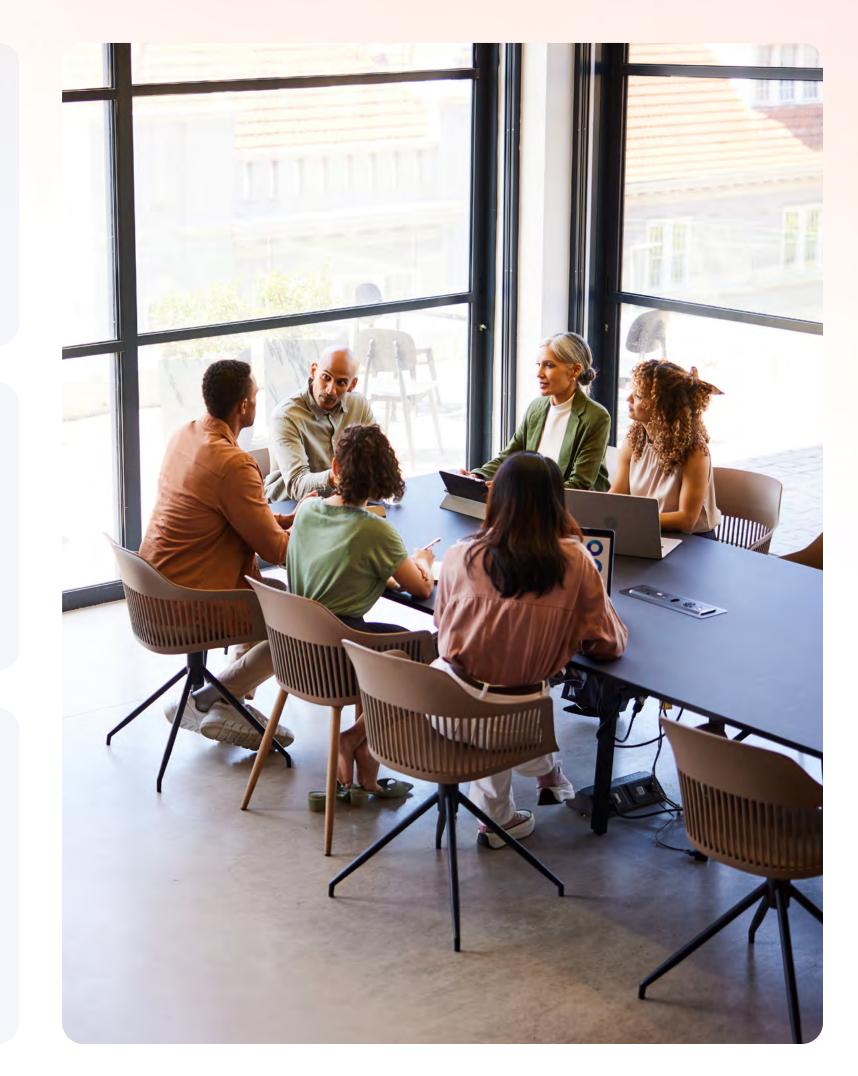
Hub Ambassadors

Voluntary Hub Ambassadors for social and the environment pilot local ERGs and awareness initiatives at their Hubs.

They also support strategy implementation and act as a bridge between the Environmental and Social Sub-committees and employees.

Employee Resource Groups

ERGs provide a space for our people who share common identities and interests to build community and raise awareness across the firm. Coordinated by the Hub Ambassadors, each ERG is piloted by two co-leads, with a tenure of two years maximum. ERGs may elect to operate across Hubs. Membership is open to employees of all levels.



Reporting & evaluation

Sia has published an annual sustainability report since 2020, with the goal of ensuring transparency to stakeholders regarding Sia's practices and progress. The report covers Sia's activity worldwide and is made publicly available on the group's corporate website.

As an active signatory of the **United Nations Global Compact**, Sia submits an annual Communication on Progress, which is published on the UN Global Compact website. Sia has completed a yearly EcoVadis evaluation since 2019. **EcoVadis** is an international third-party sustainability rating, which evaluates our actions, policies, and procedures in the areas of labor and human rights, environment, ethics, and responsible procurement. Our EcoVadis report and scorecards are made fully available to clients on the EcoVadis online platform and are communicated internally to Sia employees. They are made available to other stakeholders upon request.

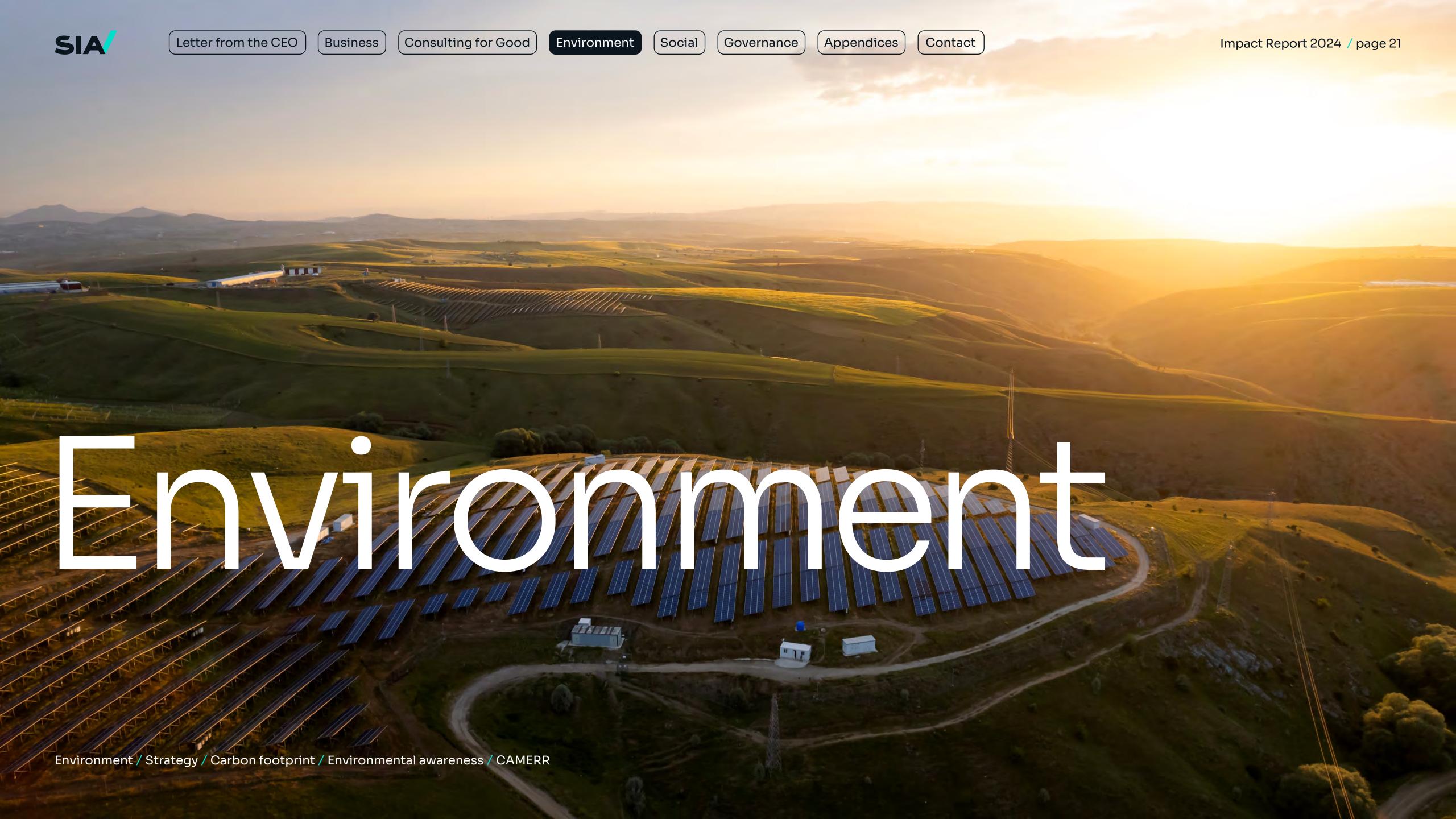
Sia also discloses its carbon footprint through the **Carbon Disclosure Project (CDP)**, with our score made public on the CDP platform since 2023.











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The climate crisis requires immediate, ambitious action from individuals and organizations alike.

Sia is committed to reducing its environmental impact and progressing towards net-zero carbon emissions, while supporting other organizations in their efforts to do the same.

Strategy

Sia is committed to taking intentional action to reduce scope 1, 2, and 3 emissions, in alignment with the latest climate science. Our objectives are as follows:

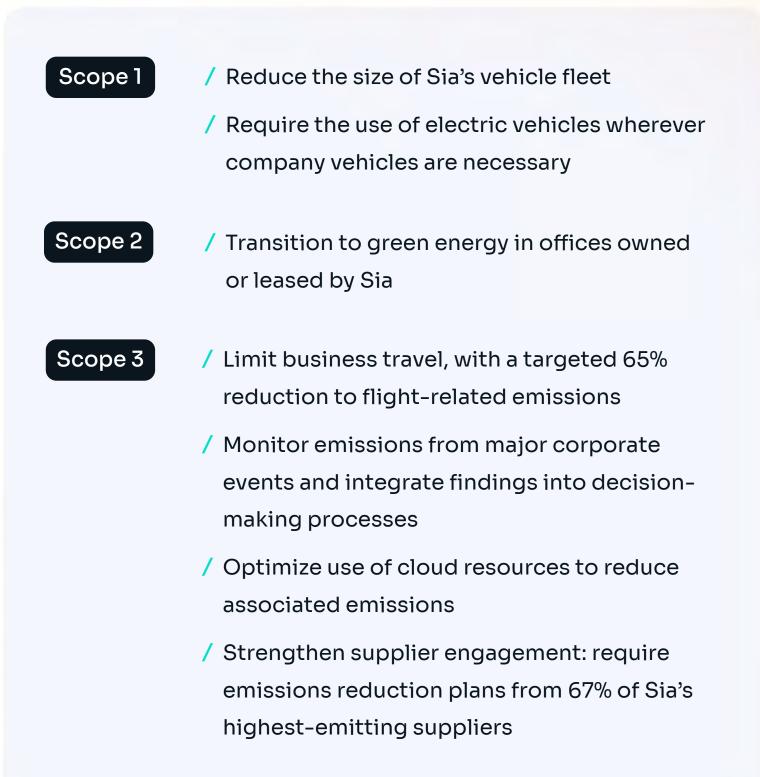


Scope 2

Green electricity supply by 2032



Key actions within our emissions reduction trajectory include (not exhaustive):





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To support Sia's emissions reduction trajectory, we implemented a Group Environmental Policy in 2024. This policy sets out mandatory protocols across areas including business travel and commuting, energy consumption, office equipment, and waste management. To raise awareness and encourage broader employee engagement, the policy is complemented by a Global Environmental Charter, which outlines actionable practices our employees can adopt to reduce their individual environmental impact at work.

Business travel remains one of Sia's largest sources of emissions, with air travel representing the most significant lever for reduction. Sia's Environmental Policy therefore includes flight approval criteria aimed at limiting air travel in favor of more sustainable alternatives and ensuring the necessity of flights taken. In 2024, we focused on laying the groundwork for improvement by establishing processes to consolidate flight bookings and generate the reporting needed to better understand our travel-related emissions. Based on insights from our initial efforts to centralize group-wide purchasing, we refined our approach to focus specifically on air travel. In 2024, we identified tailored solutions for our largest markets, which will be rolled out in 2025-2026, with integration of smaller markets to follow.

To further address scope 2 and 3 emissions, we partnered with Sia's Environmental Hub Ambassadors in 2024 to assess the feasibility of implementing local initiatives such as BYOD (Bring Your Own Device) programs, green mobility policies, and green energy contracts. This work will guide the development of new policies and support the transition to green energy in our major hubs.

In parallel with our reduction efforts, and in order to neutralize residual emissions that cannot be abated, Sia is investing in natural carbon sinks—ecosystems that absorb and store atmospheric carbon and contribute to global carbon neutrality. We will acquire carbon credits from these projects, representing the volume of carbon absorbed as a direct result of our investment. Sia is committed to responsible sourcing, investing exclusively in absorption projects that are certified and verified through rigorous third-party standards.

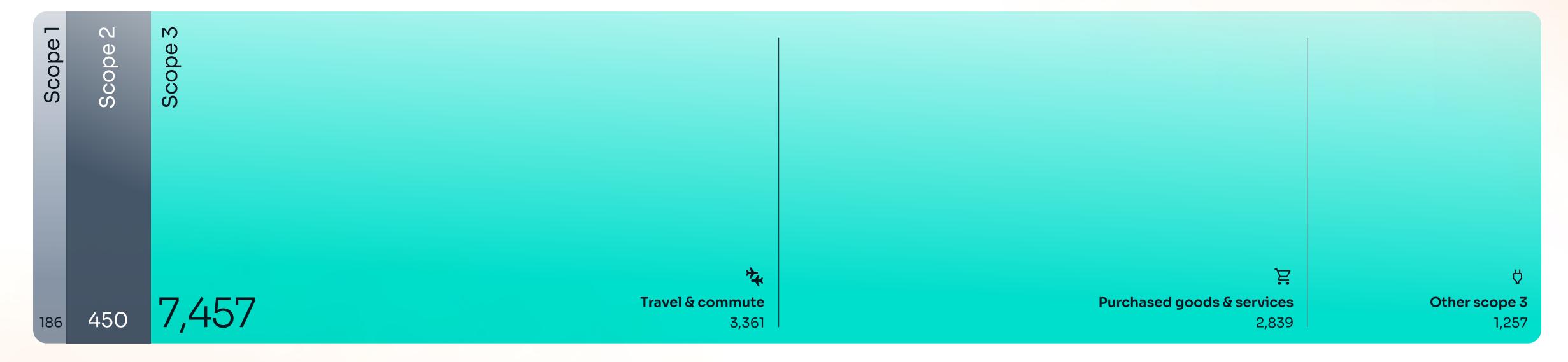
Our reduction strategy is sponsored by the Environmental Sub-committee within Sia's larger C-level Sustainable Impact Committee. This sub-committee is co-led by a climate SME and the group CFO, and supported by the Head of CSR, Diversity & Inclusion, along with local Environmental Hub Ambassadors. This governance structure ensures active involvement from our Finance teams in measuring Sia's carbon footprint, secures leadership alignment on the strategy, and enables effective implementation of emissions reduction initiatives across our operations.



Carbon footprint

Fotal: 8,093

2024 absolute emissions (t CO₂e)



We have measured and reported our carbon footprint since 2019, doing so in partnership with Greenly since 2021. Certified ISO 14064, our methodology leverages a combination of monetary and physical approaches and complies with the GHG Protocol.

2024 relative emissions

Physical intensity (t CO₂/full-time employee)

3.3

Economic intensity
(t CO₂e/ M€ gross profit margin)

17.

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Evolution from 2022 baseline

Absolute emissions

$$+2\%$$

Relative emissions (per employee)

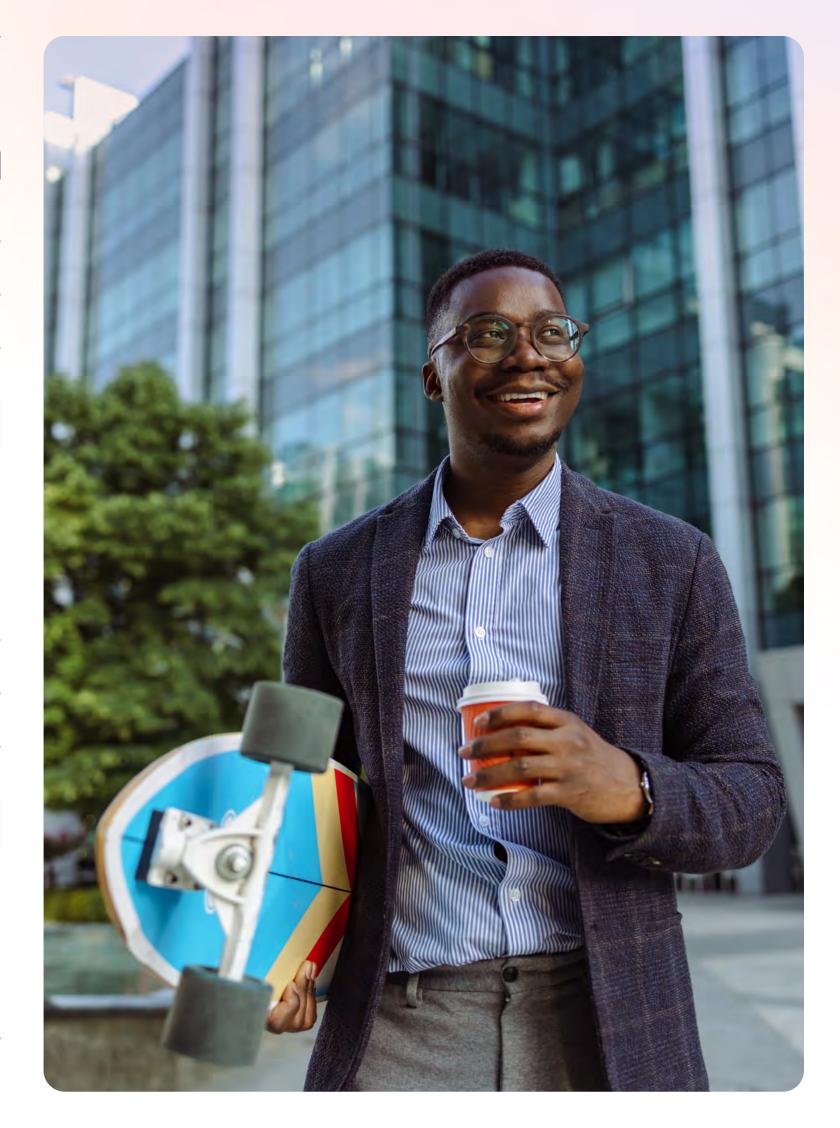
Headcount growth

2022-2024 evolution

Absolute emissions (t CO ₂ e)								
	2022	2023	2024	Delta from 2023	Delta from baseline			
Scope 1	237	154	186	+21%	-22%			
Scope 2	303	441	450	+2%	+49%			
Scope 3	7,409	8,100	7,457	-8%	+1%			
Overall	7,950	8,695	8,093	-7%	+2%			

Relative emi	Relative emissions-physical intensity (t CO ₂ e/FTE)								
	2022	2023	2024	Delta from 2023	Delta from baseline				
Scope 1	0.1	0.1	0.1	O%	-9%				
Scope 2	0.1	0.2	0.2	O%	+100%				
Scope 3	3.3	3.2	3.1	-3%	-6%				
Overall	3.6	3.4	3.3	-3%	-8%				

Economic intensity (t CO₂e/M€ revenue)									
	2022	2023	2024	Delta from 2023	Delta from baseline				
	20.6	17.5	17.1	-2%	-17%				





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Understanding our 2023-2024 emissions evolution

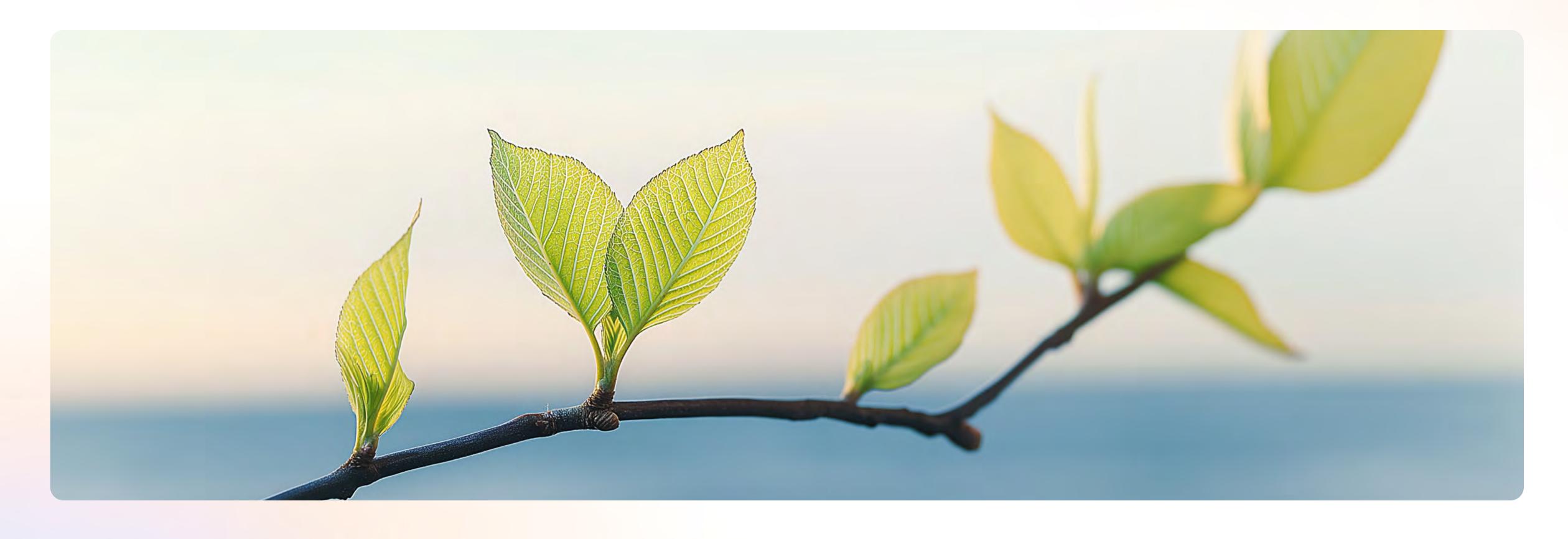
Between 2023 and 2024, Sia achieved a 7% reduction in absolute greenhouse gas emissions.

Relative emissions, measured per full-time employee and per unit of revenue, declined by 2% and 3%, respectively. These reductions reflect both progress in Sia's sustainability journey and the impact of a 5% decrease in headcount and revenue during the reporting period. Our emissions reduction follows a stabilization of group-level emissions observed in 2023.

Scope 1 and 2 emissions, representing 8% of Sia's overall emissions, increased by 21% from 2023, largely resulting from estimated refrigerant leaks related to the acquisition of new office spaces during the reporting period, as well as a shift

from an activity to a monetary-based methodology for most fuel consumption. Conversely, Scope 3 emissions declined by 8%, primarily due to reduced travel and event activity. This reduction was partially offset by higher emissions from the purchase of capital assets, most notably new office spaces.

To ensure transparency and accuracy, Sia's 2023 emissions were recalculated and restated in this report. Further details on the restatement, methodology, and additional environmental metrics are available in the Data Background section.



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Environmental awareness

We are committed to fostering environmental awareness within Sia, promoting more sustainable working practices, and empowering our people to take meaningful action in the fight against climate change.

A key milestone in 2024 was the launch of Sia's first cohort of Environmental Hub Ambassadors, who played an instrumental role in supporting Employee Resource Groups (ERGs). These ERGs drive a range of awareness-raising activities throughout the year, including events, newsletters, and community engagement initiatives. Notably, ERGs in France, Belgium, the UK and Ireland organized collection drives for used electronics and clothing, facilitating responsible waste management while supporting local charities and communities.

Another standout initiative was the "Cycling for Climate" challenge, undertaken by employees in the Netherlands. This initiative was designed to raise awareness of the climate

crisis and promote sustainable living through an experience that was both educational and enjoyable. It encouraged participants to connect with environmental issues while spending time outdoors and staying active.

In addition to driving regional engagement, our Hub Ambassadors contributed to an update of Sia's Global Environmental Charter in 2024. The updated charter aims to equip employees across all geographies with practical guidance to reduce their individual carbon footprints and adopt more environmentally conscious behaviors at work.

As part of our education efforts, Sia has been delivering the "Climate Fresk" since 2021 in France, Belgium, and the Netherlands. A three-hour team-building workshop, the "Climate Fresk" encourages both individual and collective reflection and action. From 2025, it will be rolled out to additional regions, most notably in North America.



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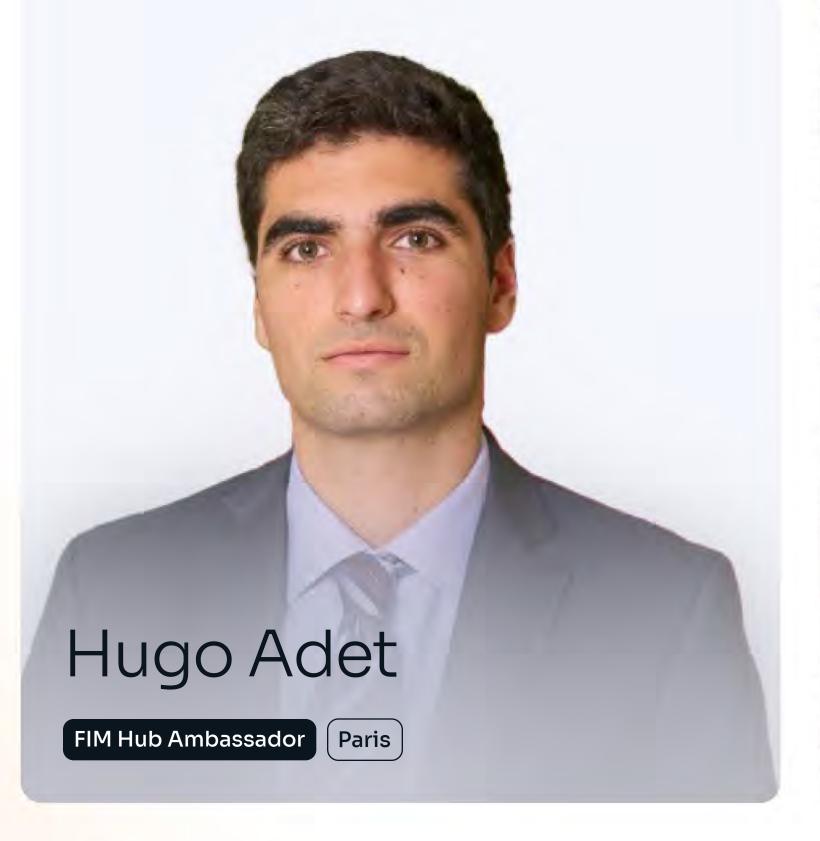
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Hub Ambassador Spotlight

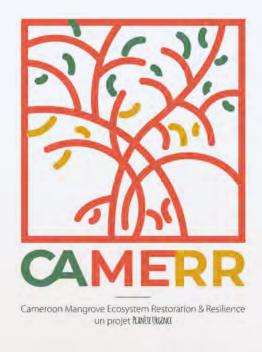
Being a Hub Ambassador was the perfect opportunity for me to embody the goal of our French Environmental ERG, 'Climate and Change:' to encourage individual and collective climate action, through awareness-raising and transparency. This year, some of our achievements included hosting a conference with the founder of a green bank to expand on the concept of green finance, organizing a successful clothing drive, and publishing a monthly newsletter on environmental topics."







Contributing to global carbon neutrality through CAMERR



CAMERR (Cameroon Mangrove Ecosystem Restoration & Resilience) is a long-term project with the potential for significant environmental impact, endeavoring to restore 1,000 hectares of mangrove forests over a 30-year period.



mangrove saplings planted across 300 hectares of partial restoration

individuals trained in sustainable forestry practices and reached 1,968 people through awareness-raising workshops.

As of 2024, CAMERR has achieved the partial restoration of 300 hectares through the planting of 750,000 mangrove saplings. The project has also trained 221 individuals in sustainable forestry practices and reached 1,968 people through awareness-raising workshops.



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Supporting our clients

As a consulting firm, Sia has an opportunity to take action for the environment that transcends our own operations by helping organizations reduce their own environmental impact.

Our client work in this area spans five pillars:

Addressing Climate Change

Adapting more sustainable business models and strategies to reduce greenhouse gas emissions by opting for circularity, life cycle analysis, Net Zero trajectories, and stakeholder training

Leveraging Technology

Optimizing processes and opening new opportunities via innovative tools, like Al and quantum computing

Green Finance

Taking environmental considerations into account to inform investments in the financial sector, allocating resources via green products, assets, and investments

Government Regulations

Keeping up-to-date with requirements and allocating resources accordingly for reporting, measuring, and adhering to standards

Biodiversity

Protecting the variety of plant and animal life on our planet by preventing the degradation of our oceans and lands

Further details about CAMERR and its alignment with Sia's broader sustainability program can be found in the <u>Consulting for Good</u> chapter of this report.



Offering spotlights

Low carbon and decarbonization

Organizations must rethink their GHG reduction strategies if they are to become climate resilient. Thousands of companies have already committed to setting netzero targets, and evolving regulations are making it increasingly difficult to maintain business as usual. Sia supports companies in the development of their netzero trajectories and roadmaps from A to Z. We work in four phases: Measure GHG emissions, develop carbon reduction and netzero trajectories, establish governance, generate employee engagement and awareness.

Risk and resilience

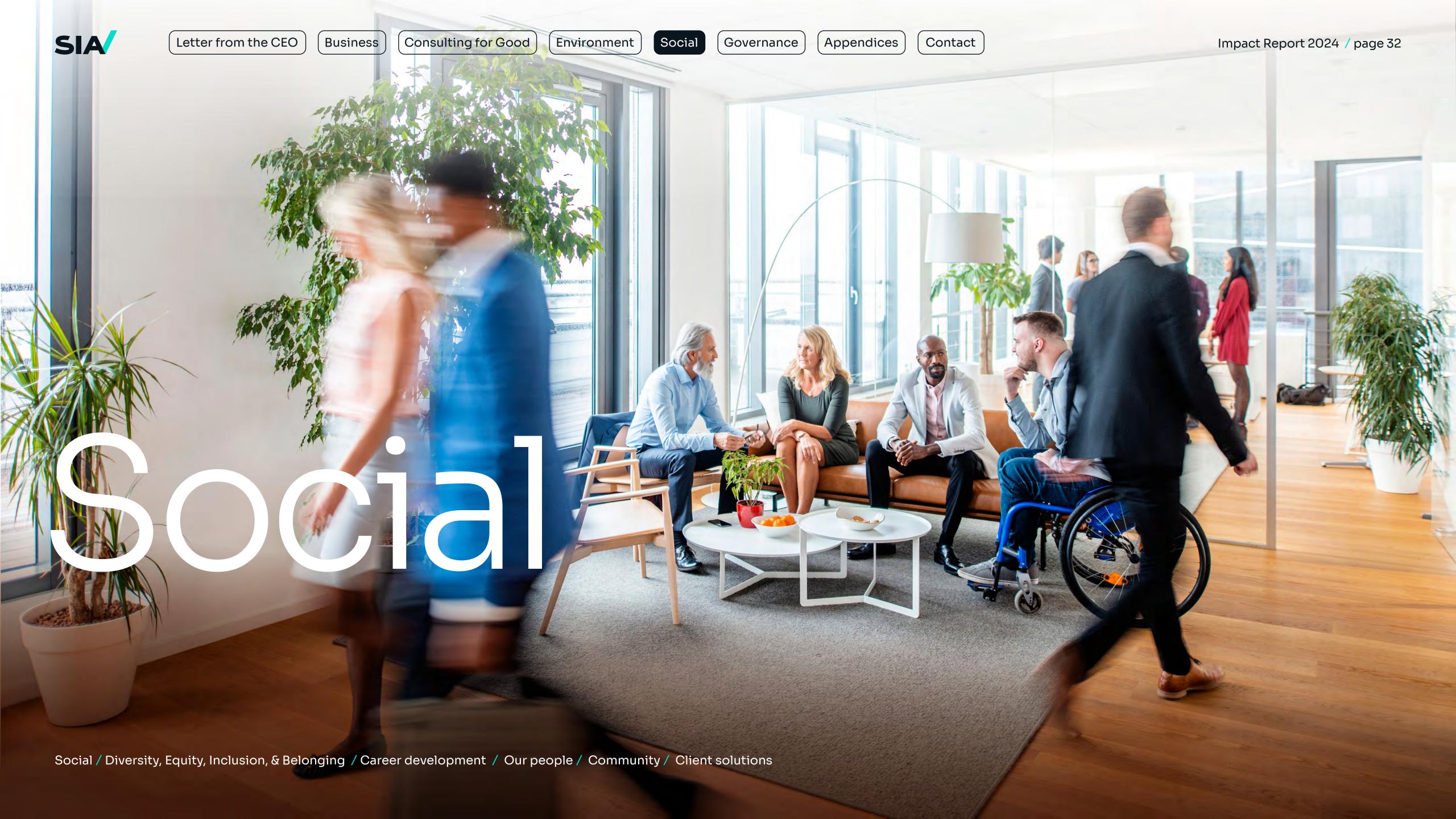
As the effects of climate change become increasingly dire, there is a growing need for organizations to re-evaluate their business models to navigate climate-related risk. Sia helps companies to mitigate three types: physical risks, transition risks associated with the switch to low-carbon economic models, and liability risks. Our methodology embarks organizations on a five-step journey, equipping them to build resilience, protect their employees, and identify new opportunities:

- 1. Engage upper management
- 2. Perform risk and vulnerability diagnostic
- 3. Develop resilience strategy and roadmap
- 4. Take action and transform business
- 5. Monitor resilience and evaluate strategy

E-fuels and biofuels

The energy transition sees e-fuels and biofuels taking center stage more than ever before, presenting new opportunities to numerous players across sectors. However, the development of these fuel types raises new technical, economic, and regulatory challenges. Sia leverages extensive expertise to help private and public sector organizations to overcome these obstacles, supporting every stage of their e-fuel and biofuel projects, from monitoring, market analysis, and prospective studies to business case modeling and operational follow-up.





Central to Consulting for Good is Sia's ambition to be a next-level employer to our people.

We understand that our performance hinges on how we engage and invest in our talent.

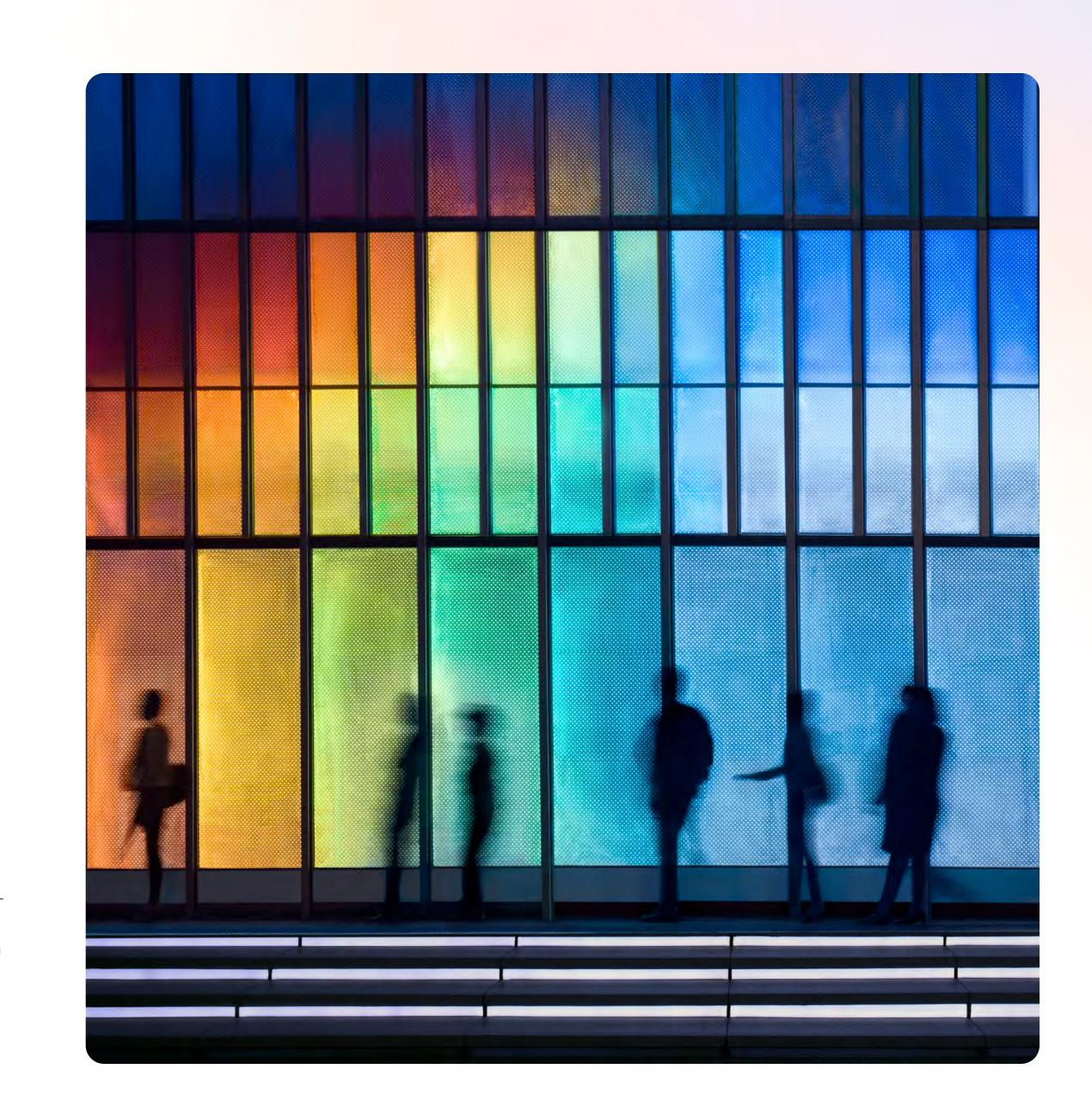
By providing tailored career support and fostering a culture of diversity, equity, inclusion, and belonging, we support the wellbeing and employability of our people and lay the foundations for innovation and growth. Our social responsibility extends beyond our front doors to support local communities and ensure that human rights are respected throughout the value chain. Sia is committed to protecting

the fundamental human rights inherent to all human beings, as outlined within the United Nations Declaration of Human Rights. Our engagements are evidenced throughout Sia' global policies, most notably the Code of Conduct, Responsible Purchasing Charter, and Diversity, Equity, Inclusion, & Belonging Policy, in addition to local employee handbooks.

Diversity, Equity, Inclusion, & Belonging

We believe in fostering a diverse, equitable and inclusive culture where our employees and partners are valued and thrive in a sense of belonging.

We are committed to recruiting and developing a diverse network of employees and investing in their growth by providing unique opportunities for professional and cultural immersion. Our commitment to inclusion encourages dynamic collaboration with our clients, building trust by creating an inclusive environment of curiosity and learning with lasting impact. We are guided by the pursuit of understanding and take pride in being able to provide meaningful solutions to our clients' unique challenges.





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We bring our whole selves to work and strive to listen, observe, understand and be understood.

Sia is an equal opportunity employer. All aspects of employment, including hiring, promotion, remuneration, or discipline, are based solely on performance, competence, conduct, or business needs.

Five key commitments shape DEIB efforts at Sia:

Continuously build a **culture of DEIB** where diversity, equity, inclusion, and belonging are deeply embodied in the company's DNA, values, and everyday practices.

Further develop **inclusive and equitable policies** that support our commitment to diversity, equity, and inclusion.

Attract, retain, and develop top talent from diverse backgrounds by creating an inclusive and equitable environment where employees feel valued and empowered.

Extend our DEIB commitments throughout our **supply chain** by seeking diverse suppliers and contractors.

Improve our DEIB program over time to ensure effectiveness and relevance.

Group Diversity, Equity, Inclusion, & Belonging Policy

A group policy grounds everything we do in the DEIB space at Sia. Published on Sia's website, the Diversity, Equity, Inclusion, & Belonging Policy formalizes group convictions and establishes core best practices across four key areas: equal opportunity, inclusive culture, safe environment, and community outreach.

The policy includes mandatory training, built upon foundational courses centered on unconscious bias, which are required of all employees upon joining Sia. It defines an anonymous DEIB survey, which assesses employee perceptions of DEIB to help Sia evaluate its impact over time. It also formalizes HR procedures for addressing cases of discrimination and harassment, ensuring consistency and transparency across geographies. These procedures are applicable for alerts raised by or against a Sia employee or third party, through any alert channel.

In 2024, the DEIB Policy was reviewed and updated to reflect changes to the group sustainability governance model and provide revised best practices regarding promotion and advancement, employee engagement, and training. We also took two key steps to further ensure readership and application of the policy: we made it available in three additional languages, and we created a dedicated eLearning. In addition to English and French, stakeholders can now read the policy in Dutch, Italian, and Japanese. The eLearning module, which covers key areas of the policy, is available in the same languages. Its completion is required of all Sia employees worldwide within the first three months of employment. We expect to make the policy and eLearning available in Arabic and Chinese over the course of 2025.





Building Awareness and Community

Across Sia, DEIB Hub Ambassadors lead Employee Resource Groups (ERGs) and awareness initiatives at their Hubs, both supporting local buy-in to group-level DEIB programs and responding to hub-level needs. Varying hub to hub, ERGs, like Women & Allies, provide a space for our people who share common identities and interests to build community.

In 2024, Sia's group awareness theme was Allyship, established with the goal of building trust and mutual understanding and educating on different viewpoints. At the group level, we educated our workforce through dedicated international conferences and newsletters. Our Hub Ambassadors and ERGs raised awareness through an array of local initiatives, like workshops, panel discussions, and book clubs.

Alongside Hub-level networking opportunities, Sia's global Mentorship Program provides a powerful opportunity for our diverse talent to gain tailored support for their professional development. Fully personalized, the program allows mentees to establish their own criteria in terms of the mentor profiles and support they seek.

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Group Objectives & Action Plan

Sia's DEIB priorities and way forward are conveyed in an annual Action & Awareness Plan, which outlines key initiatives at the group level. We made meaningful progress in 2024, including:

- / The publication of an updated DEIB Policy and a dedicated eLearning, available in five languages
- / The creation of an updated DEIB Survey in six languages, integrated into a new platform
- / An audit of performance appraisal processes, laying the groundwork for tracking promotion rates among underrepresented groups
- / Initial development of a Cultural Intelligence (CQ) training program
- / The integration of sustainability updates into local townhalls, reinforcing engagement

Looking ahead, we will build on this momentum with the following key actions in 2025:

- / Deploy the new DEIB Survey and facilitate hub-level action planning
- / Implement a standardized appraisal reporting framework that includes diversity metrics, integrated into Sia's forthcoming group HRIS
- / Launch unconscious bias awareness campaigns tailored for appraisers
- / Measure rates of promotion by gender, race & ethnicity (select geographies), broken down by country and market
- / Roll out the full cultural intelligence (CQ) training program, featuring a comprehensive eLearning course and series of international panels
- / Introduce a Women Who Lead workshop, as part of the Ascent: Leaders of Tomorrow program
- / Develop non-discrimination workshops, also within the Ascent: Leaders of Tomorrow program

To shape awareness initiatives in 2025, we have identified mental health—specifically its intersection with DEIB—as Sia's guiding theme.



Key objectives

Diversity

25%

women in leadership² by 2025

1%

annual increase in overall gender balance

50%

diverse workforce by 2027



Training

100%

completion of unconscious bias eLearning within first 6 months of employment

50%

participation in the DEIB survey

100%

completion of DEIB Policy eLearning within first 3 months of employment

100%

completion of cultural Intelligence eLearning (EOY 2025)

¹Diverse is defined as belonging to one or more of the following groups: women and non-binary, racial and ethnic minorities, and persons with disability. KPI includes full-time employees

² Leadership is defined as Director level and above.



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Gender

Lifting the ratio of women to men is a priority for Sia and an industry-wide challenge. Our efforts in this area are focused on retaining our women and supporting their professional development.

In 2024, Sia reached 28% women in leadership, surpassing our 25% target one year ahead of schedule. This achievement owes in large part to an increase in women promoted to the director level. In terms of the group's overall gender balance, our 2024 results track with our objective and previous performance, showing a 1% increase.

Our gender equality objectives will be reviewed and strengthened in 2025.

Percentage of Women in Leadership ¹ , Overall Workforce				
	2022	2023	2024	
Leadership	21%	22%	28%	
Other Employees	41%	41%	42%	
Overall Gender Balance	39%	40%	41%	

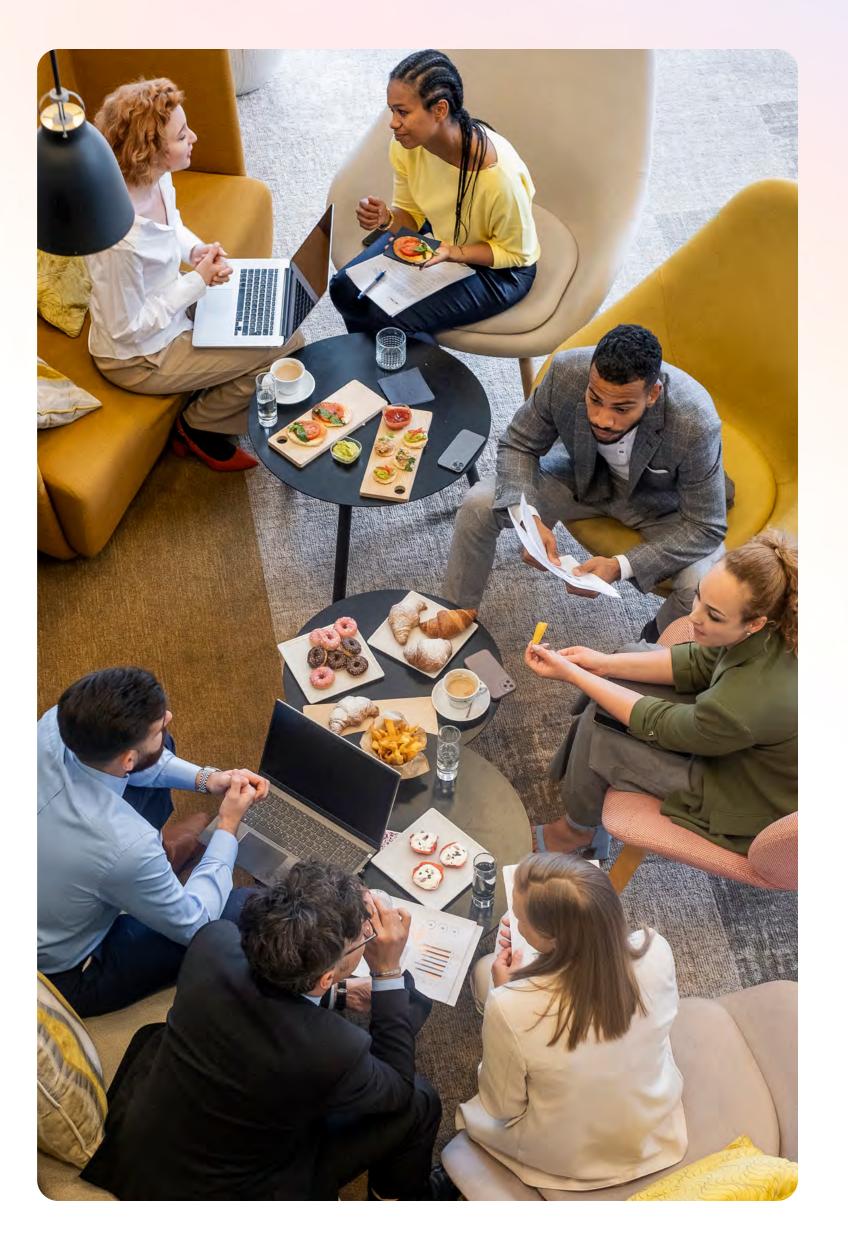
We progressed in our ambition to build a culture of inclusion and belonging for women in 2024, implementing various awareness campaigns, events, and external engagements throughout the year. In France, our largest market comprising more than half Sia's workforce, we re-committed to the #Stop Sexism in the Workplace² collective for the second consecutive year. Led by the AFMD³, a French DEI non-profit, and sponsored by the French High Council for Gender Equality⁴, this initiative brings together 301 organizations in commitment to eight actions combating sexism in the workplace. In 2024, we committed to increasing training requirements in this area.

To this end, we deployed an eLearning course focused on understanding and combating sexism, which is now required of all employees in France. We also developed an inhouse training dedicated to sexual harassment prevention, which will be released in the course of 2025.

Sia recognized International Women's Day and Women's History Month through various initiatives across North America, Europe, the Middle East, and the APAC, focused on accelerating action. These featured panel discussions and conferences with women leaders, sharing sessions, networking events, and educational newsletters.

Gender pay gap			
	2022	2023	2024
Leadership ¹	0.90	0.86	0.89
Other Employees	0.94	0.95	0.94

The equal opportunity piece of our DEIB Action & Awareness plan is central to continuing to raise the proportion of women in leadership and ensure equitable promotion in 2025. Key actions include measuring and reporting rates of promotion by gender and taking corrective action where appropriate, as well as the introduction of Women Who Lead and Non-discrimination workshops in Sia's Ascent: Leaders of Tomorrow program.



¹Leadership is defined as Director level and above.

² #StOpe le sexisme ordinaire en entreprise

³ Association Française des Managers de la Diversité

⁴ Haut Conseil à l'Egalité entre les femmes et les hommes



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LGBTQ+ inclusion

Sia supports LGBTQ+ inclusion through awareness and community-building initiatives across the group.

In 2024, we organized an international panel discussion, in which LGBTQ+ employees shared about their experiences and engaged participants in an open discussion about allyship in the workplace. At the Hub-level, Pride & Allies ERGs offer peer support to our LGBTQ+ colleagues and allies, providing a supportive environment for them to exchange, network, and support local communities. In the US, we partner annually with Out for Undergrad, a non-profit dedicated to helping high-achieving LGBTQ+ university students reach their full potential and kickstart their careers.

Racial & ethnic inclusion

Sia stands against racism and systemic bias and is committed to ensuring the inclusivity and equitable treatment of our people of all races and ethnic origins. Our ERGs drive positive change and provide a safe space for employees to share, learn, support, and celebrate one another. As an example, the North America BIPOC & Allies network, dedicated to welcoming, celebrating, and promoting Black, Indigenous, & Persons of Color (BIPOC) within Sia, raises awareness through different initiatives throughout the year.

In APAC, Sia Australia is committed to building more vibrant and prosperous communities in which Aboriginal and Torres Strait Islander culture, histories, and peoples are recognized, understood, and promoted. Sia developed a Reconciliation Action Plan (RAP) in 2023, working under the guidance of an Aboriginal mentor. Sia's RAP aligns with the framework developed by Reconciliation Australia, the lead body for reconciliation in the country. The framework contains four RAP types—Reflect, Innovate, Stretch, and Elevate—which allow organizations to continuously develop their commitments.



Employee wellbeing

Sia is committed to fostering an inclusive work environment where all employees feel supported and empowered.

This is reflected in dedicated HR policies, internal support structures, and awareness initiatives designed to support employees with disabilities. In France, the UK, and Belgium, for example, employees have access to specialized external partners who provide guidance on navigating disability, significant life transitions, or mental health challenges. In addition, dedicated HR ambassadors are available to ensure tailored, confidential assistance.

In France, including at our Paris headquarters, we extend our impact to support the employment of people with disabilities in the broader community, partnering with work assistance organizations² and engaging them for services like facilities maintenance and catering.

Looking ahead, we are expanding our focus on wellbeing with the launch of a new mental health program in 2025. Developed in collaboration with Uside, Sia's corporate behavior branch, this initiative will leverage the expertise of professionals in psychology and cognitive neuroscience to promote mental health and wellbeing across the group. This program will feature mandatory mental health training for all HR teams.

² Établissements ou services d'aide par le travail (ESAT)

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Hub Ambassador spotlight

ERGs create spaces not only where voices can be heard, experiences are valued, and opportunities are shared, but also where purpose drives collaboration, and collaboration drives innovation. Over the last year, through our ERG-sponsored initiatives, my goal has been to bring together diverse perspectives and, ultimately, create an inclusive mindset that encourages action, together. Diversity, equity, inclusion, and belonging (DEIB) are not just ideals—they are the foundation of innovation, belonging, and success. And to be successful as colleagues and human beings, we must learn how to be



For me, this year has been about helping bring APAC's unique voice to the forefront in a space often shaped by Western narratives. I was initially motivated to take on the role of Hub Ambassador because I strongly believe that while DEIB values are universal, their meaningful implementation requires a deep respect for, and understanding of, local cultural contexts. Launching the first Japanese-language DEIB policy has been a significant step toward local inclusion and cross-regional understanding (Chinese version coming soon!).



Asia Hub Ambassador Japan

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Career development

We believe that supporting the professional development of our people calls for a flexible, tailored approach as well as tools that support this professional development.

In lieu of an "up and out" model, we provide an array of career paths and opportunities for knowledge sharing, internal engagement, and international collaboration. This translates to career development and training programs that allow our people to grow their skills and increase their employability in a way that suits their career ambitions.

Central to our Talent Development strategy is the development of new career path frameworks for all business lines. These frameworks harmonize levels across all Hubs, providing more clarity to our people regarding performance expectations and criteria for promotion. In 2024, building on progress made within the group's Strategy & Management Consulting Business Line, we developed new career paths for two additional business lines, Sia Experience and Lifesciences & Healthcare. These business lines now offer three distinct paths: Consulting, Engagement and Expert.

We launched the second edition of Sia's global mentorship program in 2024, following a successful inaugural session in 2023. The program supports the development of our people by helping them to build the professional and interpersonal skills they need to succeed in their careers. Participants benefit from an international network of mentors, allowing for cross-border connection and learning. The program is self-driven and fully personalized: mentee/mentor pairings establish their own cadence and areas of focus. Hundreds of employees took part in 2024.

Regular performance appraisals for all full-time employees help frame career development at Sia. The appraisal process varies somewhat by geography, with official cycles running annually (75% of locations) or biannually (25% of locations). During an appraisal, the individual's job title, level, and compensation may be revisited. The process provides an opportunity for

feedback on past performance, objectives for the upcoming period, and a discussion of the employee's long-term career goals. Outside formal appraisal cycles, managers are expected to maintain open, reciprocal communication with their teams, and our people are encouraged to seek continuous feedback. To increase the objectivity of performance appraisals, we have developed a career appraisal handbook to help employees and managers in understanding the expectations, guidelines and recommendations for effective performance evaluations.

To further enhance and harmonize career management across the group, in 2024, Sia committed to adopting a group Human Resource Information System (HRIS). Throughout the year, our Talent Development team worked together with a crossfunctional team of stakeholders to vet, design, and set up the tool, which will include improved survey software. The full implementation of the group HRIS is scheduled for July 2025.

International Mobility

Sia's global footprint allows for a number of opportunities for international mobility. Our programs provide an enriched professional experience at varying levels of career progression, from internships to permanent appointments abroad. Open to European citizens, V.I.E. contracts allow employees to relocate to any Sia office worldwide for up to two years. 34 Sia employees were on V.I.E. contracts in 2024.

Our Internal Mobility program is designed for Sia consultants with over two years of experience who are interested in transferring to one of our offices abroad. Through this program, in 2024, 16 employees relocated internationally and 11 transferred to another office within the same country.

ASCENT: Leaders of Tomorrow

Leadership Program

Developing our top talent is crucial to the success of Sia' ambitious growth strategy.

Established as part of our larger cultural transformation initiative, the ASCENT: Leaders of Tomorrow program identifies high performers and paves the way for them to become successful leaders. ASCENT leverages Uside's expertise in corporate behavior to provide participants with a tailored program that builds their skillsets and initiates the behavioral shifts they need to lead effectively. The program operates at three levels, with participants ranging from Associate Managers to Associate Partners.

Level 1

Associate Manager+: Participants gain understanding of their managerial behavior, and how to course correct, over a three-year period.

In 2024, more than 250 collaborators joined the level 1 program.

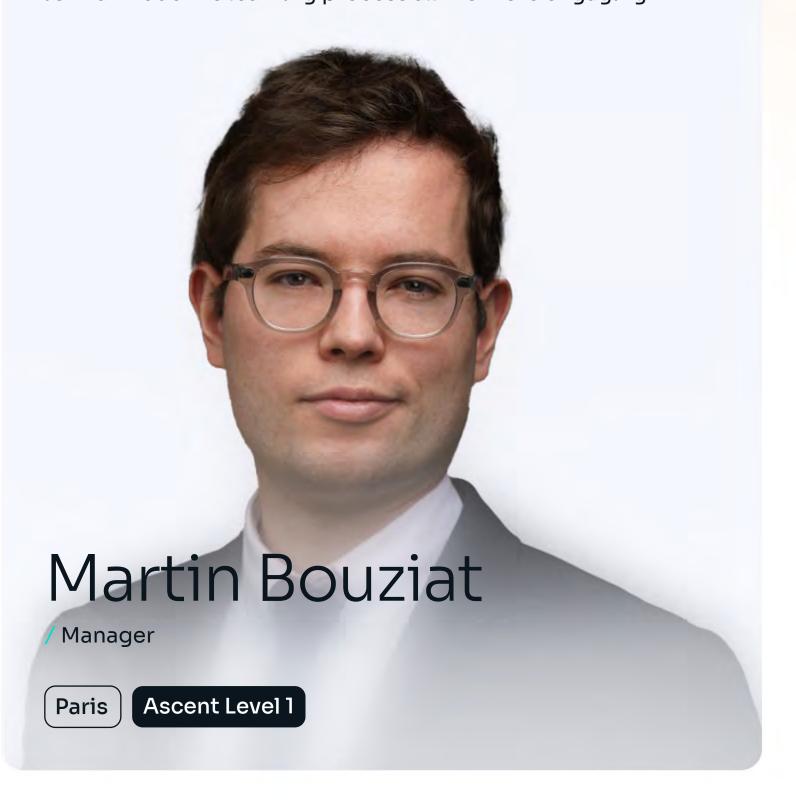
Level 2

Director+: Participants identify their strengths and areas for improvement, and receive a personalized development plan.

Level 3

Associate Partner: Participants are assessed on a set of key behavioral dimensions and receive individual feedback from a Uside coach. This level is a prerequisite for promotion to Partner.

I really appreciated the peer-to-peer dynamic in the workshop—it was reassuring to see that colleagues from other business units were facing similar challenges. It's almost like a form of mutual coaching, which aligns well with the spirit of camaraderie in the consulting industry. I really valued this collective aspect. The second aspect I appreciated was the content itself. It helped me become more aware of my own behaviors. The theoretical layer remained pragmatic and easy to apply, which is especially valuable in our fast-paced, demanding work environment. The friendly and convivial format made the learning process all the more engaging."



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Learning opportunities

Learning is essential for our employees to evolve in their careers and deliver value to clients.

We provide an array of training courses to enable our people to grow their skills and increase their employability in a way that suits them.

Sia global learning paths are tailored to different levels and teams. These paths, as well as a path dedicated to business ethics, include both mandatory and optional training agendas. Training provided by Sia includes both eLearning courses and trainer-led sessions, virtual and in-person, all deployed in our global LMS platform Sia Institute. Training provided by Sia includes both eLearning courses and trainer-led sessions, virtual and in-person.

5,545

courses on Sia Institute completed by our employees in 2024



Our approach to learning is grounded in five principles:

The 70/20/10 rule

We believe that 70% of learning occurs through on-the-job experience, 20% happens socially, through colleagues and friends, and 10% takes place via formal training. We encourage our people to seek out learning opportunities everywhere.

Tailor-made

Sia's training catalog is fully customized to support our people in their professional development. All employees have access to the catalog in its entirety and may sign up for courses of their choice.

ATAWAD (Anytime, Anywhere, Any Device)
Our employees access training modules via

Our employees access training modules via a global eLearning platform, which allows them to train at their own pace.

Quality

Quality

We ensure the quality of our training modules—developed internally or provided by training vendors, like LinkedIn Learning—by gathering feedback from trainees following each session and adjusting the content accordingly.

Agility

Employees contribute seamlessly to course creation and improvement.



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APAC

Middle East

108

BENELUX

North America

616

France, Italy, Morocco

UK & Ireland



full-time employees around the world in 2024, comprising **71** nationalities.

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Gender balance per Hub

	2022	2022		2023			2024		
	Women	Men	Non-binary	Women	Men	Non-binary	Women	Men	Non-binary
APAC	38.2%	61.8%	0.0%	38.4%	60.9%	0.0%	40.5%	59.5%	0.0%
BENELUX	30.6%	69.4%	0.0%	31.5%	68.5%	0.0%	30.4%	69.6%	0.0%
France, Italy, Morocco	40.2%	59.8%	0.0%	40.5%	59.5%	0.0%	41.2%	58.8%	0.0%
Middle East	37.5%	62.5%	0.0%	33.0%	67.0%	0.0%	29.6%	70.4%	0.0%
North America	40.0%	59.8%	0.2%	40.4%	59.5%	0.2%	43.3%	56.3%	0.2%
UK & Ireland	41.3%	58.7%	0.0%	43.3%	56.7%	0.0%	55.6%	44.4%	0.0%
Overall	39.4%	60.6%	0.0%	39.6%	60.3%	0.0%	41.1%	58.9%	0.0%

Racial & ethnic diversity: United States					
	2022	2023	2024		
% overall minorities	32.1%	34.5%	33.4%		
Prefer not to say	7.4%	2.8%	6.3%		
American Indian/Alaskan Native	0.2%	0.2%	0.2%		
Asian	17.5%	20.4%	19.7%		
Black or African American	5.6%	4.9%	4.4%		
Hispanic or Latino	6.7%	5.9%	5.9%		
Native Hawaiian or Other Pacific Islander	0.2%	0.0%	0.0%		
Two or more races	1.8%	3.1%	3.2%		
White	60.5%	62.7%	60.3%		

Breakdown by age			
	2022	2023	2024
Leadership ¹			
Under 30	0.0%	0.0%	0.0%
30-50	74.3%	75.6%	76.0%
Over 50	25.7%	24.4%	24.0%
Employees			
Under 30	57.4%	60.9%	52.9%
30-50	38.7%	35.8%	43.0%
Over 50	3.9%	3.3%	4.1%

Diverse workforce²

2023

43.3%

2024

44.6%

¹Leadership is defined as Director level and above.

² Diverse is defined as belonging to one or more of the following groups: women and non-binary, racial and ethnic minorities, and persons with disability. KPI includes full-time employees.

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Community

Sia is committed to supporting the communities in which we operate through charitable giving, inclusive employment, and grassroots engagement initiatives.

Across North America, our Sia Cares ERG drives a range of community-focused efforts, encouraging employees to participate in fundraising and volunteering activities that create positive local impact. Both DEIB and Environmental ERGs across Europe organize initiatives like clothing donation drives, to support local charities while also reducing local environmental impact.

In France, Sia's HR and Office Management teams partner with work assistance organizations and non-profits to support the local employment of people with disabilities.

Groupwide, Sia supports organizations dedicated to social equity and environmental resilience through charitable donations and strategic partnerships.

Sia's CAMERR project (Cameroon Mangrove Ecosystem Restoration & Resilience) delivers substantial socio-economic impact in coastal regions of Cameroon. As of 2024, the project has created 184 local jobs, trained 221 people in sustainable forestry, and reached 1,968 people though environmental awareness workshops.

Additionally, in 2024, CAMERR partnered with a local non-profit to begin the development of improved fish smoking technology, aimed at improving the working conditions of, and economic benefits to, local populations, while reducing emissions. A socioeconomic impact study, including a focus on gender-specific outcomes, was also begun in 2024. The project is expected to continue through 2026.



Supporting our clients

As a consulting firm, we at Sia have the opportunity and responsibility to leverage our expertise for increased social impact by helping our clients meet their own social responsibility objectives.

Social Responsibility Offering spotlights

Our client work in this domain is focused in four key areas:

Wellbeing at work

Work transformation & work 4.0

Social negotiation

Diversity, equity, inclusion, & belonging.



Diversity, Equity, & Inclusion

Sia supports organizations in the development of their DEI vision, strategy, and programs by providing four key services:

- 1. A DEI maturity diagnostic through which we identify key areas for improvement, making DEI more tangible and actionable
- 2. Employee Needs Workshops, which leverage the best of SCRUM and Design Thinking methodologies to reveal the needs and expectations of key stakeholders and determine best practices for employee inclusion
- 3. An Organizational Audit of all policies and procedures impacting the employee lifecycle and DEI, as well as a review and assessment of external communications and branding
- 4. Training on a broad range of topics, like unconscious bias, leadership coaching, and inclusive communication

Workplace wellbeing & psychosocial risks

Leaders in the field for over 30 years, Sia' corporate behavioral experts at Uside work with clients to cultivate positive workplace dynamics while addressing psychosocial risks, like stress, harassment, and burnout.

Our flagship offerings include:

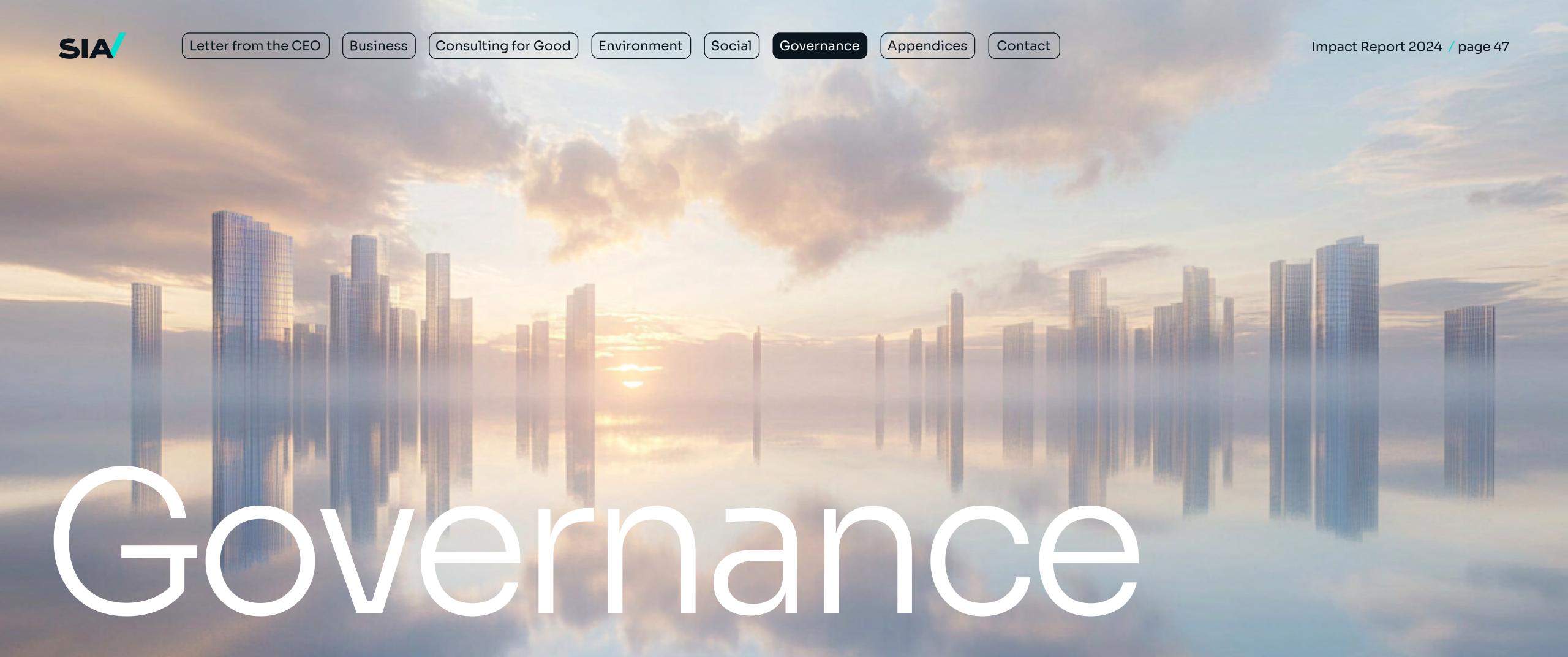
Relational diagnostics and ethics consultations

Emotional intelligence training programs

Coaching and support programs for executives

Workload management courses

Assessments focused on psychosocial risks, workplace wellbeing, resilience, and retention



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Group governance model

Sia operates across six Hubs worldwide, spanning EMEA, North America, and APAC. Sia is managed by a Group Executive Committee, led by the Group Chief Executive Officer, which comprises three streams:

Group Chief Executive Officer

Corporate functions

(three executives)

- / President & Chief Operating Officer
- / Chief Financial Officer
- / Chief Solutions Officer

Hub leadership team

(six executives)

- / APAC
- / BENELUX
- / France, Italy, Morocco
- / Middle East
- / UK & Ireland
- / North America

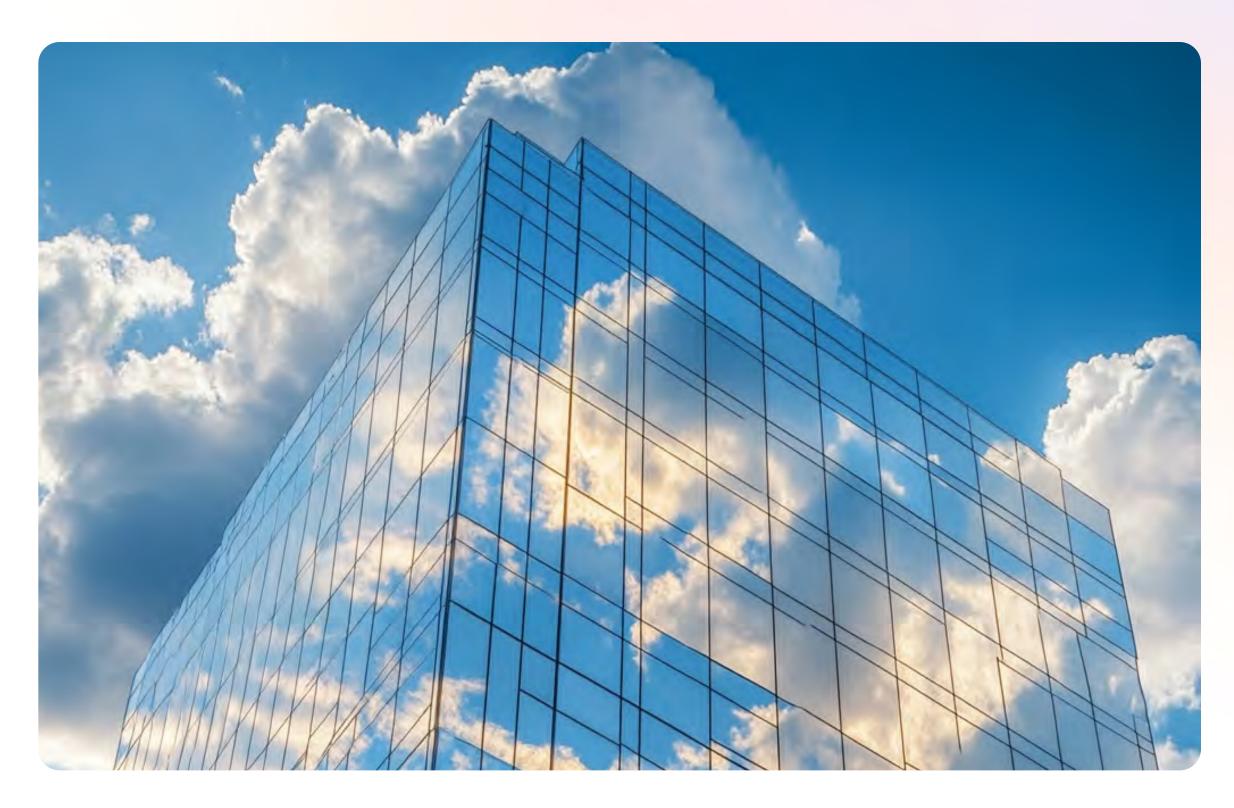
Business line leadership team

(six executives)

- / Strategy & Management Consulting
- / AI, Data, & Quantitative
- / Sia Experience
- Cybersecurity
- / Biopharma

At the Hub layer, Hub Steercos operate under the leadership of the group EXCOM and are comprised of BU & Practice Leaders and Market Leaders.

A supervisory board was established in December 2024, following a partnership with financial investor, Blackstone. The board is composed of four members of Sia's EXCOM and two members of Blackstone's investment team. Sia's Group CEO retains a significant majority stake in Sia and continues to lead the company.



Responsible growth & leadership

Sia has grown rapidly since its creation, both organically and through ambitious M&A, and is poised to continue doing so in the years to come. To ensure our growth is sustainable and responsible, we embarked on a cultural transformation journey beginning in 2023, working in partnership with Uside, Sia's corporate behavior branch leveraging deep expertise in psychology and cognitive neuroscience.

Our goal is to level up how we approach leadership to ensure Sia's culture is conducive to collective effectiveness and resilience in a hypergrowth context, while enhancing belonging. This work began with a cultural diagnostic, sent to all employees groupwide in 2023, designed to assess employee perceptions of Sia's culture and management. The results were analyzed in workshops, led by Uside coaches, in which our leadership team identified key areas of the culture to preserve and where evolution was needed. In 2024, our leaders built on this progress by defining a core set of 'leadership mindsets,' conducive to sustainable growth and a culture of belonging. This work will continue into 2025.

Read more about Uside's cultural transformation approach here.

Ethics & integrity

We are committed to fostering a culture of ethics anchored in six core values:

- 1. Excellence
- 2. Entrepreneurship
- 3. Innovation
- 4. Teamwork
- 5. Care & support
- 6. Employee wellbeing



Published on Sia's website, our Code of Conduct serves as a guide for all Sia stakeholders worldwide to ensure we uphold the highest standards of business ethics. The Code of Conduct outlines a set of tenets for each of our values and provides guidelines and procedures to clarify the behavior we expect of our people, including, but not limited to, non-discrimination, respecting the environment, raising alerts, anti-corruption, data privacy, and confidentiality. The Code of Conduct also outlines disciplinary action for non-compliance. Signature of the Code of Conduct is required of all Sia employees.

The Code of Conduct is reinforced by our Global Diversity, Equity, Inclusion, & Belonging (DEIB) policy, as well as local policies and employee handbooks, which provide country-specific regulations and business practices. In order to further embed ethics and integrity into our culture, we train our employees on topics like anti-corruption, data protection, and responsible purchasing.

Critical to our commitment to maintaining a culture of ethics is ensuring that Sia stakeholders speak up if ethical standards are not respected. To this end, a Grievance & Whistleblowing Procedure is formalized in the Code of Conduct, which may be used by any stakeholder to raise an alert of any nature.

This procedure is also published on Sia's intranet and corporate website. HR procedures for managing alerts pertaining to discrimination or harassment are also detailed in our global DEIB Policy. We encourage stakeholders to raise alerts any time there is a suspected breach of any law or internal policy which affects Sia or our employees.

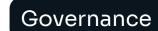
Sia's ethical commitments to and expectations of suppliers with respect to labor and human rights, the environment, and anti-corruption, are formalized in a Responsible Purchasing Charter. The charter has been distributed to a selection of key suppliers since its launch in 2022.

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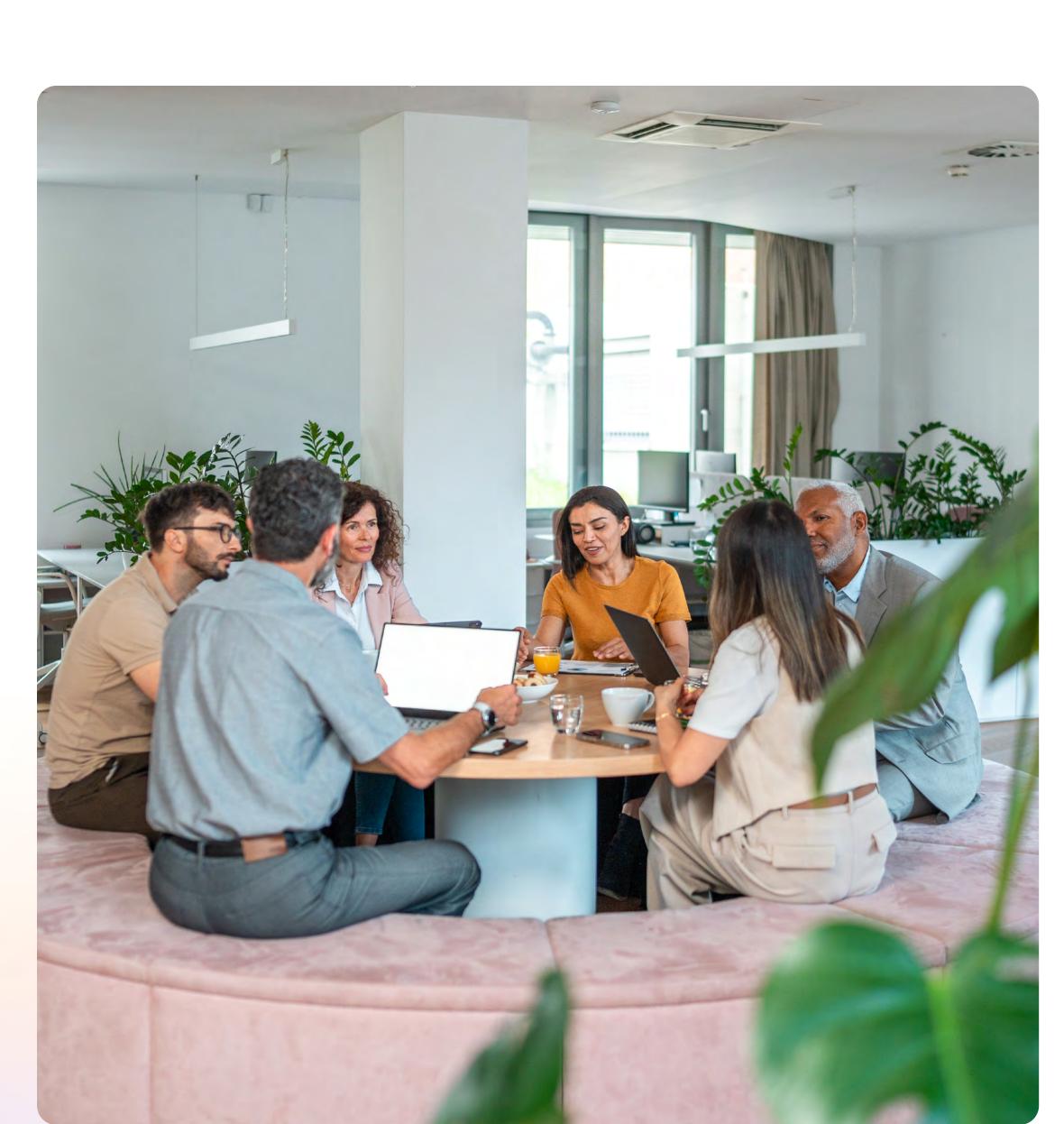
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Open dialogue

Maintaining open dialogue with our stakeholders is a key to managing our business with diligence, especially given Sia's sustained international growth.

We leverage anonymous surveys, optimized via a third-party survey platform, to gain deeper insight into the employee experience and provide more transparency to our people. Surveys cover the areas of employee engagement, Diversity, Equity, Inclusion, & Belonging, onboarding, and offboarding.

Open communication with our people is further ensured through Employee Resource Groups (ERGs), represented by Hub Ambassadors, and formal employee works councils. These roles serve to bridge communication between employees and upper management, either via reflection sessions or employee representatives. Information pertaining to the firm's performance, operations, and strategy is disclosed by leadership via written communication and dedicated Q&A sessions.

Frequent exchange with our employees and clients is essential for innovation and maintaining trust. Across our offices, we host frequent events with and for our clients, like virtual and in-person conferences and round table discussions. These

events provide an opportunity for us to share and further develop our expertise, while gaining insight into our clients' needs and expectations. Clients can also stay abreast of our practices and progress with respect to sustainability by consulting the present report, published on our website, as well as our annual EcoVadis evaluation. EcoVadis is an international third-party sustainability rating, which evaluates our actions, policies, and procedures in the areas of labor & human rights, the environment, ethics, and responsible procurement. Our EcoVadis evaluation is made fully available to clients via the EcoVadis online platform, or upon re-quest, and is communicated internally to all employees.

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Our impact on and dialogue with communities most notably takes the form of job creation, the development of new technologies and sustainable solutions, and contributing to public debate. Sia is also a member of Syntec Conseil, a professional syndicate for consulting firms in France, where the group is headquartered.

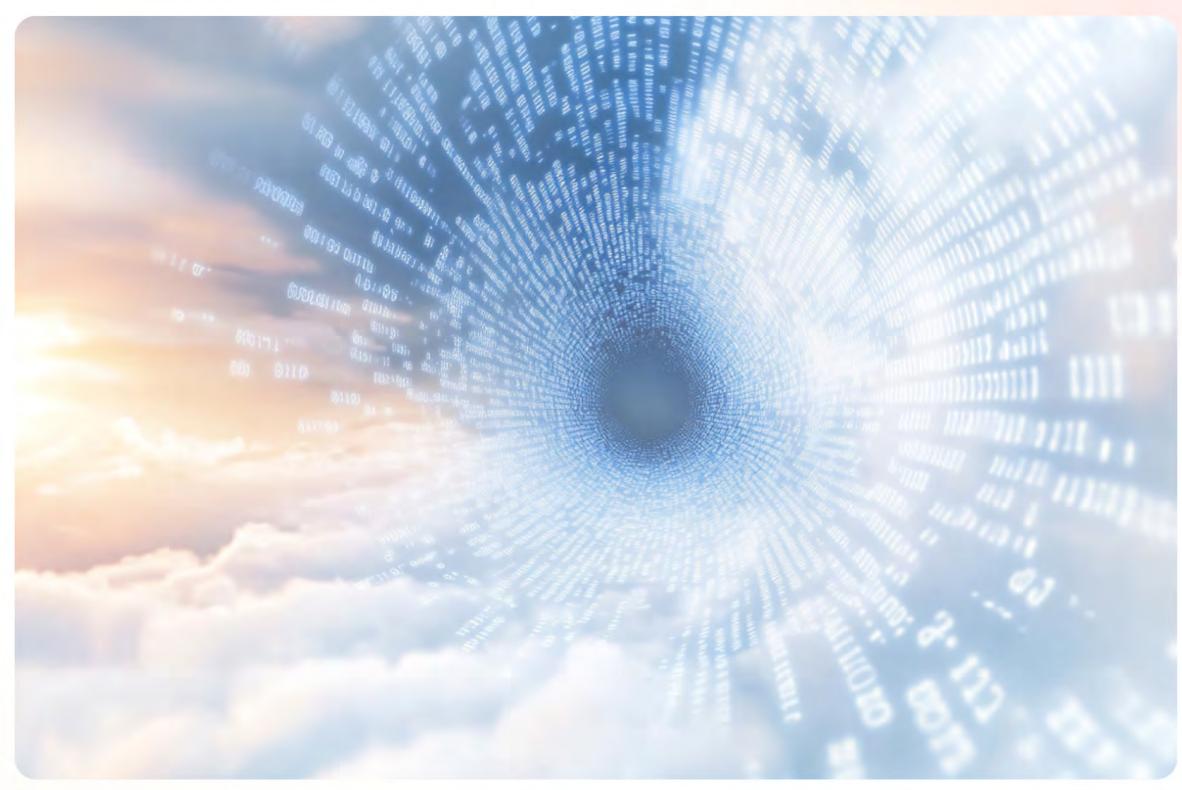
Anti-corruption

Central to Sia's commitment to conducting business with integrity and independence is the prevention of corruption in all forms.

Our Code of Conduct equips stakeholders to fight corruption by making plain what constitutes corrupt behavior, like bribery and influence peddling, and how to take action should they witness a breach. For clarity on conflicts of interest and the procedures in place to avoid them, stakeholders are encouraged to consult the Code of Conduct, as well as Sia's Gifts and Invitations Policy.

The Code of Conduct is further supplemented by anti-corruption training courses, which are required of all employees. In addition to local laws and regulations, all Sia operations worldwide comply with French anti-corruption laws. Sia's commitment to anti-corruption is further demonstrated by our support of the United Nations Global Compact, of which we are an active signatory.





Data protection & confidentiality

Sia is committed to protecting the intellectual property and personal data of our stakeholders.

Global procedures and laws applicable to all Sia sites are detailed in our Code of Conduct, Confidentiality and Data Protection policy, and a host of other policies. In addition to ensuring our people are equipped with the knowledge they need to comply with data protection and confidentiality laws, these policies provide transparency on how all data is managed at Sia,

including procedures covering retention and erasure, cases of data breach, and risk assessments. Beginning in 2025, all employees will also be required to complete a training course on confidentiality and data protection.

In addition to local laws and regulations, all Sia sites comply with General Data Protection Regulation (GDPR). An internal GDPR training course is required of all employees.

Cybersecurity

Cybersecurity is critical to responsible governance at Sia, underpinning the resilience and integrity of our operations, data, and services. Under the leadership of the group Cybersecurity Business Line Leader, acting as Chief Information Security Officer (CISO), cybersecurity is managed in-house and embedded within our group IT strategy.

Our Information Security Management System (ISMS) outlines the security principles and technical requirements applicable across the organization. This encompasses protocols for incident response, user and device management, access control, password management, and authentication policies. To continuously enhance security, we conduct internal and external audits and review all policies on an annual basis. For example, Sia's Al platform is ISO 27001 certified, reflecting our adherence to international standards of information security management.

Employee awareness is a cornerstone of our cybersecurity approach. All employees receive regular training, supplemented by realistic phishing simulations, fostering a culture of vigilance and shared responsibility.

Our workstations are secured with a comprehensive suite of Microsoft security solutions, including Purview, Defender, EDR/XDR technologies, and Microsoft Sentinel for advanced threat detection and response. Data encryption and endpoint protection are systematically enforced across all devices and systems.

In line with our commitment to responsible business practices, we assess the cybersecurity risks of our partners and suppliers. Contractual engagements are contingent upon meeting predefined security standards.

Through these measures, Sia ensures a proactive, structured, and scalable approach to cybersecurity, aligned with our broader sustainability ambitions and adapting to the evolving threat landscape.

Supporting our clients

Spotlight on cultural transformation



Faced with challenges ranging from societal shifts to employee disengagement to hyper transformation, businesses must reevaluate operational paradigms and recalibrate the employee experience in order to sustain success. In this landscape, adaptability, agility, and resilience have emerged as competitive drivers, with organizational transformation hinging on behavioral shifts.

Uside, Sia's specialized arm focused on corporate behavior, acts as a strategic ally to organizations and their leadership, leveraging expertise in cultural transformation, talent development and coaching, and workplace wellbeing. Through our work with Uside, Sia drives organizational resilience and performance for our clients by engaging and empowering stakeholders.

Ourapproach

Our end-to-end expertise extends from initial diagnostics and project construction to the full implementation of cultural transformation projects.

We bring together bottom-up and top-down initiatives to foster engagement and collaboration from management and employees alike, leveraging an in-house model with a 20+ year track record to put people at the heart of sustainable performance.

The Managerial Model by Uside is a strategic framework that helps leadership align on the mindset and behavioral shifts necessary for successful strategy implementation.

The framework connects a strategic vision with everyday behaviors to establish a common cultural reference point, clarifying the roles of individuals within a coherent whole to maximize effectiveness in the organization.

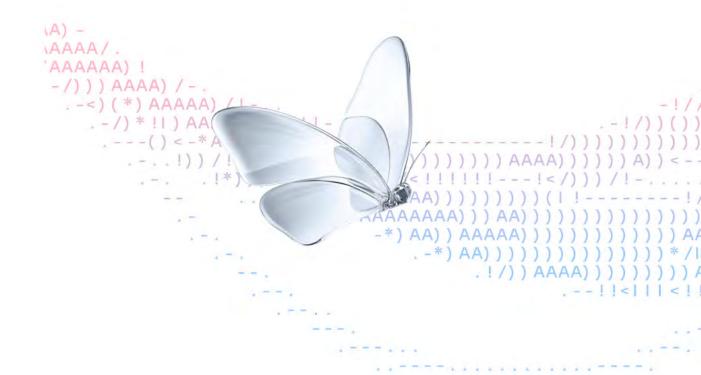
There's no one-size-fits-all when it comes to good management. We believe that co-creating a tailored approach that fits an organization's unique culture and challenges is key to ensuring stakeholder buy-in on the path to behavioral change. We have developed a unique approach that addresses the complex interplay of emotions and behaviors in the workplace to bridge well-being and performance. Grounded in clinical psychology, our method follows a three-step process that encourages employees to contribute to the success of the organization's strategy while expressing their individuality.

Spark intrinsic motivation by allowing individuals to connect their own projects to the company's strategy.

Capitalize on individual strengths and provide tools to overcome resistance to change.

Explain the way forward by defining concrete daily objectives, then measure progress and readjust the path as needed.

Our goal is to bring the same level of rigor to managing behaviors as other areas of business.



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About this report

The Sia 2024 Impact Report covers the group's operations worldwide for the year 2024, from January 1 to December 31. Some initiatives or activities begun in 2025 are included in the report, as they provide our stakeholders with more context and up-to-date information. This is duly noted throughout the report. This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards.

Restatements

Our 2023 carbon footprint has been restated in this report. All relevant context and data can be found in the Environment chapter and Appendix III: Data Background.

Assurance

This report did not receive assurance from an external auditor.

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AppendixI: Materiality

Materiality

Sia conducts materiality assessments to understand which sustainability topics matter most to our stakeholders and business and inform our sustainability commitments, actions, and reporting.

In late 2023 and into 2024, we began conducting our first double materiality assessment, which examines both our impact on people and the environment (impact materiality) and the impact of sustainability topics on our financial performance (financial materiality).

This work will continue in 2025 and will satisfy the requirements brought forth by the European Union's Corporate Social Responsibility Directive (CSRD) and better align the group's reporting practices with the standards laid out by the Global Reporting Initiative (GRI).

In this report, we present the results of phase one of this exercise, focused on internal stakeholders.

Topics

Human Capital Management

Employee Skill Development

Ethical Business Conduct

Diversity, Equity, Inclusion, & Belonging

GHG Emissions Reductions (Internal)

Data Protection & Responsible Al

Client Work (Sustainability)

Local Communities

Methodology

For this preliminary assessment, a dedicated team made up of CSRD consultants, overseen by a C-level steering committee, conducted a series of interviews with internal stakeholders, categorized as either 'expert' or 'cross-functional.'

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expert stakeholders contributed specialized input, focused on a particular area of sustainability. This group most notably included people with expertise in HR, sustainability, and Finance. Cross-functional stakeholders provided more generalized input, with participants including the group Executive Committee, regional C-level leadership and employee representatives.

During the interviews, participants evaluated a list of sustainability topics, taken from the European Sustainability Reporting Standard (ESRS), to identify key material topics for Sia. The materiality of each topic was then weighted via a scoring process distinct to each of the two stakeholder groups. Cross-functional stakeholders were asked to rank the topics in order of importance, with the results converted to a score of one to five. Expert stakeholders were asked to score the topics and their associated impacts, risks, and opportunities from one to five, for six criteria: scale, scope, irremediability, likelihood, and magnitude. Final scores were reached by aggregating the scores per session and weighting them based on the strategic influence of the stakeholder groups and sub-groups, as follows:

- / Expert stakeholders: 50%
- / Cross-functional stakeholders: 50%
- Group EXCOM: 25%
- Regional C-level leadership: 15%
- Employee representatives: 10%

The overall scores and scoring methodology were reviewed with both stakeholder groups for final input. The next phase of our double materiality assessment will engage external stakeholders, including clients, partners, key recruitment channels, syndicates, and other organizations.

Topic definitions

Human Capital Management: Action taken to attract top talent and create a high-quality work environment supporting their mental health and wellbeing.

Employee Skill Development: Resources and opportunities provided to employees to support their professional development and employability.

Diversity, Equity, Inclusion, & Belonging: The attraction, development, and retention of talent from diverse backgrounds by creating an inclusive and equitable environment where diverse employees are valued and empowered.

Ethical Business Conduct: Carrying out all aspects of our business with the highest ethical standards, combatting corruption and providing transparency to our stakeholders.

GHG Emissions Reductions: Reducing our scope 1, 2, and 3 greenhouse gas emissions and adopting more sustainable business models to combat climate change and mitigate associated risks to our business.

Data Protection & Responsible Al: Ensuring stakeholder data is collected and managed responsibly and in accordance to all contractual agreements, laws, and regulations, and developing and utilizing artificial intelligence in a way that prioritizes user safety, inclusion, and data reliability.

Sustainability Client Work: Expertise we provide our clients to support their environmental, social, and governance efforts.

Local Communities: Opportunities to positively impact communities local to our operations, and enhance our brand image, through outreach, philanthropy, and strategic investments.



Appendix II: UN Global Compact

UNGC Ten Principles

The Ten Principles of the United Nations Global Compact:

Human rights

Principle 1

Businesses should support and respect the protection of internationally proclaimed human rights;

Principle 2

Make sure that they are not complicit in human rights abuses.

Labor

Principle 3

Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4

The elimination of all forms of forced and compulsory labor;

Principle 5

The effective abolition of child labor

Principle 6

The elimination of discrimination in respect of employment and occupation.

Environment

Principle 7

Businesses should support a precautionary approach to environmental challenges;

Principle 8

Undertake initiatives to promote greater environmental responsibility;

Principle 9

Encourage the development and diffusion of environmentally friendly technologies.

Anti-corruption

Principle 10

Businesses should work against corruption in all its forms, including extortion and bribery.



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Appendix III: Data background

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Breakdown by Employment Contract and Type, by Region and Gender

	2022		2023	2023		2024	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary	
APAC	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	
BENELUX	100.0%	0.0%	99.4%	0.6%	100.0%	0.0%	
France, Italy, Morocco	97.1%	2.9%	97.3%	2.7%	97.8%	2.2%	
Middle East	91.1%	8.9%	98.1%	1.9%	97.2%	2.8%	
North America	95.5%	4.5%	93.6%	5.9%	100.0%	0.0%	
UK & Ireland	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	
Group	97.0%	3.0%	96.9%	3.0%	98.7%	1.3%	

By employment contract, by gender						
	2022		2023		2024	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
Women	96.2%	3.8%	96.6%	3.4%	98.3%	1.7%
Men	97.5%	2.5%	97.2%	2.8%	98.9%	1.1%
Non-binary	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%

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By employment type, by gender							
	2022		2023		2024		
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	
Women	98.5%	1.5%	98.1%	1.9%	98.9%	1.1%	
Men	99.4%	0.6%	99.8%	0.2%	99.6%	0.4%	
Non-binary	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	
0	00.10/	0.00/	00.10/	0.00/	00.70/	O E0/	

New hires					
	2022	2023	2024		
Total	881	827	498		
Under 30 years old	67.4%	74.4%	71.5%		
30-50 years old	29.0%	22.8%	26.5%		
Over 50 years old	3.7%	2.8%	2.0%		
Women	42.4%	43.8%	41.9%		
Men	57.6%	56.1%	58.1%		
Non-Binary	0.0%	O.1%	0.0%		
APAC	5.9%	5.8%	6.0%		
BENELUX	7.2%	6.2%	5.6%		
France, Italy, Morocco	50.9%	56.6%	56.6%		
Middle East	2.7%	5.6%	7.2%		
North America	29.5%	21.4%	22.5%		
UK & Ireland	3.8%	4.5%	2.0%		

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Notes on Methodology and 2023-2024 Emissions

Our carbon footprint was measured using a carbon accounting methodology that combines both monetary and physical approaches to measure all scope 1, 2, and 3 emissions. Our methodology complies with the GHG Protocol and is certified ISO 14064.

In 2024, 32% of Sia's carbon footprint was measured using activity data.

Throughout this report, 2023 emissions have been restated to reflect methodological updates and data quality improvements, as outlined below:

Emission Factors: To enhance accuracy, updated emissions factors were applied to both financial and activity data, with the exception of energy consumption data. These changes impacted the 2023 emissions calculations across all Sia entities.

Leased Asset Categorization: Leased IT and vehicle assets have been reclassified from GHG Protocol category 3.1 (Capital Goods) to category 3.8 (Upstream Leased Assets).

Contractor Data: Refinements in the treatment of contractor data impacted 2023 emissions for entities in Australia, France, Ireland, Saudi Arabia, and Japan.

Data Granularity and Accuracy: Enhanced granularity in accounting data and improved account categorization impacted 2023 emissions for entities in Australia, Canada, France, Hong Kong, Ireland, Saudi Arabia, Luxembourg, the Netherlands, Morocco, Singapore, and the United Arab Emirates.

In 2023, 31% of Sia's carbon footprint was measured using activity data.

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GHG protocol: 2022 emissions per reglementary post (t CO ₂ e)					
	t CO ₂ e	2022	2023	2024	
Scope 1					
1.1	Generation of electricity, heat or steam	40.0	51.8	61.6	
1.2	Transportation of materials, products, waste, and employees	182.1	83.4	83.3	
1.3	Physical or chemical processing	0	0	0	
1.4	Direct fugitive emissions	15.8	19.2	40.9	
Scope 2					
2.1	Electricity energy related indirect emissions	303.2	441.2	450.1	
2.2	Steam, heat and cooling related indirect emissions	0	0	0	
Scope 3					
3.1	Purchased goods and services	3,149.0	2,694.1	2,838.8	
3.2	Capital Goods	255.2	38.2	550.1	
3.3	Fuel- and energy- related activities not included in Scope 1 or Scope 2	195.0	133.7	139.3	
3.4	Upstream transportation & distribution	9.1	25.8	6.5	
3.5	Waste generated in operations	38.4	116.7	115.3	
3.6	Business travel	3,433.0	3,631.7	2,669.3	
3.7	Employee commuting	231.3	746.4	692.1	
3.8	Upstream leased assets	98.2	713.2	444.6	
3.9	Downstream transportation and distribution	0	0	0	
3.10	Downstream leased assets	0	0	0	
3.11	Use of sold products	0	0	0	
3.12	End-of-life treatment of sold products	0	0	0	

3.13	Downstream leased assets	0	0	0
3.14	Franchises	0	0	0
3.15	Investments	0	0	0
4.1	Other emissions - Direct emissions from biomass (soil and forests)	0	0	0
4.2	Other emissions - Visitor and client transport	0	0	0
4.3	Other emissions - Other Indirect Emissions	0	0	0

GHG emissions intensity (t CO ₂ e per employee)						
	2022	2023	2024			
Group	3.6	3.4	3.3			
APAC (Australia, China, Hong Kong, Japan, Singapore)	4.5	3.0	3.0			
BENELUX (Belgium, Netherlands, Luxembourg)	3.4	5.2	3.7			
FIM (France, Italy, Morocco)	3.0	2.9	2.9			
Middle East (KSA, Qatar, UAE)	16.0	7.2	8.1			
North America	3.5	3.7	3.3			
UK & Ireland	4.0	2.8	4.2			

Energy Consumption						
	2022		2023		2024	
	Electricity	Natural Gas	Electricity	Natural Gas	Electricity	Natural Gas
Total (mWh)	1,516.7	254.8	2,902.8	357.7	480.1	68.4
Intensity (mWh/FTE)	0.7	0.1	1.1	0.1	0.2	0.03

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Appendix IV: GRI content index

Statement of use

Sia has reported the information cited in this GRI content index for the period January 1st to December 31st, 2024 with reference to the GRI Standards.

GRI 1 used

GRI 1: Foundation 2021

GRI content index

Disclosure Location

GRI 2: General Disclosures 2021			
2-1	Organizational details	Business / Appendices	
2-2	Entities included in the organization's sustainability reporting	<u>Appendices</u>	
2-3	Reporting period, frequency and contact point	Appendices / Contact	
2-4	Restatements of information	Environment / Appendices	

2-5	External assurance	<u>Appendices</u>
2-6	Activities, value chain and other business relationships	Business
2-7	Employees	Social
2-9	Governance structure and composition	Governance
2-11	Chair of the highest governance body	Governance
2-12	Role of the highest governance body in overseeing the management of impacts	Consulting for Good / Governance
2-13	Delegation of responsibility for managing impacts	Consulting for Good / Governance
2-14	Role of the highest governance body in sustainability reporting	Consulting for Good
2-15	Conflicts of interest	Governance
2-16	Communication of critical concerns	Governance
2-17	Collective knowledge of the highest governance body	Governance
2-22	Statement on sustainable development strategy	Consulting for Good
2-26	Mechanisms for seeking advice and raising concerns	Governance
2-27	Compliance with laws and regulations	Governance
2-28	Membership associations	Business
2-29	Approach to stakeholder engagement	Governance

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GRI content index

305-5 Reduction of GHG emissions

Disclosure		Location
GRI 3:	Material Topics 2021	
3-1	Process to determine material topics	<u>Appendices</u>
3-2	List of material topics	<u>Appendices</u>
3-3	Management of material topics	<u>Appendices</u>
GRI 20	D5: Anti-corruption 2016	
205-2	Process to determine material topics	Governance
GRI 30	D2: Energy 2016	
302-1	Energy consumption within the organization	<u>Appendices</u>
302-2	Energy consumption outside of the organization	<u>Appendices</u>
302-3	Energy intensity	<u>Appendices</u>
302-4	Reduction of energy consumption	<u>Appendices</u>
GRI 30	04: Biodiversity 2016	
304-2	Significant impacts of activities, products and services on bio-diversity	Environment
304-3	Habitats protected or restored	Environment
GRI 30	D5: Emissions 2016	
305-1	Direct (Scope 1) GHG emissions	Environment / Appendices
305-2	Energy indirect (Scope 2) GHG emissions	Environment / Appendices
305-3	Activities, value chain and other business relationshipsOther indirect (Scope 3) GHG emissions	Environment / Appendices
305-4	EmployeesOther indirect (Scope 3) GHG emissions	Environment / Appendices
705.5		

Disclosure

GRI 401: Employment 2016

401-1 New employee hires <u>Appendices</u>

GRI 404: Training and Education 2016

404-1	Average hours of training per year per employee	<u>Social</u>
404-2	Programs for upgrading employee skills and transition assistance programs	<u>Social</u>
404-3	Percentage of employees receiving regular performance and career development reviews evelopment reviews	Social

GRI 405: Diversity and Equal Opportunity 2016

405-1	Diversity of governance bodies and employees	Social
405-2	Ratio of basic salary and remuneration of women to men	Social

GRI 413: Local Communities 2016

413-1 Operations with local community engagement, impact assessments, and development programs

<u>Social</u>

