SUSTAINABILITY REPORT

MERITIS

2025

SOMMAIRE

Table des matières

PUBLIC

Sous-titre

PREAMBLE

At Meritis, we have always believed that a company cannot be assessed solely through its financial performance. True performance also lies in how it treats its people, contributes to its ecosystem, and limits its environmental footprint. This conviction has guided us for several years in building a structured approach to social and environmental responsibility and has now led us to formalize this vision through the first edition of our Sustainability Report.

Our VSME approach serves as the compass for this transformation. It reflects our ambition to embed sustainability across all dimensions of our business:

- **Our values**, which highlight the importance of people, integrity, and responsible innovation.

- **Our strategy**, which places ESG considerations at the heart of our development and growth decisions.

- **Our management practices**, grounded in trust, inclusion, and collective progress.

- **Our commitments**, translated into concrete and measurable social, societal, and environmental actions.

This report pursues a dual objective. First, it aims to anticipate regulatory requirements, particularly those stemming from the European CSRD (Corporate Sustainability Reporting Directive), by strengthening the transparency and rigor of our non-financial reporting. Second, it seeks to present an editorial and accessible narrative that reflects our history, convictions, and the progress already achieved, while openly acknowledging the challenges that still lie ahead.

The sustainable transition is not a straightforward path. It requires demanding choices, rigorous monitoring, and continuous self-assessment. Yet it also represents a powerful opportunity: to reinvent our business model so that it becomes more resilient, more inclusive, and better aligned with the expectations of our time.

We firmly believe that success in this endeavor can only be collective. The initiatives presented in this report are the result of our employees' commitment, the trust of our clients, and the support of our partners. I would like to sincerely thank each and every

one of them for their energy and dedication—they are the strongest guarantee of the authenticity and robustness of our approach.

This report is not an end in itself, but a milestone in our journey. It is designed to help us move forward with transparency, learn from our experiences, and continue to grow while remaining true to what defines Meritis: a high-performing, people-centered, and committed company that contributes to a more sustainable future.

1. GENERAL INFORMATION

1.1. Preparation of the report

This Sustainability Report has been prepared in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME), published by EFRAG in December 2024. This framework provides a reporting structure for voluntary companies, including both a basic module and a more comprehensive module. Long committed to CSR, Meritis has chosen to comply with both modules. In addition, specific topics have been integrated to reflect as accurately as possible the company's sustainability profile. No requirement of the standard has been excluded on confidentiality grounds.

This report is prepared at the consolidated group level and covers all subsidiaries for fiscal year 2025: Meritis, Meritis Holding, Meritis Technologies, Navia, Meritis International, Meritis Régions, and Meritis LAB. All subsidiaries are fully owned by the parent company, Meritis Holding.

Legal form	Meritis Holding SAS
NACE activity code	64.20Z
Number of employees	1000
Chiffre d'affaires	120 M€
Countries of main operations:	France, UK, Portugal
Geographical location of owned, leased, or managed sites	Paris, Aix-en-Provence, Montpellier, Sophia Antipolis, Nantes, Lisbon, London, Brussels

1.2. Business Model and Sustainbility

Founded in 2007, Meritis is a consulting firm specializing in technology and organizational transformation. With nearly 1,000 employees, the company supports large corporations and mid-sized enterprises in their digital, data, finance, and information systems transformation projects.

Sous-titre

Our business model is built on a dual requirement: delivering a high level of expertise and innovation to our clients, while ensuring that our growth follows a sustainable and responsible trajectory. In a rapidly evolving sector—marked by accelerating technological change, the rise of artificial intelligence, the energy transition, and increasing expectations around corporate responsibility—Meritis has made a clear choice to fully integrate sustainability into its growth model.

In practice, this translates into an offering that combines technological performance with social responsibility:

- **Green IT and Responsible Digital services**, aimed at reducing the environmental footprint of digital infrastructures and services.

- **Responsible data and AI solutions**, integrating ethics, transparency, and control of energy impacts.

- **Skills-based volunteering programs**, enabling our employees to contribute their expertise to non-profit organizations and social economy stakeholders.

- **Innovative HR and management practices**, fostering inclusion, diversity, and professional development in a sector still affected by structural inequalities.

This approach is supported by strategic partnerships (Impact Labs, Vendredi/Komeet, Navigacom, among others) and alignment with recognized international frameworks and benchmarks (B Corp, EcoVadis, ISO standards).

Stakeholders Expectations

Our stakeholders express clear expectations, which we are committed to addressing:

Clients

- Reduction of the carbon footprint of services (sustainable mobility, responsible remote work, low-impact digital tools).

- Integration of CSR criteria into tenders and project delivery.

- Transparency regarding our social, environmental, and governance practices.

Employees

- A proactive diversity and inclusion policy, from recruitment through career development.

- A safe, engaging, and respectful work environment supported by structured social dialogue.

- Access to continuous training and career paths aligned with individual and collective aspirations.

Suppliers and Partners

Sous-titre

- Shared commitment to responsible practices (responsible procurement, inclusion through the social and solidarity economy).

- Cooperation in developing sustainable solutions (carbon measurement tools, Green IT infrastructures).

- Adherence to shared ethical and CSR charters.

Investors

- Transparent and verifiable ESG reporting.

- Robust governance integrating independence, ethics, and climate and social risk management.

- A long-term vision combining growth and resilience.

Civil Society and Local Communities

- Contribution to local employment and skills development in the regions where we operate.

- Involvement in local initiatives (youth employment, skills-based volunteering, digital inclusion).

- Publication of accessible and understandable ESG performance indicators, ensuring transparency and accountability.

1.3. General Practices for the Transition to a More Sustainable Economy

In response to today's climate, social, and technological challenges, Meritis has chosen to make sustainability a strategic lever for transformation. The company's growth is embedded in a responsible model aligned with European and national objectives for ecological and social transition. This commitment is reflected in practices integrated across governance, operations, client relationships, and corporate culture.

Sustainability Governance and Oversight

Meritis has structured its sustainability approach around dedicated governance mechanisms to ensure alignment between strategic direction and sustainability commitments:

- A CSR governance structure attached to the Human Resources Department, led by a Head of CSR & Impact and closely coordinated with the Executive Committee.

- Regular reporting to the Executive Committee and Supervisory Board on ESG indicators (emissions, diversity, engagement, satisfaction).

Sous-titre

- Formalized internal policies, including a Code of Ethics, Responsible Procurement Charter, Remote Work Policy, Inclusion Policy, Environmental Commitments, and Skills-Based Volunteering framework.

- External labels and assessments (B Corp, EcoVadis, ISO 27001) serving as continuous improvement benchmarks and transparency references.

Environmental Focus: Digital Sobriety and Innovation

Meritis is committed to transitioning toward more responsible digital practices by addressing both its direct and indirect impacts:

- Measurement and reduction of greenhouse gas emissions through regular carbon assessments and collaboration with the Sami platform to monitor environmental performance.

- Digital sobriety initiatives, including reduced travel, shared IT resources, and the deployment of Green IT best practices across technical teams.

- Eco-design and responsible cloud solutions, supporting clients in low-impact digitalization projects and energy-efficient infrastructure.

- Internal awareness initiatives, with mandatory training on responsible digital practices and ecological transition for all employees.

SSocial Focus: Inclusion, Engagement, and Quality of Life

Meritis' sustainability is also rooted in strong social cohesion and talent development:

- A diversity and equal opportunity policy aiming for gender balance at all management levels and active prevention of discrimination.

- Continuous training programs covering technical skills and ESG-related topics to support long-term employability.

- Skills-based volunteering programs enabling employees to engage in civic initiatives, with more than 2,000 impact days delivered since the program's launch.

- Active social dialogue, supported by Great Place to Work surveys, listening platforms, the creation of dedicated roles, and action plans focused on retention and well-being at work.

Sous-titre

◢ Economic Responsibility and Local Roots

Meritis supports a more resilient, inclusive, and locally anchored economy:

- Responsible procurement practices favoring suppliers committed to the transition (social enterprises, adapted sector providers, local SMEs, responsible digital actors).

- Contribution to local employment through proximity-based recruitment, integration of young graduates, and skills development in the regions where the Group operates.

- Support for sustainable innovation through the development of positive-impact offerings (Green IT, Sustainable Finance, ESG Data & AI).

◢ Collective Engagement and Transparency

The transition to a sustainable economy requires the involvement of all stakeholders. Meritis acts in a spirit of collaboration and transparency:

- Annual publication of verifiable ESG indicators, in line with B Corp standards and emerging CSRD requirements.

- Structured dialogue with clients and partners to co-design responsible solutions.

- A strong evidence-based culture, prioritizing measurable actions over declarations, with a clear objective of continuous improvement.

By embedding sustainability into its strategy, culture, and operational practices, Meritis actively contributes to the transition toward a more resource-efficient, inclusive, and innovative economy. This positioning reflects our conviction that sustainable performance arises from a balanced combination of economic excellence, social responsibility, and measured environmental impact.

Sous-titre

1.4 Contribution to the Sustainable Development Goals (SDGs)

In line with the commitments of the international community, Meritis aligns its sustainability strategy with the Sustainable Development Goals (SDGs) adopted by the United Nations in 2015.

The company focuses its efforts on the SDGs where its impact is the most significant, in direct connection with its core business—technology consulting, data, and digital transformation—as well as its social and environmental commitments.

SDG	Goal	Meritis' Concrete Contributions
SDG 4	Quality Education	- Deployment of continuous learning programs for **100% of employees**. - Internal training on digital ethics, Green IT, and sustainability. - Support for young graduates and apprentices entering digital professions.
SDG 5	Gender Equality	- Active policy promoting professional equality and pay equity. - Target of gender parity within management by **2027**. - Signatory of the Diversity Charter and monitoring of gender equality indicators (Egapro Index).
SDG 8	Decent Work and Economic Growth	- Creation of qualified and stable jobs in France. - Support for sustainable career paths (mobility, skills development). - Strong commitment to quality of work life and employee listening mechanisms (Great Place to Work surveys, career follow-ups).
SDG 9	Industry, Innovation and Infrastructure	- Development of **Green IT** and **Sustainable Finance** offerings. - Support for clients in designing responsible digital solutions. - Contribution to research and eco-design software practices through our Innovation unit.

Sous-titre

SDG 10	Reduced Inequalities	- Skills-based volunteering programs supporting organizations focused on social and digital inclusion. - Inclusive recruitment practices promoting diverse career paths. - Manager awareness programs addressing recruitment and cognitive biases.
SDG 12	Responsible Consumption and Production	- Implementation of a responsible procurement policy (committed suppliers, circular economy, adapted and protected sector providers). - Internal digital sobriety initiatives: reduced printing, optimized equipment usage, and IT recycling. - Carbon footprint monitoring and reduction plans.
SDG 13	Climate Action	- Annual monitoring of greenhouse gas emissions via the Sami platform. - Reduction of travel-related emissions (low-carbon mobility, sustainable mobility allowance, responsible remote work). - Employee awareness initiatives on climate transition challenges.
SDG 17	Partnerships for the Goals	- Cooperation with committed partners (Impact Labs, Vendredi, Navigacom, Sami). - Participation in CSR networks and sector initiatives (B Corp, Responsible Digital, Team for the Planet). - Sharing of best practices with clients and partner ecosystems.

Aligning with the SDGs provides Meritis with a clear framework for structuring its impact strategy while enabling the concrete measurement of progress.

Each priority objective is associated with an **annual monitoring indicator**, integrated into ESG reporting and consolidated as part of the company's future CSRD compliance.

Sous-titre

Medium-Term Ambitions

Meritis aims to further strengthen its contribution by:

- Expanding the scope of impact measurement across all subsidiaries and regional offices.

- Increasing employee involvement in the co-construction of sustainability commitments.

- Transparently sharing results and progress with all stakeholders.

Sous-titre

2. SOCIAL

2.1.   People at the Heart of Our Strategy

Since its creation, Meritis has placed people at the center of its success. Our growth model is built on a simple conviction: **sustainable performance cannot exist without a strong commitment to those who shape the company every day**.

As a technology consulting firm, Meritis operates in an environment where value is primarily driven by human capital—expertise, collaboration, innovation mindset, and trust. This is why human relationships and skills development are core pillars of our strategy, ensuring that each employee can grow within a meaningful, fair, and opportunity-driven framework.

◢ **A Management Culture Based on Trust and Proximity**
Management at Meritis is grounded in clear principles: autonomy, transparency, listening, and care.

- **Proximity-based management**: each employee benefits from individualized support provided by a dedicated **Career Manager**, responsible for professional development and well-being.

- **Ongoing dialogue**: regular check-ins, monthly internal surveys, and collective exchanges foster trust and allow continuous adaptation of practices.

- **Feedback culture**: recognition, progression, and co-construction are integral to Meritis' management approach, strengthening engagement and retention.

This model supports a positive social climate, reflected in our **Great Place to Work®** certification and strong engagement scores related to purpose, fairness, and care.

◢ **Talent Development as a Driver of Sustainability**

Investment in skills is a cornerstone of our social strategy.

- Technical and transversal training: access to a comprehensive training catalog covering technologies, project management, communication, and personal development.

- Impact-focused programs: inclusion, responsible digital practices, AI ethics, Green IT, and sustainable leadership.

- Career mobility and progression: individualized career paths enabling progression toward leadership, expert, or management roles.

This commitment to continuous learning strengthens our employer attractiveness, supports team performance, and fuels collective innovation.

Sous-titre

◢ A Responsible and Inclusive Social Policy

Meritis is committed to providing fair, respectful working conditions that are open to all profiles.

- Gender equality: monitoring of the Egapro Index, corrective actions where needed, and managerial support to ensure pay equity and balanced representation at all levels.

- Diversity & inclusion: signatory of the Diversity Charter, inclusive recruitment practices, support for employees with disabilities, and ongoing awareness initiatives to combat bias.

- Quality of Work Life (QWL): work-life balance initiatives, responsible remote work policy, parental support programs, and health prevention measures.

These commitments reflect Meritis' ambition to be a place of long-term fulfillment, where each individual is recognized and encouraged to contribute to a shared purpose.

◢ A Learning and Engaged Company

Beyond economic performance, Meritis strives to be a learning and contributive organization.

- **Skills-based volunteering**: since 2022, employees can dedicate working time to missions of general interest, generating **over 2,000 impact days** for non-profit organizations.

- **Internal awareness programs**: conferences, CSR workshops, and events focused on responsible innovation and sustainability.

- **Value sharing**: employee share ownership plans, profit-sharing mechanisms, and a transparent, equitable compensation policy.

People remain—and will continue to be—the core engine of the Meritis model. Our ambition is to offer a professional environment where purpose, recognition, and growth go hand in hand with performance and collective responsibility.

2.2.   Human Values and Diversity

People have always been Meritis' greatest asset. From the outset, the company has built its development on a strong belief: **diversity of backgrounds, experiences, and perspectives is a key driver of innovation, creativity, and collective performance**.

In a sector where competition for talent is intense and technical profiles can be homogeneous, Meritis promotes a model based on equity, diversity, and openness—not only as an ethical imperative, but as a strategic lever for building agile, representative teams connected to society.

Our Core Human Values

Meritis is guided by shared values that shape its decisions and development:

- **Respect and care**: ensuring a safe, fair, and welcoming work environment where differences are valued.

- **Transparency and trust**: fostering open communication and accountable management.

- **Excellence and growth**: encouraging continuous learning and curiosity while keeping people at the center.

- **Commitment and solidarity**: enabling everyone to contribute to the common good, within the company and through social initiatives.

These values underpin our VSME approach and are reflected across recruitment, career management, compensation, and sustainability policies.

A Structured and Measurable Diversity Policy

Meritis has implemented a Group-wide **Diversity & Inclusion policy**, jointly led by the CSR & Impact and Human Resources teams. It is built around four key pillars:

Gender Equality

- Annual monitoring of the Egapro Index and targeted corrective actions.

- Objective of gender parity in management and leadership roles by **2027**.

- Awareness programs on parenting and gender bias prevention.

Inclusion of Diverse Talent Backgrounds

- Skills- and potential-based recruitment, regardless of origin, gender, age, or academic background.

- Partnerships with schools and organizations promoting digital inclusion and access to tech careers.

- Individualized onboarding and support to ensure long-term integration.

Employment of People with Disabilities

- Collaboration with the adapted and protected sector.

- Digital accessibility integrated into client projects and internal tools.

- Manager awareness initiatives and tailored workplace accommodations.

Sous-titre

Cultural and Generational Diversity

- Balanced representation of ages, backgrounds, and education paths.

- Cross-generational management practices supporting knowledge transfer and collective intelligence.

An Inclusion Culture Lived on a Daily Basis

At Meritis, diversity goes beyond metrics—it is embedded in everyday practices:

- Internal committees bringing together employees and managers to evolve HR and management practices.

- Training and awareness workshops on unconscious bias, inclusive communication, and anti-discrimination.

- Internal events celebrating individual journeys and achievements, strengthening a sense of belonging.

Meritis also actively promotes gender diversity in technical roles through sector initiatives supporting inclusion in tech and data professions.

An Organization Open to Society

Beyond internal actions, Meritis contributes to broader societal inclusion:

- Participation in professional integration and reskilling programs.

- Skills-based volunteering initiatives supporting education, training, and equal opportunity.

- Commitment to accessible digital solutions through "accessibility by design" principles in client projects.

Meritis views diversity not as a standalone policy, but as a guiding thread of its corporate culture. By valuing the plurality of talents, voices, and journeys, we strengthen our capacity to innovate, better understand our clients, and build a truly people-centered, inclusive, and future-ready organization.

2.3.   Heart & Safety

Ensuring the health, safety, and well-being of employees is a top priority for Meritis. In a consulting environment that can be demanding in terms of pace, mobility, and adaptability, the company strives to provide a protective, balanced, and supportive workplace.

Our health and safety policy is built on three pillars: **prevention, support, and quality of work life**.

Sous-titre

◢ <u>Occupational Risk Prevention</u>

- Annual update of the **Occupational Risk Assessment Document (DUERP)** for the Group.
- Identification and prevention of psychosocial risks (PSR), in coordination with occupational health services and employee representatives.
- Enhanced medical follow-up for employees, including tailored support for specific situations (pregnancy, disability, chronic conditions).
- Training and awareness on digital security risks.

◢ <u>Mental Health and Well-Being Support</u>

- Confidential access to psychological support services for all employees.
- Personalized support in situations of stress, overload, or conflict.
- Manager training on identifying and addressing early warning signs related to mental health.
- Internal initiatives promoting cohesion, well-being, and stress prevention.

◢ <u>Quality of Work Life and Work-Life Balance</u>

- Responsible remote work policy combining flexibility with collective connection.
- Adjustable working hours supporting work-life balance.
- Parental support measures, including tailored leave arrangements and return-to-work support.
- Ergonomic and welcoming workspaces.

◢ <u>Safety of Employees on Assignment</u>

- Regular HR and managerial follow-up to ensure proper adaptation to client environments.
- Alert and incident management procedures coordinated with HR and management teams.

Meritis thus pursues a simple ambition: to offer a professional environment where safety, health, and quality of life form the foundations of human and sustainable performance.

Theme	Indicator / Objective	Commentary
Prevention & Safety	Workplace accident frequency rate	No accidents reported on-site or during assignments.
	Accident severity rate	No work stoppages due to occupational accidents.
	DUERP updates	Annual review including digital and remote work risks.
Mental Health & Well-being	Well-being satisfaction rate (GPTW)	Above sector average.
	Access to psychological support	External hotline and confidential HR support.
	Managers trained on PSR prevention	Target: 100% by end of 2025.
Quality of Work Life	Remote work usage rate	Flexible and inclusive framework.
	QWL initiatives	Workshops, well-being days, and awareness campaigns.
Physical Health	Medical check-up coverage	Rigorous monitoring with occupational health services.
Dialogue & Reporting	Health & safety alerts resolved	No unresolved alerts to date.

Sous-titre

Our Commitments for 2026

- Train 100% of managers on psychosocial risk prevention.
- Maintain a zero workplace accident rate across the Meritis perimeter.
- Deploy a dedicated health & well-being action plan.
- Integrate mental health indicators into quarterly HR and CSR KPI tracking.

2.4.   Skills and Talent Development

At Meritis, collective success is driven by competence, curiosity, and the ability to learn. In a rapidly evolving sector, continuous training and professional development are strategic levers of sustainability.

◢ A Structured and Inclusive Training Policy

- Comprehensive onboarding programs covering Meritis culture, safety, and digital ethics.
- Continuous learning via a catalog of 200+ modules (technical skills, soft skills, management, CSR, responsible digital).
- Certification pathways (Agile, Cloud, Data, Cybersecurity, ESG).
- Mandatory CSR and impact-related training for all employees.

◢ Individual Support and Career Development

- Dedicated Career Managers for personalized follow-up.
- Regular career reviews and co-construction of development paths.
- Internal mobility and cross-project opportunities.
- Mentoring and communities of practice.

◢ Collective Learning and Innovation

- Internal learning hubs and thematic conferences.
- "Tech & Impact" sessions focused on sustainable innovation.
- Partnerships with schools and universities.
- Participation in external communities (Planet Tech'Care, B Leaders, Responsible Digital).

◢ A strategy aligned with sustainability issues

Skills development is not limited to technical aspects: it is part of a sustainable and responsible vision.

Sous-titre

- Raise awareness of climate and social issues to make every employee a player in the transition.

- Promote hybrid career paths combining technological expertise and CSR commitment.

- Move consulting professions towards more sustainable models: Green IT, ESG Data, Responsible Finance.

By investing in talent, Meritis is consolidating its role as a learning and committed company, capable of anticipating changes in the sector while contributing to a more sustainable economy.

Indicator	Commentary
Access to training rate	Training available to all employees.
Average training hours per employee	Continuous increase since 2022.
Employees trained in Green IT / Responsible Digital	Mandatory training pathway by 2025.
Career Managers trained in sustainable management	Dedicated module implemented.
Certifications obtained	Growth driven by Cloud, Data, and ESG tracks.
Internal mobility rate	Encourages versatility and progression.
Training satisfaction rate	High satisfaction levels post-training.

Priorities for 2026

- Extend responsible digital training to **100% of employees**.
- Strengthen internal career pathways through the Meritis Academy.
- Integrate skills development objectives into annual reviews.
- Develop an internal Green & ESG training offer aligned with consulting activities.

2.5.   Compensation and Social Dialogue

Meritis' social policy is founded on fair recognition and transparent, constructive social dialogue.

◢ Fair and Transparent Compensation

Sous-titre

- Fixed compensation aligned with Syntec grids and responsibility levels.

- Variable compensation linked to individual performance, collective contribution, and client satisfaction.

- Annual reviews based on performance discussions.

- Additional mechanisms: exceptional bonuses, profit-sharing, employee share ownership.

Gender pay equity is monitored annually through the Egapro Index, with proactive corrective measures where needed.

Value Sharing and Collective Engagement

- Employee share ownership representing **over 5% of Group capital**.
- Annual profit-sharing and value-sharing bonuses.
- Sustainable Mobility Allowance and social benefits supporting purchasing power and ecological transition.

Anchored and Constructive Social Dialogue

- Active employee representative bodies (CSE, CSSCT).
- Quarterly social monitoring meetings.
- Collective bargaining on key topics (remote work, equality, mobility, working conditions).
- Regular employee consultations via surveys and listening workshops.

Dialogue and inclusion of internal voices

Beyond formal channels, Meritis fosters a genuine culture of dialogue and feedback:

- Great Place to Work® surveys conducted annually to measure satisfaction and identify areas for improvement.
- GPTW workshops open to all to jointly develop concrete actions to improve working life.
- Managerial feedback loops integrated into performance reviews and training plans.

This shared governance model promotes engagement, social innovation, and the company's ability to adapt.

Sous-titre

Indicator	Commentary
Gender equality index	Annual monitoring with corrective actions.
Share of capital held by employees	Strengthened in 2025.
Employees receiving variable pay	Linked to performance and collective results.
Average value-sharing bonus	Granted to all employees.
Compensation satisfaction rate	Based on GPTW survey results.
CSE meetings per year	Monthly cadence maintained.
Collective agreements signed	Equality, QWL, remote work, mobility.

Priorities for 2026

- Maintain proactive and constructive social dialogue.
- Increase compensation transparency and understanding of value-sharing mechanisms.
- Achieve a **gender equality index ≥ 93/100**.
- Further democratize employee share ownership.

2.6   Human Rights Policies and Processes

Meritis places the protection and respect of human rights at the core of its values and practices.

◢ Formal Commitments

Aligned with:

- Universal Declaration of Human Rights (UN)

- UN Guiding Principles on Business and Human Rights

- UN Global Compact

- ILO Fundamental Conventions

These commitments are embedded in internal policies addressing non-discrimination, harassment prevention, inclusion, and transparency.

◢ Vigilance and Risk Prevention

Sous-titre

- Annual risk mapping integrated into CSR reporting.
- Ethical alert and whistleblowing mechanisms accessible to all stakeholders.
- Confidential, impartial handling of alerts without retaliation.
- Systematic follow-up coordinated by HR and CSR & Impact teams.

Value Chain Responsibility

- Responsible Procurement Charter signed by all suppliers.
- CSR supplier assessments and targeted audits.
- Collaboration with inclusive partners (adapted and protected sector).
- Use of EcoVadis as a reference for strategic partner assessment.

Ethical Culture and Awareness

- Code of Ethics and Business Conduct.
- Mandatory ethics and compliance training.
- Zero tolerance for corruption, harassment, or discrimination.

Awareness and internal culture

Protecting human rights is above all a matter of collective culture.

Meritis ensures that everyone understands and embodies these principles on a daily basis:

- Workshops and training courses on ethics, combating discrimination, and respecting diversity.
- Internal awareness campaigns on respect, equality, and inclusion.
- Management sets an example, ensuring that these commitments are upheld in everyday practices.

Indicator	Commentary
Employees trained in ethics & human rights	Training embedded in onboarding and annual refreshers.
Ethical alerts received	No substantiated cases reported.
Suppliers signing Responsible Procurement Charter	Scope extended to all key partners in 2025.
Suppliers assessed on CSR criteria	Target: 100% by end of 2025.
Manager training on discrimination prevention	Mandatory annual module.
Internal awareness actions	Workshops, conferences, campaigns.

Commitments for 2026

- Reach **100% employee training** on ethics and human rights.
- Assess **100% of strategic suppliers** on CSR and ethical criteria.
- Strengthen internal whistleblowing communication and trust.
- Maintain zero tolerance for any violation of fundamental rights.

PUBLIC

Sous-titre

3. ENVIRONMENT

M Meritis places environmental transition at the core of its corporate strategy.

As a key player in digital and technological transformation, the company is committed to reducing its environmental footprint, promoting responsible digital practices, and supporting its clients in their own sustainability journeys.

Although its consulting activities generate limited direct environmental impacts, Meritis fully assumes its responsibility across its entire value chain—**energy, mobility, digital usage, procurement, waste management**—and relies on innovation and employee awareness to continuously improve its performance.

3.1. Energy Management

Energy represents a central pillar of Meritis' environmental policy. Actions are structured around three priorities: **controlling consumption, improving energy efficiency, and promoting renewable energy sources**.

Key Actions :

- Energy optimization of office spaces: gradual replacement of lighting systems with low-consumption LED solutions, installation of motion sensors and automated regulators.

- Low-energy IT equipment: procurement of Energy Star–certified hardware, server pooling, and responsible use of cloud resources.

- Energy monitoring: tracking of energy consumption (kWh) through consolidated dashboards to identify optimization opportunities.

- Renewable energy promotion: selection of green electricity contracts for major offices and encouragement of regional offices to adopt similar solutions.

Indicator	Commentary
Share of electricity from renewable sources	Extension of green energy contracts across all offices.
Reduction in electricity consumption (per m^2)	Optimized offices and smart lighting/heating management.
Share of energy-efficient IT equipment	Low-energy devices across the IT fleet.

- Generalize renewable energy contracts across all sites.
- Deploy smart meters in all sites exceeding 200 m^2.
- Integrate an energy intensity indicator into annual ESG reporting.

3.2.   Greenhouse Gas (GHG) Emissions

Meritis has been measuring its greenhouse gas (GHG) emissions since 2022 in order to develop a reduction plan aligned with European targets.

Main sources of emissions:

- Business travel and commuting (Scope 3).
- Energy consumption in buildings (Scopes 1 and 2).
- Digital equipment and service purchases (Scope 3).

Actions taken:

- Complete carbon assessment for Scopes 1, 2, and 3.
- Low-carbon mobility plan: encouraging train travel, sensible teleworking, carpooling, sustainable mobility package.
- Responsible purchasing policy: selection of suppliers with a low carbon footprint and integration of environmental clauses.
- Employee awareness: "My carbon footprint" workshops and training in responsible digital technology.

Indicator	Commentary
Total GHG emissions (tCO$_2$e)	Progressive reduction over a three-year period.
Emissions related to travel	Decrease driven by sustainable mobility and remote work.
Share of Scope 3 emissions	Major emission source addressed through procurement and services.

Priorities for 2026

- Formalize a climate transition plan with milestones toward 2030 and assess alignment with an SBTi trajectory.

- Achieve an "A" score on the EcoVadis climate pillar.

3.3.   Efficient Water Management

Although Meritis is not a major water consumer, preserving this resource remains a matter of coherence and exemplarity.

Sous-titre

Measures Implemented :

- Monitoring of water consumption at main office locations.
- Installation of water-saving devices (automatic taps, flow reducers, aerators).
- Employee awareness initiatives promoting responsible water usage in shared spaces.
- Selection of water-efficient equipment for restrooms and shared kitchens.

Indicator	Commentary
Average water consumption (m^3 per employee per year)	Continuous downward trend.
Sites equipped with water-saving devices	Full deployment achieved.
Leak detection rate	Regular inspections conducted.

Priorities for 2026

- Integrate water consumption into automated ESG reporting.
- Assess the feasibility of greywater recovery systems for new sites.

Sous-titre

3.4. Waste and Pollution Reduction

Despite its low direct environmental impact as a service-based organization, Meritis is committed to minimizing waste generation and pollution.

Key Action Areas

- **Elimination of single-use plastics**: fully achieved since 2023.
- **Generalized waste sorting** across all sites (paper, glass, metal, organic waste).
- **Local partnerships** for waste collection and recovery.
- **Reduction of digital pollution**: storage optimization, limitation of unnecessary emails, and responsible hosting practices.

Indicator	Commentary
Overall waste sorting rate	Extended to all offices.
Elimination of single-use plastics	Objective achieved.
Electronic waste recovery	Refurbishment via social economy partners.

Priorities for 2026

- Maintain a waste recovery rate above 90%.
- Extend composting to all sites with catering areas.
- Continue reducing digital waste (cloud storage, servers, data volumes).

3.5. Circular Economy

Meritis integrates circular economy principles both internally and within its client offerings..

Key Commitments

- Refurbishment of IT equipment through organizations from the adapted and protected sector.
- Reuse and recycling of office equipment (furniture, screens, computers, phones).
- Responsible procurement favoring recycled products, certified suppliers, and short supply chains.
- Circular partnerships with startups and non-profits specializing in reuse and resource recovery.

Sous-titre

Indicator	Commentary
Share of refurbished IT equipment	Expansion of the "Circular IT" program.
Suppliers assessed on circular criteria	Evaluation via the Responsible Procurement Charter.
Office furniture reused or recycled	Integrated into procurement policy.

Priorities for 2026

- Achieve an 85% reuse rate for IT equipment.
- Integrate circular economy criteria into all supplier tenders.
- Promote circular design principles in client digital projects.

4. GOVERNANCE

Meritis relies on a clear, participatory, and ethical governance model that ensures alignment between the Group's economic strategy, human values, and CSR commitments.

This governance framework is built on a strong conviction: **sustainable performance is achieved through transparency, accountability, and exemplary leadership**. It provides stability to the Group's development while promoting collective decision-making and shared responsibility for economic, social, and environmental challenges.

4.1. Governance Bodies

Meritis is an independent company structured around a robust and balanced governance model, ensuring a clear distribution of roles and responsibilities.

Sous-titre

Structure and Organization

Chairman and Chief Executive Officer: held by Sébastien Videment, who is responsible for defining the Group's overall strategy, ensuring consistency with the VSME vision (Values, Strategy, Management, Engagement), and overseeing operational execution.

Supervisory Board: composed of the company's shareholders. It defines strategic orientations and oversees their implementation.

Executive Committee (ExCom): an extended leadership body bringing together agency directors, practice leaders, and support functions, fostering cross-functional collaboration and shared strategic vision.

Governance Principles

Meritis' governance is based on the following principles:

- Collective and collegial decision-making.

- Transparent communication of results and strategic orientations.

- Accountability toward employees, clients, and partners.

- Independence and exemplary conduct of leadership.

Indicator	Commentary
Executive Committee meetings	Monthly governance and performance review.
CSR & Impact Committee meetings	Enhanced monitoring of CSRD readiness and ESG trajectory.
Share of women in leadership bodies	Continuous improvement.
Diversity & Inclusion Committee meetings	Maintained on a regular basis.

4.2. Business Ethics

Business ethics are a central pillar of Meritis' corporate culture. The company is committed to conducting its activities with integrity, fairness, and transparency, in full compliance with laws, professional standards, and commitments made to stakeholders.

Ethical Framework and Compliance

Sous-titre

Meritis relies on a set of internal policies and mechanisms designed to prevent any breach of integrity:

- **Code of Ethics and Business Conduct**: a reference document signed by all employees and partners, defining expected behaviors.
- **Anti-corruption policy**, aligned with the French Sapin II law, prohibiting corruption, influence peddling, and undue advantages.
- **Compliance procedures** integrated into all client and supplier contracts, including ethical and environmental clauses.
- **Mandatory ethics and compliance training** provided to all employees as part of onboarding.

Prevention and Control Mechanisms

- **Ethics and whistleblowing system** accessible to all, ensuring confidentiality and protection for whistleblowers.
- **Annual internal audits** covering compliance procedures, anti-corruption measures, and business practices.
- **Consolidated ethics reporting**, integrated into CSR governance and shared with the Executive Committee.

Integrity Culture and Managerial Exemplarity

Meritis promotes a culture of responsibility and exemplary behavior at all organizational levels:

- Continuous awareness-raising on ethical behavior and conflicts of interest.

- Zero tolerance for practices that compromise integrity.

- Open dialogue on ethical dilemmas encountered during client engagements.

Indicator	Commentary
Employees trained in ethics and compliance	Training included in onboarding.
Ethics alerts received and processed	No substantiated cases reported.
Suppliers signing the Code of Ethics	Systematic contractual monitoring.
Ethics Committee follow-up meetings	Strengthened governance.

4.3 Complaints Handling

Meritis has implemented a formal complaints management process to ensure transparency, responsiveness, and fairness toward employees, clients, and partners.

Complaints Management Process

- **Receipt**: complaints may be submitted via the internal whistleblowing system, line management, or HR/CSR teams.
- **Registration**: each report is confidentially recorded and subject to a preliminary assessment.
- **Investigation**: the relevant department (HR, CSR, Legal, or Quality) conducts a fact-based review and, where necessary, initiates an internal investigation.
- **Resolution**: corrective actions are defined, implemented, and communicated to the concerned stakeholders.

- **Closure and Learning**: feedback and lessons learned are integrated into internal procedures to strengthen prevention and future incident management.

Commitments of the Complaints System

- Absolute confidentiality and protection of complainants.
- Neutrality and impartiality in handling cases.
- Guaranteed response time within **30 business days**.
- Annual reporting of complaints received and addressed, shared with the CSR Committee and employee representative bodies

5. APPENDIX: VSME DATA MAPPING TABLE

The VSME data correspondence table is currently being consolidated and will be finalized during **2026**.

Sous-titre