



SUSTAINABILITY

REPORT 2022

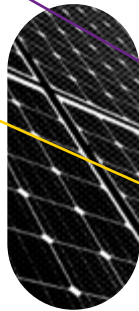
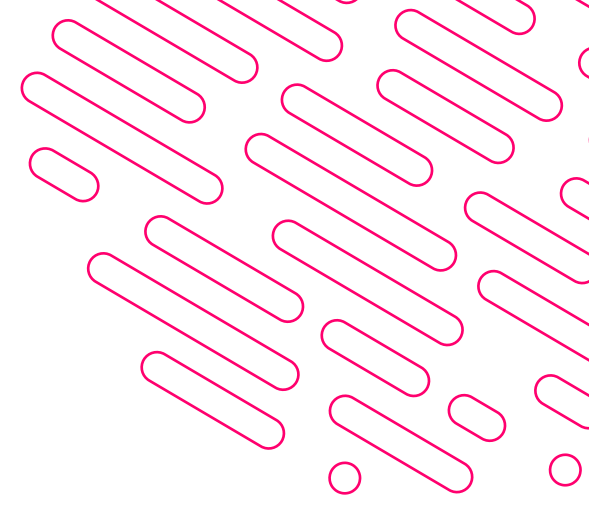
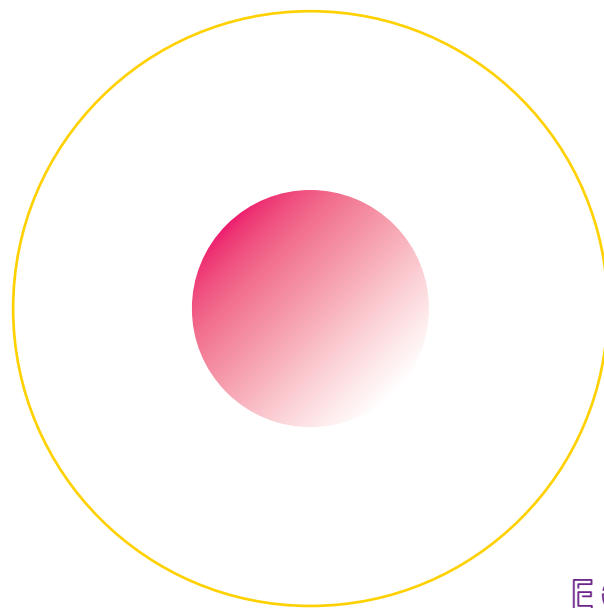


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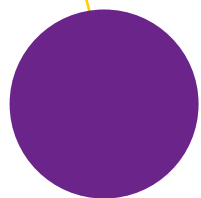
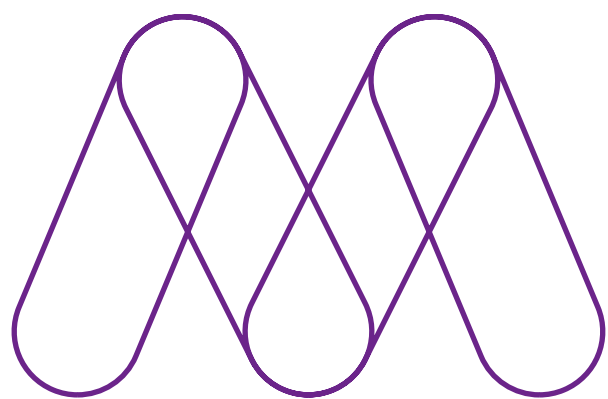
MANTU'S VISION AND STRATEGIC DIRECTION

MEET MANTU'S LEADERS

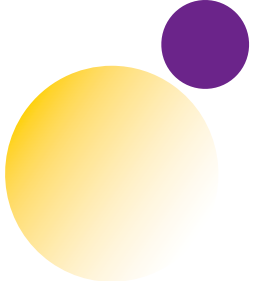
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EXPLORING MANTU'S
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MEET MANTU'S LEADERS



LETTER FROM THE CEO

We have always believed entrepreneurship is a human venture. Entrepreneurship is not primarily the search for profit; it is the pursuit of a social, economic, and industrial project that must be built on strong values. Success means allowing the project to evolve and grow while remaining at the service of these values. With Mantu, we are building a long-term project, and this is possible only by working toward responsible growth.

When we embarked on a profound transformation of the company four years ago, we reaffirmed that digital technology is only a commodity, a formidable lever for transformation, and that it should remain at the service of people.

Today, we are facing a profound transformation of our society. The stakes are major for humanity and very complex because they affect our societal model. We need to rethink the way we live, not only our economy, and the impacts are already being felt in our daily lives at all levels: housing, energy, transportation, health.

Our responsibility as economic actors is to strongly commit ourselves to a decarbonized economy and sustainable development, but we believe we cannot meet the challenges of climate change while leaving people behind. In a broader sense, we must be vigilant: inequalities are likely to increase between those who have the means to cope with the effects of climate change and the transition and those who do not. We must act for everyone and make sure we all benefit from this transformation.

We have also always believed that diversity is the source of all social, cultural, and economic wealth. We have built Mantu around this spirit of diversity and mixing of cultures, genders, and generations. We bring together more than 110 different nationalities in sixty countries, and we encourage the expression of differences and unique points of view to enable the company to see farther and grow stronger.

For four years now, Mantu has integrated long-term sustainability objectives into its vision and strategic direction. The consulting sector is by nature subject to rapid changes. We must always be at the forefront of innovation and business and societal trends to guide our clients through the fast-paced changes they face. In the current context of societal and environmental changes, it is critical for us to embed sustainability not only into corporate culture but also into our business and core offering.

I wish to reaffirm Mantu's commitment to the United Nations Global Compact. Mantu is working to implement policies and concrete actions to support the ten principles of the Global Compact as well as to strengthen our impact in support of the Sustainable Development Goals. We are no longer in the age of rhetoric. Today and more than ever, we must act. And that's what we do and will continue to do every day.

Sincerely yours,
Olivier BROURHANT
Mantu CEO and Founder



LETTER FROM THE VP OF SUSTAINABLE DEVELOPMENT

As we arise from the unprecedented challenges of the pandemic, the importance of sustainability has only grown stronger. The release of the United Nations' Intergovernmental Panel on Climate Change (IPCC) report in 2022 was a stark reminder of the urgent need for immediate action on climate change. At Mantu, we recognize the urgency of the situation, and we have accelerated our efforts to address sustainability challenges head-on.

In 2022 at Mantu, we introduced Pioneer I, our visionary roadmap that will steer our strategic actions from now until 2025. One-third of this plan is dedicated to sustainability, which reflects our commitment to build a more equitable, resilient, and prosperous world for all our stakeholders. We are aware that our actions have an impact on the environment, society, and the economy, and we are committed to making that impact a positive one.

Our stakeholders, including employees, customers, shareholders, and surrounding community, are increasingly prioritizing sustainability, and we are dedicated to not only meeting their expectations but also anticipating them. Mantu's success depends on the talented individuals who work with us both today and in the years to come. Most are millennials, a generation that craves meaning and commitment at least as much as a corporate career. Investors are also increasingly selective about the organizations they support, relying more heavily on ESG criteria in financial decision making.

This report provides a comprehensive overview of our sustainability journey in 2022, highlighting our progress and achievements toward our sustainability goals through our four key pillars: Environmental, Social, Economic, and People Engagement. Here are some of the key accomplishments we are proud to share with you:

Environment:

- Mantu committed to achieving a net-zero target through the Science-Based Targets initiative (SBTi) and started the deployment of a broad decarbonization plan, covering all entities of the group.
- Amaris France received ISO 14001 and ISO 50001 certifications, demonstrating our commitment to reducing our environmental impact.

Social:

- We enhanced the diversity of our Executive Committee. In 2022, one-third of the committee members were women, up from only 10 percent two years ago.
- We launched Open Up sessions to facilitate conversations about sensitive diversity and inclusion topics in a safe and open environment.

Economic:

- Amaris Consulting and LittleBig Connection, our two biggest brands, launched dedicated sustainability offers to support our clients in their own sustainability journey.
- We developed a tool to calculate the carbon footprint of our business projects, and we are working to integrate sustainability into our project proposals.

People Engagement:

- We launched WeCare Together, our engagement program aimed at encouraging our employees to organize collective projects that have a positive social and/or environmental impact on local communities.
- We offered multiple engagement opportunities for our employees, with trainings, workshops, and challenges.

We also want to acknowledge the dedication of all our teams across the globe who went the extra mile to activate our sustainability projects in 2022. We are grateful for your commitment and hard work.

Our journey toward profitability and sustainability is long-term. We'll accelerate our transition to a sustainable organizational model. The dedication of our sustainability team and everyone in the Mantu ecosystem will drive environmental and social transformation for Mantu in 2023 and beyond.

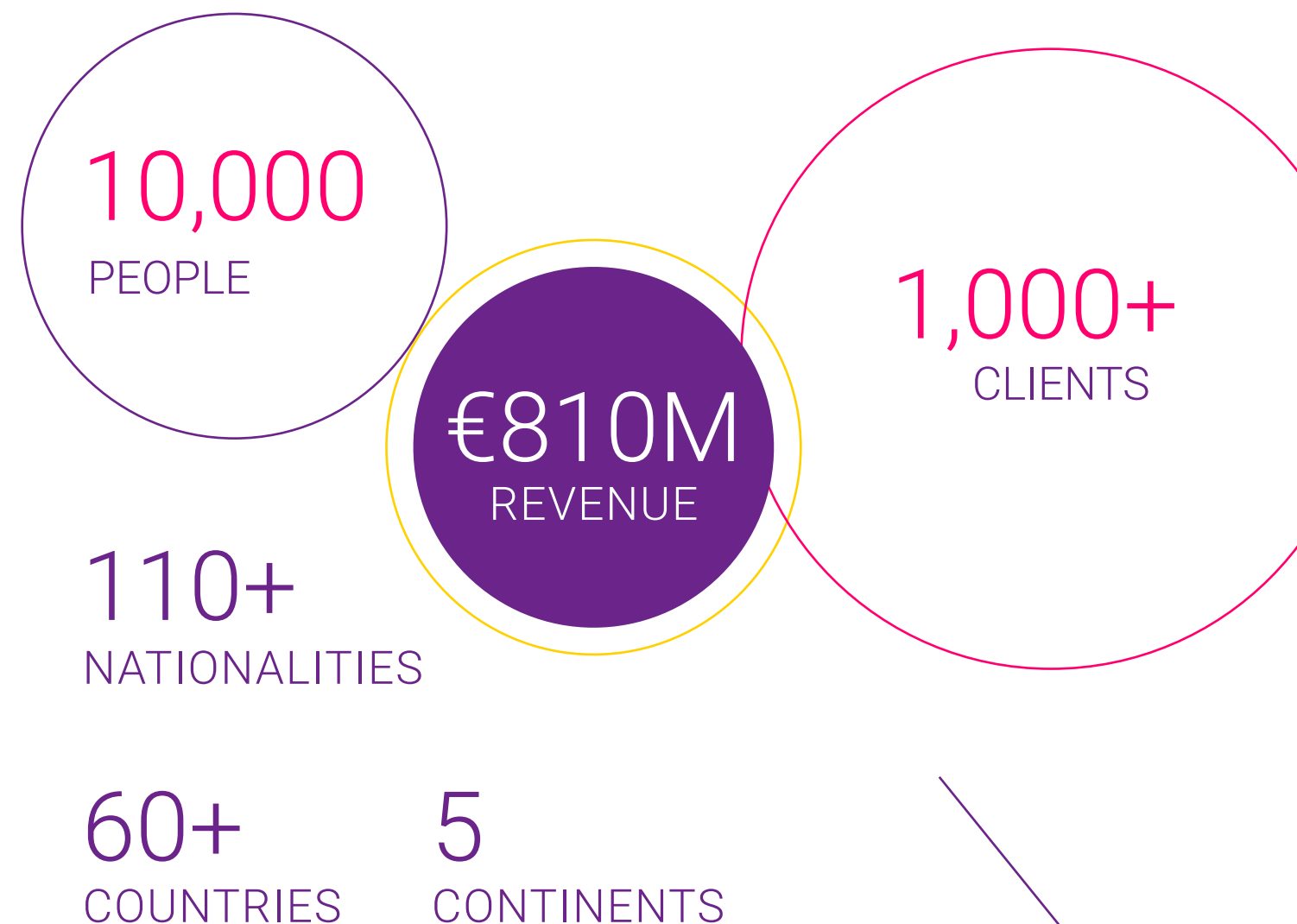
Thank you for your interest in our sustainability journey, and we look forward to continuing to work toward a more sustainable future together.

Constance NÉVORET
Executive VP of Sustainable Development

EXPLORING MANTU'S ORGANIZATION

CORE ACTIVITIES, BRANDS, LOCATIONS, AND OPERATIONS

Mantu is an independent, international consulting player, founded in 2007. As a true group bringing together expert and complementary brands, Mantu stands out for the breadth of its spectrum, responding to all business transformation challenges. Its activities are divided into four practices: Leadership and Advocacy, Technology, Digital Marketing and Experience, and Total Talent Management. Wide-ranging, these skills all serve a single mission: connecting and powering companies with leading teams and technology to succeed faster and sustainably. From its headquarters in Geneva, Switzerland, Mantu relies on a community of 10,000 talented people in more than sixty countries on five continents and has a turnover of 810 million euros.



Mantu's operations are divided into four distinct practices, each with its own focus and set of services:



LEADERSHIP & ADVISORY

We offer coaching, training, and consulting services to executive committees to help them define their purpose, positioning, and strategy.



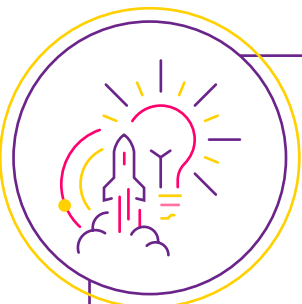
DIGITAL MARKETING & EXPERIENCE

We guide and support our clients in bringing seamless customer experiences to life through augmented, virtual, or extended reality, or through customized digital platforms.



TECHNOLOGY

We reinvent and transform industrial and economic models thanks to an approach that combines expertise, technology, and digital innovation, whatever our clients' requirements.



TOTAL TALENT MANAGEMENT

We bring together and create bridges between different modes of collaboration: salaried employees, entrepreneurs, freelancers, and wage portage. We assist professionals in all aspects of talent transformation.

At Mantu, our singular goal is to support our clients throughout the entire value chain. We work with over 1,000 clients globally, in more than ten countries. Our aim is to support their transformation, foster their growth, and enable their development by standing by their side every step of the way. We collaborate with companies across a wide range of sectors, including but not limited to:

Banking, Finance, Insurance



Industry, Aeronautics and Defense



Energy Utilities



Life Science



Consumer and Luxury Goods, Retail



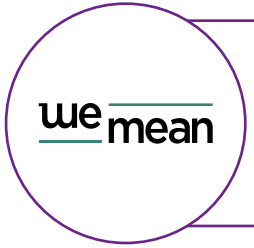
Telecom



Public Sector and International Organization



The Mantu brands are a collaborative and supportive network of businesses. Our brands create synergies, share expertise, and work together to ensure we achieve the best possible outcomes for our clients.



WEMEAN shows companies and senior management how to find meaning through their work, helps them magnify their positive impact, and collaborates with every part of an organization to effectively transform corporate culture.



AMARIS CONSULTING is an independent technology consulting business that provides companies with high value-added technology services and clear guidelines for successful transformation in the digital and information systems, telecommunications, life sciences, and engineering fields. As a true business partner, AMARIS CONSULTING explores and anticipates changes in the market in order to enable its clients to stay one step ahead.



VALUEMENT specializes in business processes and data analysis, revealing and ensuring long-term competitiveness for its clients.



NOVELAB develops immersive and interactive experiences thanks to its expertise in virtual, augmented, and extended reality, as well as metaverse technologies. Novelab provides unique value, allowing companies to offer their customers a meaningful journey to the heart of their brand strategy.



PIXEL ALLIANCE specializes in digital strategy. Its expertise encompasses brand image, influence and lead generation, and it is well positioned to tackle the possibilities Web3 offers.



SEVEN CIRCLES designs and develops tailor-made platforms for corporate teams and end consumers. By relying on its mastery over processes and its sector expertise, SEVEN CIRCLES guarantees exceptional user experiences.



REVIBE transforms the relationship between companies and their teams and clients, creating unique and unforgettable opportunities to meet, share, and connect that cross the boundary between the physical and digital.



LITTLEBIG CONNECTION creates a direct and transparent link between companies and all their external partners so they can team up more easily than ever before. LITTLEBIG CONNECTION enables companies to find the right expert for each of their projects, with no changes required, through its SaaS platform, LittleBig Rise, and its marketplace, LittleBig Connect, which brings together a community of 350,000 technology, digital, engineering, and sustainability experts.



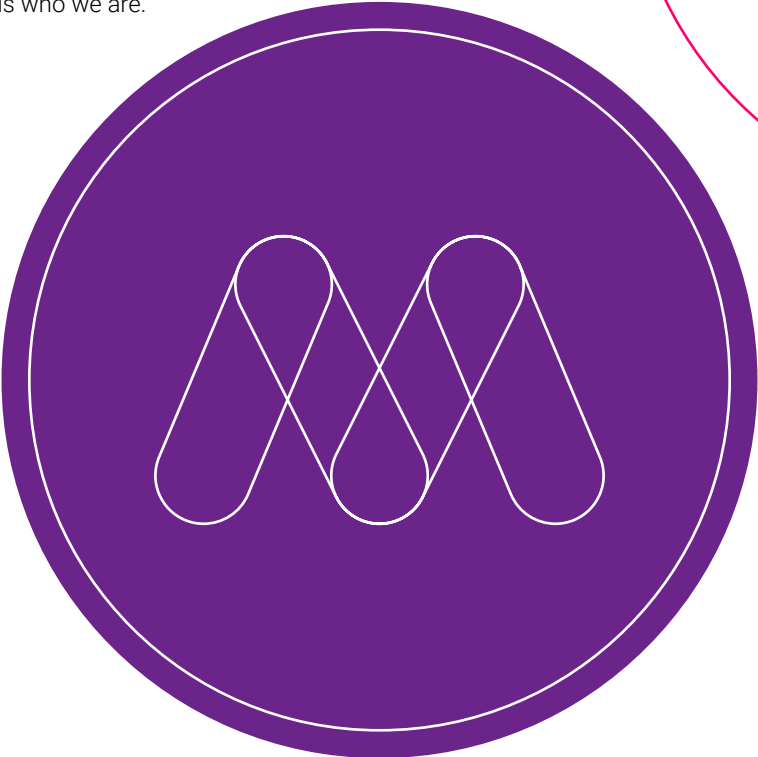
PORTALIA supports talented individuals who prefer to remain independent at every stage of their career despite the numerous challenges of self-employment. It provides advice, training, and support to self-employed workers, enabling them to remain at full strength.

MANTU'S CORE VALUES AND PRINCIPLES

At Mantu, we are always striving to evolve and anticipate change. Our ultimate ambition is to improve people's lives and the world through innovation. We are in business to build the next generation of sustainable pioneers, and to do so, independence is key.

Our tagline "Tomorrow is human" speaks to our belief that the future is human. At a time when artificial intelligence is expected to outsmart human intelligence, we affirm that there will always be a need for human insight and innovation. We believe the future will be defined not by machines but by human ambitions, aspirations, and connections.

Our values are the guiding principles that steer everything we do, from the way we work with our clients and partners to how we interact with our teammates and candidates. They remind us of what is important and why we do what we do every day. The four Mantu values are equally important, and each complements the others. Together, they make us who we are.



PIONEER SPIRIT

The idea of exploring new technologies, new ways of thinking, and new competencies is what connects us to one another and leads us to success. We are pioneers, and we move quickly: our innovative guidance helps organizations find new paths to building a more sustainable world.

CARE

It is at the heart of everything we do for our teams, clients, partners, and planet. From actively contributing to climate change mitigation to building empowering workplaces, Mantu channels a more human approach to work and business. We value diversity and meritocracy as key enablers for the new generation of pioneers.

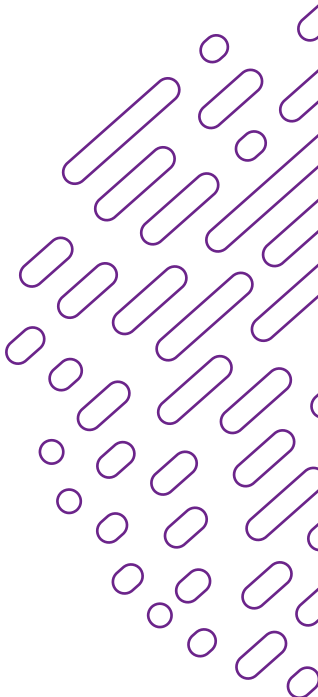
PERFORMANCE

This translates into a constant desire to move forward and never stop asking more of ourselves. Our ambition pushes us to think differently every day to stand out and consistently uphold challenges for our clients. The secret of our performance lies in the combined power of human creativity augmented by technology.

TRUST

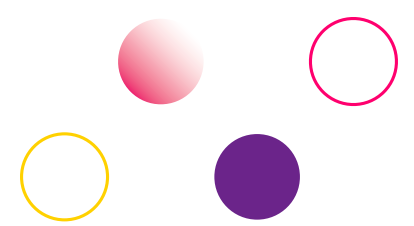
The foundation of all relationships, trust, enables us to promote freedom of expression, creativity, and innovation. We believe that above all, businesses are a human venture that carries the world forward. We put our trust in a great talent community to build a global company. We put our trust in people to shape innovation and improve our way of life so tomorrow will be human.

These four values are supported by a cornerstone: **Mantu's independence**. This independence gives us the freedom to make our own choices and build our future the way we want to. It gives us the ability to anticipate change and to be flexible over time as the economy evolves. Staying independent sets us apart in the global market.



GOVERNANCE

At Mantu, the Executive Committee is responsible for making decisions related to our overall management. Committee members are also tasked with establishing and monitoring key projects and related budgets. The committee approves Mantu's strategic priorities and defines the scope of different departments to ensure coherence between all practices' development and strategic decisions while addressing general governance. The Executive Committee's primary objective is to ensure all activities are aligned with Mantu's overall strategy and to oversee the effective implementation of that strategy.



Mantu's corporate functions are divided into seven governances: Recruitment, Human Resources, Finance and Administration, Legal, Information Technology, Strategic Partnership, and Marketing and Communication. Each governance has a specific focus and responsibilities to support Mantu's overall strategy and ensure the smooth functioning of the organization.



Béatrice ALVADO
Chief Communication and Marketing Officer



Olivier BROURHANT
Chairman and Chief Executive Officer



Etienne CADRE
Executive VP, Human Resources



Federico CORSI
Chief Operating Officer and Deputy CEO, Amaris Consulting



Mark-Corentin COT-MAGNAS
Executive VP, Finance



Caroline DECRÉ
Executive VP, Recruitment



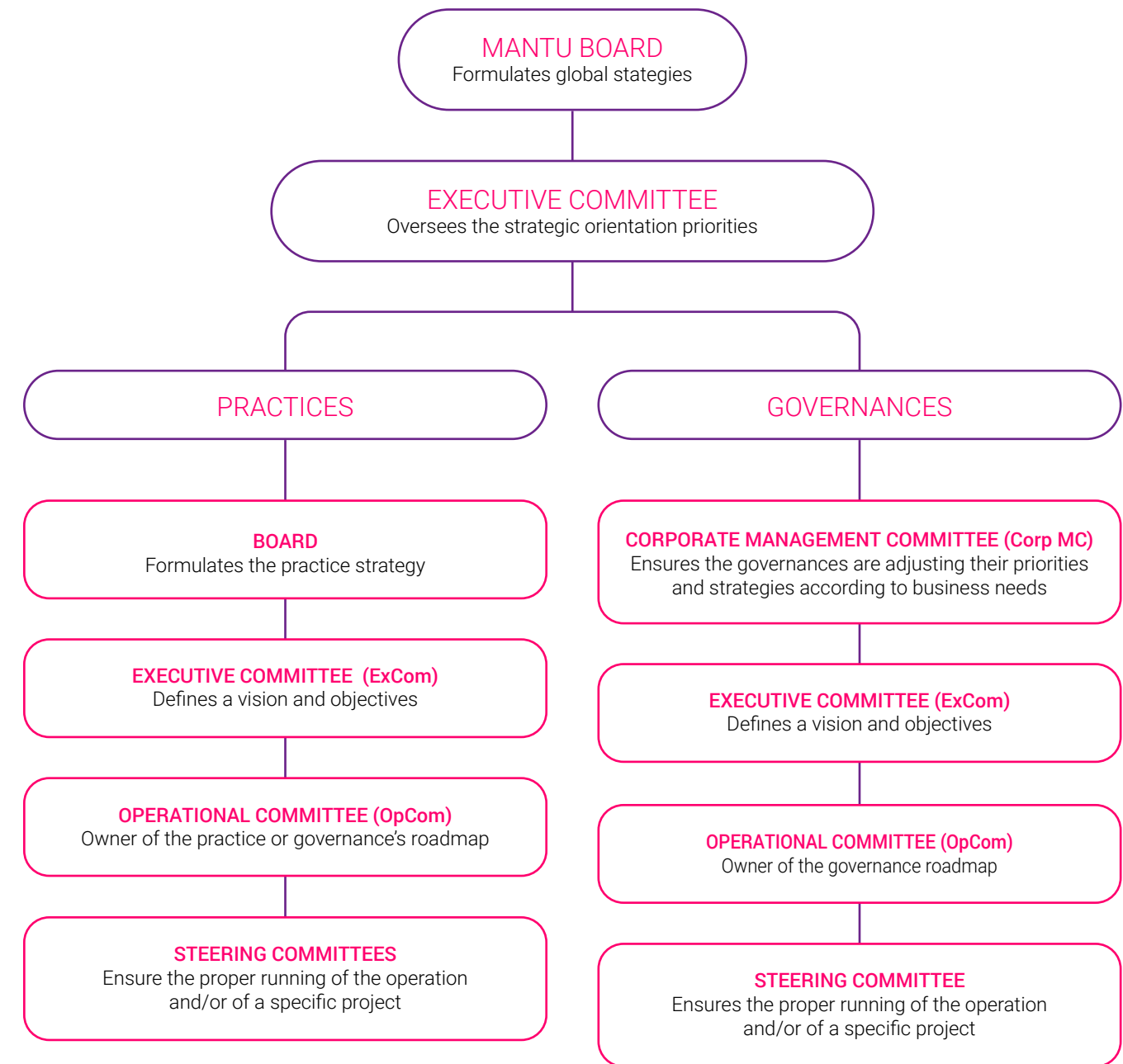
Jean-Pierre HENNION
Chief Information Officer



Constance NEVORET
Executive VP, Sustainable Development, Mantu and Chief Executive Officer, LittleBig Connection



Jean-François THUNET
Deputy Chief Executive Officer, Mantu



To learn more about Mantu, consult our 2022 Transparency report.



SUSTAINABILITY AT MANTU: BUILDING A BETTER FUTURE FOR ALL



INTRODUCTION TO MANTU'S
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ENHANCING RESILIENCE
THROUGH RISK MITIGATION
AND MANAGEMENT AT MANTU 44

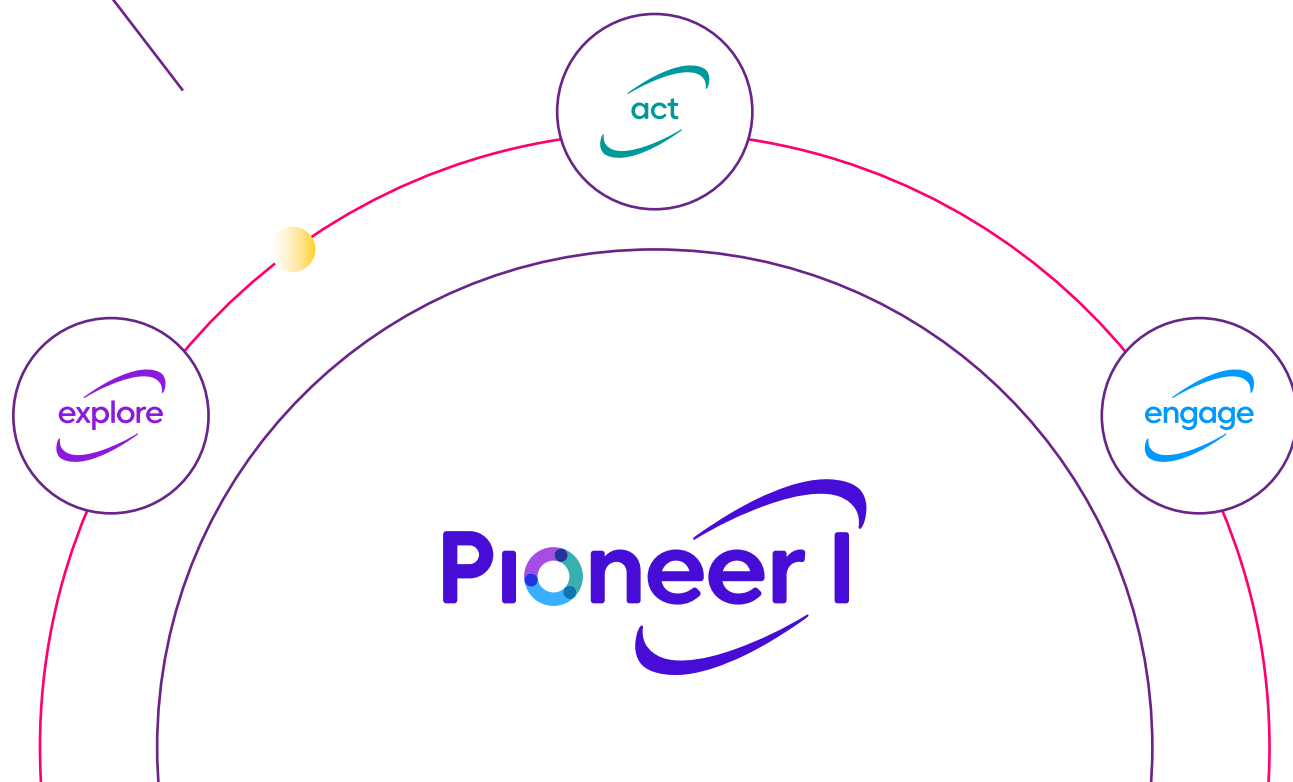


INTRODUCTION TO MANTU'S SUSTAINABILITY STRATEGY

PILLARS, POLICIES, AND ACHIEVEMENTS: MANTU'S SUSTAINABILITY OVERVIEW

At Mantu, our mission is to build the next generation of sustainable pioneers. We believe our success is driven by our people—a team of pioneers and intrapreneurs who constantly push the boundaries of what is possible. Our team is dedicated to finding creative solutions for our clients and the company, and we approach our work with a long-term, sustainable mindset. We are not driven solely by profit but also by the desire to make a positive and lasting contribution to our clients' businesses, as well as to society and the planet. Building the next generation of sustainable pioneers also means fostering a talent community that shares our vision for a sustainable future. We are committed to evolving as a company in a way that is consistent with the challenges of our planet and the society in which we operate. This pioneering spirit is reflected not only in our mission but also in our business approach: we strive to succeed quickly and sustainably.

At Mantu, we believe sustainability is not just a trend; it is a way of doing business that creates long-term value for our clients and for society. We are proud to be pioneers in this effort and remain committed to building a better future for all. In 2022, we launched Pioneer I, our strategic plan that will guide our teams, actions, and decision making until 2025.

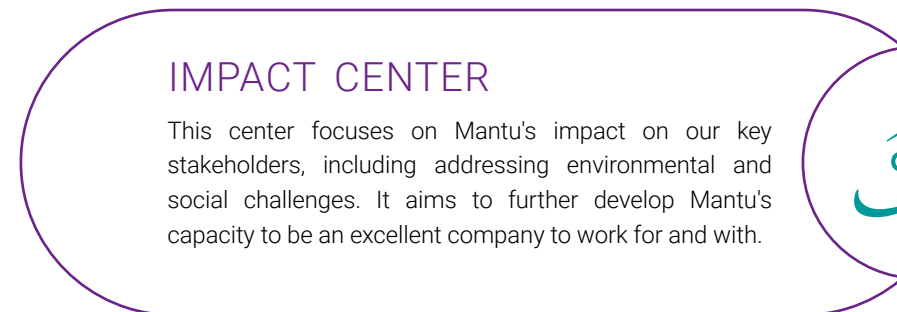


Pioneer I is the result of collective reflection and an in-depth analysis of the economic and competitive landscape in which we operate. It outlines our business objectives and the areas we aim to invest in to strengthen our ties to clients and partners through new technologies and skills. This has resulted in the establishment of three different centers aimed at helping the group achieve its strategy:



EXPLORE CENTER

This center aims to strengthen our business objectives by exploring new technologies and skills to better serve our clients and partners.



IMPACT CENTER

This center focuses on Mantu's impact on our key stakeholders, including addressing environmental and social challenges. It aims to further develop Mantu's capacity to be an excellent company to work for and with.



SOCIAL CENTER

This center is linked to the way we work as a company and our relationships with our clients, partners, and teams. It will allow us to deepen these relationships and foster a more collaborative work environment.

Inside each center, we have launched programs to ensure the achievement of these objectives. Specifically, the Impact Center is comprised of three programs: Decarbonization, Diversity and Inclusion, and Sustainable Business Offers. Each program contains a set of projects that are managed by individuals from all of Mantu's brands and governance bodies.

At Mantu, we believe sustainable development is essential to building a better future for ourselves and future generations. That's why sustainability and impact are at the forefront of one-third of our 2025 objectives.

MANTU BELIEVES IT CAN LEAD BY EXAMPLE WHEN IT COMES TO SUSTAINABILITY AND AIMS TO BE A PIONEER IN THIS FIELD, NOT ONLY AS A COMPANY BUT ALSO AS AN ECOSYSTEM, AS BRANDS, AND AS INDIVIDUALS.



Mantu's vision for the future is a fair, low-carbon, diverse, and inclusive world, and the company is committed to achieving a net-positive impact on the environment, society, and communities.

In 2022, we made significant progress toward our sustainability goals through our four sustainability pillars: Environment, Social, Economic, and People Engagement. Each of these pillars is organized around specific principles:



ENVIRONMENT

With offices all around the world, Mantu generates a global carbon footprint. We are committed to reducing our emissions. We take a precautionary approach by assessing our environmental impacts and risks. To learn more, please refer to the [Environmental](#) section.



PEOPLE ENGAGEMENT

We believe organizational change toward sustainability occurs through the involvement of multiple stakeholders within the organization. Thus, we pay particular attention to raising awareness of sustainability topics throughout Mantu's teams and providing them with the resources to take part in our sustainability journey. We have deployed various training programs, workshops, and group discussions to promote knowledge sharing, transparency, and accountability on these topics. In 2022, we also launched Mantu's new engagement program, WeCare Together, aimed at empowering our people to organize collective, sustainable projects by providing financial, logistical, and/or human support. To learn more, please refer to the [People Engagement](#) section.



SOCIAL

Social considerations have always been a priority for us. We focus on gender equality, cultural diversity, inclusion of people with disabilities, and the promotion of human rights across our entire value chain. To learn more, please refer to the [Social](#) section.



ECONOMIC

We believe the biggest impact we can have on people and the planet is through our ecosystem, and therefore, our clients. We leverage our internal sustainability achievements and skills to help our clients in their own ecological and social transition by creating new sustainability offers and integrating sustainability into our current offering. To learn more, please refer to the [Economic](#) section.

MANTU SUSTAINABILITY COMMITMENTS



The United Nations Global Compact (UNGC)

We have been a participant in this voluntary initiative since 2018. It encourages companies to align their strategies and operations with ten universal principles related to human rights, labor, environment, and anti-corruption.



The UN Women's Empowerment Principles

We have been committed to this set of principles since 2021. It provides guidance to businesses on how to promote gender equality and women's empowerment in the workplace, marketplace, and community. We see this as a signal of our commitment at the highest levels of the company and multistakeholder collaboration to foster business practices that empower women. To learn more, please refer to the [Diversity and Inclusion](#) section.



The Science Based Targets initiative (SBTi)

We joined this partnership in 2022. It is a collaboration between several international organizations, including the United Nations and WWF, that enables companies to set and monitor reductions to greenhouse gas emissions in line with climate science. To learn more, please refer to the [Environmental](#) section.

MANTU SUSTAINABILITY POLICY

Mantu is committed to embedding its responsible business conduct approach into its sustainability policy. This policy is updated annually to ensure it reflects the latest sustainability standards and best practices. It is approved by Mantu's top management, including the Executive Vice President of Sustainable Development, during the management review process.

The policy covers both our direct activities and those carried out in our value chain, including the business practices of our suppliers. As part of our due diligence process, we assess our suppliers' sustainability practices to ensure they align with our standards. This policy is prominently displayed in our offices and is easily accessible to our employees and visiting business partners. Additionally, the policy is registered online on our knowledge management platform, ODIN, and can be shared upon request with our business partners. To learn more, please refer to the [People Engagement](#) section.

It should be noted that we do not directly communicate this policy to our suppliers. Instead, it is embedded into our Sustainable Procurement Charter, which our suppliers ratify. To learn more, please refer to the [Sustainable Procurement](#) section.

We believe this approach helps us create a more sustainable and responsible value chain while also upholding the highest standards of ethical business conduct.

Mantu's sustainability policy states the following:

Mantu is committed to enhancing its multifaceted sustainability performance by:

- Identifying and limiting Mantu's negative impact on the environment
- Ensuring equal rights and opportunities for Mantu's stakeholders
- Developing sustainable business models and reporting its impact on society and the planet
- Supporting the integration of sustainability within business activities by developing new business models and reporting the environmental impacts of business projects
- Empowering the Mantu community to contribute to the sustainability journey

Mantu also acts toward the principles of the Sustainable Development Charts of the United Nations Global Compact and has integrated those principles in the development of a four-pillar strategy:

ENVIRONMENTAL

- Mantu committed to the SBTi to reduce its carbon footprint by 90 percent by 2050. Mantu commits to a continuous improvement of its environmental performance through its Environmental Management System. This management system is aligned with the highest internationally recognized standards on the topic (ISO 14001/5001).
- Accordingly, Mantu has set a decarbonization action plan and yearly objectives, covering all Mantu's activities and governance.
- Mantu has given special attention to energy sources emissions, significant energy usage and energy efficiency of our equipment.
- Mantu supports a precautionary approach to environmental challenges and undertakes initiatives to promote greater environmental responsibility.

ECONOMIC

We are implementing sustainable practices to tackle the challenge of humans' collective ecological footprint. These practices include the following:

- Integrating sustainability within the current activities at a Mantu level
- Creating new business models to ensure a more sustainable growth
- Developing new sustainability-related initiatives within the brands
- Training our stakeholders to adopt a sustainable approach in their practices and processes

Sustainability is now totally included in Mantu's strategy. We focus on continuous improvement in all the above-mentioned topics. We aim to make sustainability a collective journey at Mantu, thus multiplying engagement opportunities for stakeholders among all pillars of our activity.

SOCIAL

Mantu supports the following UNGC principles:

- Businesses should support and respect the protection of internationally proclaimed human rights.
- Business should make sure they are not complicit in human rights abuses.
- Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- Businesses should work to eliminate all forms of forced and compulsory labor, child labor, and discrimination in employment and occupation.
- Businesses should work against corruption in all its forms, including extortion and bribery.
- Mantu's social strategy focuses on creating a diverse and inclusive workplace (through disability accessibility, gender equality, and cultural diversity) and a responsible supply chain through a set of policies, best-practices trainings, and awareness-raising workshops.

REPORTING

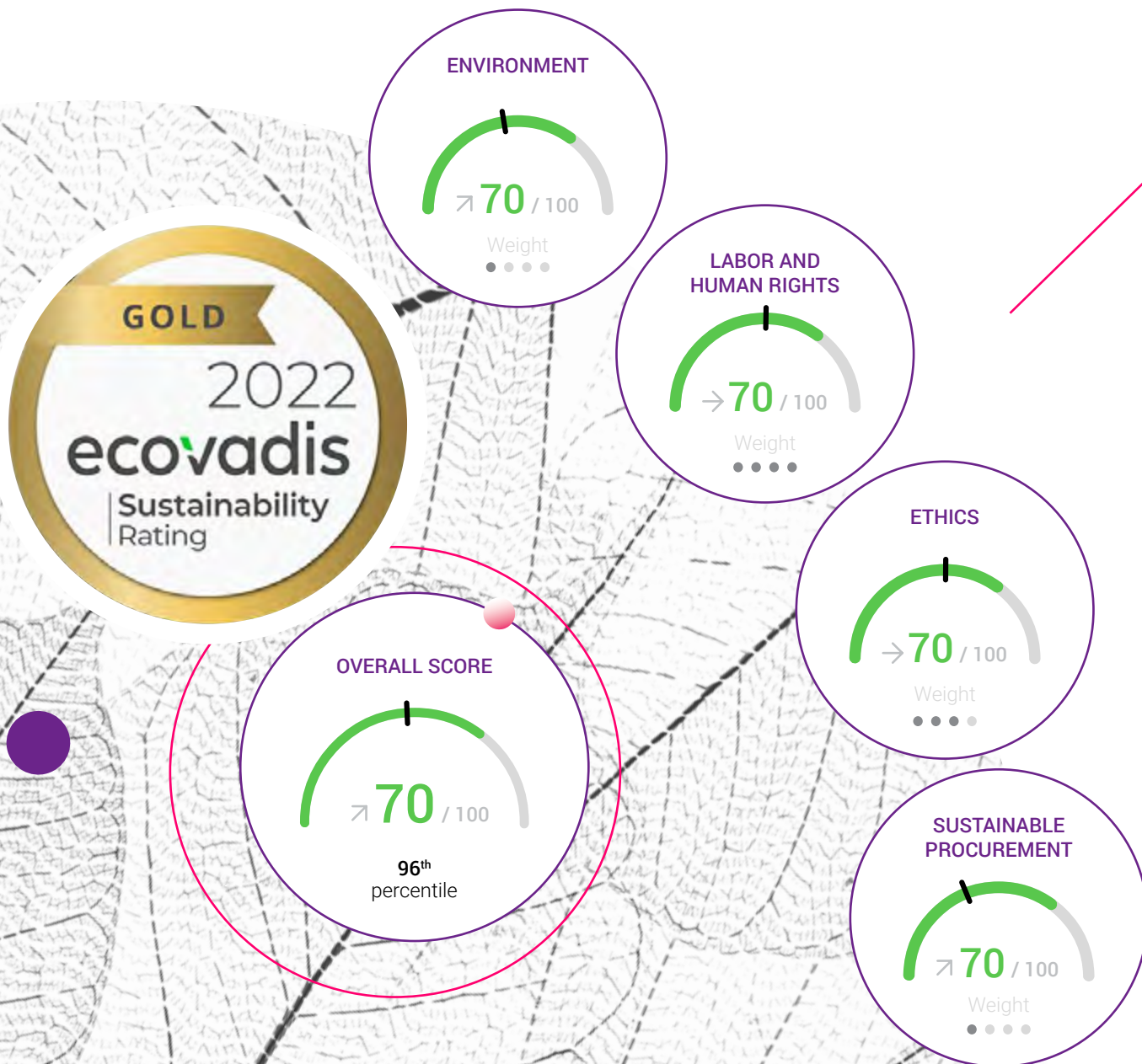
Mantu commits to be transparent and accountable on its sustainability practices by reporting on its extra-financial performance using the highest internationally recognized standards. We include both our internal and external stakeholders in the process, to understand and address their needs and expectations regarding our sustainability practices. Mantu also anticipates legal requirements by integrating the Corporate Sustainability Reporting Directive (CSRD) and green taxonomy requirements into its daily activities.

To learn more and discover concrete examples of our policy in action in 2022, please refer to the following sections: [Sustainability Reporting Practices](#), [Executive Commitment to Environmental and Social Issues](#), [People Engagement](#), [Key Impact Risks and Opportunities related to ESG topics](#), [Social](#), [Environment](#), [Economic](#).

MANTU SUSTAINABILITY ACHIEVEMENTS

Mantu participates in the EcoVadis ratings to assess its sustainability performance and establish a strategy and action plans to enhance its sustainability practices over time. EcoVadis is a globally recognized third-party evaluation organization and business sustainability rating provider. Its notation grids are customized to specific industry sectors, countries, and company sizes, and its methodology is based on international sustainability standards, including the United Nations Global Compact, covering over 190 spend categories and over 160 countries. The audit is based on twenty-one Corporate Social Responsibility (CSR) criteria categorized into four themes: environment, labor and human rights, ethics, and sustainable procurement. The audit results are based on documentation provided directly on the EcoVadis platform.

Mantu has been participating in the EcoVadis assessment at a group level since 2020, and in 2022, we received a "gold" medal for the second year in a row, with a global score of 70/100, representing a two-point improvement over the previous year. Achieving a gold medal indicates Mantu ranks among the top five percent of companies in terms of sustainability performance. Following each assessment, we establish action plans to continuously improve our sustainability practices and enhance our compliance with international sustainability standards.



The annual EcoVadis assessment is a critical tool for Mantu for several reasons:

- It allows the sustainability team and other departments to identify the company's strengths and weaknesses in sustainability management and develop a strategy for continuous improvement.
- It provides an opportunity for Mantu to demonstrate its sustainability performance transparently to stakeholders, including clients who often request this information in RFPs and prior to contract signing.
- Starting in 2021, Mantu's EcoVadis score became an ESG criterion for financial institutions to measure Mantu's progress on sustainability topics and extra-financial performance. As ESG criteria has become increasingly important for banks, Mantu has established its first structured financing facility indexed on ESG criteria, demonstrating our commitment to sustainable development.



In 2022, Mantu responded to the Carbon Disclosure Project (CDP) climate change assessment for the first time. The CDP is an organization that helps companies and cities disclose their environmental impact and aims to drive disclosure, insight, and action toward a sustainable economy. Mantu obtained a B- score in its first CDP climate change assessment, placing it in the "Management Band," which means Mantu is taking coordinated action on climate issues. This score is higher than the average score of C for the specialized professional services sector. To learn more, please refer to the [Environmental](#) section.



Furthermore, Amaris France, an entity of Mantu, is certified ISO 14001 and ISO 50001 (Environmental & Energy Management System) since 2022. The environmental and energy management system deployed at the Mantu level follows the directions of the ISO14001 and ISO50001, but we are not certified at the group level. These certifications further demonstrate Mantu's commitment to environmental sustainability. To learn more, please refer to the [Environmental](#) section.

Mantu' carbon footprint assessment is also certified ISO 14064-1 demonstrating the robustness of our methodology.

SUSTAINABILITY DEPARTMENT GOVERNANCE

In 2022, Mantu's sustainability team underwent a restructuring to better embed the organization's sustainability commitments. This new structure allowed for the centralization and consolidation of Mantu's sustainability strategy, data, policies, certifications, and commitments at the company level. Additionally, it facilitated the dissemination of sustainable practices throughout the daily operations of all brands and governance through the introduction of "Sustainability Partners" who serve as key points of contact for each brand and governance.

To ensure the ongoing diffusion of sustainability topics within Mantu, the company established a dedicated governance structure. This structure includes a weekly review of progress toward yearly objectives and key results (OKRs) within the sustainability department, a monthly review of improvements and potential roadblocks, a monthly review of key actions and decisions to be made by the Mantu Executive Committee, a monthly newsletter sent to sustainability partners, a quarterly steering committee to discuss strategic orientation, a quarterly meeting with sustainability partners, and an annual management review by top management to evaluate sustainability management system performance and identify areas for improvement.

To learn more about the operational application of Mantu's sustainability commitments, see the [Exploring Mantu's Organization, Economic, Social, and Environmental](#) sections.

MANTU SUSTAINABILITY TEAM

For the past four years, a dedicated sustainability team has been working to make progress toward the Sustainable Development Goals. In 2022, Mantu's sustainability team expanded to include five full-time members dedicated to tackling sustainability challenges. Each team member has expertise, a solid academic background, and a skill set in their respective field. To continuously improve knowledge and maintain Mantu's sustainability standards, we also promote upskilling. Mantu's sustainability team members take part in regular market and technical watches and participate in external working groups, sustainability expert networks, and collaborative initiatives, such as the United Nations Global Compact accelerators. In 2022, Mantu's sustainability team members participated in the "Climate Ambition" and "Sustainable Development Goals Ambition" accelerators. We continue to participate in external training and workshop opportunities to further advance our sustainability expertise.

SUSTAINABILITY REPORTING PRACTICES

This report has been prepared in accordance with the GRI Standards, demonstrating Mantu's commitment to transparency and accountability in its sustainability practices. Since 2021, Mantu has been publishing yearly sustainability reports, with this report being published in August 2023. The information in this report pertains to the period from 1 January 2022 to 31 December 2022 unless otherwise indicated.

This report covers all of Mantu's fully consolidated entities and their associated countries, as detailed in the appendix. However, data linked to Mantu's community of freelancers is not included in this report. For any queries or clarifications regarding this report, please contact sustainability@mantu.com.

MATERIALITY ANALYSIS

Mantu employs a materiality assessment process to prioritize sustainability topics based on their significance to both the organization and its external stakeholders. This approach serves several key functions, including the following:

- Determining which sustainability issues warrant the greatest attention and resources
- Analyzing changes in the prioritization of sustainability topics over time
- Enhancing Mantu's sustainability reporting by emphasizing issues that are of particular importance to stakeholders
- Identifying actionable steps for Mantu to take by highlighting topics that have a significant impact and are subject to a high degree of influence or control

Mantu conducts a materiality assessment on an annual basis, following a three-step methodology:

1. Understanding organization context and identifying potential or actual impact

- Analysis of previous year's material topic and results of Mantu's stakeholder identification (see the [Stakeholder Management](#) section)
- Analysis of available documentation (Global Reporting Initiative [GRI], Organization for Economic Cooperation and Development [OECD] due diligence guide for responsible business)
- Sectorial benchmark of competitors' materials topics

2. Assessment of significance of impact

- The materiality assessment is a crucial process for Mantu to prioritize its sustainability topics by evaluating their importance to both the organization and its external stakeholders. This assessment directly involves internal and external stakeholders through a stakeholder survey, which aims to identify three key elements per topic: the topic's importance to stakeholders, its impact on them, and their expectations of Mantu regarding the topic. To ensure the relevance of the stakeholder list, Mantu uses a stakeholder's identification and management process, determining which stakeholders are included in the survey based on their potential requirements from Mantu regarding sustainable development topics.
- To assess both the significance of Mantu's impact on a topic and its ability to influence or control the topic, Mantu consults internal experts. Mantu selects these experts based on the congruence of their daily activities and the sustainable development topic. They provide input on various aspects of the topic, including the positive/negative impact of Mantu, the frequency, duration, and intensity/severity of the impact, legal implications, reputational stakes, and the cost to remediate or maximize the impact. They also evaluate Mantu's control over the topic.

3. Prioritization of topics

Mantu establishes three thresholds to prioritize sustainability topics, which are categorized into three groups:



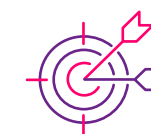
Watch list

These topics are of interest but do not hold significant importance for Mantu's business or external stakeholders. They are monitored but should not be prioritized.



Ongoing importance

These topics are of significant importance for us and our stakeholders, and we should address them.

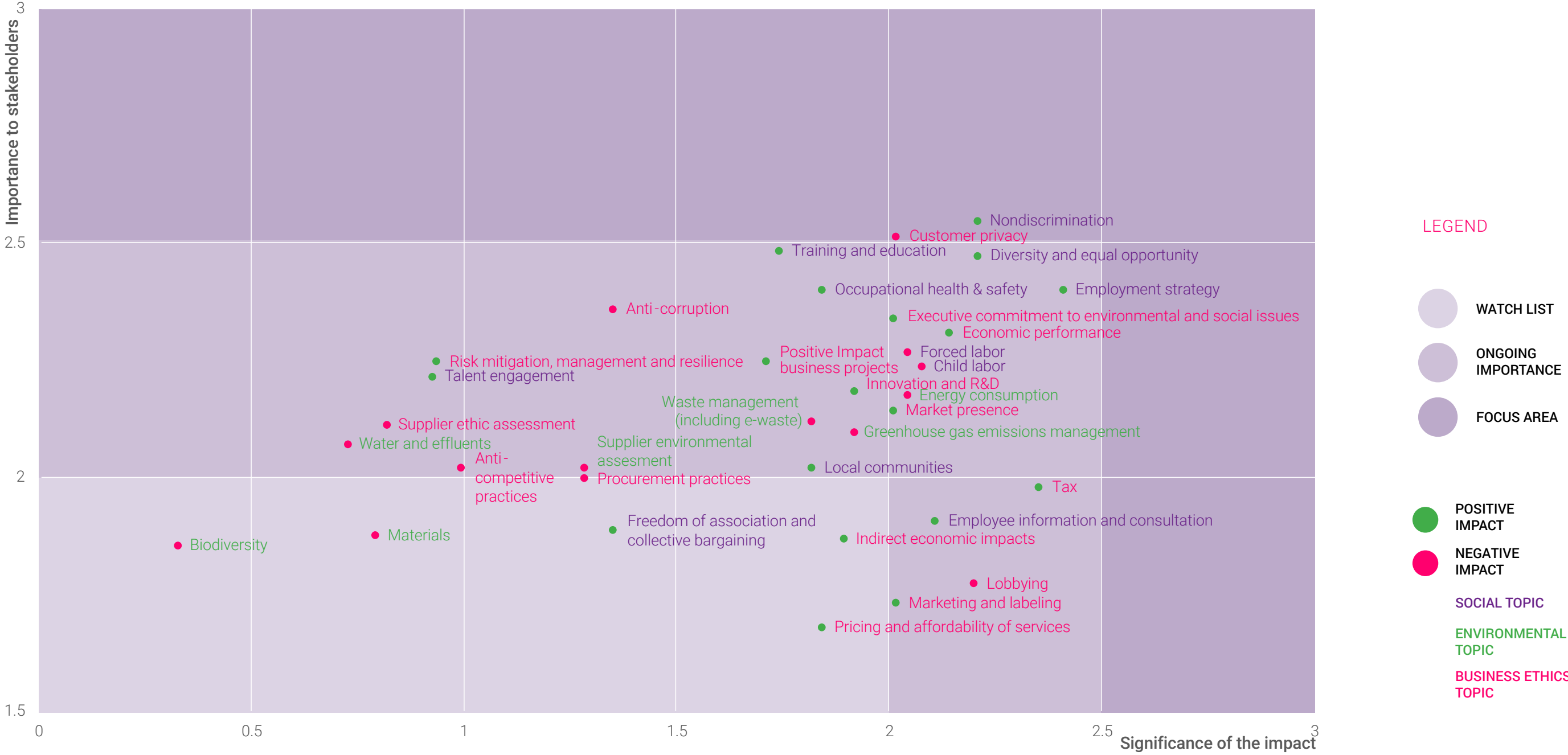


Focus area

These topics are of utmost importance to our business and/or external stakeholders, and they should be our primary focus.

Based on the materiality analysis, Mantu develops a materiality matrix to visualize the importance of sustainable development topics based on their position on the chart. The materiality matrix provides us with a clear overview of the importance of each sustainable development topic for our business and external stakeholders. The outcomes are communicated to Mantu Executive Committee to guide Mantu's strategy and to integrate sustainability considerations into the activities of every governance.

Materiality Matrix—Reporting



Materiality Matrix—Strategy



The definitions of topics included in the analysis are available in the appendix under "Material topics identified".

EXECUTIVE COMMITMENT TO ENVIRONMENTAL AND SOCIAL ISSUES: MAKING A DIFFERENCE WITH MANTU

To establish a robust sustainability strategy, executive commitment to environmental and social issues is critical. At Mantu, executive commitment to sustainability is demonstrated through the following actions:



Increasing revenue generated by sustainable business offers

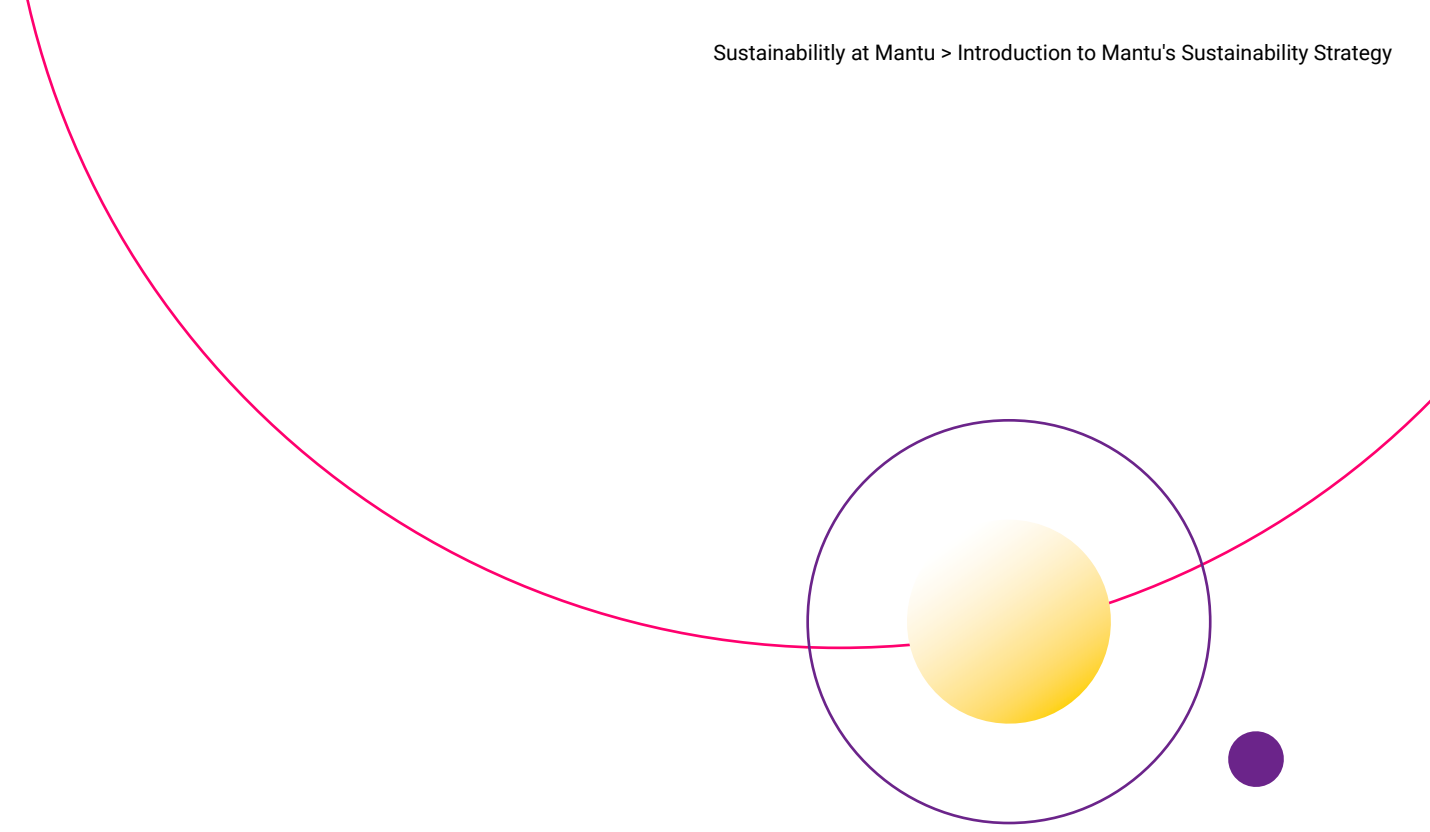


Sponsoring sustainable projects



Prioritizing training on environmental and social issues to improve evidence-based decision making

As our executive bodies formalize the global strategy for the group, their commitment to environmental and social issues is reflected in all entities across locations. In 2022, the executive commitment to environmental and social issues was particularly strong with the launch of Mantu's Pioneer I strategic plan. Pioneer I is the outcome of collective thinking and analysis of Mantu's achievements, perspectives, and external context. This strategy serves as a guiding compass for the next three years, directing Mantu's strategic actions and moving its ecosystem in the same direction. The highest governance body is responsible for overseeing the management of the organization's impacts on the economy, environment, and people through the Pioneer I plan. Yearly objectives and expected results are defined by program and project and are monitored monthly by Mantu's top management. To learn more, please refer to the [Introduction to Mantu's Sustainability Strategy](#) section.



Our approach to generating executive commitments on sustainability topics relies on three main drivers:

- First, Constance Nevoret, Executive VP of Sustainable Development, ensures the strategic direction of the team and the representation of sustainability matters on the Mantu Executive Committee. She reports to Mantu's CEO fortnightly and is responsible for implementing sustainable actions throughout the group. As an experienced sustainability management professional, Constance possesses a wealth of knowledge on topics such as environmental sustainability, diversity and inclusion, business ethics, and reporting practices. With ten years of professional experience, including five years on Mantu's Executive Committee and four in sustainable development, Constance has an in-depth understanding of the challenges, opportunities, and expectations of Mantu's stakeholders. Having worked in Germany, the UK, and Canada, Constance has overseen operations in a wide range of countries, including the US, France, and India. In addition to the knowledge, she has acquired during her career, Constance dedicates part of her time to acquiring new knowledge on economic, environmental, and social topics through personal research and attending training sessions.
- Second, Mark-Corentin Cot-Magnas, Executive VP of Finance, sponsors the sustainability team within the board. Monthly meetings are organized between him, the Executive VP of Sustainable Development, and the Group Sustainability Coordinator to ensure strong links between the sustainability team and the board of Mantu.
- Third, Mantu's Sustainability department ensures all Mantu, including our executives, are educated on environmental and social issues.

To enhance the collective knowledge, skills, and experience of Mantu's Executive Committee on sustainable development, several actions have been implemented. These actions include the following:

Creation of a set of training sessions aimed at helping executives make informed decisions. These sessions cover topics such as environmental practices, unconscious biases to improve inclusion, and common misconceptions about diversity and inclusion. Additionally, all members of the Mantu Executive Committee participated in a Climate Fresk to better understand climate change. For further information, see the People Engagement section in our report.

Design of management systems to address environmental and social topics, such as environmental, occupational health and safety, and risk management systems. These management systems enable Mantu's executives to monitor actions and to identify strategic priorities.

Annual reviews of economic, environmental, and social topics and their associated impacts, risks, and opportunities during the management review organized with the Executive Committee and Corporate Management Committee.

Mantu's Executive Committee are fully integrated in the definition and review of the sustainability strategy. They perform the following tasks:

- Review and guide the definition of the strategy, design of major plans of action, and risk management policies; monitor the implementation and performance of objectives; and oversee progress toward goals and targets for addressing climate-related issues. Any significant decision on sustainability topics is approved during board meetings and introduced by the Executive VP of Sustainable Development. A project committee approves significant new projects before their launch. Finally, a management review is held once a year with members of the Mantu Executive Committee to provide visibility to the highest governance body on compliance, risk, and audit topics, including environmental and social topics. During this review, committee members provide feedback on continuous improvement, which leads to the creation of action plans.
- Review and guide the definition of annual budgets and business plans, and oversee major capital expenditures, acquisitions, and divestitures. The sustainability department roadmap is produced annually for the following year with the contribution of all team members. It includes a yearly budget for each topic the team manages, including climate-related topics. It is approved by the highest governance body.
- Review and approve the extra-financial reported information, including Mantu's material topic, through direct discussions and systematic reviews with the sustainability department throughout the reporting period.

Currently, no incentive system for management of climate-related issues exists within the group.

STAKEHOLDER MANAGEMENT: ENGAGING WITH CUSTOMERS, EMPLOYEES, AND COMMUNITIES

Ensuring the satisfaction of all our stakeholders is a top priority at Mantu. To achieve this objective, our quality team has developed an internal procedure called Stakeholder Identification and Management. This procedure facilitates the identification of stakeholders who are relevant to Mantu and assesses their respective requirements. By conducting an audit of stakeholders' requirements, we can ensure we satisfy those who are significant.

To maintain stakeholder satisfaction, Mantu conducts a yearly monitoring of their requirements through a defined mapping process, utilizing a tool called ERAMBA. This tool contains the results of a stakeholder impact assessment, stakeholder quotations, and an analysis of requirements and follow-up actions. This helps us understand the impact of our operations on stakeholders, address their concerns, and continuously improve our sustainability practices.



Identification and management of stakeholders and their key requirements

In the stakeholder identification and management process, Mantu conducts a thorough screening of both internal and external stakeholders to capture their requirements and expectations. This initial phase aims to prioritize the interests of stakeholders based on their level of importance to the organization. After this prioritization, we perform a detailed analysis to identify and address their respective requirements. During the yearly stakeholder impact analysis, we reevaluate the interests, requirements, and engagement capacity of stakeholders. This reassessment is also conducted during internal audits, process reviews, risk identifications, and surveys. Furthermore, we consider and analyze any stakeholder feedback we receive through the internal ticketing system throughout the year.



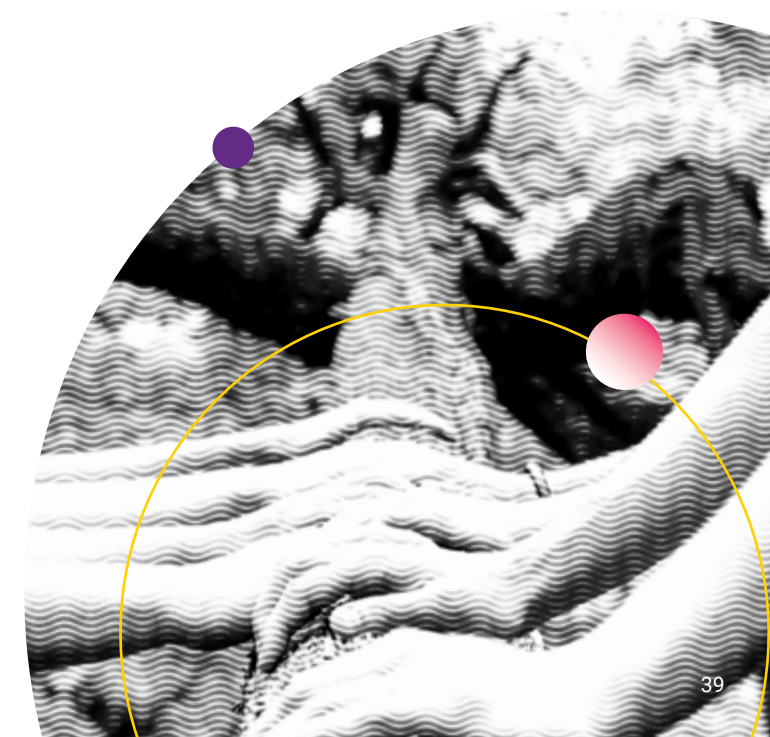
Importance of the stakeholder management process

The annual assessment process is of significant value to Mantu because it provides both quantitative and qualitative findings that are essential for identifying areas of improvement in the impact management process. The stakeholder data and input obtained during this process serve as vital sources of evidence, informing changes in strategy, identifying innovative modifications to services, discovering new opportunities, improving performance, adjusting objectives, monitoring and reviewing resource allocation. The insights gleaned from this process provide Mantu with valuable guidance for achieving its sustainability goals and enhancing stakeholder engagement.



Stakeholder satisfaction

Mantu is dedicated to enhancing its relationship with stakeholders by gathering satisfaction data through surveys of our customers, candidates, employees, and economic and social partners. We use this data to develop a detailed action plan and communication process. Our commitment to continuous quality improvement is evidenced by our adherence to stringent international standards, including ISO 9001. At present, we are successfully managing the expectations of all prioritized stakeholders.



PEOPLE ENGAGEMENT: EMPOWERING MANTU'S PEOPLE TO JOIN OUR SUSTAINABILITY JOURNEY

To achieve our sustainability objectives and fulfill our commitments, we rely heavily on the engagement of our employees. It is our goal to equip them with the necessary resources to actively participate in Mantu's sustainability journey. Our approach to employee engagement consists of three sequential phases of commitment: getting informed, joining action, and driving action.

GET INFORMED

TRAINING

To ensure Mantu's employees are equipped to participate in the company's sustainability journey, the sustainability department has collaborated with the talent development team—known as the "Academy"—to create specific training courses on sustainability topics. These courses include Green IT, Environmental Practices, Diversity and Inclusion, and more. The objectives of two of our primary courses, Environmental Practices and Unconscious Biases, are as follows:

Environmental Practices:

- Develop an understanding of the importance of long-term sustainability for Mantu's business.
- Understand the environmental impact of Mantu's activities and the company's commitment to reducing it.
- Engage employees in Mantu's environmental strategy by providing them with the necessary tools to act.

Unconscious Biases:

- Raise awareness by defining what unconscious biases are and how to limit their effect. Acknowledging their existence can help individuals make conscious efforts to reduce their negative impact, both personally and professionally.
- Provide examples that can assist in implementing an inclusive decision-making process in the workplace.

To learn more, please refer to the [Training & Education](#) section.

ODIN & WESHARE

WeShare is Mantu's internal social network. A dedicated group called Sustainability at Mantu, followed by more than 1,000 collaborators, enables Mantu's talents to share initiatives and ideas. The sustainability department leverages this channel as a daily communication platform to disseminate events, resources, and projects related to its activities. Notably, 25 percent of the pinned posts on the platform were related to sustainability.

In 2022, Mantu launched its new knowledge management platform ODIN to allow collaborators to access valuable information from various departments. This platform facilitates engagement and consolidates all relevant information in one place. To ensure efficient knowledge management, the sustainability department created a sustainability portal within ODIN that contains multiple pages related to various topics covered by the sustainability team, such as environmental impact, talent engagement, diversity and inclusion, and sustainable business practices. This platform serves as a centralized repository for all the resources and procedures produced by the sustainability department.



JOIN ACTION

ENVIRONMENTAL WORKSHOPS

In 2022, Mantu initiated its first-ever Climate Fresk workshops. From May to December, over 20 workshops were conducted, both face-to-face in six countries and remotely, engaging people from the four continents where Mantu operates. Over 200 participants attended the workshops, and seven facilitators were trained to animate the workshops. The objective of this three-hour workshop is to create awareness of environmental issues by summarizing the work of the Intergovernmental Panel on Climate Change. Participants gain an understanding of the impact of human activities on the climate and reflect on necessary actions. The workshop's debriefing component has been adapted to the company's objectives and actions to better engage Mantu's employees. The target is to have 2,000 participants in the Climate Fresk by 2025.

To complement the Climate Fresk workshops, Mantu organized 2tonnes workshops, aimed at providing tools for participants to contribute to the ecological transition and effectively reduce their impact by reaching the goal of two tons of CO₂-equivalent emissions per person, per year, maintaining global warming below +1.5°C.

MANTU THE HUBS

Mantu has developed an inter-office challenge, called Mantu the Hubs, to engage its people in green mobility. The challenge, which lasted a month and a half, aimed to cover a distance of 34,000 kilometers, the equivalent of the distance between the eight hubs where Mantu's corporate functions operate worldwide. Employees were encouraged to use eco-friendly modes of transportation such as biking, hiking, running, and swimming and record their performance online.

The challenge was designed to raise awareness about the emissions resulting from commuting and promote physical exercise among employees. It also aimed to foster teamwork and collaboration between employees. Weekly updates and photos shared on Mantu's internal media informed employees of the progress and distance achieved and highlighted the top performers of the week. Each week, the focus was on one hub and the team working there. The communication also emphasized the emission savings resulting from the mobility challenge compared to regular commuting.

The challenge was a resounding success, with

250 employees covering almost **35,000** kilometers

surpassing the initial goal by more than 100 percent. This initiative exemplifies Mantu's commitment to sustainability and employee engagement.



POSITIVE IMPACT WEEK

During the International Sustainable Development Goals week in September 2022, Mantu held its Positive Impact Week. The week-long event aimed to engage people on sustainability topics through workshops and challenges. In total, we organized eight workshops divided into eleven sessions, which drew 200 participants.

The events included a sustainability department live chat, where we presented our sustainability roadmap and answered questions about the department's activities for one hour.

Our green mobility workshop presented the impact of daily commuting and global mobility. The workshop was interactive, with quizzes and discussions centered on Mantu's role in the mobility issue. Participants were presented with the 2021 carbon footprint assessment and the Mantu the Moon challenge.

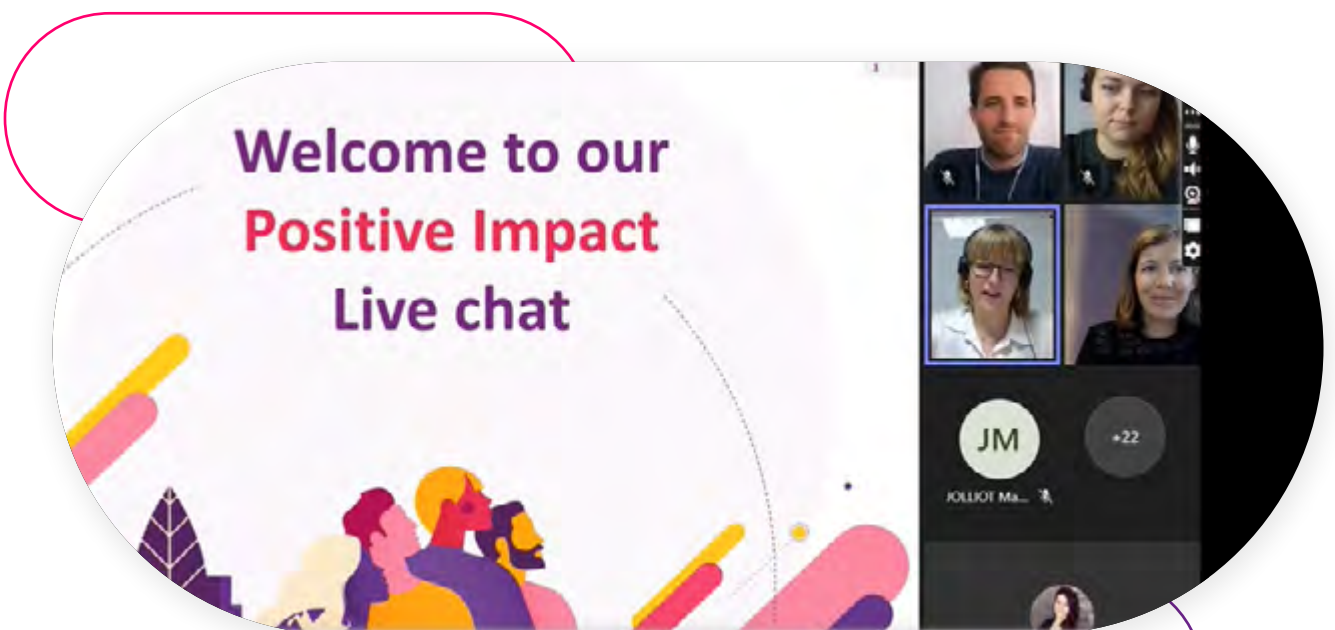
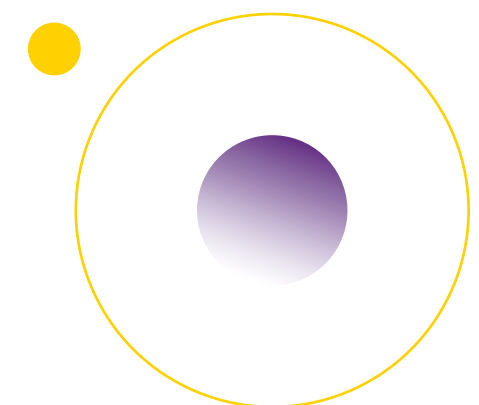
We also held two 2tonnes workshop sessions and two Climate Fresks. Because Mantu's main activity is linked to digital practices, we organized a Digital Clean-Up Challenge that addressed digital pollution and Mantu's environmental targets. We gave participants tips to reduce digital pollution, and they had thirty minutes to complete an email cleaning challenge.

Two Open Up sessions on the theme of stereotypes in the workplace highlighted the social part of the week. An Open Up session is a one-hour meeting with about twenty-five people from all Mantu brands and governances to discuss a social topic. The session is a safe place where everyone can express themselves, share their experiences, and learn from the testimonies of the other participants. The session is coordinated by a manager, who shows their engagement and support in the cause. During the session, we defined stereotypes and gave clues to fight them. Most importantly, we let our talent express themselves on the topic and address the situations they could have experienced.

To promote diversity and inclusion in the workplace, we organized an Inclusive Writing Workshop that gave definitions of inclusive language and highlighted its importance based on scientific research, such as the UN Women resources.

We also launched a WeCare Together Challenge in which participants had twenty minutes to imagine a sustainable project that could be implemented locally. Then they gave a two-minute presentation and voted for the most convincing idea.

To complete the week, we created guides on inclusive writing, digital sobriety, individual actions, and collective sustainable projects.



ENACTUS

As part of its commitment to social responsibility, Mantu has formed a regional partnership with Enactus NGO that helps young entrepreneurs create meaningful change in their communities. Enactus facilitates workshops that provide aspiring entrepreneurs with valuable feedback and insights from seasoned professionals and organizes a yearly national and international competition between participating projects. Mantu supports Enactus financially and encourages its employees to attend these workshops and provide feedback. Approximately 10 Mantu employees participated in the workshops, and a top management director was a member of the jury for the final round of the competition. This partnership is an important aspect of Mantu's efforts to make a positive impact on society and contribute to sustainable development.

DRIVE ACTION

We encourage our people to drive actions as much as possible and be actors of change themselves by becoming Climate Fresk and/or 2tonnes animators. Seven people became animators of the Climate Fresk to support Mantu's Climate Fresk deployment, and two people became animators for the 2tonnes workshops.

Additionally, we encourage our employees to initiate and launch collective, sustainable projects through our WeCare Together program. This program aims to support and promote sustainable initiatives led by our employees.

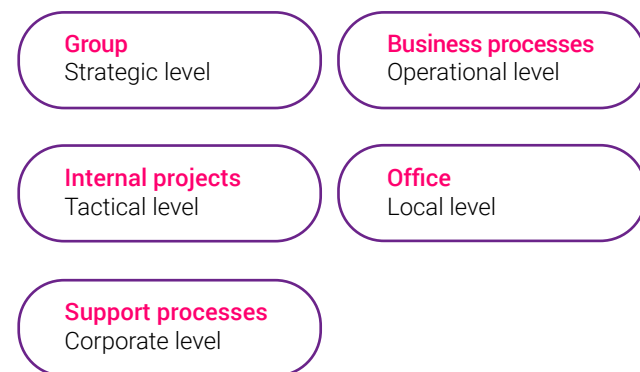
We also encourage brands to develop engagement initiatives. For instance, in 2022 LittleBig Connection launched its Impact Committee, whose mission is to design and follow collective actions for each of LittleBig Connection's impact priorities: environment, disability, gender equality, and cultural diversity. Each topic is sponsored by an ambassador who builds a task force of volunteers. Each task force organizes a yearly "highlight" to promote its topics to all employees, such as a webinar about women in tech, an environmental collective challenge, and so on. The task force then develops specific actions related to its topic. Previous actions have included a Climate Fresk for the LittleBig Connection community of freelancers, evolution of the LittleBig Connection platform to promote inclusive suppliers, land the launch of a mentoring program with ADA Tech School.

ENHANCING RESILIENCE THROUGH RISK MITIGATION AND MANAGEMENT AT MANTU

AN INTRODUCTION TO RISK MANAGEMENT AT MANTU

Risk management is a critical aspect of Mantu's strategy, given its potential impact on business objectives, sustainability, and stakeholders. To this end, Mantu has implemented a risk management system comprising various procedures, tools, and techniques to measure, monitor, and mitigate risks. This involves identifying, analyzing, and evaluating risks to the organization and applying appropriate resources to manage their likelihood or impact. The risk management system forms a fundamental part of Mantu's Integrated Management System and adheres to ISO 31000 standards for risk management and ISO 22301 for business continuity and disaster recovery planning.

Mantu is committed to managing risks that may affect the organization at all management levels, and its risk management system is organized into five levels:



The group risk manager oversees the deployment of risk assessment and treatment measures across the different departments and business teams. Risks are assessed based on five compliance axes of Mantu's Integrated Management System: Quality (ISO9001), Information Security (ISO27001), Environment (ISO14001 & ISO50001), Health and Safety (ISO45001), and Ethics, including human rights and corruption.

The risk management system is structured around four main processes:

- An integrated multidisciplinary methodology for risk assessment
- An integrated risk management tool to map Mantu's risk profile, track evolution, and ensure an iterative and continuous risk monitoring process
- A business continuity and disaster recovery planning system with business continuity plans designed for each relevant disaster scenario
- A crisis management system including emergency preparedness plans for specific processes and offices

This system ensures continuous monitoring and improvement on the five compliance axes and at all levels of Mantu's Integrated Management System.

IDENTIFYING KEY ESG-RELATED RISKS AND OPPORTUNITIES FOR IMPACTFUL DECISION MAKING

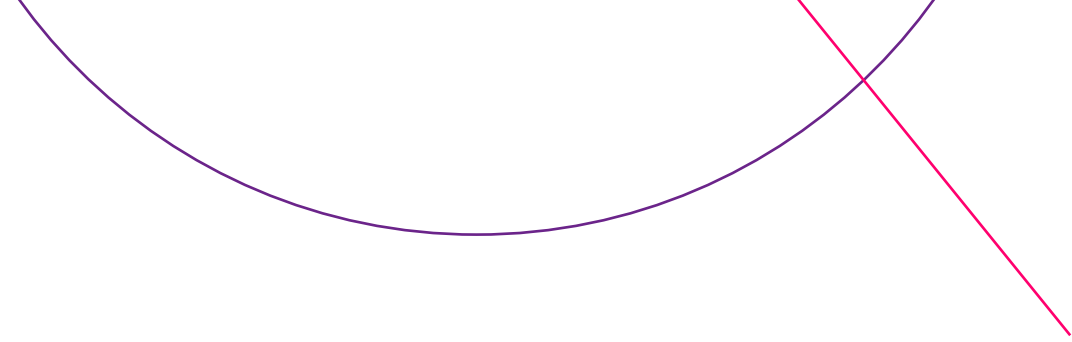
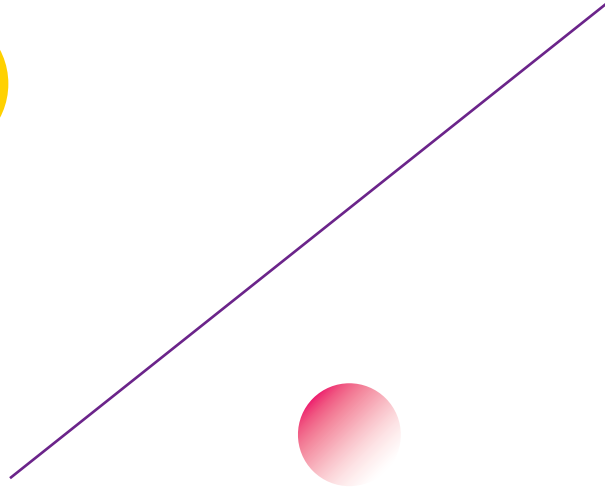
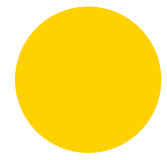
Mantu's group risk officer collaborates with the sustainability team to manage sustainability risks across all pillars of sustainability, including diversity and inclusion, environment, ethics, and sustainability reporting. Sustainability risks are monitored on a yearly basis at a group, project, and office level.

In addition to these three-level risk assessments, we conduct a SWOT analysis yearly and review it during the annual Management Review.

Sustainability risk assessments prioritize risks based on their likelihood and impact. All risks classified as high in the global risk assessment and SWOT analysis require an action plan, which the sustainability representative on each topic ensures. At a project level, we address risks during the first stages of project design and integrate them into project management. At a local level, deployment of the decarbonization program and the green office project cover all risks Mantu poses to the environment classified as high. All physical risks the environment poses to Mantu classified as high require coverage by the office's Emergency Preparedness Plan, and office directors are trained for compliance by the sustainability team representative.

In 2022, Mantu did not identify any inherent climate-related risks with the potential to make a substantive financial or strategic impact on the company. Mantu's activity is mainly immaterial, and the company does not have any industrial production sites with significant immobile assets.

- **At a group level**, we conduct a global risk assessment annually with the representative of the sustainability department on environmental, reporting, and social topics, covering both physical and transitional risks. For example, sustainability risks assessed at a global level include legal compliance with European directives such as the Green Taxonomy or CSRD. To better quantify sustainability risks, Mantu is currently estimating the financial risk associated with its greenhouse gas emissions in the event of the deployment of a carbon tax on Mantu's sector.
- **At a project level**, each project integrated into Mantu's Pioneer I strategic plan undergoes a risk assessment. All projects in Mantu's decarbonization program (see the [Environmental](#) section) and the Diversity and Inclusion program were screened for risks (see the [Diversity and Inclusion](#) section).
- **At a local level**, 100 percent of operational sites participated in an environmental risk assessment in 2022, an increase from 86 percent in 2021. The local risk assessment includes risks posed to the environment on Mantu, such as flooding, and risks that Mantu poses on the environment, such as pollution. In 2022, none of the climate risks considered in the risk assessment—such as drought, heat wave, and flood—were classified as high or critical. Mantu is currently working on a pilot project to estimate the financial cost linked to the risk of flooding for each office, depending on its geography.



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PREVENTING CORRUPTION: MANTU'S APPROACH TO ETHICAL BUSINESS PRACTICES 49

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UPHOLDING BUSINESS ETHICS AND INTEGRITY AT MANTU



MECHANISM FOR ADVICE AND CONCERNS ABOUT ETHICS AT MANTU

Mantu is committed to maintaining the highest standards of openness, probity, and accountability. In furtherance of this commitment, we encourage employees and other stakeholders who have concerns about any aspect of Mantu's operations to come forward and voice those concerns. To this end, 100 percent of Mantu employees are covered by our Code of Ethics and Conduct.

Stakeholders who wish to raise concerns about ethics may do so by utilizing Mantu's whistleblowing procedure. Whenever a concern needs to be raised, it must first be brought to the attention of the Ethics Committee, which will then escalate the matter to the highest level of the organization. Additionally, any individual seeking guidance on the implementation of policies and practices may contact the Ethics Committee or one of its responsible departments for assistance.

Mantu provides remediation for any negative impacts we may have caused or contributed to. Our grievance mechanism, managed through the code of conduct and the whistleblowing policy, enables us to identify and assess any grievances resulting from potential negative impacts.

The compliance program, a document accessible to all stakeholders, allows them to raise any concerns or alerts, which the Ethics Committee will promptly review and address. In certain cases, stakeholders may participate in designing, reviewing, operating, or helping us improve our grievance mechanism. This ongoing process, conducted through our compliance program, often includes our customers and aims to continuously improve our mechanism for addressing grievances.

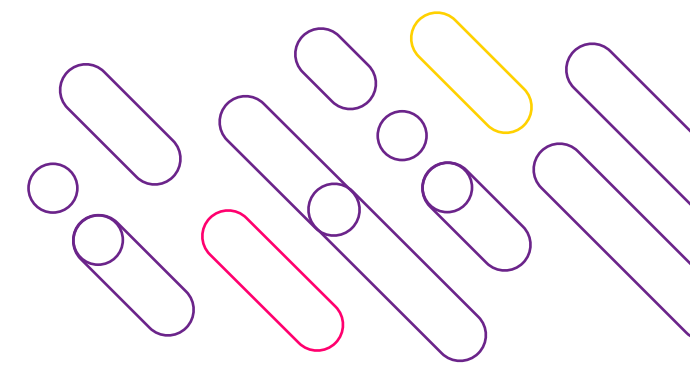
We verify the efficacy of these mechanisms and remediation processes through internal audits, and we may also conduct external audits to assess efficiency as needed. As part of our compliance system, we review all processes and practices biannually, including our ethical mechanisms, to identify any potential risks our internal practices may not cover.

PREVENTING CORRUPTION: MANTU'S APPROACH TO ETHICAL BUSINESS PRACTICES

Mantu is firmly committed to ensuring the absence of any corruption incidents in its business activities. To this end, the company has established a comprehensive management system to address anti-corruption issues, which follows the international standard ISO 37000. This system is based on the combination of risk assessment and internal audit.

Mantu regularly assesses corruption risks as part of its group risk assessment process, in line with its strategy and targets. The company conducts this assessment and review twice per year at the group and local levels to ensure complete identification of all risks and deployment of an appropriate treatment plan.

During the annual risk assessment of bribery and corruption, the company identifies and evaluates risks. These risks are identified in all processes within the group. To spot potential bribery and corruption risks, the assessment focuses on the most delicate areas, such as administration and finance, business development, procurement, human resources, and information technology.



The anti-corruption system is managed by the Ethics Committee, which is composed of the HR representative, finance representative, compliance responsible, and legal responsible. This committee ensures the system is efficient and all actions will reduce and control risks. For example, in 2022, the Ethics Committee decided to renew Mantu employee trainings to strengthen awareness and knowledge of anti-corruption, especially for critical populations such as buyers. The system is supported by the Code of Ethics and Conduct and the whistle-blowing policy, which aim to obtain information and alerts as soon as possible and launch investigations to treat any relevant cases.

In 2022, the company reviewed the compliance program, a global document available for external stakeholders that defines the entire compliance system regarding anti-corruption and bribery. The document aims to be more transparent and provide stakeholders with the keys to understand Mantu's organization and corruption risk prevention processes. It also offers them the opportunity to raise alerts and contact the Ethics Committee in case of suspicion.

Twice per year, the company performs internal audits to check the efficiency of the system, then presents a report to the Ethics Committee to define which actions should be taken to improve the system. Thanks to these mechanisms, no incidents of corruption occurred in the reporting period.

The significant bribery and corruption risks Mantu identifies and monitors include the following:

- Payments made to gain an advantage in public procurement processes
- Subcontractor involvement in illegal practices (fiscal fraud, terrorism, money laundering, etc.)
- Payments to receive a faster or better service (bribery on business development)
- Corruption and bribery risk in BRICS
- Payment to a country at high risk of bribery, as identified by the Transparency International Corruption Perception Index
- Indirect involvement in nonethical practices (corruption, insider trading, non-respect of competition law)
- Corruption of procurement officer (favoritism)
- Abuse of the power given to an individual by another person or organization

FAIR COMPETITION: MANTU'S COMMITMENT TO BUSINESS ETHICS

At Mantu, we uphold the value of fair, free, and efficient competition. To maintain a competitive economy, the European Union's competition laws, US antitrust laws, and other country-specific laws were established. As a responsible corporate entity, we adhere to these laws to ensure the promotion of free markets and fair competition, and to enable all participants to succeed based on the quality and competitiveness of their offerings. We are committed to ensuring compliance with competition laws to safeguard and foster open competition, while avoiding any conduct that may impede it. We strongly urge all employees to refrain from endorsing or engaging in anticompetitive practices, and to report any such activities in accordance with our internal guidelines.

It should be noted that Mantu operates within a highly competitive consulting field and does not operate within a regulated market or a monopoly situation. To further ensure compliance, Mantu's legal department performs regular checks on business activities, particularly on employee solicitation. Notably, no legal actions related to anticompetitive behavior, antitrust violations, or monopolistic practices were recorded during the reporting period.

RESPONSIBLE TAX PRACTICES: MANTU'S APPROACH TO ECONOMIC SUSTAINABILITY

Mantu's tax goal is to comply with local regulations on taxation and transfer pricing. Because of the constant and multiple additions to transfer pricing rules, remaining up to date and meeting every jurisdiction's requirement are challenging. Mantu's approach prioritizes transparency and easy dialogue with tax administrations regarding transfer pricing.

The approval of our tax strategy is a two-step process: the first happens within the tax department and the second with the review board.

To comply with regulations, we use the services of a local team that deals with legal matters, in coordination with local experts and fiduciaries. This way, we aim to comply with the letter and the spirit of the law in the concerned jurisdictions. The tax department works with local assurance advisors to double-check that we act in accordance with the local rules and to prevent and anticipate any probable risk.

The tax department makes sure every entity and its local fiduciary are up to date with local requirements. It checks that the deadlines are respected and that all existing documentation related to legal matters (such as registrations) and tax matters are reported on an internal application. The improvement of the tax management app, with new features such as Tax Alerts, is an ongoing project. The Tax Department has been training its administrative and financial managers (AFM) on transfer pricing rules so they can better prepare any documentation necessary to respect local requirements. The goal is for them to better understand the tax expectations. The tax department also challenges the local fiduciary on tax matters to make sure the most appropriate and efficient rules are applied. If there is any doubt regarding the tax rules, the group makes sure to check with the local tax authority to avoid any misunderstanding or wrongful application of rules. Notably, with our transfer pricing requirements, we verify our documentation is in accordance with what is expected for the local entity or the group. We seek clearance for all significant transactions between entities of the group and/or with Mantu.

Using updated audits, we map tax risks with the other departments. We analyze and perform a quantitative study of the probably risk for every decision we plan to take. Mantu takes a proactive approach to avoid issues in the future: we take preemptive actions to make sure we are in accordance with future requirements once certain thresholds are met. In cases of uncertain tax position, we reach out to local tax authorities for clarification. We try to stay updated on local legislation on matters that directly affect us to avoid any negative impact on our practice. The tax department makes sure every deadline is met, all tax audits are clean and in accordance with the rules, and we are not susceptible to sanctions or penalties. We make sure to validate any necessary procedures with lawyers before undertaking them. By monitoring and testing our compliance on a case-by-case basis for big transactions, we guarantee a certain standard of safeguard.

We allow for open dialogue to raise concerns about the group's tax policy.

We are not part of any public policy advocacy on tax. We remain up to date with modifications of laws without taking part in any lobbying activities. We do not take any particular stance on significant issues related to tax. We are not members of any representatives' associations or committees that participate in public policy advocacy on tax.

Some of the taxes we pay aim to promote local education with partnering schools (i.e., the apprenticeship tax in France). We are currently investigating a project that would reinvest this tax in an internal training center to better prepare students and specialize their skills in Mantu's domain of activity (consulting, business development).

With the development of our Research and Development branch, we fall within the scope of relevant tax credits: we aim to participate in ventures that create an added value and also to benefit from advantages tax administrators have proposed.

CONFLICT OF INTEREST MANAGEMENT

Mantu places a high value on preventing conflicts of interest and adhering to ethical standards, as outlined in the company's Code of Conduct and Ethics. The organization is committed to maintaining the privacy of its employees' personal affairs while ensuring their personal and financial interests do not conflict with their duties on behalf of Mantu. To this end, employees are strictly prohibited from leveraging their status at Mantu to derive personal gain or benefit, directly or indirectly, for themselves, their relatives, or associates. Additionally, employees are prohibited from recommending Mantu brands to do business with their friends or relatives or with companies in which they or their associates have an interest. Employees, their relatives, or friends cannot be shareholders of a collaborative bank, have a relationship with a collaborative company, or be part of a political family with any financial or other interests in Mantu brands. We enforce these restrictions through a background check upon an employee's arrival, as well as through checks when signing new business agreements.

The organization employs a three-stage process to manage conflicts of interest.

- **First**, during the procurement process, we perform checks to ensure we select suppliers objectively and in an ethical manner.
- **Secondly**, the legal department reviews all contracts to ensure compliance with regulations and that no specific agreements conflict with the company's ethical practices.
- **Third**, we structure the payment process so no individual can make a payment without going through multiple checks performed by different individuals within the organization. By adhering to these practices, Mantu strives to prevent conflicts of interest and maintain ethical standards in all aspects of its business operations.



CUSTOMER PRIVACY

Ensuring the protection of confidential information is critical to Mantu's ability to remain competitive and preserve its business reputation. Mantu's Code of Ethics and Conduct obliges employees to adhere to all internal regulations and security instructions, especially quality regulations, in effect from time to time. Mantu is committed to maintaining ISO 27001 certification to ensure information security. For data privacy, Mantu complies with the General Data Protection Regulation (GDPR) in European countries and adheres to local data privacy legislation, implementing relevant provisions as required. When employees work on client premises, they must adhere to the client's internal regulations, particularly with respect to health protection, safety, and confidentiality.

commercial information that may come to their knowledge, directly or indirectly, when carrying out their duties for the account of the company and/or of client companies or prospective clients. Employees should not at any time during their employment (except so far as is necessary and proper in the course of their employment), or at any time after the termination of their employment, disclose to any person any information as to the practice, business dealings, or affairs of the company, the company's customers, or any other matters that may have come to their knowledge by reason of their employment. Employees shall prevent the publication or disclosure by any person of such trade secrets or other confidential information. These restrictions shall continue to apply after the termination of any employment without time limitation but shall cease to apply to information that comes into the public domain.



Confidentiality

Confidential information shall mean, without limitation, proposals, methods, and practices; customers and suppliers; inventions, processes, products, patent applications and other propriety rights; or specifications, drawing, sketches, models, samples, tools, computer programs, or any technical and

Mantu's laptops and consultants' laptops are secured according to Mantu's security standards. Employees are required to adhere to confidentiality agreements. Client data is accessible only to the project team in charge and stored in a separate and dedicated space. Data is either destroyed or handed over at the end of the contract. In 2022, no substantiated complaints were reported concerning breaches of customer privacy or data loss.



ECONOMIC SUSTAINABILITY



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ECONOMIC PERFORMANCE AT MANTU

Mantu values its economic performance and financial independence and recognizes that maintaining a strong economic performance has been crucial for its continued growth. Our stakeholders, both internal and external, expect us to continue developing positive synergies and partnerships, build a financially stable ecosystem, and sustain good economic performance. To provide transparency, we have extracted the following information on this topic directly from our consolidated financial report for the 2022 fiscal year. Economic performance is of utmost importance to all Mantu entities worldwide. After having faced two challenging years due to the pandemic, Mantu managed to achieve growth, with 94 percent of it being organic, in an unstable economic environment.

In terms of financial stability, Mantu prioritizes minimizing risks and maintaining a higher cash position compared to indebtedness, properly settling of invoices, and securing access to potential additional credit lines. This strong financial position places Mantu in an advantageous position to ensure its economic future. Mantu recognizes the importance of sustainability in its financial strategy and implemented its first sustainability-linked loan with its banking partners in 2021 to further strengthen its development. To learn more, see the [Mantu's Sustainability Overview](#) section.

Mantu takes great pride in its collaboration with over 1,000 clients spread across five continents. With a global market presence and a well-balanced distribution of sectors and clients, Mantu has strived to strengthen its existing client relationships and acquire new business across diverse sectors throughout 2022. The responsibility for these endeavors is shared between Mantu's Executive Committee and its business directors, who undergo a yearly evaluation and receive financial incentives linked to their economic and qualitative performance.

For more information on our financial data, please refer to the General Financial info section in the appendix.

SUSTAINABLE OFFERS AND BUSINESS PROJECTS: HOW MANTU BALANCES PROFIT AND PURPOSE

As a consulting player, we firmly believe our greatest potential for promoting sustainability lies in the positive impact we can have on our clients. We are committed to transforming our offer year after year to put sustainability at the heart of our business model: both by integrating it into our existing offers and by creating new ones. With this goal in mind, we developed complementary approaches.

Mantu's two biggest brands, Amaris and LittleBig Connection, launched their own dedicated sustainability offers.



Amaris Consulting launched its Sustainability Center of Excellence (CoE). The CoE offers a range of services centered around the following three main pillars:



Sustainable organization

Commit to a responsible sustainability approach without greenwashing to attract new talent.



Digital responsibility

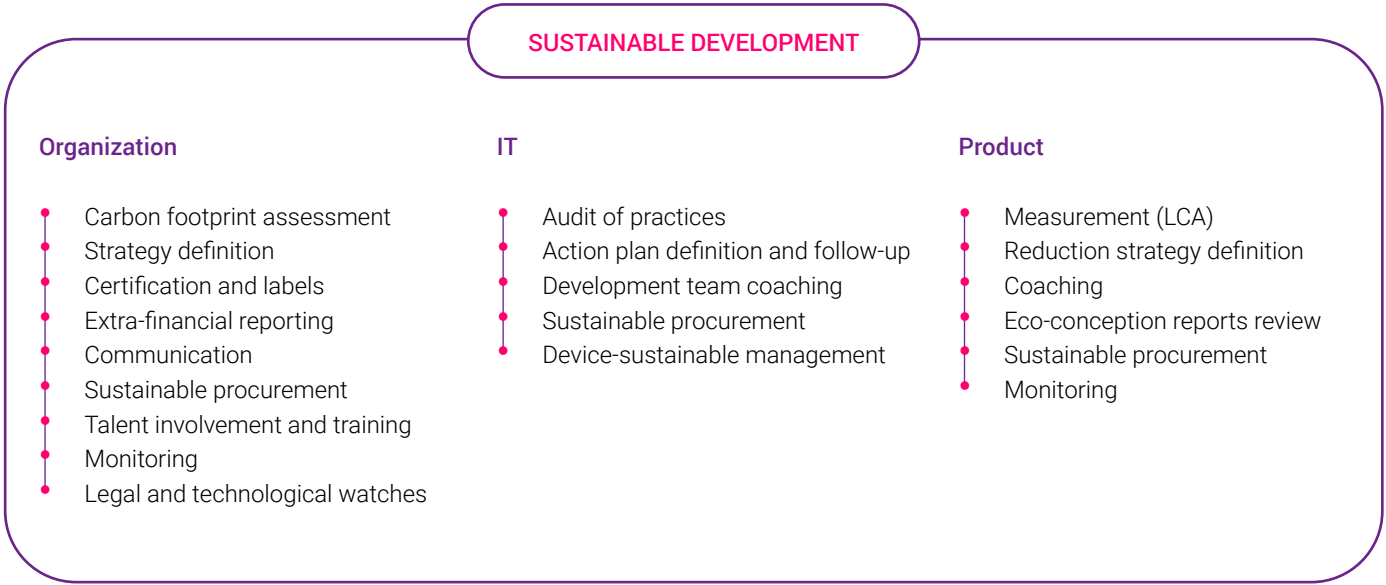
Reduce the impact of digital technology on your carbon footprint by optimizing your assets and educating your people on sustainable practices.



Eco-designed products

Roll out eco-designed products that will appeal to your customers and boost your competitiveness.

Those offers are divided into key actionable sub-offers to support our clients.



We have implemented various solutions across different sectors and tailored them to our clients' unique needs, as in the following examples:

- In the retail sector,** we conduct environmental studies for our clients to analyze the life cycle of materials such as lighted gondolas and assist them in identifying more sustainable alternatives.
- In the technology sector,** we offer training to clients on responsible digital services to enhance the expertise of their development teams on web application eco-design. This service also includes training on how to measure the environmental and social impact of their applications.
- In the financial services sector,** we encourage managers to become proactive spokespersons of their sustainability policy, inspire them through testimonies, and lead ideation and in-depth workshops to help them define and promote their sustainability projects. We help facilitate action plans, follow performance indicators, remove any difficulties encountered, and organize team challenges with fun and dynamic activities.
- In the telecom sector,** we help our customers design eco-friendly products by rolling out life cycle assessment solutions and instantiating specific components that product designers find easy to use.

The Sustainability Center of Excellence, composed of consultants from around the world, provides customized solutions co-built with the client, based on our expertise. Our methodology is based on a small-step approach oriented toward concrete actions and ROI, allowing for maximization of quick wins and prioritization of actions in line with our clients' strategy and objectives.

We have internally tested and approved our solutions, and we continuously strive to improve our environmental and social performance.



LittleBig Connection launched Connect for Good, an offer dedicated to sustainable transformation. The aim of this offer is to support SMEs and large corporates in their sustainability projects. Connect for Good leverages its community of over 2,000 experts to answer five main needs:

- Engage and train employees** through Climate Fresk, digital collage, 2tonnes workshop, conferences and events, on-demand trainings, etc.
- Develop and deploy a CSR strategy** by conducting materiality analysis and risk analysis, benchmarking, defining extra-financial indicators, and creating action plans.
- Measure and report impacts** using carbon footprint analysis, life-cycle assessments, and CSR/ESG reporting.
- Obtain certifications and labels** such as Ecovadis, BCorp, Label RFAR, and ISO.
- Transform jobs** to be more sustainable in areas such as Green IT, sustainable procurement, sustainable finance, and circular economy.



Additionally, the platform has taken steps to incorporate sustainability into its operations through the addition of tags for suppliers to declare their disability status or eco-compliance. These tags allow clients to select suppliers who share their values and commitment to sustainability. This feature highlights the platform's commitment to sustainability and encourages suppliers to adopt sustainable practices. Through these initiatives, LittleBig Connection demonstrates its commitment to sustainability and supports clients in achieving their sustainability goals. The platform is helping to build a more sustainable future by promoting sustainable practices, engaging employees, and encouraging suppliers to adopt sustainable practices.

We have also been focusing on incorporating sustainability directly into our current offerings. To achieve this, we have utilized various tools. In particular, we have provided technical sustainability training to some of our consultants, such as Green IT, and included sections on sustainability in our proposals to clients. We have also been working to meet the EU taxonomy requirements and measure the impact of our business projects using our Product GHG inventory. Additionally, our brand WeMean is helping clients discover their purpose and make a positive impact on society.



EU TAXONOMY FOR SUSTAINABLE ACTIVITIES

As part of the European Green Deal initiative, the EU is implementing the EU Taxonomy, which aims to establish a classification system that will facilitate the identification of sustainable economic activities and direct investments toward them. The EU Taxonomy classifies economic activities as sustainable based on six environmental objectives, namely climate change mitigation and adaptation, biodiversity and ecosystem protection, water and marine resources, pollution prevention, and circular economy. All European companies with more than 500 employees are required to report their activities worldwide to the EU Taxonomy. Specifically, they must report their share of taxonomy-eligible and aligned activities according to a list of eligible sectors and activities defined in the taxonomy and technical criteria for contribution to the environmental objectives.

Mantu is proactively aligning its practices with the EU Taxonomy reporting requirements. To prepare for the 2022 taxonomy declaration, the sustainability and finance departments collaborated to determine Mantu's share of activities eligible under the climate change mitigation and adaptation objectives, as specified in the directive. The 2022 EU Taxonomy declaration is available in the Taxonomy Declaration 2022 section of the appendix.

In 2022, Mantu initiated efforts to prepare for the 2023 declaration. Mantu's sustainability, finance, business, and IT teams have been collaborating to integrate taxonomy eligibility and alignment identification into internal business project management applications. We have also planned worldwide onboarding and training of business teams to ensure compliance with the new reporting requirements.

PRODUCT GHG INVENTORY

Because we want to keep improving our practices while being transparent to our clients about our impact, we developed a tool to monitor CO₂e emissions per project. The objective of this tool is to help business managers and clients gain visibility on the impact of their choices (allowing employees to work from home, business travels, etc.) on the overall carbon footprint of the project. This Product GHG Inventory tool, following the GHG Protocol product standard, is a beta version Amaris has been experimenting with since 2022. LittleBig Connection is also planning to begin a pilot project in 2023.

we mean

Wemean gives real meaning, purpose, and impact to leaders and companies. Wemean advises CEOs and senior management executives on how to position themselves within society. To create meaning, give their actions impact, and enhance their commitment to building a better world, the Wemean team stimulates a positive process of finding companies' purpose and encouraging leaders to be at the helm of driving change. As well as providing advice and support, Wemean experts specialize in the following areas:

BRAND PURPOSE & POSITIONING

To continue having a social license to operate, exist, act, generate impact, and attract talent, an organization's raison d'être is its main asset.

COMMUNICATION & INFLUENCE

Influence relies on the consistency of a brand's positioning, and the strength of its relationship with its environment and society.

RESPONSIBILITY & COMMITMENT

Every organization has a responsibility to generate human, societal, or environmental value, which can affirm a company's strategic positioning.

PUBLIC AFFAIRS & REGULATIONS

A company must be able to defend its position by staying on top of not only legislative changes but also public expectations.

CRISIS MANAGEMENT

Effective crisis management means being in tune with society's expectations; demonstrating this understanding is fundamental to managing any crisis.

ONLINE REPUTATION

An organization's message should be consistent across online platforms, including its leader's and employees' digital posts; legitimacy is built through the trust transparency earns.

Novelab.

NOVELAB develops immersive and interactive experiences thanks to its expertise in virtual, augmented, and extended reality and metaverse technologies. In 2022, Novelab developed several impactful projects:

Okawari is both an immersive experience and a research project that aims to assess—and reduce—the overall environmental impacts associated with the design, creation, production, and distribution of a virtual-reality experience. It is the first VR and installation experience that integrates eco-design objectives in all stages of its production. From design to manufacturing, including distribution, the goal has been to comprehensively measure and minimize all associated environmental impacts. Notably, the experience was nominated at La Biennale di Venezia and the International Documentary Filmfestival Amsterdam and presented at Le quai des savoirs in Toulouse.

Moderis is an innovative PC/VR educational game designed for children that focuses on teaching the treatment and recycling of waste in France. This immersive game employs the latest technology to provide an exciting and interactive learning experience for children, helping them understand the significance of waste reduction and various methods of waste treatment. With an emphasis on recycling, the game aims to create awareness among children about the importance of proper waste disposal and inspire them to become responsible, eco-friendly citizens from an early age.

Novelab is working on the **CEPIR (Case Study for a Responsible Immersive) project**, producing data and tools to allow the actors of the XR sector to evaluate their environmental impacts and reduce them. All the analysis will be distributed in Open Access.

INDIRECT ECONOMIC IMPACT: MANTU'S CONTRIBUTION TO COMMUNITIES

Our indirect economic impacts are directly linked to and supported by our economic performance. As such, the company aims to leverage these impacts to sustain its growth and contribute to the local communities where it operates.

- The first significant indirect economic impact Mantu has identified involves its human resources. Through the payment of salaries to its employees, local economies benefit indirectly.

- The second impact is related to Mantu's procurement strategy, in which the company invests locally in external subcontractors, thereby energizing the local economic fabric.

- The third impact involves Mantu's relationships with educational partners. The company contributes to the empowerment of young people through education and offers career opportunities for recent graduates.

The company also prioritizes areas with high unemployment rates to enable the hiring and training of unemployed members of the local community, thereby contributing to job creation and community development. Since 2021, Mantu has been supporting Enactus, a nonprofit organization in France, that empowers students to launch impactful entrepreneurial projects in the social and environmental fields. In addition to providing financial support, Mantu involves some of its employees in Enactus's activities by participating in coaching sessions for students, providing them with new skills that can help create new companies and make a positive impact on society. Mantu recognizes the importance of its indirect economic impacts and strives to maximize their effects to contribute to sustainable growth and community development. To learn more, please refer to the [People Engagement](#) section.

Mantu recognizes the importance of its indirect economic impact on its stakeholders, including the local economies where it operates and its relationships with clients and suppliers. The company acknowledges the financial transfers implied in these relationships and strives to enhance their positive impact. Mantu values the remuneration of its employees and makes sure their purchasing power is maintained over time. Additionally, the company provides its employees with various training programs, including training on environmental practices aimed at reducing their environmental impact through sustainable practices such as local consumption behaviors. Mantu also invests in integrating sustainable offers into its existing brands, further demonstrating its commitment to sustainability. To learn more, please refer to the [Sustainable Offers and Business Projects: How Mantu Balances Profit and Purpose](#) section.

In addition to investing in our core business operations, Mantu prioritizes investment in our infrastructures, specifically our offices. Our objective is to support sustainable growth for both our business partners and ourselves by maximizing the positive impact of our office infrastructures. We have implemented various initiatives to achieve this, including making our office spaces available to local partners. For example, our offices in Lyon welcome students from partnering schools, such as junior consulting associations, to work on their educational projects. We also host events for partnering NGOs, enabling them to benefit from our physical space and fostering exchange and discussions. Through these initiatives, our infrastructure investments contribute to the dynamism of the local economic framework.

Mantu has recognized the importance of having a positive environmental impact and has made it a priority in its investment decisions. To achieve this, the company has

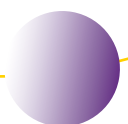
advocated a common-sense policy within Mantu to guide pursuit of the sustainability strategy. As an example, Mantu has decided to keep its cloud service provider based in France. This allows us to apply high-level environmental criteria to our operations and maintain compliance with European Union regulations such as the GDPR that ensure a high level of information security. Moreover, Mantu is committed to providing pro-bono services to local communities through its engagement program, WeCare Together. Additionally, the company is actively supporting nonprofit organizations by providing in-kind donations such as furniture or equipment during office moves and participating in local initiatives such as food collection for underprivileged populations. These actions demonstrate Mantu's commitment to being a responsible corporate citizen and contributing to the betterment of society. To learn more, see the [People Engagement](#), [WeCare Together](#) sections.

MARKETING AND LABELING: MANTU'S STANDARDS FOR RESPONSIBLE COMMUNICATION

At Mantu, we hold ourselves to a high standard of transparency and accountability to our clients. We recognize our marketing campaigns and communications must be accurate and honest, and we take great care to avoid any greenwashing or social washing practices. Our commitment to transparency is critical to maintaining the trust and confidence of our clients; a lack of transparency could undermine our relationship with them. To this end, we aim to provide as much data as possible alongside our disclosures to demonstrate our commitments

and actions. The impact of this issue is directly linked to our activities worldwide, and we have not been subject to fines or nonmonetary sanctions for noncompliance on marketing and labeling. Moreover, we have not identified any instances of noncompliance with regulations regarding product and service information and labelling, nor with regulations governing marketing communications.



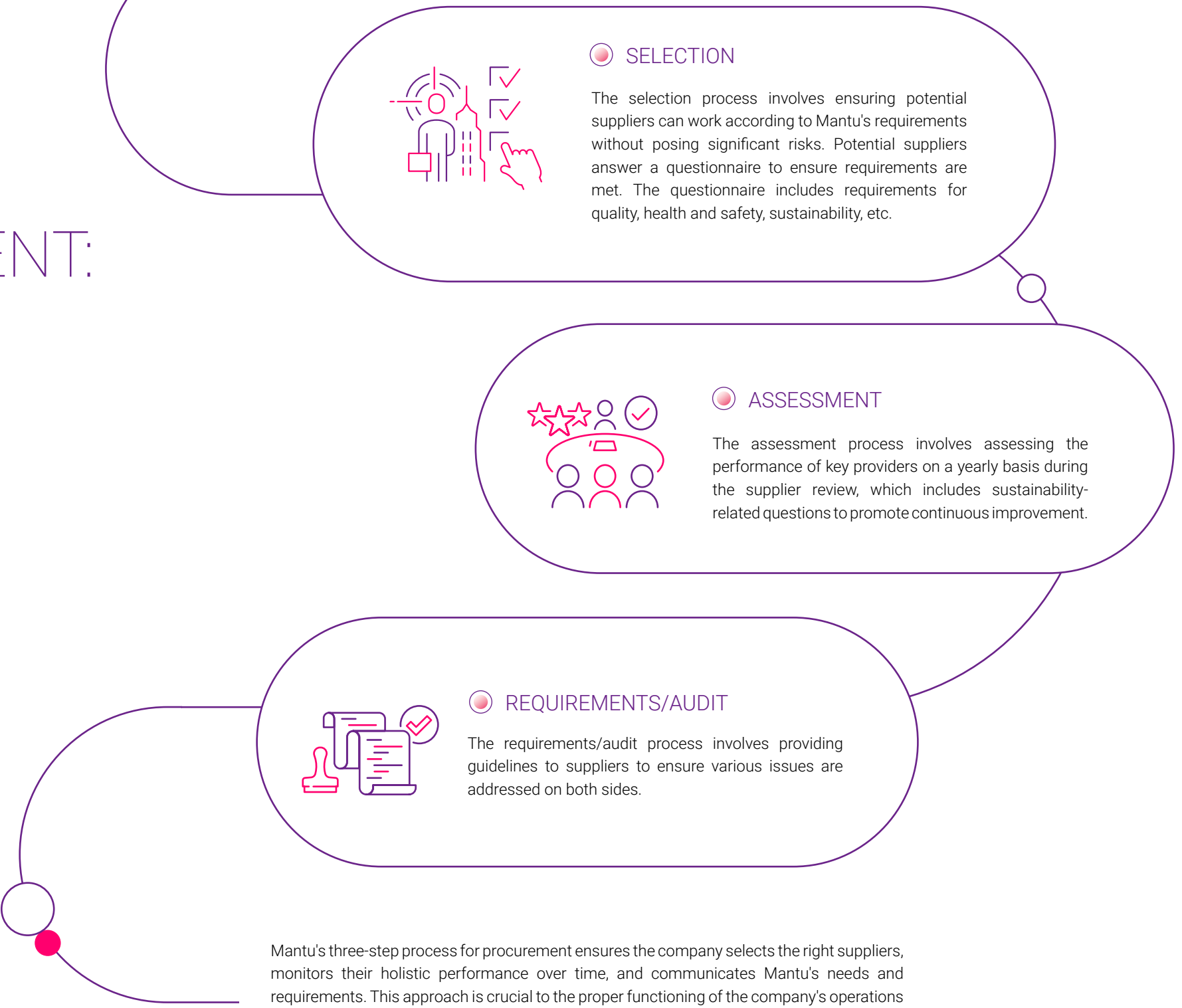


SUSTAINABLE PROCUREMENT: HOW MANTU SOURCES MATERIALS AND SERVICES RESPONSIBLY

The procurement department at Mantu plays a vital role in ensuring the proper functioning of the company's operations. The department's primary objective is to deliver the right service or product to internal clients at the right place and with the right means. In addition to this, the procurement team is responsible for safeguarding the company by checking all contractual clauses with the legal department and negotiating prices responsibly to reduce the company's cash outflow while ensuring fair remuneration to our suppliers.

Supplier sourcing is a critical responsibility of the procurement department because Mantu relies on its suppliers for its business activities to operate effectively. The procurement rules are defined in an internal procedure that describes the workflow, sourcing strategy, supplier panel, and supplier onboarding processes, as well as the method for selecting suppliers.

To ensure the effectiveness of procurement practices, Mantu follows a three-step process:



Mantu's three-step process for procurement ensures the company selects the right suppliers, monitors their holistic performance over time, and communicates Mantu's needs and requirements. This approach is crucial to the proper functioning of the company's operations and its ability to meet the expectations of internal clients.



Mantu's sustainable procurement approach is essential for fulfilling our sustainability objectives, encompassing both environmental and social considerations. Because suppliers' conduct has a direct impact on Mantu's employee health and safety, diversity and inclusion, human rights, environmental management, and business ethics, we strive to mitigate the negative social and environmental effects of our supply chain by thoroughly assessing and managing suppliers' sustainability risks. Furthermore, we aim to amplify the positive impact of our activities by establishing long-term partnerships with our suppliers to foster constructive synergies and engage them on sustainability matters.

To better evaluate the sustainability risks originating from Mantu's supply chain, we are currently devising a methodology to map and measure the environmental and social risks generated there based on suppliers' industry sector and country.

The incorporation of sustainability considerations into suppliers' selection is a critical aspect of our approach. In collaboration with the procurement, compliance, and sustainability teams, we have developed a supplier risk assessment that includes questions on quality, health and safety, information security, and sustainability. The questions incorporate international standards like ISO 14001 and ISO 50001 for environmental and energy management, ISO 9001 for quality, and ISO 27001 for information security. We are currently implementing this assessment in Requests for Proposals on an ad hoc basis and reviewing it for integration into our procurement software to enable deployment for all potential new suppliers.

Furthermore, Mantu's procurement department has integrated specific environmental criteria into the supplier selection process for critical purchase categories. For example, in 2022, the department implemented the TCO certification on IT equipment purchases, and 35 percent of its laptops were TCO-certified. In addition, Mantu is committed to reducing the environmental impact of its car fleet and achieved a 20-percent reduction in the fleet size in 2022. Furthermore, the proportion of electric and hybrid cars in Mantu's car fleet increased from 2.5 percent in 2021 to 5 percent in 2022. This increase is an essential component of Mantu's decarbonization program, and the organization aims to continue to increase the proportion of electric and hybrid cars in its fleet in the coming years (see the [Monitoring GHG Emissions](#) section).

To ensure new suppliers align with Mantu's environmental and social objectives, the sustainability and procurement departments have jointly designed a Sustainable Procurement Charter. This charter delineates our expectations for supplier relationships, with a particular emphasis on sustainability topics. Commitments in the charter include the following:



Environmental protection

Suppliers and subcontractors commit to make environmental protection one of their priorities. They implement policies, concrete actions, and reporting to significantly minimize and reduce the impacts of their activities on the environment. They strive in their respective domain to do the following:

- Limit their greenhouse gas emissions by minimizing their consumption of energy and natural resources
- Decrease their waste through responsible consumption practices and ensure their products' end of life is optimal and environmentally respectful
- Avoid being responsible for any type of pollution
- Take into consideration the environmental concerns in their transportation processes to limit the impacts of deliveries
- Favor dematerialized exchanges in their supply chain

Depending on the product category involved in the business relation, the supplier commits to respect Mantu's environmental and energetical criteria (for example, specific labels).



Human rights

Regarding relations with their own staff and subcontractors, Mantu's suppliers and subcontractors ensure they comply with the legal rules and regulations applicable in the countries where they operate, standards on workers' rights from the International Labor Organization, and collective agreements between social partners, especially in the following areas:

- Social security
- Working hours
- Compensation
- Exercising freedom of association
- Promoting collective bargaining, preventing labor conflicts and finding peaceful solutions to conflicts
- Taking concrete actions that foster diversity and inclusion in the company
- Ensuring a nondiscriminatory working environment
- Establishing a process to continuously improve working conditions

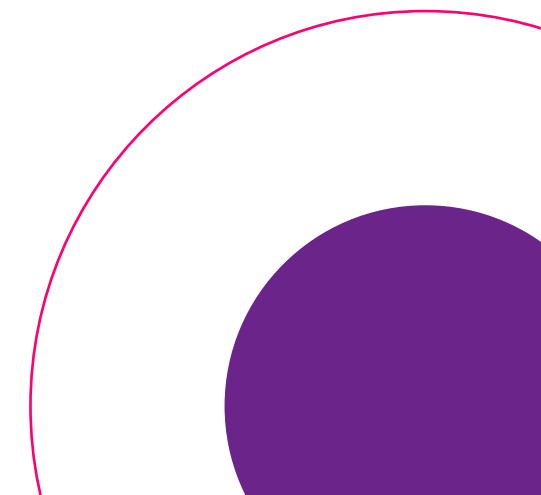
In particular, they commit to not resort in any way, either directly or through their own subcontractors or suppliers, to the following:

- Forced or mandatory labor
- Child labor



Business ethics

- Suppliers and subcontractors carry on their activities in strict compliance with applicable domestic and international legal standards.
- They prohibit any actions liable to falsify or distort free competition or market access or infringe the applicable legal rules concerning competition law.
- They reject any form of active or passive corruption in domestic or international transactions.
- They refrain from any practice aimed at interesting, either directly or indirectly, any Mantu employee with whom they have a business relationship.





Occupational health and safety

Our suppliers and subcontractors must comply with all applicable health and safety laws and aim to create a safe working environment for its employees and anyone else affected by their businesses. The supplier commits to do the following:

- Create and maintain a healthy and safe working environment to avoid risking accidents or occupational illness among their employees, sub-contractors, other persons in the vicinity, and users of its products.
- Implement a policy and procedures to identify and prevent health and safety risks not only for its employees but also for any stakeholders likely to be affected.
- Take any relevant measures to limit and, insofar as is possible, eliminate these risks.
- Inform Mantu of any dangers or risks related to its products or interventions on Mantu sites.
- Ensure its employees, providers, and subcontractors respect applicable health and safety rules their interventions on Mantu sites.



Diversity and inclusion

Mantu is dedicated to promoting diversity and inclusion (D&I) in the workplace to advocate equality of opportunity. We implement aspects of D&I in the lifecycle of all employees, including recruitment, training, promotion, and retention within the organization. We encourage supply chain partners to share these values through the following:

- Endorsement of D&I initiatives by top management.
- Development of an inclusive work environment to harness a culture of openmindedness, innovation, and anti-discrimination
- Demonstration of transparency by measuring employees' demographic data and/or establishing D&I targets to answer for lack of diversity (e.g., female representation in management positions, representation of local population in recruitment, etc.)

Mantu currently deploys its Sustainable Procurement Charter on an ad-hoc basis and will integrate it into our procurement software in 2023 so all new contracts will incorporate it.

All Mantu's suppliers must also agree to conform to our Code of Ethics, standards of professional conduct, and our whistleblowing policy. Thus, Mantu's suppliers and subcontractors ensure they comply with the following:



We monitor our existing suppliers' sustainability performance through yearly supplier reviews, during which we ask critical suppliers to provide their carbon footprint. To evaluate suppliers' sustainability performance, we integrated sustainability questions into the review process. For example, in 2022, we asked critical suppliers the following questions:

- Do you monitor your greenhouse gas emissions using the GHG protocol or ADEME Bilan Carbone? (Yes/No)
- Are you rated on Ecovadis with a gold medal or higher? (Yes/No)
- How many of the following sustainable development international standards do you comply with: BCorp, Lucie 26000, ISO 14001, ISO 50001, ISO 14064, BS76005, ISO 30415, SA 8000? (Rating: 1 to 5+)

In 2022, twenty-five suppliers participated in the supplier review, and we integrated their carbon footprint data into our carbon footprint assessment (see the [Monitoring GHG Emissions](#) section).

When onboarding suppliers, Mantu explains the supplier review, and we develop e-learning training materials for the next supplier review. To ensure effective implementation of sustainable procurement practices, Mantu's procurement department is also being trained on sustainable procurement, with the aim of transmitting this knowledge to our suppliers. To support this objective, a member of the sustainability department recently wrote a research paper on sustainable procurement for Mines Paris. We presented the results of this research in a sustainable procurement workshop organized for all members of the procurement department, with the aim of defining a sustainable procurement roadmap for 2023. We are also developing training materials on sustainable procurement, integrating them into the onboarding of buyers, and sharing them with the procurement department and internal clients to enhance their capacity in implementing sustainable procurement practices. This approach enables both buyers and suppliers to effectively adopt sustainable procurement practices.



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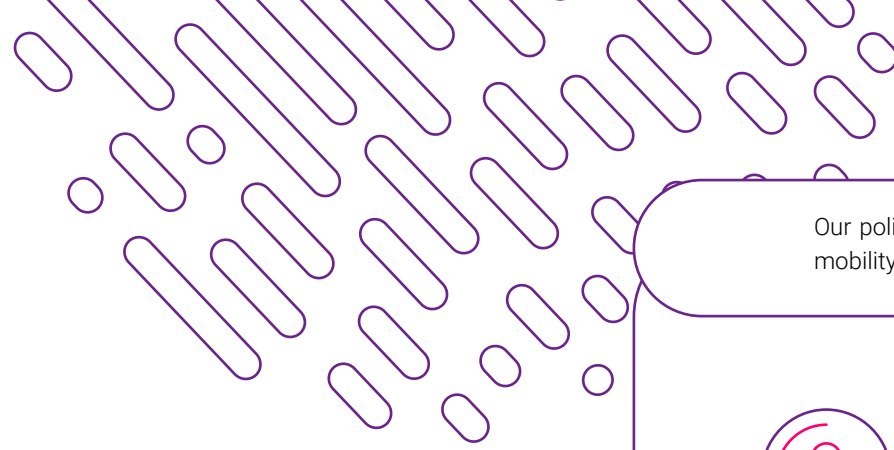
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MANTU COMMUNITY AT A GLANCE

At Mantu, we want to generate opportunities for a vast talent community and pass on our boldness and our entrepreneurial culture and spirit. We want to continue helping our talent grow in their respective fields so they can make an impact on the world. To be a front-of-mind player, we will continue to develop solutions for our own talent and help our clients create flexible, agile, and connected working environments in line with the needs and expectations of a new generation of workers. This is crucial for business competitiveness because attracting the best talent, providing healthy working conditions, and helping them grow are also a matter of business reputation, credibility, and performance.

Employment is a vital topic for all Mantu entities, encompassing talent attraction, recruitment, retention, and promotion. Because all human resources practices are managed internally, we are directly responsible and accountable for all associated impacts. To ensure we remain a key competitor in the market, we have established rules and processes regarding recruitment, training, onboarding, and talent management, as our Human Resources Policy outlines. We continuously seek to improve our recruitment practices by gathering feedback from all candidates, including those who were not hired, to identify any potential negative impacts that may arise.

Talent development, attraction, and retention are fundamental priorities for Mantu. We place a great emphasis on recognizing high-potential employees who demonstrate dedication and outstanding work, and provide them with opportunities for progression through internal promotion or new positions. These individuals are distinguished not only by their high performance but also by their personality traits that reflect Mantu's values. We offer talented people inspiring challenges according to their motivations, their creativity, and the opportunities available, ensuring their progressive development.

In an ever-changing work environment driven by globalization and technological advancements, having an adaptable and

talented human resources function is essential. Our human resources department supports our business throughout the entire recruitment process, from defining profiles to hiring new recruits.

Mantu recognizes the value of employing individuals with global skill sets and works to provide opportunities for its employees to grow through local or international experiences. We have a strong culture of internal mobility that is deeply ingrained in Mantu's DNA. Professional mobility is a powerful driver of skills enhancement and expertise development, and a source of growth that enables us to meet the needs of our transnational clients. Our team members benefit from the discovery of new roles, different cultures, and new activity sectors. We offer individualized career paths that balance the group's needs with employee expectations, thereby enhancing their career prospects and motivation. To facilitate internal mobility, we have developed an internal tool named Internal Job Offer, which allows Mantu employees to easily search and apply for all open positions within the group. We encourage all employees to share their mobility wishes in a dedicated section in their HR portal. Those wishes are considered and reviewed every year at the management level.

The employment policy applies to all entities Mantu has financial control over, as this report mentions. It is a comprehensive policy that covers all employees regardless of their age, gender, nationality, or employment contract duration. The Executive VP of Human Resources approves this and all HR policies. Mantu adheres to all applicable wage and hour laws and regulations, including those related to minimum wages, overtime hours, piece rates, and other elements of compensation, and provides legally mandated benefits. The specificities of employment are in the internal handbook, which defines a general set of rules regarding working time, remuneration, allowances and expenses, work environment, and health and safety in the workplace. We can adapt this handbook depending on different local realities, and we keep it up to date.

Our policy aims to promote the definition of individual development and career plans and mobility. To this end, Mantu has defined three key events:

People Review



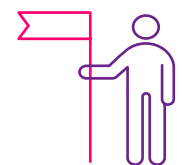
This is a yearly meeting between Mantu's HR team and the director with the objective of defining the HR strategy for a particular population, such as a brand, function type, or office, over the long term. During the meeting, various HR topics, such as compensation and benefits, training, skills, and retention, are discussed to develop a comprehensive HR plan.

Career Committee



Managers, directors, and the HR team attend this regular meeting to evaluate the individual performance of each employee and develop an individualized action plan. The action plan may include promotion, functional mobility, international mobility, training, salary adjustments, and other challenges that are aligned with the HR strategy defined during the People Review. This process aims to identify and nurture talent within the organization, support the professional development of each employee, and ensure the organization has the skills and expertise it needs to achieve its strategic objectives.

MAAP (or My Annual Appraisal)



This is a mandatory yearly meeting between an employee and their manager at Mantu. During this meeting, the manager reviews the employee's performance and commitment over the past year and defines an action plan for the following year. This meeting is a crucial aspect of career management because it focuses solely on drivers, career goals, and vision, with the aim of collectively building an individual path for each employee to reach their full potential. For Mantu, it is crucial to collectively build an individual path for each employee so they can reach their full potential. Thus, 100 percent of employees receive regular performance and career development reviews.

Mantu recognizes the importance of remote work and has developed a set of smart working principles to ensure a productive and effective remote work environment. We share these principles, which are subject to local regulations, with all employees.

To ensure employees have all the necessary tools to work efficiently from home while maintaining their well-being, Mantu offers all its people training on how to work efficiently from home. Additionally, all employees must follow the training modules on confidentiality and GDPR before working from home.

To keep track of remote work, all employees must indicate Work from Home (WFH) on the timesheet when they work remotely.

Mantu's directors and hub managers are responsible for organizing physical events on a monthly basis, such as sports sessions, sharing moments, and yoga classes, to foster conviviality. Directors hold a monthly meeting (physical and/or virtual) accessible to every employee to present information about the company, such as newcomers, new projects, and news from the group.

In addition to our existing policies and initiatives, Mantu has implemented several actions to improve the work experience of our employees, including the following:

- Conducting a monthly survey called the Express Yourself program, which provides employees an opportunity to share their opinions and concerns. This initiative aims to identify potential issues, retain employees, and develop action plans to address situations. If we notice a significant change in employee satisfaction over a two-month period, we schedule a confidential call with trained HR officers to identify critical issues and resolve them. Trust and transparency are the key values of this program.
- Conducting an annual Speak Up survey, covering four main topics: Mantu, my career, my team, and working conditions. The evolution of responses guides us in taking appropriate actions to keep our talent community engaged and aligned with our unique culture.
- Conducting Operational Committee meetings on a monthly or quarterly basis, during which the director, HR team, recruitment team, and financial team review all the KPIs, such as turnover, number of entries and exits, satisfaction, average duration of the recruitment process, revenue forecast, etc.
- Inviting some offices to participate in an Opendesk one hour per week to voice their opinions about HR-related topics, ask questions, and share doubts, ideas, or feedback.
- Measuring the effectiveness of our management approach through holistic evaluations that aim to ensure we receive feedback from all the key partners. For example, among the people who will be implicated in the evolution of an employee, we might find people with the same position or team, manager, colleagues, etc. Thus, evaluations are not done solely by the manager, who can provide only their own perspective. The respondents remain anonymous to the concerned employee. To provide a truly holistic view of their performance, the evaluated employee will also conduct a self-evaluation. The results are communicated via an interview with a neutral and certified party, who is trained by the Executive VP of Human Resources. During the interview, the results are presented and challenged by making comparisons between populations at Mantu, while also defining an action plan for areas of improvement. Moreover, employees must evaluate their relationship with their manager with Express Yourself.

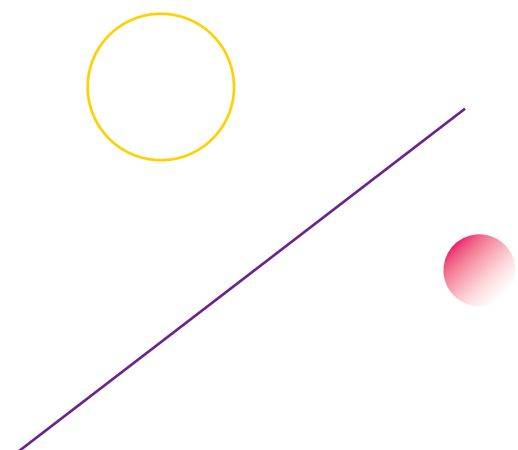
We develop exchange opportunities between employees and top management, not only to present information but also to ease communication.

- At the local level, in each hub, we organize meetings or presentations at least twice a year to open discussions.
- Mantu's top management presented the Pioneer I program to all employees during several events held in Mantu's offices worldwide. The presentations were followed by Q&A sessions. We have planned regular sessions to update everyone on the progress of Pioneer I.
- Each brand organizes presentations to all their teams; for example, the townhalls of Amaris or the LittleBig Plans of LittleBig Connection.

To ensure our managers have the necessary skills to effectively lead their teams, Mantu offers several training programs. Our business managers undergo a comprehensive program spanning several weeks and covering all aspects of their job, including people management. For all N+1 managers, we provide an HR toolbox that covers the basics of HR to avoid any potential risks. The training for staff managers focuses on management and communication skills.

All full-time and part-time employees are eligible for benefits that comply with legal obligations in the countries where we operate. In most of our entities, we offer health care, life insurance, disability, and invalidity coverage, as well as parental leave.




We do not have a stock ownership program; however, we offer an ISP (Incentive for Sustainable Performance) program at a group level for our top management population. In our larger entities, we also offer seniority holidays, which reward the loyalty of our employees and promote work-life balance. Our main goal is to ensure our employees are well taken care of and feel valued for their contributions.



EMPLOYEE WELL-BEING: MANTU'S COMMITMENT TO HEALTH AND SAFETY

RISK ASSESSMENT

Preventing negative occupational health and safety (OHS) impacts is a critical aspect of Mantu's operations. The first step in achieving this is to identify and assess the risks associated with our activities. This involves identifying hazardous activities, substances, and conditions that may pose a risk to employees and others and evaluating the likelihood and potential severity of harm. To mitigate these risks, the following processes are in place:

-  **Hazard control**
We implement effective measures to control identified hazards.
-  **Monitoring and review**
Regular monitoring and review of our OHS program is crucial to ensure it remains effective and is updated as necessary to reflect changes in the workplace or legislation. This includes yearly safety audits and risk assessments, as well as feedback from employees.
-  **Emergency preparedness**
We have developed and implemented an emergency response plan for responding to accidents, fires, and other emergencies, as well as plans for evacuating the workplace in the event of an emergency.

Concretely, Mantu's OHS procedure is broken down into the following steps:

- We identify work-related hazards during the routine office risk assessment, which we conduct annually. The office risk assessment involves three stakeholders: the office manager, director, and risk officer. The office manager identifies and evaluates the risks, which the office director reviews and validates. The risk officer manages all the processes. To ensure the quality of the process, we conduct yearly process reviews, MetaKPIs and KPIs, and yearly management reviews.

- Once we identify hazards, the next step is to assess the level of risk associated with them. This involves evaluating the likelihood and potential consequences of the hazard and determining whether the risk is acceptable or requires further action. If the risk associated with a hazard is deemed unacceptable, the next step is to determine the appropriate corrective action using the hierarchy of controls. This involves selecting the most effective control measure(s) based on the level of risk and includes removing the hazard entirely, replacing the hazard with a less dangerous one, modifying the workplace or equipment to reduce the risk, changing work practices or policies to reduce the risk, or providing employees with personal protective equipment (PPE).
- If we did not identify a risk, or a new risk arose from the context, all workers can escalate the need to their manager.
- When a worker escalates a need to their manager, the manager evaluates the situation and develops an action plan to mitigate the risk. The manager must take prompt action to mitigate the specific risk.
- The process to investigate work-related incidents starts with identifying hazards that may have contributed to the incident. At Mantu, relevant stakeholders list all potential hazards that might apply through employee interviews and by consulting relevant regulations and industry standards.

Finally, the findings of any incident investigation lead to the identification of areas for improvement in the safety management system. This may involve reviewing policies and procedures, providing additional training to employees, improving communication, and reporting mechanisms, or making changes to the physical work environment.

OCCUPATIONAL HEALTH & SAFETY POLICY

Mantu places great importance on the prevention and protection of occupational health and safety (OHS) for its employees, contractors, and visitors. The company regards this as an essential value that must be instilled in the minds of all stakeholders on a daily and permanent basis. Mantu supports its clients through significant changes and progress, and such support must be grounded in a robust OHS culture that aligns with the company's values. Consequently, the development of a preventive OHS culture is a priority for all at Mantu. To comply with local legal requirements, Mantu has established a health and safety management system that is tailored to each location and scope.

The highest level of management at Mantu is committed to ensuring safe and healthy working conditions for employees, contractors, and visitors. In this regard, the following commitments are expected from all stakeholders:

- Provide a positive safety culture in which every employee, contractor, and visitor feels free to speak up about non-conformances, undesirable or unsafe situations, or any other OHS-related issue
- Have a risk-based process in place for the identification, classification, prioritization, and control of hazards and risks associated with the stakeholder's activities (for more information on the methodology, please refer to the section Risk Mitigation, Management, and Resilience)
- Eliminate hazards and reduce the identified OHS risks by adhering to the principles of prevention
- Provide all employees, contractors, and visitors with relevant information, operational controls, and regular training on OHS requirements to enable them to conduct their activities safely
- Consult and collaborate with employees and/or their representatives and other stakeholders on OHS matters
- Limit the use of temporary staff
- Emphasize the use of subcontractors with an equivalent level of OHS management
- Find out about the regulations in force, verify compliance with those regulations, and implement necessary actions to ensure compliance
- Regularly measure its performance in OHS management and adjust the objectives, targets, and actions of the management system accordingly

The management of Mantu also undertakes to regularly update this policy in light of changes in its activities and the achievement of its objectives.



HEALTH & SAFETY REPRESENTATIVES

Mantu adheres to local legal requirements and operates a Health and Safety Committee (HSC) in certain scopes of operations where it is mandated by law. The HSC is composed of at least one designated management representative and one employee representative who is elected by their peers. All employees are eligible to become a health and safety representative, but specific procedures must be followed during the election process, and the elected representative must not exercise managerial or supervisory functions.

The duties and functions of the employee health and safety representative include conducting monthly workplace inspections, identifying workplace hazards, making recommendations to improve health and safety, attending work refusals, and inspecting the scene of a critical injury. Employee must aid them in their duties by providing information about hazards, processes, or the environment, and participating in the nomination and election of the health and safety representative.

Mantu's approach to employee representation on health and safety issues is in line with local regulations. In countries where such representation is not mandated by law, workers may not have representation in health and safety matters.

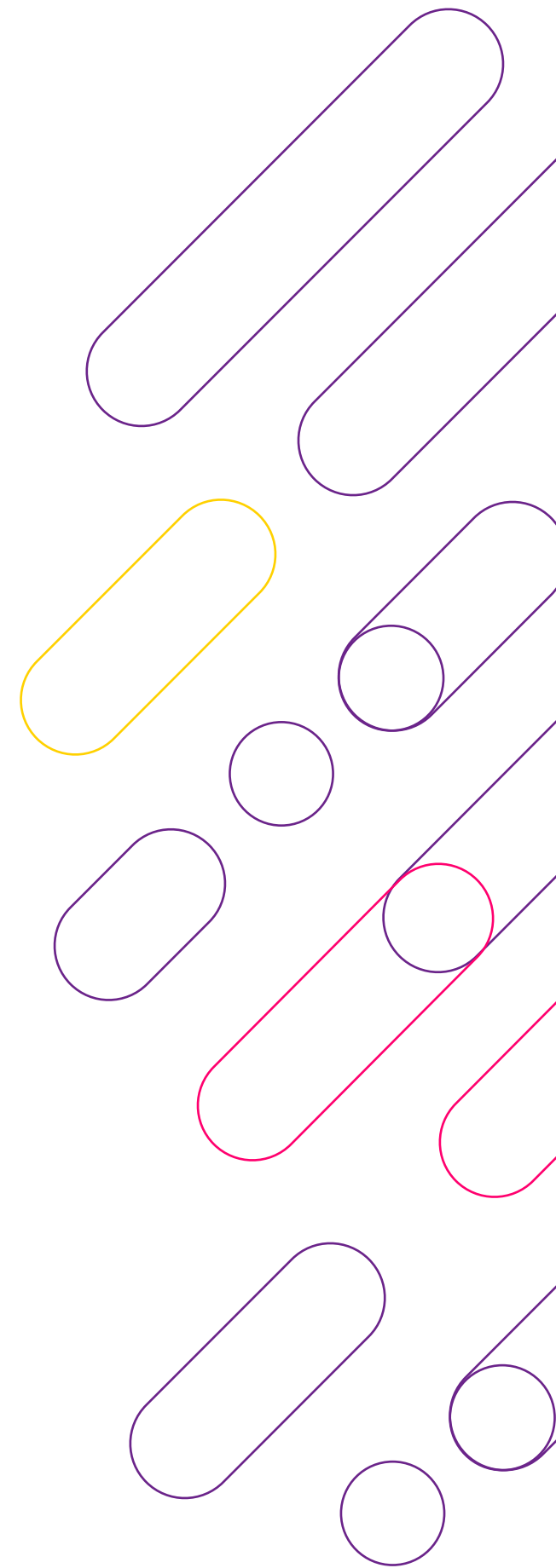
HEALTH & SAFETY E-LEARNING

Our health and safety e-learning program is an essential component of the onboarding training path. The goal of the program is to familiarize each employee with key terminology, situations, and procedures for minimizing the risk of workplace injuries. The training is structured to equip employees with the necessary tools and procedures to manage emergency situations such as fire or medical emergencies and to implement changes that enhance the ergonomics of the workplace. Additionally, the program covers at-risk behaviors and strategies to mitigate the chance of injury, as well as measures to reduce the risk of commuting to the workplace, whether by car or as a pedestrian. It is important to note that this training is mandatory, and we consider it an integral part of our onboarding process.

Other training programs related to health and safety include the following:

- The Ergonomic Wellness e-learning module provides practical tips for creating and maintaining an ergonomically friendly work environment aimed at enhancing both employee well-being and productivity.
- The Act as a Responsible Coworker e-learning module focuses on emergency procedures such as fire or medical situations, with the objective of ensuring all employees are prepared and capable of acting responsibly in emergency situations.
- The Health and Safety at Mantu e-learning module provides comprehensive guidance on minimizing the risk of injury in the workplace, including identifying key actions associated with at-risk behaviors, implementing changes to improve workplace ergonomics, and applying necessary prevention measures when traveling to the workplace.
- The Support Your Team's Mental Health e-learning module explains why mental health is important in the workplace, highlights key notions associated with mental health, and provides methods for addressing mental health issues at work.
- The Mental Health for Managers e-learning module equips managers with tools to facilitate open discussions and handle conversations about mental health issues within their teams.
- The Stress Management e-learning module aims to raise awareness of the prevalence of stress in the workplace, help employees identify causes and symptoms of stress, and provide practical strategies for reducing stress levels.

More than 3,000 of Mantu's people have participated in these trainings.



FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

Mantu's 2022 risk assessment includes the risk of violating freedom of association or collective bargaining. The risk has been assessed as low because Mantu does not operate in areas where this risk is prevalent in the labor context.

In 2022,

83
COUNTRIES,

of which

34
had collective agreements,
representing over 40% of all countries

23
had employee representatives,
representing nearly 30% of all countries



HUMAN RIGHTS: MANTU'S POLICIES ON CHILD LABOR AND FORCED LABOR

The protection and promotion of human rights form a core element of Mantu's sustainability approach, specifically in its social pillar. As a responsible stakeholder, we are expected to adhere to national laws and international agreements on human rights, such as the right to freedom of association and collective bargaining, and the eradication of child labor and forced labor. Mantu ensures compliance with all relevant human rights laws and international agreements across all its operations worldwide, with 100 percent of our assessed entities subject to internal audits. Our HR legal team is dedicated to tracking and mapping all legal obligations and rights and presenting the findings to the management team. Based on these findings, the team develops and implements appropriate action plans in coordination with local HR departments.

We establish favorable employment conditions and maintain effective employee communication programs as a means of promoting positive employee relations. Our internal policies support these efforts. Some are mandatory, as in countries where it is a legal obligation because of our employee threshold (e.g., Romania, France), and others are optional, in which case our main purpose is to offer transparency and visibility on internal rules to ensure a balanced workflow. Some of these optional policies are linked to the internal use of IT tools or employment handbooks that set guidelines on internal procedures related to various topics (e.g., holiday use, disciplinary procedures, schedules, etc.). They are also related to the Code of Ethics and Conduct, which provides guidelines on internal whistleblowing and the company's position on issues such as anti-bribery, anti-corruption, right of association, and child labor.

In line with our sustainable procurement practices, we assess and review supplier risks, including their adherence to ethical and environmental standards. Our supplier selection process ensures we engage only with suppliers who meet our diverse requirements. Although we have not identified significant risks of child labor or compulsory labor in our supply chain, we are committed to improving our supply chain risk management through regular risk mapping and analysis.

CAREER MANAGEMENT AND TRAINING: HOW MANTU INVESTS IN EMPLOYEE DEVELOPMENT

LABOR/MANAGEMENT RELATIONS: MANTU'S APPROACH TO EMPLOYEE ENGAGEMENT

Mantu adheres to the legal requirements on labor and management relations. In countries where employee representatives are required by law, Mantu conducts elections to select representatives. In 2022, we conducted elections for two additional brands: Valument and HRMS. The employee representatives serve as a channel of communication between employees and management, allowing for better identification of employee needs and concerns. The approach to labor management relations is tailored to local laws and circumstances because the requirement for employee representatives is not universal. The HR legal team provides technical expertise on elections and their follow-up, while the HR teams and directors lead the employee representatives meetings and implement the action plans.

Mantu recognizes the importance of continuously managing and enhancing the work environment. In countries without employee representatives, Mantu creates local policies to adapt to local realities, defining the general rules of the representative committees, including the election process, representative duties, meeting frequency, and more. We update local policies regularly as needed and accept proposals from committee members or the committee president after discussions and validations.

Mantu does not have a set minimum notice period for operational changes. We approve reasonable delays or follow local legislation, depending on the context.

TRAINING & EDUCATION

Individual and collective performance are essential components of an organization's overall success. As per IBM, employees who feel they cannot achieve their career objectives in their current organization are twelve times more likely to consider leaving than those who believe they can. This likelihood increases to about thirty times for new employees. To address this issue, Mantu has invested in the Mantu Academy, which offers a comprehensive onboarding training program that is accessible to employees even before their start date. This program aims to equip employees with the necessary skills and knowledge to be proficient and ready for their time working at Mantu. Additionally, other training courses are available on the platform that are tailored to the specific roles and responsibilities of each employee. The primary goal of the training program is to ensure every employee can achieve their career goals within the organization.

Hours of training in 2022	Total number of hours	Average number of hours per individual
Total	28,432	7.26
By gender		
Men	15,533	6.67
Women	12,899	8.12
By function		
Consultants	10,676	4.71
Business managers	9,258	16.55
Non-business staff	8,499	7.80

Mantu recognizes the importance of identifying appropriate training programs for its employees and making them easily accessible. We address this challenge through training programs that are constantly evolving based on changes within the company, market trends, technological advancements, and trainee feedback. The objective is to improve the trainer and trainee experience by diversifying training methodologies and fostering a culture of continuous learning to facilitate upskilling and reskilling.

Our priority is to ensure excellence through our in-house trainers' community by providing high-quality content and diversity of topics and by addressing hot topics such as mental health, diversity and inclusion, and work environment.

We measure the effectiveness of our approach by directly asking trainees for feedback after completing each training path. This includes an astonishment report for newcomers. Furthermore, for some specific training, we also rely on cold assessment and feedback from the N+1 based on discussion during the MAAP yearly appraisal.

Mantu Academy benefits from experts with extensive and up-to-date operational experience: practitioners who can understand the concepts and translate them into business reality, thanks to their day-to-day responsibilities. These experts can contribute to training activities as instructors who facilitate sessions or as subject matter experts (SME). We also rely on experts through the Udemy platform, which is available for almost 800 employees, and through the Excellence Program for our top talents.



Mantu recognizes the importance of providing transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. The company fosters employability through Mantu Academy by offering employees autonomy in choosing from a diverse range of training topics beyond the training path.

MANTU'S COMMITMENT TO DIVERSITY AND INCLUSION

EQUAL OPPORTUNITY FOR ALL STAKEHOLDERS

Mantu is dedicated to ensuring all employees have access to equal opportunities by implementing diversity and inclusion (D&I) initiatives. These initiatives fall under a broader global vision of promoting an environment that fosters equal opportunities for all stakeholders regardless of their gender, ethnicity, cultural background, or disability. In addition to these scopes of action, we want to maintain stakeholders' entire well-being and provide tools and support for great mental and physical health.

Mantu is taking action to prevent discrimination patterns and promote D&I by conducting quantitative and qualitative research on the state of D&I at Mantu and implementing concrete actions. To prioritize initiatives, establish objectives, and monitor the progress of our efforts, we conduct an annual demographic data analysis utilizing Mantu's talent information to evaluate the current state of diversity within our organization. This analysis is a collaborative effort between the sustainability department and HRI (human resources intelligence), who are responsible for collecting, storing, and interpreting all talent data at Mantu. This collaboration ensures our data is comprehensive and reliable and we can effectively monitor the efficacy of our approach. To gain a better understanding of the experiences of women at Mantu, we conducted interviews with female employees from various roles, functions, and departments to gather their feedback on factors that may impact their progression within the organization. Additionally, to increase the inclusivity of our organizational culture, which is influenced by our French-speaking origins, we conducted interviews with employees who are not French or do not speak French to explore aspects that may affect their development within Mantu. The objective of this initiative is to identify different approaches to establish ourselves as an international company that fosters professional growth for all individuals, regardless of the French influence on the organizational culture.

We have classified our scope of action into four main categories to better structure our roadmap and the resources needed to concretely act on the identified topics. Mantu's four pillars to ensure equal opportunities for all stakeholders are as follows:

- Women Empowerment
- Cultural Diversity
- Disability in the Workplace
- Mental Health and Employees' Well-Being

● Women Empowerment

Mantu recognizes the importance of promoting women's empowerment as part of its broader vision of promoting diversity and inclusion. The company is committed to ensuring women have equal opportunities to progress and thrive within the organization and has set a goal that women will hold 40 percent of top management positions by 2030.

To achieve this goal, Mantu has implemented a range of initiatives that fall into three main categories:

Recruitment and Retention

Mantu strives to attract and retain talented women by offering a supportive and inclusive work environment. This includes initiatives such as mentoring, leadership development programs, and flexible working arrangements.

Mantu understands that attracting a diverse range of candidates is essential for its future success. The company has taken steps to ensure its recruitment processes are fair and free from bias. This includes implementing blind CVs and structured interviews to reduce the risk of unconscious bias.

Skills and Leadership Development

Mantu invests in developing the skills and leadership potential of its female employees through training, coaching, and other development programs. This includes initiatives such as the Women's Connection program, which provides opportunities for women to share and progress within the LittleBig Connection brand.

Mantu also provides regular training sessions to help employees identify and overcome unconscious biases. The company believes creating awareness of unconscious biases is key to promoting a fair and inclusive workplace culture. We also take pride in the development of the Open Up sessions. In these sessions, small groups working with a mediator address such topics as stereotypes in the workplace, ordinary sexism in the workplace, and inclusive language.

Inclusive Culture and Policies

Mantu fosters an inclusive and diverse workplace culture and is implementing policies such as equal pay and equal opportunities to ensure women are treated fairly and have equal access to career development opportunities.

The company also encourages a culture of diversity and inclusion by celebrating International Women's Day and participating in events such as Women in Tech Week. On those occasions, women share the spotlight to present their roles, opinions, and professional paths through podcasts, newsletters, and other content. We release "action kits" on the topics, and the employees of local hubs organize small and activities that are easy to implement. These events provide opportunities for employees to engage with women's empowerment issues and promote a culture of gender equality.

Mantu's commitment to women's empowerment is further demonstrated through its support of external initiatives. Since 2021, the company has been a signatory of the United Nations Women's Empowerment Principles, which empower women in the workplace.

Moving forward, Mantu is committed to continuing its efforts toward women's empowerment and promoting diversity and inclusion across all areas of the company. The company recognizes this is an ongoing process that requires the collective effort and dedication of all its employees and is committed to working toward a future in which women have equal opportunities to progress and thrive within the organization.



Cultural Diversity

Mantu is dedicated to creating a diverse and inclusive workplace culture that respects and values the unique experiences, perspectives, and backgrounds of all its employees. As an international organization with offices in over sixty countries, we take great pride in the important diversity within our teams from across the globe. To ensure the group is taking advantage of that strength to a maximum, we aim for local hires to hold 65 percent of top management positions by 2030. To achieve this goal, Mantu has implemented a range of initiatives that fall into two main categories:

Recruitment and Retention

The company has implemented strategies such as posting job openings on diverse job boards, reaching out to underrepresented communities, and using blind CVs and structured interviews to reduce the risk of unconscious bias in the recruitment process.

Similar to our strategy to increase the percentage of women in top management positions, we aim for a greater number of diverse profiles from the recruitment phase. Mantu has also created a supportive and inclusive work environment that includes employee resource groups (ERGs) to provide a sense of community and support for employees from underrepresented groups.

Inclusive Culture and Policies

Mantu fosters an inclusive and diverse workplace culture by creating policies such as the Diversity and Inclusion Recruitment Policy and the Diversity and Inclusion Charter. We plan to deploy these actions alongside activities and events promoting them to employees and managers.

The company also celebrates cultural diversity by celebrating major holidays from different countries where offices are located. These events provide opportunities for employees to learn about different cultures and promote a culture of inclusivity and respect.

Mantu also provides training sessions to help employees identify and overcome unconscious biases, which can be a barrier to promoting cultural diversity in the workplace. Mantu also participates in industry initiatives such as Tech Inclusion, a global conference focused on promoting diversity and inclusion in the tech industry.

Disability in the Workplace

At Mantu, diversity and inclusion initiatives are also directly linked to creating a more accessible workplace for all types of disabilities. Providing equal opportunities to all stakeholders is also about adapting our tools and mechanisms to talents in need of them. Here are the four main categories of actions implemented within the group:

Accessibility

Mantu recognizes the importance of creating a physical and digital environment that is accessible to all employees, including those with disabilities. The company has started the process of auditing and analyzing the current infrastructures.

Accommodations

Mantu recognizes that some employees with disabilities may require accommodation to perform their job duties effectively. The company works closely with employees to identify and implement reasonable accommodation, such as assistive technology or flexible work arrangements, to ensure all employees have equal opportunities to succeed.

Awareness and Education

Mantu provides training and awareness-raising sessions to help employees understand the importance of disability inclusion and how to create a welcoming and inclusive environment for all. The company also provides training on assistive technology and other tools to ensure all employees can use them effectively.

Partnerships and Collaborations

Mantu is committed to working with external organizations to promote disability inclusion. The company has established partnerships with disability organizations, such as AGEFIPH.

In addition to this, Mantu has welcomed Disability Week as a pilot project in one of our offices to raise awareness of the obstacles employees living with disabilities face. During the week, employees participate in a "disability coffee break" organized by an expert, attend a conference, increase their knowledge through a quiz and games, and more. This initiative took place in our French office, and we plan to deploy it more widely in the year to come.

Mental Health and Employees' Well-Being

Mantu recognizes that employee well-being is essential for maintaining a healthy and productive workforce. The company has implemented a range of initiatives aimed at promoting mental health and well-being among its employees, including the following:

Flexible Working Arrangements

Mantu recognizes that work-life balance is essential for maintaining good mental health and well-being. The company provides flexible working arrangements, including part-time and remote working options, to allow employees to manage their work and personal commitments effectively.

Health and Wellness Programs

Mantu provides a range of health and wellness programs, such as a mobility challenge, stress management training, and mindfulness training, to promote physical and mental well-being among its employees.

Mental Health Support

Mantu has implemented a range of measures to support employees' mental health, such as providing access to mental health first aid training and promoting awareness of mental health issues through company-wide campaigns and events.

Workload Management

Mantu recognizes that high levels of stress and workload can negatively impact employees' mental health and well-being. To address this, the company provides resources and training to help employees manage their workload effectively and promote a healthy work-life balance.

Open Communication

Mantu encourages open communication among its employees and provides channels for employees to raise any concerns or issues related to their mental health and well-being. The company also promotes a culture of support and respect in which employees feel comfortable seeking help and support from their colleagues and managers.



NONDISCRIMINATION: MANTU'S ACTIONS FOR A SAFE AND INCLUSIVE WORKPLACE

At Mantu, we take discrimination and harassment seriously and have established a comprehensive reporting procedure for critical concerns, including incidents of discrimination or harassment. Our Code of Ethics outlines the procedure for reporting such concerns and provides safeguards for whistleblowers, including confidentiality, anonymous reporting, and protection from victimization. We comply with local laws and follow ISO 26000 guidelines and UNGC principles to improve opportunities for our employees and ensure a fair and impartial work environment for all. As part of our commitment to non-discrimination, all Mantu employees are required to follow our policies and Code of Ethics. In the event of discriminatory behavior or actions, employees can report such behavior to relevant stakeholders, depending on their governance and status within the organization. We believe nondiscrimination policies and a Code of Ethics should apply to everyone at Mantu to ensure a fair and impartial work environment. Moreover, we engage our suppliers in a positive movement through our sustainable procurement practice, including our sustainable procurement charter and yearly supplier review. We recognize that promoting nondiscrimination and ethical behavior is crucial to achieving our sustainability objectives and ensuring a workplace culture that values diversity, equity, and inclusion (see the [Sustainable Procurement](#) section).

COMMUNITIES: MANTU'S ENGAGEMENT WITH LOCAL AND GLOBAL COMMUNITIES

MARKET PRESENCE: MANTU'S IMPACT ON LOCAL ECONOMIES

Our market presence is determined by a variety of factors. Economically, our market presence represents our expansion strategy, and the choice of our office locations is vital to integrate and contribute to local economic frameworks. These new branches are opened by intrapreneurial individuals who transmit Mantu's culture at a local level. In line with our management approach for local communities, we strive to work closely with our clients, capturing the best of their local perspectives and benefiting from local talent pools. In terms of corporate culture, our market presence is an opportunity for Mantu to foster our cross-cultural mindset, which supports our innovative and creative capabilities, encouraging talent mobility across our offices. It is also a way to generate synergies with local universities, providing students with career opportunities and business experience.

Our global business strategy determines our market presence, and we aim to support our clients in the best possible way, regardless of their location. Economic and social opportunities drive the location of our hubs. We analyze the recruitment potential of a location, considering the strength of local talent pools, local unemployment rates, and financial and extra-financial restrictions. These restrictions relate to either our global implementation approach (e.g., time zones, suitability for our employees) or legal particularities (e.g., immigration restrictions, HR policies, contract peculiarities, taxes, and subsidy policies). Our management approach aims to enhance the positive impacts of our market presence, including creating new jobs and geographic proximity to our clients and contributing to reducing our environmental impact from commuting and business travel.

We acknowledge the limitations of remote management and the challenges of managing operations simultaneously in different time zones. However, we mitigate the negative impacts of multicultural management, such as linguistic diversity and different communication habits, by offering specific training to our personnel and helping them adhere to our strong and global corporate culture. Although our operations do not entail significant negative impacts on local communities, we mitigate the potential negative impact of our international mobilities by offering remuneration mobility packages to ensure equity for our local talent. We define local hiring policies for each function, ensuring fair and transparent rules for everyone at a national level and providing equal opportunities for both local people and expatriates.

We have a set of global procedures for defining people's salary levels. First, we conduct a salary benchmark that compares talent expectations and market practices. Our salary simulator tool then integrates local parameters and an individual's personal characteristics, such as years of experience, languages spoken, and fields of expertise, to propose remuneration aligned with the market and the person's expertise. For our support functions in our hubs, we apply a ranking procedure that helps us weigh our remuneration grid considering multiple variables such as the degree of complexity of the function and location, ensuring fair remuneration for all. We apply the same KPIs for performance evaluation in all our entities worldwide.

All our teams benefit from the same training, and our business directors receive the same annual Objective Letter, which includes the goals they have agreed to meet during the year and monetary bonuses linked to the fulfillment of objectives. These elements enable us to maintain a unified expansion, ensuring the common spread of Mantu's culture. Mantu's board of directors manages the decision-making power for our market presence, both for business units and hubs. Our centralized hub management department then makes global decisions and defines our hub strategy. Mantu's hub managers are responsible for local decisions. Our business directors also have responsibilities concerning the business aspects of our market presence. They are involved in every decision that may affect their teams. In some locations, the business director and the hub manager are the same person.

Before expanding into a new market, we conduct a market study through our internal market intelligence team (MIT). Once we identify a business need, we recruit individuals to start activities in the new location, either from within our organization or through external recruitment. Our preference is to hire local candidates and attract local clients to contribute to the economic framework of the area. In 2022, we reviewed our hub implantation policy and recruitment approach to improve our diversity and inclusion efforts and respond better to the needs of our business and brand. This review also help us overcome challenges such as immigration restrictions and local recruitment difficulties. We review the performance of our management approach weekly through an internal coaching system. Every person opening a hub is encouraged and supported by a business director. This

coaching improves performance visibility for both sides and facilitates the transmission of knowledge and expertise and the collection of feedback on best practices and potential obstacles.

From a human resources perspective, we track local and governance-based talent satisfaction using our Express Yourself tool on a monthly basis and Speak Up survey on an annual basis. These tools enable us to identify issues in any of our locations, allowing us to intervene quickly if necessary. We are committed to continuously improving our management approach to ensure employee satisfaction and well-being. Our efforts focus on providing a healthy work-life balance and flexibility and promoting sustainability engagement. We are continuously evaluating our recruitment process to ensure we can recruit talented and skilled candidates quickly and retain them over time.

Because we are an international company, we take great pride in hiring local candidates among skilled individuals, in every country where Mantu operates. We also focus on international recruitment in situations where technical skills are required, or when sharing internal knowledge and experience would be beneficial. For instance, when we start a new department in a country, we prioritize an individual who is already working in that department in another location. We also developed trainings in multicultural management to promote better collaboration among our diverse team members.

WE CARE TOGETHER: MANTU'S ENGAGEMENT PROGRAM

In June 2022, Mantu launched a talent engagement program called WeCare Together. The primary objective of this program is to motivate and encourage Mantu's talented individuals to lead collective and impactful projects outside the organization. The program includes the allocation of a specific budget per project and is operationally managed by Mantu's sustainability team, while a committee consisting of top-level managers evaluates and approves the projects.

The projects proposed for approval must be collective and must engage local talents around a cause, including all Mantu brands, while also adhering to Mantu's ethical standards. Specifically, the projects must be nonpolitical, nonreligious, and nondiscriminatory while simultaneously making a tangible positive impact on society and the environment outside Mantu and contributing to at least one of the Sustainable Development Goals (SDGs) of the United Nations.

The sustainability team provides support to all project managers to help define, organize, and present their projects to the committee for validation. If needed, the sustainability team can help with organization of the projects, communication, and talent engagement.

The main goal of the WeCare Together program is to enhance and promote collective initiatives within Mantu's ecosystem, empowering teams to suggest and implement their engagement ideas. These projects foster local cohesion as volunteering events become moments of exchange and experience sharing among team members. The ultimate objective of the program is to make a positive impact on the communities where Mantu is present.

In seven months,



The initiatives included two clean walks in Montreal and Brussels to collect waste in the city, as well as a waterway trash picking along the coast in Singapore to clear rivers and reservoirs. In Ho Chi Minh, WeCare Together supported the renovation of two orphanages, with forty-five volunteers helping 170 children in a single day.





In Mauritius, a group of twenty Mantu talents dedicated four weekends to mentoring youth with the aim of enhancing their self-esteem and resilience in the face of life's challenges. The mentors helped the youth identify their personal strengths, cope with difficult emotions, create SMART goals for their future, and develop and express their creativity. This initiative demonstrates Mantu's commitment to positively impacting local communities and fostering the growth and development of young individuals.



In Brussels, we held a charitable event to gather essential items for homeless people, including food, clothes, and hygiene products. Volunteers collected about ten kilograms of goods. To maximize their impact, the volunteers collaborated with the organization Restojet to finance seventy-six meals for homeless people. In Mantu's Paris office, volunteers are organizing a monthly street distribution for a year, during which they provide food, beverages, and hygiene products to homeless individuals.

Additionally, through the WeCare Together program, thirty volunteers in Colombia organized a Christmas event called "Christmas at Impact" for underprivileged children. The volunteers provided meaningful gifts such as educational books, food, and activities to thirty children.



In 2023, we will carry out the projects we approved in 2022 but could not initiate during the year. These projects comprise three reforestation initiatives in Spain, France, and Portugal; a blood donation drive in France; a collection of warm winter clothes in Canada; the construction of a reading room and academic assistance in Romania; and the arrangement of a sports day for children in Mauritius.



ENVIRONMENTAL SUSTAINABILITY



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MANTU'S ENVIRONMENTAL AND ENERGY MANAGEMENT SYSTEM: AN INTRODUCTION

Since 2020, Mantu has been implementing an environmental and energy management system based on the framework of

ISO 14001
and
ISO 50001

Mantu's commitment to achieving its sustainability goals is reflected in its decarbonization plan, which encompasses all its activities and pays particular attention to energy, in line with ISO 50001 guidelines. The decarbonization plan includes measures such as reducing energy consumption, using renewable energy sources, and optimizing energy efficiency across Mantu's offices and operations. We regularly monitor, measure, and evaluate these actions to ensure Mantu is on track to achieve its sustainability targets. To learn more, see the [Monitoring GHG Emissions](#) section.

The primary objective of this system is to measure and control Mantu's environmental impact, in line with the company's sustainability policy. Building on guidelines from the ISO 14001 and 50001, Mantu's sustainability policy reflects Mantu's commitment to environmental protection and outlines measures to minimize the company's negative impact on the environment. The policy states that Mantu is committed to reducing its greenhouse gas emissions by 90 percent by 2050, following the Science-Based Target initiative (SBTi) (see the [Monitoring GHG Emissions](#) section).

The deployment of the environmental and energy management system extends to the entire Mantu scope, which encompasses more than sixty locations and all the consolidated brands. However, some actions are only applicable to the scope of Amaris France, which obtained external certification for ISO 14001 and ISO 50001 in 2022. Moreover, Mantu participated in the CDP climate change assessment for the first time and achieved a B- rating, which we intend to improve in the upcoming year.

COMPONENTS OF THE ENVIRONMENTAL AND ENERGY MANAGEMENT SYSTEM

Mantu's environmental and energy management follows the **ISO PLAN-DO-CHECK-ACT framework**.

As the first step in this framework, Mantu undertakes a series of environmental analyses to plan its environmental actions:

- A yearly stakeholder analysis to identify material environmental topics
- A monthly environmental legal watch in scope of Amaris France to monitor compliance obligations
- A yearly carbon footprint assessment in scope of Mantu following the GHG protocol (see the [Energy Use](#) section)
- A yearly environmental impact analysis and energy review in scope of Amaris France
- A yearly environmental risk assessment on both a global (Mantu-level) and local (office) scale

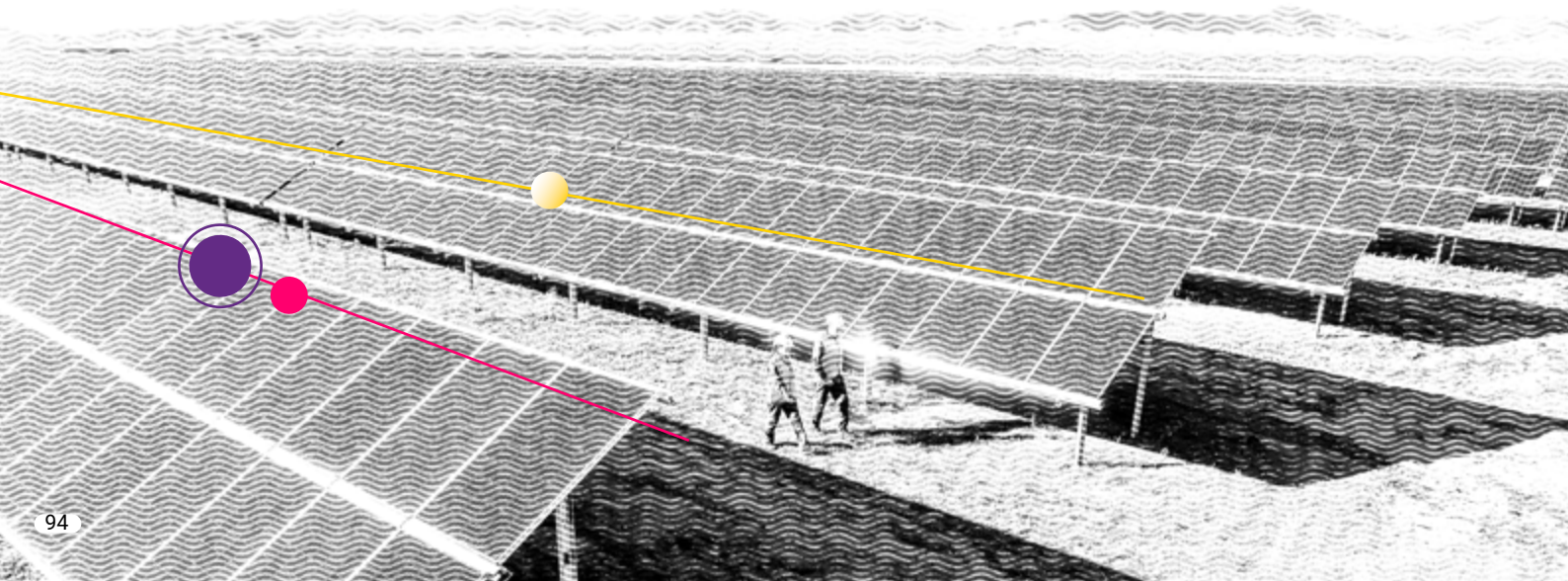
These environmental analyses enable us to identify our material environmental impacts, compliance obligations, and the significant risks we must address in our environmental action plans. Our 2022 materiality analysis, for instance, demonstrated that waste management, greenhouse gas emissions, and energy consumption were topics of ongoing importance for stakeholders (see the [Materiality Analysis](#) section).

Drawing on the results of the environmental analyses, we formulate specific and measurable environmental objectives to address our environmental impacts, risks, and compliance obligations. These objectives also serve to evaluate the efficacy and quality of the actions we implement as part of the environmental and energy management system. These objectives are centralized on a single platform (ERAMBA), and we monitor them on a monthly, quarterly, or yearly basis, depending on the nature of the objective. Examples of environmental objectives include reducing our greenhouse gas emissions in line with our SBTi target (see the [Monitoring GHG Emissions](#) section), providing environmental training to employees, and implementing actions as part of our decarbonization program. When we do not meet objectives, we establish action plans with the relevant stakeholders to ensure we achieve our targets in the future.

To accomplish our environmental objectives, we implement actions with corresponding resources and timelines. The timing of the actions varies depending on the issue and can be short- medium- or long-term. We evaluate the human and financial resources required for each action and verify them with the responsible individual (usually the department head). We then share allocated resources with all the departments where the actions are implemented. Examples of environmental actions carried out as part of the environmental and energy management system include our decarbonization program encompassing all of Mantu's departments, Climate Fresks, and the Eco-office project that seeks to evaluate and enhance the environmental performance of our offices (see the [Monitoring GHG Emissions](#) section).

To foster the continuous improvement of the environmental and energy management system, our internal audit team performs internal audits on a yearly basis. The annual internal audits culminate in the preparation of a report outlining strengths, progress points, weaknesses, and minor and major nonconformities. The report assesses compliance with ISO 14001 and ISO 50001 standards as well as internal requirements. In the 2022 internal audit of the environmental and energy management system, we identified two minor non-conformities. One pertained to the lack of visibility on the history of certain documents relating to the environmental and energy management system, which led to the creation of documentation templates that we have integrated into all sustainability documents since. The other minor nonconformity pertained to an environmental target for the number of employees participating in a specific environmental training. To address this issue, we devised a corrective action that entailed updating the training and launching a communication campaign to disseminate it among employees.

To report on the effectiveness of the environmental and energy management system to top management, we hold a management review once a year. The review involves members of Mantu's top management, our highest governance body. During the review, we present the environmental and energy management system, along with annual KPIs, action plans, and their performance in achieving the established objectives. The review thus allows top management to provide feedback and guide corrective action, if necessary, while also ensuring commitment from the hierarchy for the environmental and energy management system.



MONITORING GHG EMISSIONS: MANTU'S REDUCTION TARGETS AND PROGRESS

Commitment

Mantu recognizes the urgency of the current climate crisis, as evidenced by the latest IPCC report, and is deeply committed to monitoring and reducing its greenhouse gas (GHG) emissions to contribute to the transition to a low-carbon economy. This is vital not only to meet the expectations of external stakeholders but also to ensure the long-term sustainability of our business. Therefore, the monitoring and reduction of GHG emissions is a fundamental pillar of Mantu's environmental strategy.

Approach and methodology

Accurately measuring the greenhouse gas emissions Mantu's activities generate is of utmost importance to assess and address our environmental impact. To achieve this, Mantu's sustainability department carries out a comprehensive carbon footprint assessment on a yearly basis, following the guidelines of the Greenhouse Gas Protocol.

To ensure our carbon footprint assessment is all-encompassing and fully accounts for all emissions linked to Mantu's activities, we undertake the following measures:

- We monitor emissions across Mantu's entire scope, encompassing all consolidated entities in Mantu's sixty-plus locations. We carry out this identification process in accordance with the Greenhouse Gas Protocol's financial control approach.
- We measure our direct emissions (scope 1), which include emissions from our car fleet, AC system and gas consumption; indirect emissions (scope 2), which include emissions from our electricity consumption; and scope 3, which includes upstream and downstream emissions from our purchased goods and services, waste, energy consumption, business travel, employee commuting, and the use of our service. It is worth noting that we have not identified any relevant limitations in this regard.

Greenhouse gases

To perform the assessment, Mantu has developed its own calculation tool that is audited internally by the finance, sustainability, and quality departments on a yearly basis. We prioritize obtaining primary data on emissions and emission factors during the assessment process. When primary data is unavailable, we refer to the emission factors databases recommended by the Greenhouse Gas Protocol, primarily ADEME. The baseline year for our carbon footprint assessment is 2019 because it was the first year in which we conducted the assessment. We have planned recalculations of the baseline year in accordance with the Greenhouse Gas Protocol guidelines in case of operational changes, a change in methodology, or the discovery of significant errors (greater than 5 percent of the 2019 carbon footprint assessment).

We employ two types of indicators to measure greenhouse gas emissions:

Absolute one

Tons of carbon dioxide equivalent (tCO₂e) to obtain a global overview of our emissions

Intensity one

Tons of carbon dioxide equivalent per full-time equivalent (tCO₂e/FTE) mainly for scope 3 emissions in order to assess our environmental performance in a growth context

To demonstrate external validation and recognition of our calculation methodology and tool, Mantu has obtained an ISO 14064-1 certification for its 2022 carbon footprint assessment.

In its carbon footprint assessment, Mantu measures the greenhouse gas emission generated by its activities using a carbon dioxide equivalent (CO₂e) to harmonize units. Although results are presented in tCO₂e, several greenhouse gases are in Mantu's carbon footprint assessment and are accounted separately. In the case of scope 1 mobile combustion emissions, CO₂ is dominant but emissions might also include nitrous oxide (N₂O). To enhance the precision of calculations, we prioritize using primary data for emission factors. In the case of mobile combustion emissions, Mantu's car leasing suppliers provide these. So far, we do not have information on the breakdown between the different greenhouse gases in the emission factors car leasing suppliers provide. Hence, estimates are used to quantify mobile combustion emissions in CO₂, CH₄ and N₂O. Stationary combustion emissions include CO₂, methane (CH₄), and N₂O, and are accounted separately for each greenhouse gas. Fugitive emissions include CO₂, R-410a and HFC-32 in the case of offices' AC, and HFC-134 in the case of cars' AC. Results are quantified separately for each GHG group. Scope 2 emissions are linked to Mantu's offices and electric cars' electricity consumption. Depending on the sources of electricity, the greenhouse gases linked to electricity production are mainly CO₂, but they might also include N₂O and CH₄. As for the variety of emission categories in scope 3, many different gases may be involved for which we do not currently have clear information. Hence, because we do not separately monitor greenhouse gases other than CO₂ in the emission factors we use in calculations for our scope 2 and 3 emissions, we account for all emissions in tCO₂e.

2022 carbon footprint assessment

Mantu's 2022 carbon footprint assessment was equal to 15,991 tCO₂e. The table below shows the distribution of emissions across scopes and emission categories as well as variation with the previous year (2021) and baseline year (2019). Mantu's 2022 carbon footprint assessment is certified ISO 14064-1.

Total emissions of tCO₂e in 2022:

15,991

Emission category	tCO ₂ e	tCO ₂ e/FTE	% of total emissions	Variation vs. previous year tCO ₂ e	Variation vs. previous year tCO ₂ e/FTE	Variation vs. baseline year tCO ₂ e	Variation vs. baseline year tCO ₂ e/FTE
TOTAL	15,991	4.73	100%	32%	71%	-10%	9%
Scope 1	592	0,18	4%	-31%	-11%	-38%	-25%
Fugitive Emissions	192.64	0.06	1.20%	-27.87%	-6.58%	25.47%	51.60%
Mobile Combustion	397.23	0.12	2.49%	-32.57%	-12.68%	-50.68%	-40.40%
Stationary Combustion	2.44	0.00	0.02%	-26.81%	-5.22%	-	-
Scope 2	351	0.10	2%	65%	113%	-81%	-77%
Purchased Electricity	351.34	0.10	2.20%	64.63%	113.20%	-80.87%	-76.88%
Scope 3	15,047	4.45	94%	37%	77%	1%	22%
1. Purchased goods and services	1,271,88	3.76	79.50%	31.85%	70.76%	27.66%	54.26%
3. Fuel- and energy-related activities	93.18	0.03	0.58%	-29.73%	-9.00%	-48.34%	-37.58%
5. Waste generated in operations	78.15	0.02	0.49%	205.05%	295.05%	-20.53%	-3.98%
6. Business travel	1,409.52	0.42	8.81%	248.44%	351.25%	-42.45%	-30.47%
7. Employee commuting	592.23	0.18	3.70%	16.59%	50.99%	-69.98%	-63.73%
9. Downstream transportation and distribution	0.10	0.00	0.00%	-99.40%	-99.23%	-68.10%	-61.46%
11. Use of sold products	141.92	0.04	0.89%	7.99%	39.86%	53.04%	84.93%
12. End-of-life treatment of sold products	1.53	0.00	0.01%	-99.02%	-98.74%	-98.91%	-98.69%
15. Investments	17.27	0.01	0.11%	-	-	-	-

Although emissions increased by 32 percent between 2021 and 2022, Mantu's 2022 carbon footprint assessment also indicates a 10-percent decrease in emissions compared to 2019, which is the baseline year according to which Mantu monitors the reduction of its greenhouse gas emissions. Therefore, the 2022 carbon footprint assessment demonstrates that emissions are on the right decreasing trend from our 2019 baseline to meet our SBTi commitment. The linear reduction rate set to achieve Mantu 's SBTi commitment indeed plans an overall reduction target of 10 percent between 2019 and 2022.

As the table emphasizes,

- All **scope 1** emission categories are on a decreasing trend compared to 2021, with a 28-percent decrease for fugitive emissions, 33-percent decrease for mobile combustion and 27-percent decrease for stationary emissions. In total, scope 1 emissions also decreased by 38 percent compared to 2019.
- Scope 2** emissions decreased by 81 percent compared to 2019. They increased by 65 percent compared to 2021 but this increase can be explained by changes in primary data on emission factors and the increase in electricity consumption in countries with a more carbonized electricity mix, which is tackled in our Green Office project presented below.
- Put together, **scope 1 and scope 2** emissions are thus on the correct downward trend to meet Mantu's greenhouse gas reduction objective of -74.2 percent by 2030 compared to 2019.
- Scope 3** emissions increased by 37 percent compared to 2021 and 1 percent compared to 2019. When looking closely at the emission categories within scope 3 emissions, we can identify where the main increases in emissions compared to 2021 are concentrated. As the table emphasizes, 79 percent of the 2022 carbon footprint assessment is linked to purchased goods and services, and emissions from this category have increased by 32 percent compared to 2021 and 28 percent compared to 2019.

The increase in emissions linked to purchased goods and services can be attributed to several factors. First, to ensure greater accountability for emissions linked to purchased goods and services, we reviewed the accounting categories in the carbon footprint assessment and added new ones, such as depreciation, to the 2022 assessment. Second, we obtained primary data on emissions for key products, which allowed for more accurate calculations. Third, Mantu's procurement tracking system has improved, and purchases are now centralized on a single tool, leading to better capture of total spending. Finally, the budget spent on purchased goods and services increased due to a higher number of employees. Because most emissions from purchased goods and services are calculated using monetary emission factors, this had a direct impact on Mantu's carbon footprint.

With regards to other scope 3 emissions, waste management emissions decreased by 21 percent compared to 2019 but increased by 205 percent compared to 2021 due the inclusion of new types of waste in 2022 and a higher amount of primary data. Business travel emissions decreased by 42 percent compared to 2019 but increased by 248 percent compared to 2021, which can be explained by the low number of business travels in 2021 resulting from the pandemic travel restrictions. In the same vein, emissions from employee commuting decreased by 70 percent compared to 2019 and increased by 17 percent compared to 2021, as a result of employees' return to office following the lifting of covid restrictions. Finally, emissions from sold products and services increased by 53 percent compared to 2019 and 8 percent compared to 2021, because of Mantu's business growth and the inclusion of freelancers in the 2022 carbon footprint assessment.

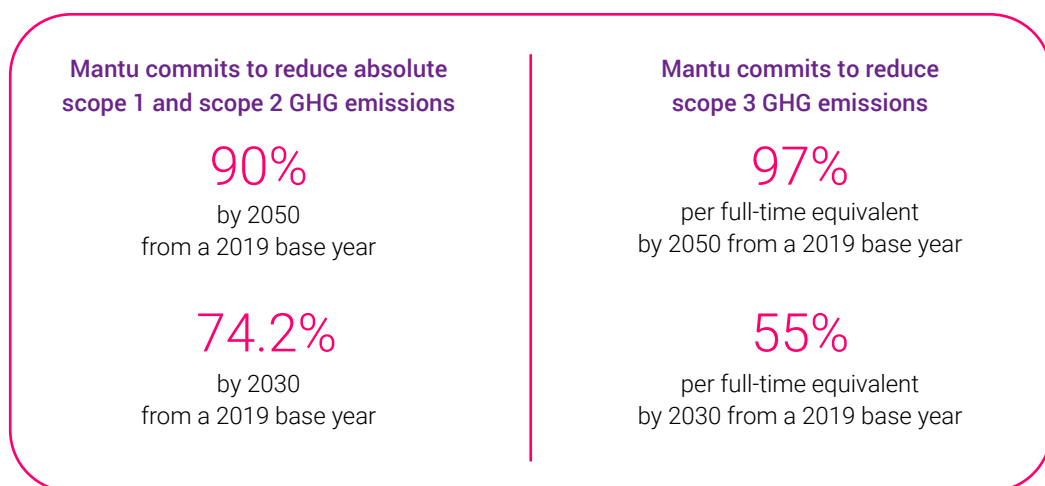
Moreover, Mantu developed a decarbonization plan in 2022 that we expect to yield results from 2023 onward. It is worth noting that no offsets are used to achieve our decarbonization targets. The 2022 carbon footprint assessment results further reinforce the importance of the decarbonization program, as presented below, and the Sustainable Procurement project, described in Sustainable Procurement. We emphasize the collection of primary data because it can limit the use of monetary emission factors to estimate emissions from commodities as TCO-certified laptops, which represented 35 percent of the total fleet of laptops in 2022.

Greenhouse gas reduction target

To formalize its commitment to environmental protection, Mantu decided to commit publicly to reduce its greenhouse gas emissions with the Science-Based Target initiative (SBTi).

The SBTi is a consortium of international organizations including the United-Nations, WWF, CDP, and World Resources Institute, set up to encourage companies to align with the findings of climate science. Based on the SBTi greenhouse gas reduction model, companies are able to set reduction targets depending on their sector and current emissions trend to align with the Paris Agreement objective to maintain global warming below a 1.5°C increase compared to pre-industrial times.

Mantu submitted greenhouse gas reduction targets to the SBTi to ensure scientific grounding and accountability in its environmental commitments. Concretely, Mantu committed to the following targets:



We have formally submitted the environmental targets we have outlined to the Science-Based Targets initiative (SBTi), and they are reviewing them for validation in 2023.

Decarbonization program

To meet its greenhouse gas reduction objectives, Mantu has developed a comprehensive decarbonization program covering all its activities, with involvement from stakeholders across all departments. The decarbonization program is an integral part of Mantu's Pioneer I strategic plan for 2025, and thus enjoys the full commitment of top management, as well as intensive project management oversight from Mantu's project management office. The decarbonization program comprises nine individual projects:

- Green IT
- Green Office
- Marketing for Decarbonization
- Green Mobility
- Sustainable Procurement
- CFA Continuous Improvement
- Green Real Estate
- Carbon Neutralization
- People Environmental Awareness

A stakeholder-oriented approach to decarbonization

In early 2022, Mantu's sustainability team developed initial decarbonization plans for each emission category in Mantu's carbon footprint assessment. Mantu's finance and sustainability departments performed financial and sustainability audits of these plans to ensure their financial soundness and adequacy with respect to our greenhouse gas reduction targets.

During the summer of 2022, we organized a series of workshops involving representatives from all of Mantu's departments to review the initial decarbonization plans. We held a total of 15 workshops with representatives from Mantu's procurement, office management, business, marketing, real estate, and human resources departments. Some workshops were open to volunteers to ensure all employees could participate in the program's design. The workshops enabled the sustainability department to solicit feedback from concerned stakeholders on the decarbonization plans.

Based on the stakeholders' feedback, we revised the decarbonization plans and developed a second version. Departmental representatives, Mantu's VP of Sustainable Development, and CFO validated the revised version. The department-specific decarbonization plans formed the basis for identifying project teams and formalizing the nine projects that constitute the decarbonization program. We held a kick-off meeting with the project teams of the nine projects. The projects are now underway, with monthly follow-ups by the sustainability department to monitor progress and manage the program's overall performance.

To ensure the decarbonization plans for each of the nine projects remain current and effective, we will conduct an annual review in consultation with all concerned stakeholders. This review will also assess the effectiveness of the nine projects by leveraging the results of the annual carbon footprint assessment and identifying which projects we must accelerate to meet our annual greenhouse gas reduction targets.

Additional projects

The Eco-office project is also organized every year to assess the environmental performance of offices and give tools to office managers to improve it. It consists of a checklist of questions on the environmental practices of offices that generates a score depending on the office managers' responses. Once all office managers have gone through the process, we organize a follow-up meeting to present results and virtuous initiatives that other offices could adopt. To avoid doubling processes and asking office managers for repetitive information, we decided in 2022 to integrate the Eco-office checklist into the offices' audit checklist. The offices' audit checklist already includes environmental questions, and those were therefore adapted to cover the topics of the Eco-office project as well as the main actions of the Green Office project mentioned above. Integrating the Eco-office project into the offices' audit process also ensures a rigorous follow-up by Mantu's risk and audit department, which enhances accountability in the responses.

To educate all employees on the importance of environmental topics, Mantu is deploying an Environmental Practice e-learning program in addition to the engagement programs described in the People Engagement section. The Environmental Practice e-learning provides participants with a solid introduction to climate science and offers visibility on Mantu's environmental impact and the company's efforts to reduce it. We updated the training in 2022 to ensure all information was up to date, and it is now integrated into the onboarding process for newcomers to the company. As of 2022, 35 percent of Mantu's staff had already participated in the training program worldwide.

ENERGY USE: MANTU'S STRATEGIES FOR EFFICIENCY AND RENEWABLE ENERGY SOURCING

Mantu bears direct responsibility for the energy consumed during its operations, including energy consumed in its offices and by its car fleet, business travel, and employee commuting. As highlighted earlier, the 2022 materiality analysis identified energy consumption as an ongoing concern. Managing this materiality issue entails addressing energy efficiency and sourcing renewable energy supply at a group level, which encompasses over sixty offices globally and all the brands under Mantu's financial control, without any specific constraints. Accordingly, energy efficiency and sustainable energy sourcing are integral to Mantu's decarbonization program, particularly the Green Office, Sustainable Procurement, and Green Mobility projects (see the [Monitoring GHG Emissions](#), and [Sustainable Procurement](#) sections).

Energy consumption at Mantu

Regarding the energy consumption of Mantu's car fleet, it is worth noting that vehicles are powered by various sources, including petrol, diesel, hybrid, and electrical. To calculate the corresponding carbon emissions, we multiply the average distance each car drives over the course of the year by an emission factor, which the car leasing supplier provides. This methodology allows us to accurately estimate the total greenhouse gas emissions our car fleet generates and express them in terms of tCO₂e. (see the [Monitoring GHG Emissions](#) section).

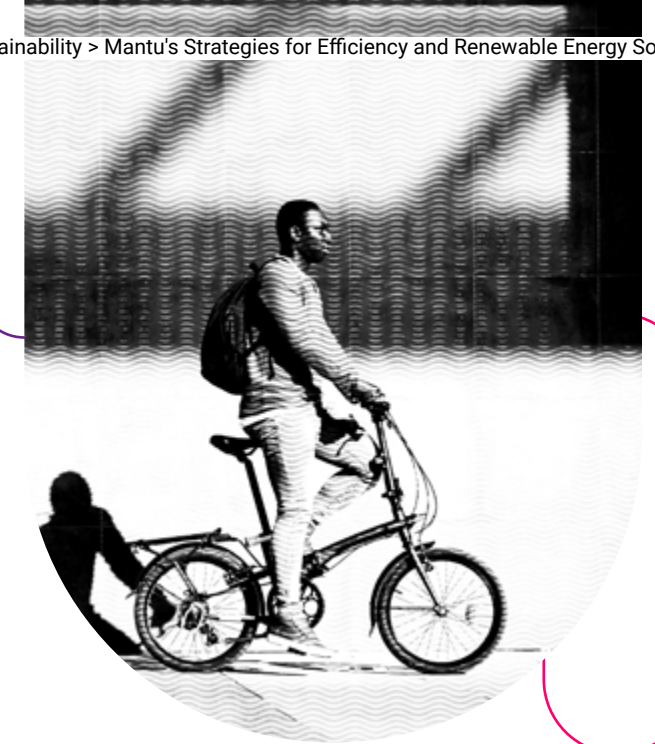
In reference to electricity consumption, the total amount Mantu's offices consumed in 2022 was 1,050,223.02 kWh. The data collection process involves direct collaboration with electricity suppliers across all Mantu offices worldwide. When data is unavailable, we estimate the kWh consumption based on office surface area, with reference to another office within the same continent. Emission factors are applied to convert kWh to tCO₂e. Emission factors can be directly provided by electricity suppliers, in the case of renewable energy contracts. When no primary data is available, we apply residual mix emission factors from the Association of Issuing Bodies (2021), which are available for most European countries. When those are not available, we resort to the location-based emission factors from the ADEME.

Additionally, two offices utilize natural gas for heating, consuming a total of 966.5 m³ in 2022.

In 2022, Mantu's direct energy consumption, which encompasses scopes 1 and 2 emissions, totaled 751.01 tCO₂e. This figure includes 351.34 tCO₂e from electricity consumption, 397.23 tCO₂e from the use of the car fleet, and 2.44 tCO₂e from natural gas consumption. Regarding indirect impacts (scope 3), business travel activities such as car rentals, flights, trains, and taxis generated 1,409.52 tCO₂e, whereas Mantu employees' commuting generated 592.23 tCO₂e. We comprehensively evaluate these impacts through our yearly carbon footprint assessment (see the [Monitoring GHG Emissions](#) section). As part of our commitment to managing our energy consumption and reducing our carbon footprint, Mantu conducts an annual energy review in accordance with the ISO 50001 standard. This review allows us to identify our significant energy use and assess opportunities for energy efficiency improvements. By conducting this review on a regular basis, we can continuously monitor and improve our energy performance and contribute to our greenhouse gas reduction targets.

Maintaining an absolute performance and intensity indicator, measured in tCO₂e and tCO₂e/FTE respectively, is integral to monitoring Mantu's energy consumption. These indicators allow us to assess the evolution of energy consumption both as gross data and in proportion to the number of employees, which can have a significant impact on energy consumption. We use this approach for both internal and external energy consumption, with all treated energy types using the same indicators. In 2022, emissions from purchased electricity thus amounted to 0.10 tCO₂e/FTE.

In 2022, electricity consumption emissions from Mantu's offices reduced by 81 percent compared to the 2019 baseline year. Additionally, emissions associated with the mobile combustion of the car fleet reduced by 51 percent. We have been actively working to reduce energy consumption in the products we purchase, prioritizing TCO-certified laptops, which accounted for 35 percent of the laptop fleet in 2022. In 2022, 22 percent of the total kWh purchased came from renewable energy, representing a total of 226,754.45 kWh. As part of our decarbonization program, we aim to continue increasing this number through deployment of the Green Office project.



Decarbonization plan for energy consumption

Mantu has implemented various projects within its decarbonization program to reduce its energy consumption and transition to renewable energy sources.

- **The Green Office project**, which prioritizes energy efficiency and renewable energy sources, aims to deploy renewable energy for 30 percent of owned and rented offices by 2025 and install thermostat systems for AC management in all offices where feasible.
- Similarly, **the Sustainable Procurement project** aims to reduce fuel consumption of Mantu's car fleet and to ensure at least 25 percent of cars in the car catalogue are hybrid or electric by 2025.
- **The Green Mobility project** aims to reduce the energy consumption of consultants at clients' offices by promoting the deployment of work-from-home policies with clients.

Mantu has already reduced its car fleet from 312 cars in 2021 to 245 cars in 2022 and increased the proportion of electric cars in its car fleet from 2.5 percent to 5 percent. The company is committed to improving these metrics further by deploying its Green Office, Sustainable Procurement, and Green Mobility projects.

These initiatives are crucial to achieving Mantu's ambitious greenhouse gas reduction targets and transitioning toward a sustainable and low-carbon future.



WASTE MANAGEMENT: MANTU'S APPROACH TO WASTE REDUCTION AND RECYCLING

Waste management is a material environmental impact area for Mantu, as the materiality analysis identifies (see the [Mantu's Environmental and Energy Management System](#) section). Therefore, Mantu has incorporated specific measures for managing office waste into its environmental management system. Mantu monitors the waste all its offices worldwide generate, which can be classified into several categories.

- **Common waste**, which consists of recyclable (e.g., plastic, paper, glass) and non-recyclable (general waste bin) waste, is directly associated with office activities and events held outside the office.
- **Electronic waste**, which includes computers, accessories, telephones, and other such work tools, is generated because of Mantu's operations.
- **Exceptional waste** such as furniture, refrigerators, etc., is primarily produced when establishing a new office or renovating outdated equipment.
- **"Hazardous" waste**, such as batteries, light bulbs, cleaning products, etc., arises from office work.

As a service-oriented company, Mantu does not produce any subsequent waste that requires management.

Waste monitoring

Mantu includes waste management in its scope 3 emissions and monitors it on an annual basis during the carbon footprint assessment (see the [Monitoring GHG Emissions](#) section).

To estimate emissions linked to waste management, Mantu prioritizes using primary data on the quantity of waste and disposal methodology directly from its suppliers. In 2022, we collected data from suppliers for Mantu's offices in Lyon, Paris Chateaudun, Levallois-Perret, and Vienna. For offices where we cannot collect data directly from suppliers, office managers conduct waste audits based on a co-defined methodology we established in 2022. Offices in Milano, Torino, Brussels, Madrid, Geneva, Lisbon, Tunis, Prague, and Mauritius conducted such audits in 2022.

For offices for which data is unavailable, Mantu estimates the quantity of waste produced using a ratio of kilograms of waste per employee per waste category. We obtain this data from offices where visibility on waste management is available. We then apply the ADEME's emission factors depending on the waste disposal methodology and take an average when data is unavailable.

Based on these methods, Mantu estimated that in 2022,

112,920.06 kilograms of waste were produced.	31,354.50 kilograms of waste were recycled.
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On average, each office generated 1,792.38 kilograms of waste per year, leading to the emission of approximately 0.48 tCO₂e per office. In 2022, refrigerant gas leaks at the time of AC disposal were added to the calculation of waste emissions, which implied the addition of 43,41 tCO₂e.

In total, waste thus accounted for **79.34**
tCO₂e

Waste management improvement actions

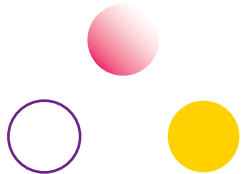
Mantu has fully integrated waste management into its decarbonization program. Both the Green Office and Sustainable Procurement projects incorporate actions related to waste management.

- **The Green Office project** includes a whole pillar dedicated to waste management. This project aims to organize waste audits in 40 percent of offices annually and deploy recycling in 35 percent of offices by 2025. Mantu, for instance, works with Elise, a company that employs people in a situation of disability or employment precarity, for the recycling of waste in all its French offices. The project also includes actions aimed at reducing wastewater, such as the installation of faucet aerators on taps and the purchase of certified water-efficient dishwashers.
- Within **the Sustainable Procurement project**, attention is given to reducing waste through better stock management and better management of electronic products' end of life. Mantu works with an external provider to recycle and upcycle electronic equipment and was able to recycle 332 kg of electronic waste in 2022. The company also focuses on reusing equipment to reduce the amount of waste offices produce. Thanks to IT stock optimization, Mantu was able to save an estimated 416 tCO₂e in 2022.

Mantu also places emphasis on raising employees' awareness of the environmental impact of waste management and best practices on the topic. As part of the 2022 Positive Impact week, Mantu organized a Digital Clean-Up workshop to sensitize employees to the environmental impact of digital and electronic waste. The company displays best practices in all offices and has integrated a section dedicated to waste management in its Environmental Practice E-learning training. To learn more about Positive Impact week and trainings, see the [People Engagement](#) section.



BIODIVERSITY



Mantu recognizes its impact on the planet extends beyond its carbon footprint and includes additional pressures such as pollution and land change. Although Mantu's direct impact on ecosystems is limited as a service company, the company acknowledges the importance of taking a holistic approach to biodiversity throughout its entire value chain, as it does when measuring greenhouse gas emissions (see the [Monitoring GHG Emissions](#) section). Although biodiversity is a recent addition to Mantu's sustainability roadmap, the company aims to address the topic in 2023.

The loss of biodiversity is recognized as a core planetary boundary, and the Millennium Ecosystem Assessment has concluded that human activities have caused more rapid ecosystem changes in the past fifty years than at any other time in history. Hence, Mantu aims to take a proactive approach and anticipate legal requirements related to reporting on biodiversity protection. For example, the CSR Directive requires transparency on the biodiversity topic, including management strategy, implementation, and performance metrics. Additionally, the European taxonomy will evaluate companies' contributions to biodiversity protection to determine alignment with EU standards.

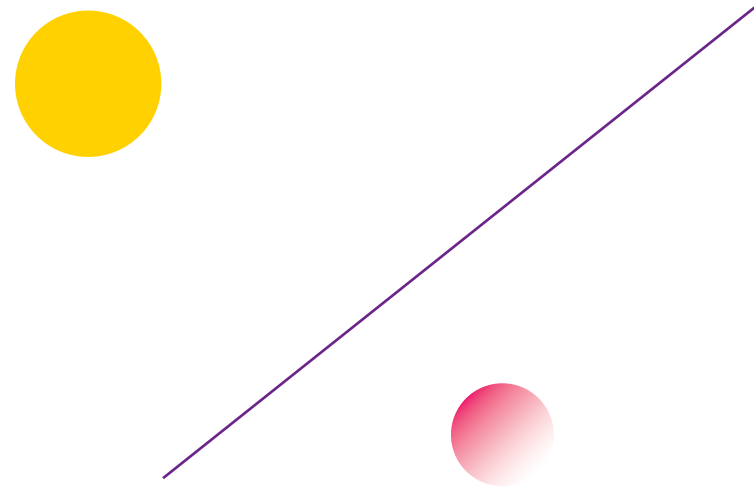
Mantu recognizes the importance of addressing its impacts on biodiversity, and as part of its commitment to the Science-Based Targets initiative (SBTi), the company plans to neutralize the incompressible part of its GHG emissions. In this context, Mantu will create a bridge between its carbon neutralization project and ecosystems protection and restoration. To further demonstrate its commitment to biodiversity, Mantu has decided to follow the Science-Based Targets for nature (SBTn) framework, which provides a methodology for assessing a company's impact on biodiversity, setting science-based targets, and reaching them. Mantu based its decision to align its biodiversity protection strategy with the SBTn framework on several reasons, including the specific guidelines and target-setting methodology the framework provides, its alignment with Mantu's overall environmental strategy, and its grounding in the most up-to-date scientific findings on the topic.

In accordance with the SBTn guidelines, in 2022 we have already conducted a preliminary analysis to identify a list of biodiversity aspects that are relevant to Mantu. This list is not exhaustive and has not yet undergone an in-depth analysis because we have planned one for 2023. The primary objectives of this list are to initiate the process of reflection and to identify the most appropriate methodology to follow. This involves identifying the most significant impacts and dependencies of Mantu on nature and determining where they occur in the company's value chain.

Hence, assessing and identifying Mantu's direct and indirect impact on biodiversity is a key element of the sustainability team's roadmap for 2023, and it aligns with the first step of the SBTn strategy.

To integrate biodiversity impact and nature dependencies into Mantu's sustainability strategy, the company has included this project in its 2023 sustainability team roadmap. The main steps of the project will include assessing and identifying Mantu's most material impacts and dependencies on nature across the value chain, interpreting the results, prioritizing actions, and measuring baselines and setting targets.





MANTU'S MISSION AND OBJECTIVES FOR 2023: BUILDING A SUSTAINABLE AND INCLUSIVE FUTURE

To achieve its sustainability goals, Mantu has expanded the scope and strengthened the ambition of its objectives for 2023. These objectives include identifying and limiting the company's negative impact on the environment; ensuring equal rights and opportunities for Mantu's stakeholders; supporting the integration of sustainability within business activities; building a legally compliant, auditable, and standardized extra-financial reporting process; and empowering the Mantu community to contribute to the sustainability journey.

CONCLUSION: WHAT'S NEXT FOR MANTU?



Environment

One of Mantu's main objectives for 2023 is to ensure all concerned departments take at least one concrete action toward achieving the decarbonization plan. Mantu aims to reduce absolute GHG emissions by 18 percent from the 2019 baseline year, demonstrating its commitment to participating in the fight against climate change. To adopt a holistic approach to environmental management that goes beyond decarbonization, Mantu also plans to assess its impacts on biodiversity and define a biodiversity protection roadmap and targets in collaboration with the SBTn.



Social

To promote diversity and inclusion, Mantu aims to create and deploy five policies related to diversity and inclusion, including a charter and policies covering recruitment policy, inclusive language, salary equity, and parental leave. Mantu also aims to improve gender equality by promoting women to a total of 40 percent of top management positions across all brands and to improve cultural diversity by promoting local hires to a total of 65 percent of top management positions across all brands by 2030.



Economic

Mantu aims to integrate sustainability expertise into all its brands, ensuring sustainability is not just a buzzword but a core value of the company. Mantu's commitment to sustainability is not just words; it is proven with deeds third parties have recognized. For instance, Mantu will launch an Impackathon: a hackathon for impactful projects in which winners will have the opportunity to launch a new offer within Mantu's ecosystem.

At Mantu, we are committed to developing collaboration and cooperation strategies to drive the transition toward a sustainable future. To this end, Amaris Consulting participates in the French "Convention des entreprises pour le climat—Consulting" (Convention of companies for the climate—consulting sector), which spans over six months. The convention brings together forty companies from the consulting industry to develop synergies and accelerate the sector's transition toward sustainability. As part of our participation, we aim to provide a roadmap for Amaris Consulting to become a regenerative company while helping to create a common book that imagines the sustainable future of consulting. We look forward to working with our peers in the industry to create a better future for all.



Reporting

Mantu's commitment to sustainability goes beyond achieving specific targets and objectives. The company is also committed to promoting transparency, data quality, and awareness of sustainability issues, both internally and externally.



People Engagement

Mantu recognizes the importance of raising awareness and promoting sustainability among its employees. The company plans to have monthly internal communication actions or content to sensitize its employees to a specific topic related to sustainability. This will ensure the company's commitment to sustainability is embedded in its culture and values.

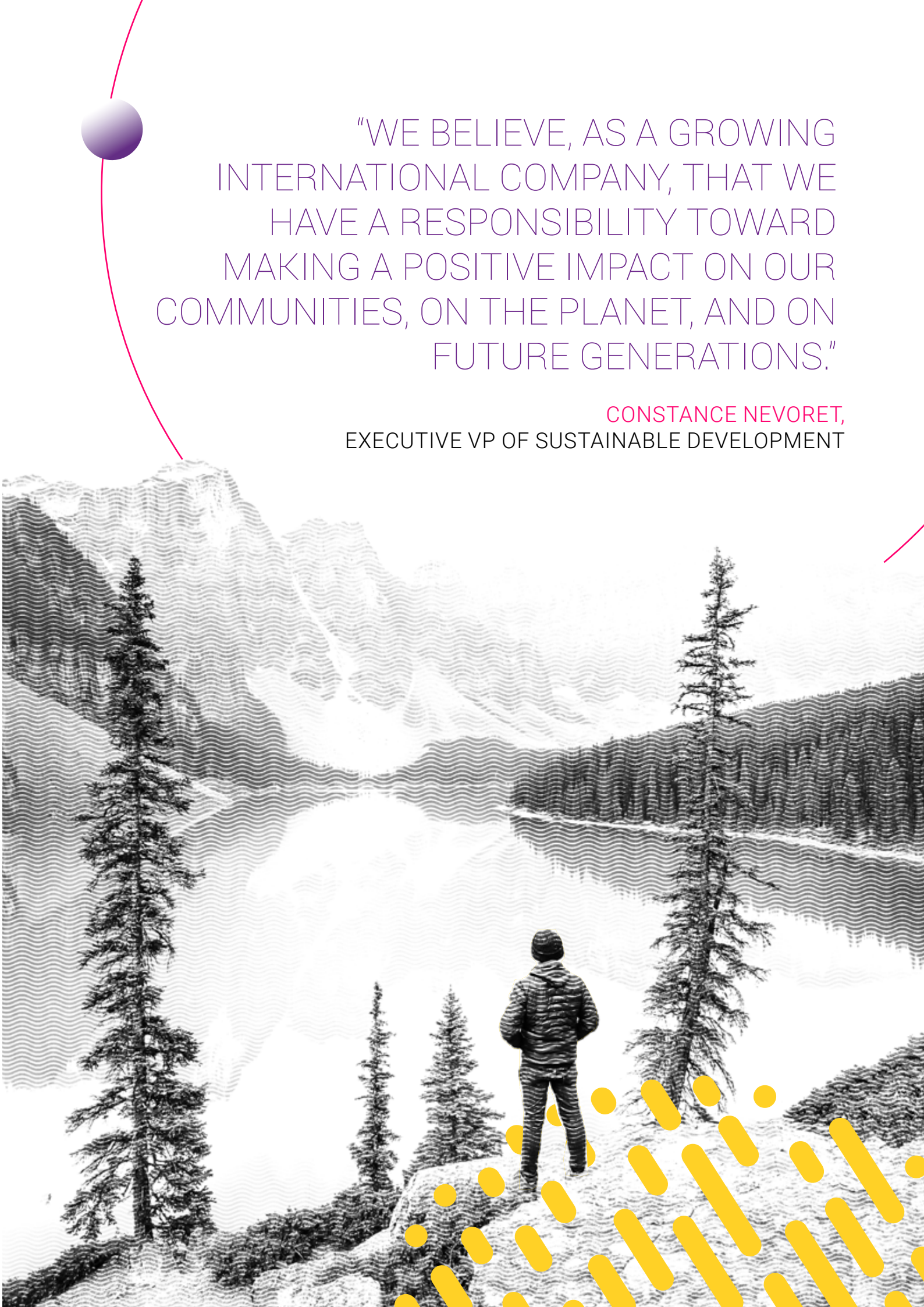
Mantu also plans to mobilize 600 participants to a Climate Fresk, a global movement that raises awareness of the urgent need to address climate change. By mobilizing its employees and stakeholders to participate in this movement, Mantu hopes to make a meaningful contribution to the fight against climate change.

The company is also committed to empowering its employees to take action on sustainability. Mantu plans to create a sustainability action kit for hubs and offices, which will provide employees with the tools and resources they need to take action on sustainability issues.

Finally, Mantu plans to hold one "Open Up" session per quarter, providing an opportunity for employees to discuss sustainability-related topics openly and transparently. These sessions will enable the company to gather feedback and ideas from employees, promoting a culture of innovation and continuous improvement in sustainability.

"WE BELIEVE, AS A GROWING INTERNATIONAL COMPANY, THAT WE HAVE A RESPONSIBILITY TOWARD MAKING A POSITIVE IMPACT ON OUR COMMUNITIES, ON THE PLANET, AND ON FUTURE GENERATIONS."

CONSTANCE NEVORET,
EXECUTIVE VP OF SUSTAINABLE DEVELOPMENT



FOR MORE INFORMATION

