

2023 EXTRA-FINANCIAL PERFORMANCE STATEMENT



This document is a free translation into English prepared for the convenience of English-speaking readers, for information purposes only, of the French language “Déclaration de Performance Extra-Financière 2023” issued by Planisware. In the event of any ambiguity or conflict between corresponding statements or items contained in this English translation and the original French version, the relevant statements or items of the French version shall prevail. The auditor’s reports apply to the French version of the financial statements.

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01. Introduction

1.1 ESG governance

Planisware has implemented a governance of its environmental, social and governance (ESG) topics to ensure they are managed at every level of the company.

In 2022, the Group created the position of Chief ESG Officer dedicated to ESG topics, a sign of the close relationship between operations and environmental, social and governance issues.

The Chief ESG Officer is a member of the Core Executive Board. This committee is composed of key members of the Group's General Management, and in particular the co-founders of Planisware, Matthieu Delille, Pierre Demonsant and Yves Humblot, the Chief Financial, Chief ESG and Chief Operating Officers, the Head of Investor Relations, as well as the Chief Executive Officers of the Group's subsidiaries. The committee meets monthly to:

- Identify and prioritize risks and opportunities related to environmental, social and governance topics, determined in a risk mapping,
- Monitor risk mitigation and the exploitation of identified opportunities through the definition and implementation of dedicated policies and action plans,
- Establish internal control mechanisms to act preventively and ensure the proper application and adequacy of policies and action plans.

The Core Executive Board, at the top of Planisware's organization, is itself supported by dedicated subcommittees such as the Security Committee, ensuring the follow-up of governance issues related to data security. In a decentralized organizational logic, the subcommittees are responsible for identifying and implementing policies and action plans specific to the areas of the identified topics.

Thus, the work of these various committees influences and guides the Group's operating methods, its developments, but also the culture and values of the company and each organization within it. This organization testifies to Planisware's ambition to place Corporate Social Responsibility (CSR) at the heart of its management and strategy while being carried out at the various levels of the company.

As part of the drafting of the Group's Extra-Financial Performance Statement, a risk-based approach was followed to assess the significant issues to be considered.

Planisware is already anticipating its upcoming transition to CSRD, a new non-financial reporting system to which the Group will have to transition over the next two financial years.

The Group also plans to strengthen its CSR strategy, in particular through the development of a decarbonization strategy to be submitted to the independent and recognized Science Based Target (SBT) organization and a response to the rating agency Carbon Disclosure Project (CDP) in the next financial year.

While significant progress has been made, Planisware recognizes that the path to sustainability requires continued commitment. The involvement of leaders, employees, and partners is the key to success in this process, and Planisware is committed to continuing to promote this mindset at all levels of its organization.

1.2 History of Planisware

Planisware entered the project management solutions market in 1996 when the company was spun off from Thales Group, a French multinational company that specializes in electrical systems, devices and equipment for the aerospace, transportation and defense sectors. Planisware has since expanded its international operations significantly by continuously striving to be at the forefront of innovation in the Project Economy and developing its project management solutions to meet the evolving demands of a diverse customer base.

Key dates

1995 – 1996

Planisware spun off by Thales Group.

1999

To serve a growing customer base in the U.S., Planisware opened an office in San Francisco, its first office in the U.S.

2000

Planisware generated more than half of its revenues outside of France.

2002

Planisware opened a new office in the U.S. (Philadelphia).

2003

Ardian-managed funds become minority shareholders in Planisware.

Planisware formed a subsidiary in Germany.

2008

Planisware generated more than one-third of its revenues in the United States.

2013

Planisware entered into a joint venture with IFTP KK in Japan to sell new product development software (exclusive distributor of Planisware in Japan since 2009).

2015

Planisware filed its first patent in the United States covering spreadsheet conversion into an enterprise collaborative system; the patent was issued in 2017.

2016

Planisware formed a subsidiary in the United Kingdom.

Planisware launched SaaS partnership with Rackspace (formerly known as Datapipe).

2018

Planisware acquired Network Quality Intelligence ("NQI") and its "Orchestra" project management software, in order to penetrate the mid-size project management market.

2019

Planisware transitioned to its own cloud infrastructure for SaaS.

Planisware opened an office in Dubai.

2021

Planisware filed a patent for Centralized Communication and AI for improved search and early-issue detection (patent granted in 2022).

Planisware opened an office in Canada (Montreal).

2022

Planisware U.S. entered a partnership with EOS Software to incorporate its Integrated Technology Portfolio Management solution into Planisware Enterprise.

Planisware opened an office in Singapore.

2023

As part of its planned IPO, the legal form of the company is converted from a simplified joint-stock company to a public limited company with a board of directors, governed by French law.

Planisware acquired full ownership of its joint venture in Japan (buying out its partner IFT).

Planisware acquired full ownership of its joint venture MIS, with operations in Dubai, Tunis and Paris.

1.3 Business model

- ▶ Planisware is the leading B2B provider of SaaS in the rapidly growing Project Economy
- ▶ With a multispecialist approach, Planisware's mission is to provide solutions that help organizations transform in a sustainable way

Resources



HUMAN

A vibrant community, within which rights & equity are

- 687 Planiswarriors
- 30+ nationalities
- >1/3 women
- 12 offices, in 9 countries



TECHNOLOGICAL

In-house cloud infrastructure

- A future-proof, scalable and highly secure tech platform
- Fully migrated to SaaS



INTELLECTUAL PROPERTY

Unified end-to-end platform

- 3 patents
- IP protection of the source code, stored in a digital safe since 1997
- Full technical and technological expertise without dependence on third parties

Strong R&D capacities

- c. 100 R&D employees mostly engineering background with master's and/or PhD degrees (91%)
- R&D spend representing 31% of d'affaires SaaS revenue (2023)



FINANCIAL

Solid financial structure

- Cash rich
- Strong profitability
- Highly cash generative
- Founders led and owned
- Large employee shareholding (6%)

Context

4 Mega trends fuelling the "projectification"

Innovation

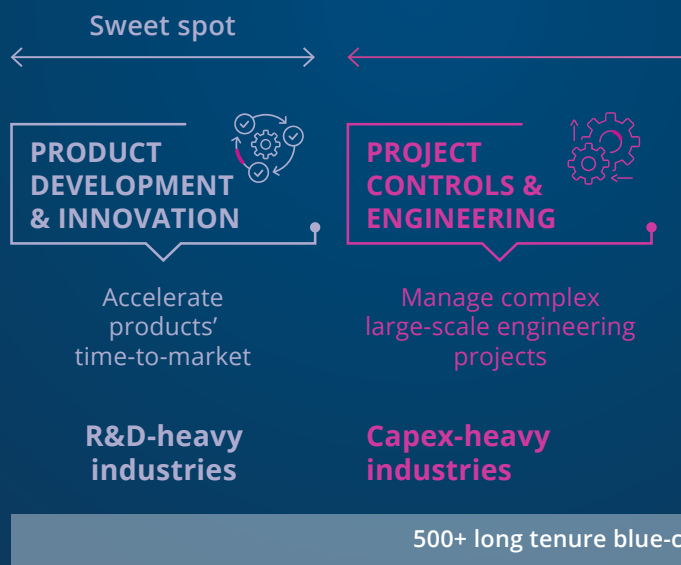
The project economy, a large addressable market, **growing double digits**

Energy transition

Companies invest **\$48 trillion** annually in project-based

Activity

A single platform of sophisticated and configurable functions through 4 specialized pillars



Ambition & strategy

Continue to establish Planisware as the **#1 provider** through profitable growth with strong ethical, environmental

01. Scale

- Cross-sell and up-sell
- Reinforce existing pillars
- Reinforce core regions (US, Europe, Japan)

02. Expand

- New features
- New pillars
- New geographies

ay how they strategize, plan and deliver their projects, project portfolios, programs and products

of the global economy

Automation & productivity

worldwide up to
ly on projects and
sed work

Digitalization

Only **c. 35%** of projects
are successfully delivered,
on time, and on budget

atures addressing clients' "mission-critical"

Growth engines

PROJECT BUSINESS AUTOMATION



Maximize
financial
performance

AGILITY & IT PROJECT PORTFOLIOS



Enhance IT
infrastructures and
projects

All industries

ship global client base

er of solutions serving the Project Economy,
nmental, and social values.

03. Extend

- New and reinforcement of existing integrator partnerships
- Opportunistic and selective M&A

Created values



FINANCIAL

- 2023 revenue: 156M€ (of which 65€M in SaaS)
- Revenue growth in CC*: ++20.3%
- Adjusted EBITDA** margin: 33%
- Adjusted Free Cash Flow conversion** 84%



HUMAN

- Great Place To Work® certification, with 81% Trust Index®
- 13% talent attrition
- 16% talent acquisition



TECHNOLOGICAL

- 2 releases in 2023 for Enterprise SaaS software with numerous innovative features made available to clients
- Best-in-class certification for Data Security
- Unanimous recognition by third-party analysts



SOCIETAL

- Implementation of a responsible purchasing charter for suppliers
- 93,7% of Planiswarians trained on Code of Ethics and Business conduct



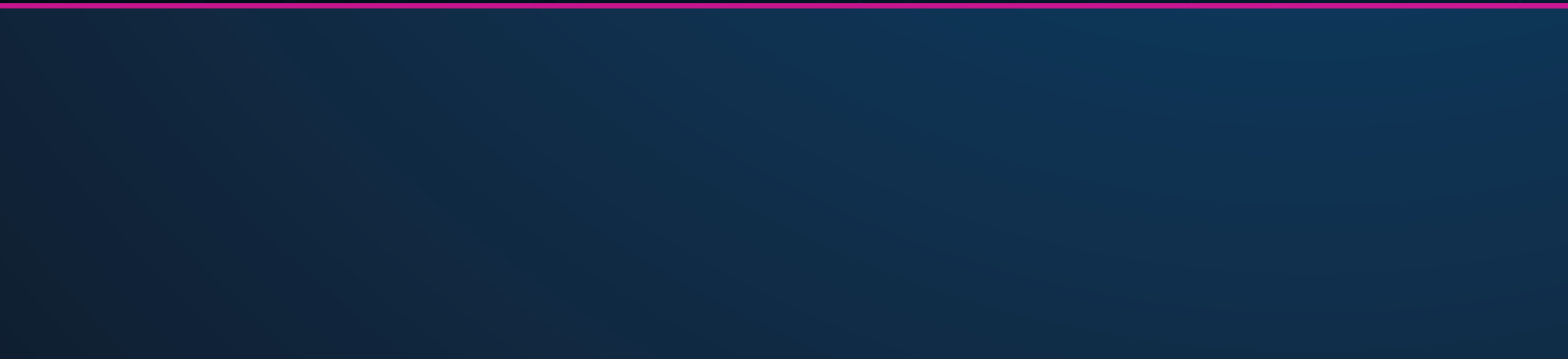
ENVIRONMENTAL

- A closely monitored carbon footprint, for all scopes (7 392 t CO₂e)
- Supporting clients and suppliers' sustainable journey

* In constant currencies

** Adjusted EBITDA is calculated as Current operating profit including share of profit of equity-accounted investees, plus amortization and depreciation as well as impairment of intangible assets and property, plant and equipment, minus either non-recurring items or non-operating items

*** Adjusted Free Cash Flow conversion defined as Adjusted Free Cash Flow divided by adjusted



A decorative graphic on the left side of the page. It features a dark blue background with a light blue grid. A thick pink curve starts from the bottom left, curves upwards and to the right, and then continues as a vertical line. A thin white curve is also visible, starting from the left edge and curving upwards.

02. Non-financial risk analysis

2.1 Universe of non-financial risks

Planisware has 7 identified significant risks in a universe of 11 non-financial risks.

This universe has been determined in two distinct phases. First, the universe was developed based on work carried out at the beginning of 2023 within the Group, which led to the development of an initial universe of CSR challenges with regard to the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) non-financial frameworks. Out of this list of challenges, 7 were retained and re-examined to incorporate them into the risk analysis exercise:

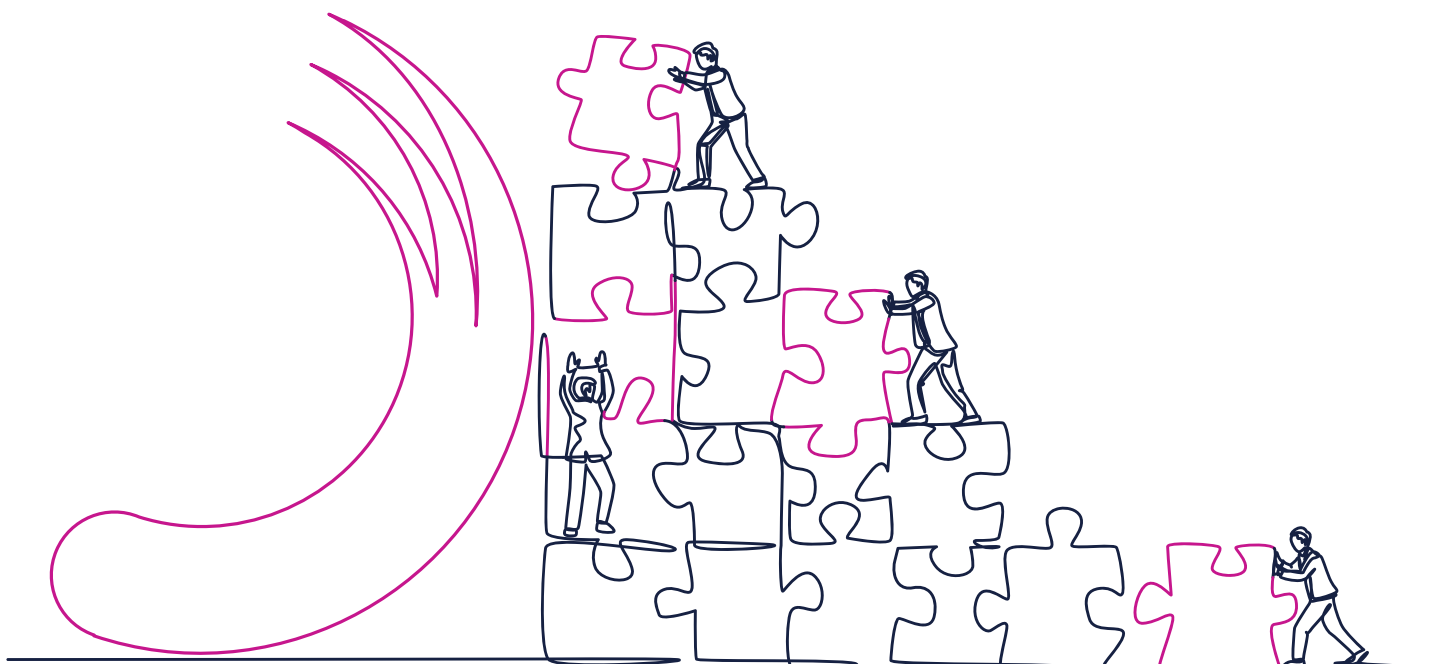
Type of risk	Risk name
Environmental	Carbon footprint
Social & societal	<ul style="list-style-type: none"> • Talent attractiveness and retention • Diversity, inclusion, and equality • Working conditions • Responsible purchasing
Governance	<ul style="list-style-type: none"> • Ethics & compliance • Information security & data privacy

During a second phase, carried out at the end of 2023, an additional review of the two standards Morgan Stanley Corporation International (MSCI) and European Sustainability Reporting Standards (ESRS) together with an additional review of the SASB framework were conducted, in order to update the initial analysis. This additional review was itself coupled with a review of the risks identified by actors similar to Planisware, to ensure its completeness. This work led to the identification of 4 additional risks:

Type of risk	Risk name
Environmental	<ul style="list-style-type: none"> • Circular economy & waste management • Water Resource Management
Social & Societal	<ul style="list-style-type: none"> • Extreme events & business discontinuity • Incorporating ESG into governance

These two phases led to the identification of a universe of the Group's risks divided into 3 categories: environmental risks, social & societal risks, and governance risks. Creating this universe of 11 risks according to the specified methodology ensured the relevance and completeness of the analysis conducted.

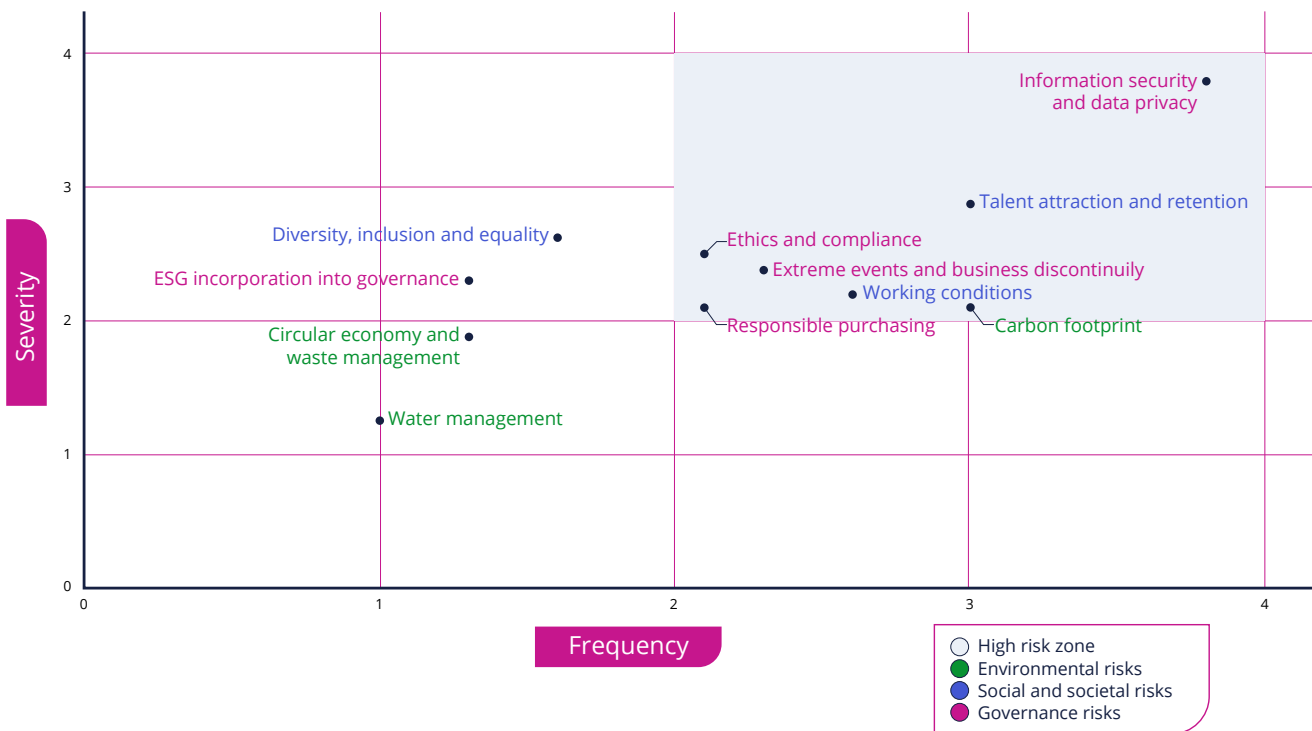
Type of risk	Risk name
Environmental	<ul style="list-style-type: none"> • Carbon footprint • Circular economy & waste management • Water resource management
Social & societal	<ul style="list-style-type: none"> • Talent attractiveness & retention • Diversity, inclusion, and equality • Working conditions • Responsible purchasing
Governance	<ul style="list-style-type: none"> • Ethics & compliance • Information security & data privacy • Extreme events & business discontinuity • Incorporating ESG into governance



2.2 Non-financial risk matrix

Once the risk universe creation exercise completed, a scoring exercise for each of the 11 risks according to the perception of their potential frequencies and severities was carried out with members of the Management team representing the main business lines, as well as the main functions and geographical locations. For the sake of sufficient granularity, the potential impact of each risk was assessed on 5 successive dimensions: reputational, legal, financial, human, and environmental. In a risk-based approach, the choice was made to retain during the scoring process the highest potential severity (out of the 5 dimensions considered) assessed among the participants in the exercise as a basis for discussion for each risk, in order to position them on the dedicated matrix.

This rating on two scales, graduated in ascending order from 1 to 4, allows a graphical representation of Planisware's risks according to these two axes, severity and frequency.



The risk scoring exercise identifies 7 of the 11 risks assessed as "significant". These 7 significant risks appear in the upper right corner of the matrix above, i.e. they have a combined frequency and severity among the highest, i.e. above 2 on the scale used.

This risk analysis is the common thread of this Extra-Financial Performance Statement, throughout which Planisware endeavors to present the policies and action plans put in place to control and mitigate these 7 significant risks, and the results associated with these efforts.

With regard to Planisware's sector of activity, the issues related to the fight against food waste and food insecurity, respect for animal welfare, responsible, fair and sustainable food, as well as the collective agreements concluded in the company and their impact on its economic performance or the promotion of the Nation-Army link and the measures taken in favor of people with disabilities do not constitute risks likely to have a significant impact and do not justify an expansion in the Extra-Financial Performance Statement.



03. Environment and carbon footprint

Risk

Planisware's continued growth and its use of digital infrastructure have led it to think about ways to maintain a limited impact on the environment, which is expressed in particular by controlling its carbon footprint. The Group considers its carbon footprint to be a risk to be apprehended and measured, to limit it.

Politics

Faced with this risk, Planisware implements its environmental policy. Its ambition is to act to limit the Group's impact on the environment in the broadest sense, and more particularly to limit and control its greenhouse gas (GHG) emissions and to increase the company's maturity in this area. The application of this policy must ensure continuous improvement of practices and, ultimately, enable the Group to commit to a plan to reduce its emissions, which has yet to be defined. This environmental policy, in addition to specifying a set of action plans that should enable the Group to achieve its current objective of limiting and controlling its GHG emissions, also sets objectives for limiting its impact on the environment in the broadest sense, as well as the obligation to submit to an independent assessment of its carbon footprint in order to assess its performance. This policy, which is currently being implemented, is also subject to constant updating of both its action plans and its means and objectives set, to continuously improve Planisware's performance in this area.

Goals for 2024

To achieve the aforementioned ambition of controlling and limiting the Group's greenhouse gas emissions and to strengthen the environmental policy already implemented, Planisware has the following objectives in 2024:

- Obtain Science Based Target initiative (SBTi) certification. As part of this certification, Planisware will present a plan to transition and reduce its greenhouse gas emissions, subject to validation by the initiative's experts.
- Complete its first Carbon Disclosure Project (CDP) questionnaire and thus make its carbon footprint and climate strategy data public.

This dual commitment testifies to the importance of environmental issues in the Group's strategy.

Group's current carbon footprint

For the second year in a row, the Group has chosen to conduct an assessment of its carbon footprint, according to the recognized methodology of the GHG Protocol on scopes 1, 2 and 3.

This second edition was marked by an increased granularity of the data collected, linked to:

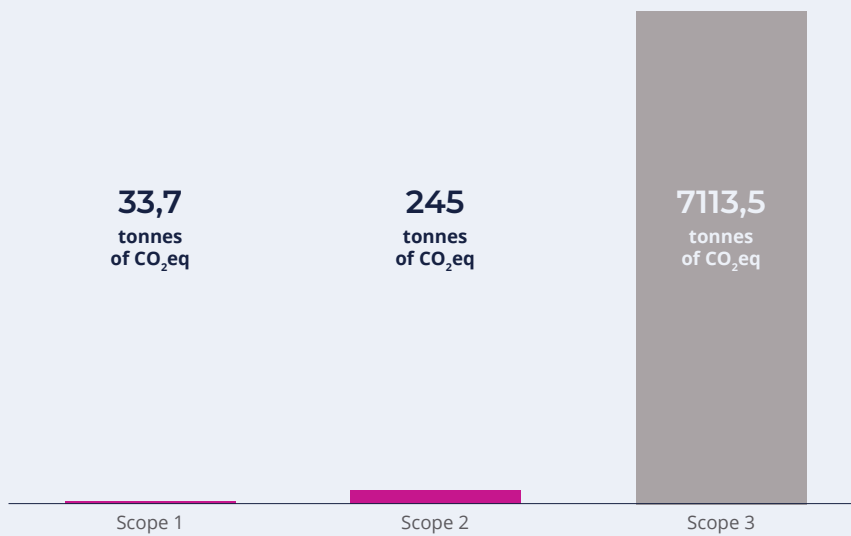
- Greater familiarity of the teams with these subjects,
- Methodological changes made in order to increase the accuracy of measurements,
- Changes in scope, linked to the integration of 3 subsidiaries: Planisware MIS, present in Dubai, Tunis and Paris, IFT Asia present in France and IFT Planisware K.K., present in Tokyo.

Thus, in total, Planisware's carbon footprint for the year 2023 represents:

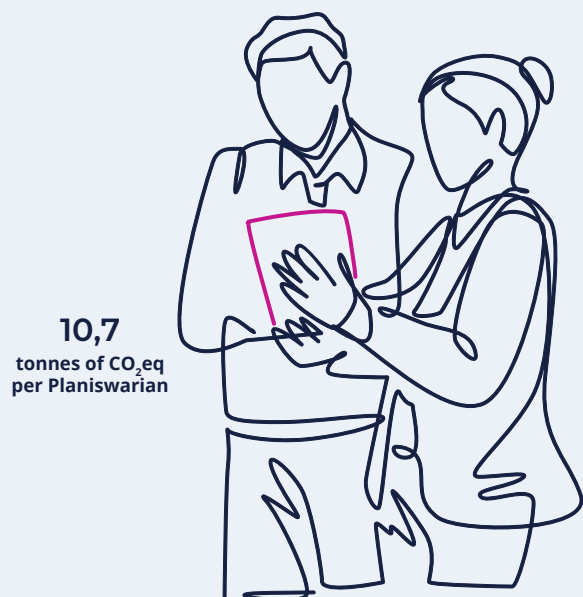
- 7,392 tonnes of CO₂eq, according to the "Location-based" methodology,
- 7,470 tonnes according to the "Market-based" methodology.

For the sake of clarity and simplicity, the values mentioned below are derived from the "Location-based" methodology. The variations between the two approaches are marginal, differing only in their different accounting of emissions related to the production of the electricity consumed.

The majority of Planisware's emissions, 96% of them, come from Scope 3. It is consistent and common for companies in the Planisware sector to have a carbon footprint mainly made up of Scope 3 emissions. The Group's environmental policy takes this into account, with action plans aimed at controlling these indirect Scope 3 emissions.



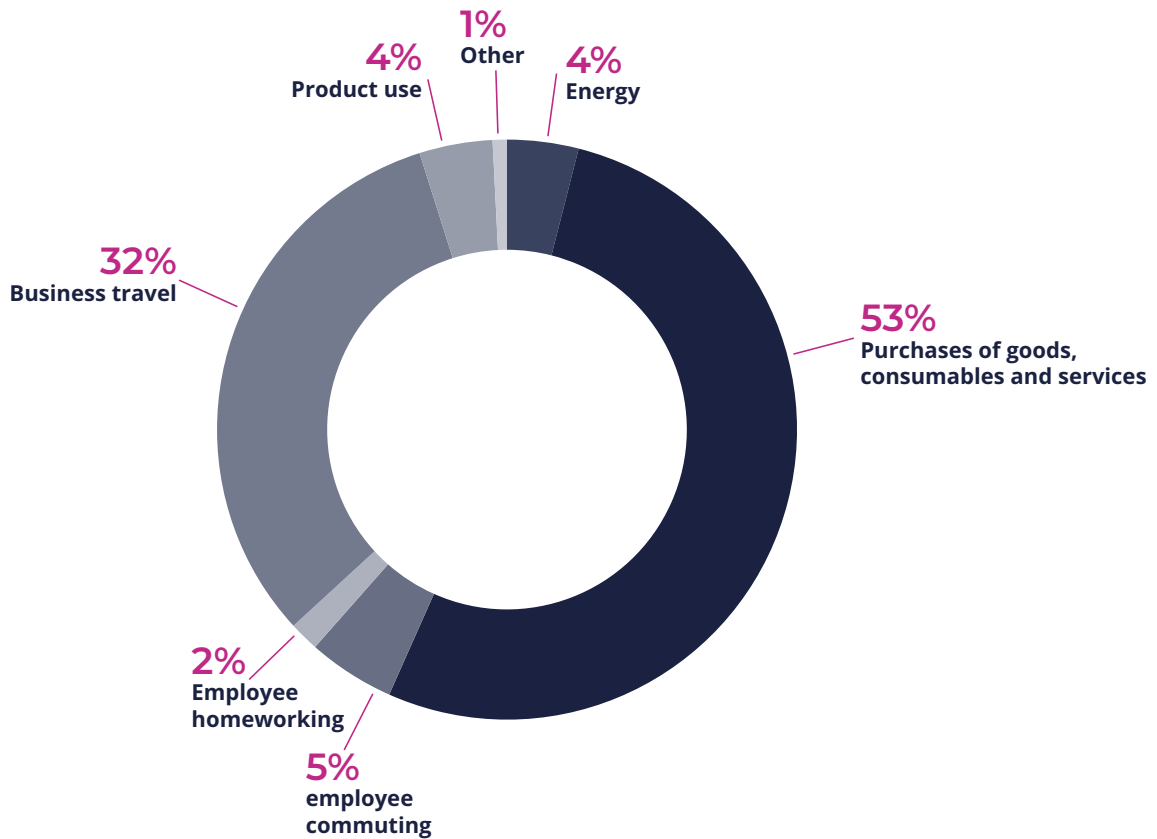
Breakdown of Planisware's emissions for the year 2023



Divided by the 687 worldwide employees of the Group, these emissions represent a total of 10.7 tonnes of CO₂eq per Planiswarian.

Regarding the breakdown of the Group's emissions, as anticipated with the presentation by scopes of these emissions, most of them are

said to be "indirect". These emissions are mainly related to the purchase of goods, consumables, and services (53%), emissions related to business travel (32%), or employee commuting (5%). By way of comparison, Planisware's direct and indirect energy use accounts for only 4% of its total emissions.



Breakdown of Planisware's emissions in 2023 by emission category

Note: The Energy category includes direct (Scope 1) and indirect (Scope 2) energy consumption. The Other category includes the sub-categories Waste, Freight and Investments.

The Purchases of Goods, Services and Consumables category aggregates the categories of the GHG Protocol Fixed Asset and Goods and Services Purchased.

The majority of Planisware's emissions, represented on the above chart, comes from purchases of goods, services and consumables (53%). This category includes emissions related to the purchase of small office supplies, meals and accommodation services or software licenses (goods and services purchased) as well as acquisitions of computer equipment or furniture (capital expenditures).

The total 2023 emissions reported by Planisware (7,392 tonnes of CO₂eq) show an increase in absolute terms (+2,172 tonnes of CO₂eq) compared to those reported in 2022 (5,220 tonnes of CO₂eq).

Nevertheless, a large part of this increase comes from methodological changes made in order to increase the accuracy of measurements and perimeter changes, linked to:

- The integration of 2 subsidiaries during the year: Planisware MIS (present in Dubai, Tunis and Paris) and IFT Planisware K.K. (present in Tokyo)
- The addition of certain positions, including business travel and telecommuting for employees.

In order to obtain 2022 values fully comparable with those calculated for 2023, a recalculation work was carried out on the 2022 emissions. The new methodologies used for 2023 year have been applied to 2022 most significant emission items, including for a portion of the business travel and the emissions related to the homeworking of employees. Thus recalculated, the total 2022 emissions of 6,378 tonnes of CO₂eq can be used as a basis for comparison, i.e. an increase in absolute value of +1,014 tonnes of CO₂eq.

In contrast to this absolute increase, Planisware's relative emissions, both per employee and per million euros of revenue, are down:

Indicators	2023 value (tonnes of CO ₂ eq)	2022 value (tonnes of CO ₂ eq)	Variation
Emissions per employee	10,7	11,5	-6%
Emissions per million euros of revenue	47,3	48,3	-2%

Comparison of the Group's relative emissions, per employee and million euros in revenue, in 2023 and 2022

This positive momentum demonstrates that the actions implemented by the Group are effective and are helping to reduce the intensity of the Group's greenhouse gas emissions.

Action plans to control the carbon footprint



Energy efficiency of buildings

Planisware is committed to reducing the carbon footprint of its office space, in conjunction with its managers. In addition to actively seeking solutions to limit and control the consumption and emissions of the buildings that the Group leases, Planisware activates the levers at its disposal, such as the generalization of LED lighting, temperature control as well as the installation of sensors and timers limiting avoidable energy consumption. In addition, the energy efficiency of buildings is a key criterion in the choice of leases for work surfaces, in order to ensure their alignment with the objective of limiting the Group's carbon footprint.



Travel policy

In order to control its indirect GHG emissions related to travel, Planisware has chosen to encourage its employees to favor remote meeting modes when possible, and in a way that respects the relationships with its customers. Similarly, the Group's environmental policy commits it to rationalizing its employees' travel as well as the modes of transport chosen, to control emissions. In addition to this incentive approach, as of 2024, this environmental policy also includes an obligation to use rail transport, for short stays that can be made in 3 hours or less by train and for trips of more than 4 nights that can be made in 6 hours or less by train.



Data center consumption

Planisware considers energy efficiency to be an important criterion for the data centers hosting its servers, in particular by tracking and comparing their Power Usage Effectiveness (PUE) indicators. In addition, the company has chosen to cover more than 95% of the consumption of its data centers with green electricity, from carbon-free means of production (wind, solar, hydroelectric) to reduce the Group's emissions by 132 tons of CO₂eq by valuing the reduction in emissions linked to the purchase of electricity from renewable sources.



Internal events

The Group particularly values the international cohesion of its teams and is committed to enabling its employees to experience moments of conviviality and exchange that are essential to the success of everyone within Planisware. In accordance with the Group's environmental policy, the carbon footprint of the organization of such events is controlled by integrating low carbon impact criteria for the selection of the location of these events, activities, accommodation, as well as the routes and means of transport used to limit emissions. In addition, the Group is positioning itself in a continuous improvement approach: Planisware aims to organize the internal event of the Group's French subsidiary in 2024 in a place accessible by train, with the direct aim of reducing associated emissions.



Commuting

In order to limit Planisware's indirect emissions related to commuting, all employees benefit from the possibility of homeworking. The modalities and rhythms of homeworking may differ depending on the subsidiaries and offices but as an example, it is up to 2 days of homeworking per week that can be offered to employees in France. The choice of offices is also motivated by easy access and regular public transport services, the use of which is encouraged by employees alongside low-emission modes of travel. In this context, several offices have put in place local policies to encourage the use of bicycles, which take the form of bicycle rental cost-sharing programs for the French and German offices, benefiting more than 40 employees by the end of 2023.



Service performance

The development of the Group's services includes considerations such as improving the efficiency of the source code in order to minimize resource requirements, optimizing the management of infrastructures and maximizing the performance of these infrastructures for the benefit of the Group's solutions without increasing their size or consumption. The performance of Planisware services and the associated data and energy flows are also continuously monitored, in order to better measure their impacts and their evolution.



Extend the life of consumables and equipment

In order to limit the emissions associated with the purchase of consumables and equipment, Planisware has initiated a process to extend their lifespan. Thus, a process to replace single-use plastics has been launched in all offices, in particular with reusable utensils. The Group also tries to maximize the lifespan of its computer and electronic equipment, by ensuring that it is repaired and reused, if possible, while increasing the proportion of those acquired that are refurbished or incorporate recycled components.



Employee awareness & engagement

The actions taken so far go hand in hand with raising awareness among Planisware employees of the importance of controlling and limiting the Group's emissions, as well as their inclusion in this approach. This is achieved through dedicated sections in the Management's presentations on related topics, but also through the promotion of collective innovation and the collection of ideas from employees to achieve this common ambition.

In addition to controlling and limiting the group's carbon footprint, it implements action plans to maintain a limited overall environmental impact.



Waste recycling and the circular economy

The Group's environmental policy aims to limit the Group's impact on the environment in the broadest sense. To this end, an action plan for waste recycling and the circular economy has been put in place. Planisware encourages its employees to practice selective sorting, thanks to an adapted waste collection system within the premises. In collaboration with its suppliers and with the managers of the buildings it occupies, the company also ensures that its equipment is properly recycled at the end of its useful life, in order to guarantee appropriate treatment.



Actions upstream of the value chain

In addition to actively promoting the Group's values in terms of controlling its carbon footprint to its suppliers, extended to its environmental impact as a whole, Planisware has developed a binding action plan in 2023. To constantly improve the Group's policies, the Group aims to require its key suppliers, defined as its suppliers concerning the SaaS service, to carry out and communicate an assessment of their environmental performance in 2024 and from 1 January, which may be:

- A response to a questionnaire being prepared by the Group
- Submission to an independent questionnaire such as the one conducted by EcoVadis. In the case of an EcoVadis assessment, to which Planisware also undergoes (2023 score: 69/100), a minimum required score of 45/100 has been set to be obtained in each of the issues assessed, in order to allow the establishment and maintenance of a business relationship.

Related performance indicators

Indicators	2023 value (tonnes of CO ₂ eq)	2022 value (tonnes of CO ₂ eq)	Objective
Scope 1 GHG emissions (location-based)	33,7	55,8	Controlling and limiting greenhouse gas emissions
Scope 2 GHG emissions (location-based)	245,0	197,2	
Scope 3 GHG emissions (location-based)	7 113,5	6 125,7	
GHG emissions (scope 1, 2 and 3) (location-based)	7 392,2	6 378,7	
GHG emissions (scope 1, 2 and 3) (market-based)	7 469,5	./.	
GHG emissions intensity (scope 1, 2 and 3) per million euros of revenue (location-based)	47,3	48,3	



04. Social & societal

4.1 Talent attractiveness and retention

Risk

One of the keys to Planisware's success lies in its human resources management.

Faced with recent changes in aspirations in the world of work, disrupted by the Covid-19 pandemic, the strong demand for key talent in the Group's business sector and its rapid growth, the company has chosen to consider the attractiveness and retention of talent as a major challenge.

Politics

Attracting and retaining talent are important elements of the Group's human resources policy. Indeed, the Group is convinced that maintaining a pleasant and warm working environment, capable of allowing the expression of everyone's full potential, and where its employees are valued at their true value, is a key issue in terms of attracting and retaining talent.



Action plans



Strategic approach to recruitment

Planisware's recruitment is structured around a clear strategy, linked to the identification of its needs, to target the talent necessary for its development. The Group wishes, from the recruitment stage, to ensure that candidates are aligned with its values, corporate culture and objectives.

Attracting new talent also involves promoting Planisware to future graduates. Forging partnerships with targeted universities and engineering schools makes it possible to raise awareness of the company. This approach is also entrusted to the Group's Human Resources departments, supported by relay employees from the universities and schools targeted by these partnerships, to ensure their sustainability.

This strategic approach to recruitment, coupled with the action plans specified below, allows Planisware to recruit the talent it needs to continue to grow, with a talent acquisition rate in 2023 of 15.4%.



Highlighting the employee value proposition

The Group has formulated its Value Proposition for its Employees. This defines Planisware's values, but also the opportunities for personal and professional development as well as the specific benefits offered. Distributed to its employees and candidates, this document increases transparency and makes it possible to better target the potential of each person to be part of the long term.



Career development

Career development is actively promoted within the Group. The prospects for technical developments, whether hierarchical or geographical, which allow talents to increase their skills, contribute to Planisware's success. The Group implements support programs, developed in co-construction by employees and their referent managers during annual performance reviews, for technical, hierarchical or geographical mobility, throughout the employees' careers. In 2023, 20 employees completed internal mobility.



Job satisfaction

To assess employee satisfaction and as part of the intervention of the Great Place to Work® organization, an opinion survey has been carried out every year since 2022. This is an opportunity for employees to express themselves anonymously and rate Planisware's performance as an employer in terms of credibility, respect, pride, user-friendliness and fairness. The results obtained for each of the themes, and overall, through the Trust Index® indicator, make it possible to measure the level of employee satisfaction. This survey also provides valuable information on any doubts, fears, and concerns of employees. The high importance that Planisware places on the notion of trust in the company is reflected in the score of 81% in the Trust Index® 2023. In addition, 85% of employees expressed a positive overall perception of Planisware, a result 3 points higher than the average rate of companies of similar size in the software industry, according to figures provided by Great Place To Work®. Specifically, the 2023 Great Place To Work® survey conducted at Planisware reveals that trust is strongly fostered within the organization thanks to several key factors:

- Management by example with exemplary behavior,
- A true culture of recognition, which helps to develop human potential and foster innovation,
- Committed and proud employees, determined to support Planisware and strengthen its attractiveness,
- An inclusive work environment, where everyone can contribute to innovation and feel valued, regardless of their background.

Each survey is an opportunity for internal discussions and corrective actions when it highlights specific points, to ensure that a high level of performance is maintained in the exercise.

The Group has also set up exchange mechanisms, which allow for feedback from talent to understand their needs and aspirations. These mechanisms offer everyone the opportunity to contact a manager to provide necessary information or to participate in dedicated exchange sessions, such as the Magic Circles organized as informal exchange times, and thus allow employees to be heard.



Work-life balance

The company is committed to work-life balance. Through its flexible internal organization and hybrid working methods, Planisware wants to enable everyone to evolve in a flexible and efficient work environment. Thus, in France, the Group offers its employees the possibility of one day of homeworking per week from the first year of experience acquired, with the possibility of switching to 2 days per week from 3 years of experience.

In addition, the Group promotes physical activity, such as by actively supporting the company's sports association, which provides employees with access to a wide range of physical and sports activities at a lower cost. This focus on talent life balance, as well as the Group's previously mentioned actions in favor of employee well-being, allow Planisware to have a talent attrition rate of 12.2% in 2023.

Related performance indicators

Indicators	2023 value	2022 value	Blueprint 2024
Talent acquisition rate	15,4%	38,4%	
Talent attrition rate	12,2%	13,6%	
Score on the Great Place To Work® Trust Index®	81%	82%	Maintain a Trust Index® that is high, higher than or at least equal to the benchmark provided by the Great Place to Work® Institute

The stability of the high score on the Great Place To Work® Trust Index® is noteworthy. Indeed, with regard to the benchmarks provided by the Great Place to Work® organization following the surveys carried out, the Group is exactly in the average of companies that have been awarded the “Best Workplaces in Tech 2023” label in France, with a score of 81% corresponding to the average score of the best French companies in the category, provided by the Great Place to Work® Institute.

4.2 Working conditions

Risk

Planisware's ambition is to maintain its work environment, which is conducive to everyone's development. While the day-to-day life of a company can lead its employees to be exposed to various risks, both physical and more diffuse, the well-being and health of the latter is a major issue in the Group's strategy.

Politics

Planisware ensures a safe and healthy working environment, where special attention is paid to health and well-being. It is by implementing its Human Resources policy that the Group wishes to create the right conditions for the development of its employees, both professionally and personally. Beyond occupational health and safety, the policy covers a wide range of areas related to working conditions, including diversity, equality, and inclusion considerations, as well as compensation and training.



Action plans



Well-being at work

Planisware also looks after the well-being of its employees in its workplaces. As a result, a process to improve the ergonomics of the offices has been launched, which concerns all of the Group's offices. Several measures have been taken, for example: the quality of the seating of the chairs used by employees is considered, adjustable desks are made available and special attention is paid to the lighting of the offices to minimize the physical fatigue associated with work. In 2023, 195 pieces of office furniture were renewed at the Group's French subsidiary, demonstrating the attention paid to the comfort of workspaces and their ergonomics.

In the same way, Planisware is keen to offer its employees high-performance IT equipment adapted to their positions and responsibilities. A total of 209 computers and monitors were acquired or renewed in 2023 to provide employees with adequate work platforms that meet their needs.



Diversity, equality, and inclusion

Planisware sees diversity as a strength and aims to create an inclusive environment that celebrates differences and ensures equal treatment and opportunity. In addition, the Group values representation within its teams and at the various levels of its organization.



Remuneration

Fair compensation for employees is one of the factors that Planisware integrates into its vision of adequate working conditions. Thus, the Group aims to maintain a salary structure and salary progression that is aligned with the principles of fair remuneration and consistent with the standards of its sector. In addition, the remuneration offer is supplemented by benefits in kind, including mutual health insurance, retirement savings plan and other schemes.



Training & professional development

In order to enable its employees to flourish within the company, a wide range of training programs is deployed, based on a library of training courses of employees' choice, with a specific offer dedicated to first aid. Thus, development programs are developed to support employees in the different phases of their careers within Planisware. These programs emphasize internal mobility, to allow employees to explore new roles and responsibilities. This year, 20 employees have completed internal mobility within the Group.

Finally, regular individual performance reviews are carried out in order to identify the development needs of each individual, to adjust personalized training programs, and to ensure alignment between the Group's objectives and the career aspirations of its employees.



Health & safety

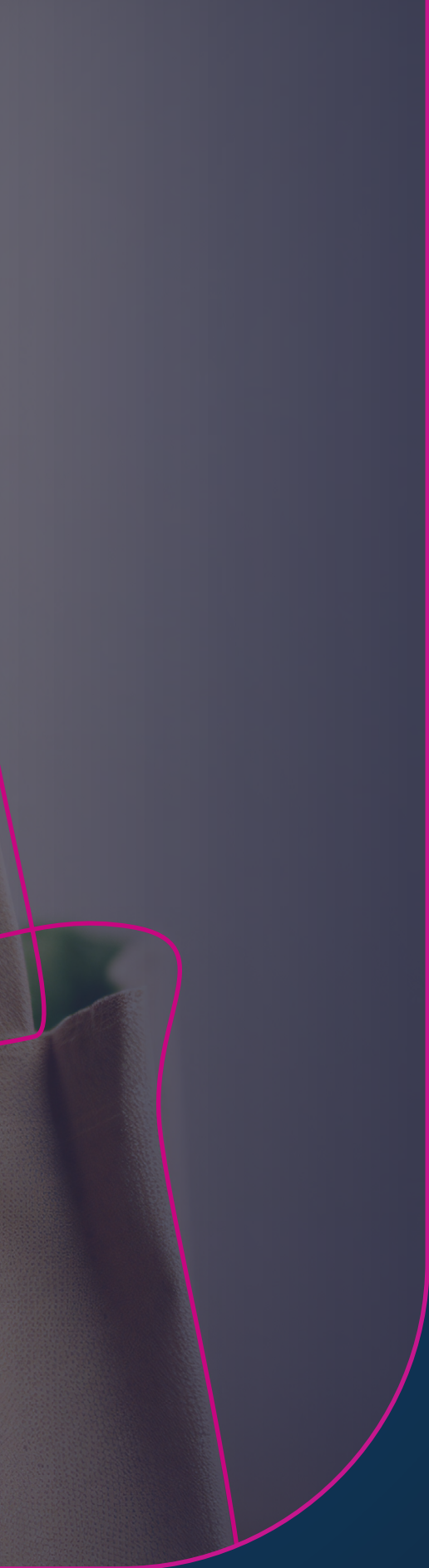
In addition to its commitment to respect for human rights and international labor conventions, Planisware is committed to health and safety at work. Through its field of activity, the Group focuses its efforts on preventive care and mental health. A set of resources in this area is made available to employees, such as training dedicated to first aid, but also equipment and facilities. Thus, Planisware's commitment to occupational health also includes actions in favor of the ergonomics of workstations and workspaces. In addition, following the recent pandemic, Planisware has organized vaccination campaigns for employees on its premises, to guarantee access to all, as was the case in 2023 with the organization of an influenza vaccination campaign.

Finally, in terms of safety, the Group ensures compliance with the regulations in force for its premises and facilities, and remains attentive to any alert on the safety of working conditions that it offers.

Related performance indicators

Indicators	2023 value	Blueprint 2024
Occupational accident frequency rate	3,30	Maintain the lowest possible frequency and severity rates of occupational accidents.
Occupational accident severity rate	5,77	





05. Responsible purchasing

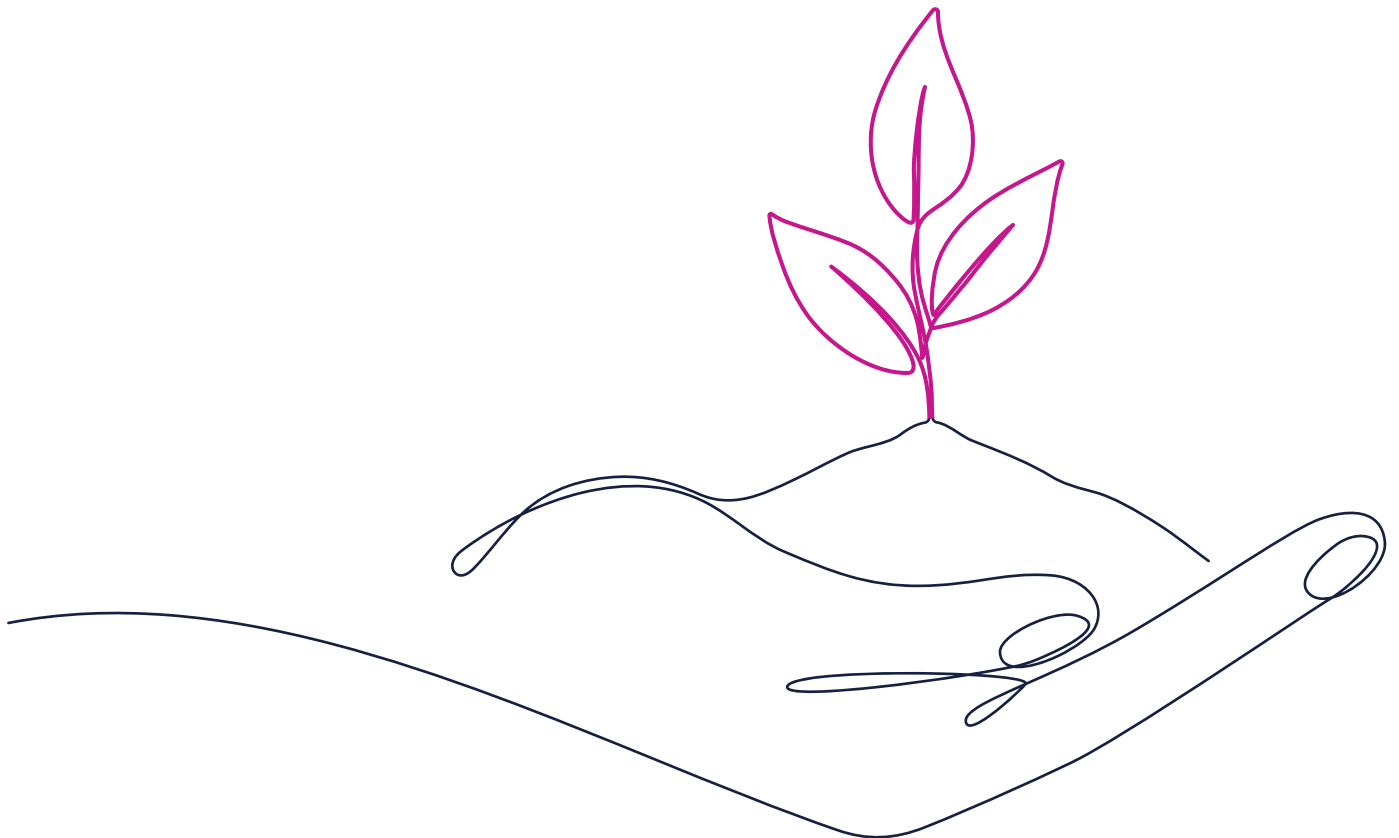
Responsible Purchasing

Risk

Because much of the IT infrastructure is outsourced and procurement is decentralized, Planisware is exposed to the practices and performance of its vendors. Anticipating the consequences of supplier risk is fundamental. To this end, the Group has chosen to place responsible purchasing at the heart of its corporate strategy.

Politics

To include social and environmental issues in its purchasing concerns and decisions, the Group applies its responsible purchasing policy. Its ambition is to establish clear purchasing procedures and instructions for subcontractors and employees to guarantee ethics and respect for human rights upstream of its value chain.



Action plans



Governance and coordination

The responsible purchasing policy is the responsibility of the CEO and supervised by the Group's CFO. As part of this policy, the development and implementation of common purchasing instructions and standards for all departments and subsidiaries should allow for extensive collaboration between teams on these subjects. This extensive coordination should encourage positive momentum, as well as the increasing inclusion of ethical considerations in supplier choices and management.

In line with Planisware's ambition, this policy integrates environmental, social and societal considerations into purchasing decisions, which are included and detailed in the Group's Sustainable Development Charter for Suppliers. It therefore involves the evaluation of the Group's suppliers on these criteria.

In addition, active monitoring is carried out in terms of national and international regulations and standards to adapt decision-making. This active monitoring also allows the application of a zero-tolerance policy in the event of unethical or non-compliant practices on the part of a supplier, which can lead to immediate delisting. An annual evaluation of each supplier is conducted by the person responsible for the subject, based on two criteria: compliance with service level agreements and overall satisfaction with the service offered.



Direct engagement with key suppliers

To ensure that its suppliers comply with these principles, Planisware has drafted its Sustainability Charter for Suppliers. All of the Group's key suppliers (in relation to the SaaS service) are expected to adhere to it in order to ensure their compliance with:

- Human rights, in particular through the fight against forced labor, discrimination and harassment, as well as their respect for international conventions in this area such as the charters of the International Labor Organization, the UN Global Compact initiative or the Universal Declaration of Human Rights.
- Principles of health and safety at work, through compliance with their legislation, the application of preventive measures and the active promotion of a healthy and serene working environment, including through training policies.
- Ethical and compliance principles, through a commitment to the fight against corruption and conflicts of interest as well as respect for data confidentiality.
- The environment, through their compliance with the laws and regulations that apply to them, but also through a commitment to control their environmental impact and to promote continuous improvement of their environmental practices.
- The control of their own suppliers, with a commitment to promote and apply these principles throughout their own value chains, according to the same level of requirements applied to them.

The 2023 financial year therefore enabled Planisware to build its Sustainable Development Charter for Suppliers. The launch and deployment of this through the adhesion of the Group's key suppliers to its principles by their signature will take place in 2024, which is why, in 2023, no supplier has signed the charter.



Risk mitigation

In addition to the monitoring carried out by the Group's teams in terms of regulations and standards, the monitoring implemented by Planisware as part of an active risk mitigation approach also covers a regular review of these risks as well as the news and developments in its suppliers' sectors. Contingency plans are also developed to minimize potential disruptions to supply chains and to have credible and responsible alternatives when needed. These plans, rigorously documented, cover points such as activation thresholds, organizational roles and functions of participants, internal and external communication plans, or principles of operating in emergency mode. These plans are regularly reviewed to ensure continued relevance and effectiveness.



Awareness and training of exposed employees

Finally, the responsible purchasing policy includes the obligation for the Group's employees qualified as buyers, mainly the heads of departments within the subsidiaries and supplier referents, to be trained in responsible purchasing. A training course is currently under construction and is intended to be renewed each year by the company's buyers. It aims to promote a culture of responsibility for responsible purchasing. Planisware aims to roll out this mandatory training in fiscal year 2024.

In 2023, the Group has chosen to strengthen the theme of responsible purchasing, in particular through the implementation of its responsible purchasing policy and in particular by signing the Sustainable Development Charter for Planisware's Suppliers and through training for the Group's buyers scheduled for 2024.

Related performance indicators

Indicators	2023 value	Blueprint 2024
% of key suppliers who have signed the Supplier Sustainability Charter	0	100%
% of buyers trained in responsible purchasing policy	0	80%





06. Governance

6.1 Information security and data privacy

Risk

Like any software publisher, Planisware is required to host and process vast amounts of data, both its own and that of its customers. The use of the Cloud and third-party solutions, as well as the ever-increasing and sophistication of threats, have led the Group to consider information security and data privacy as a priority. With a track record in this area since 1995, the company has always put the security of its system and IT infrastructure at the center of its concerns. This is even more important for Planisware as it represents its constant commitment to providing its customers with a high-quality and resilient service, in all circumstances.

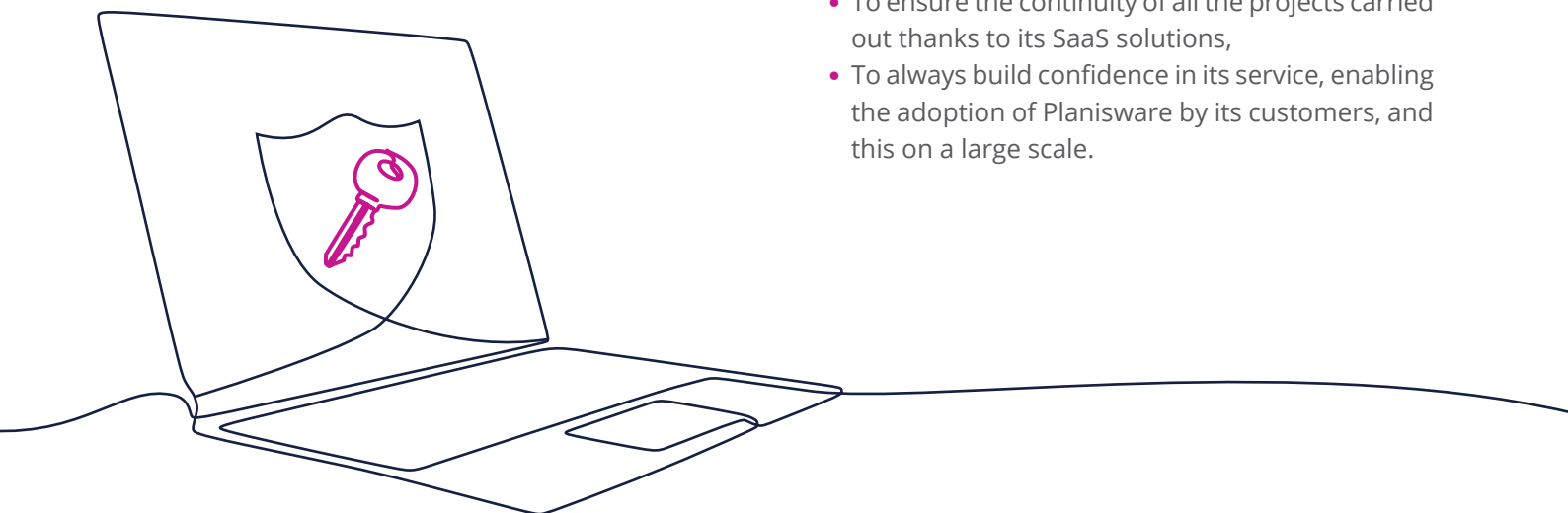
Politics

Faced with malicious actions, Planisware implements its general information systems security policy. This policy is also updated regularly to reflect changes in its activities, with the transition to SaaS, as well as those of the type of malicious actions observed. Applied on a global scale, the general policy for the security of information systems aims to:

- Identification of critical infrastructures to be protected,
- The formulation of the Group's objectives and ambition in terms of security,
- The identification, implementation and constant updating of mechanisms and procedures have made it possible to achieve and maintain the level of security proposed today.

This policy, which is reviewed annually, reflects the firm commitment of the Group's teams to safety. It is based on the ISO 27001, ISO 27002 and SOC 2 standards, and currently allows:

- To maintain an image of excellence among its customers, its employees, and the ecosystem of digital companies,
- To ensure compliance with its contractual and regulatory commitments, including the protection of personal data,
- To guarantee the security of the data of those who trust it, in terms of integrity, confidentiality, availability and reversibility,
- To ensure the continuity of all the projects carried out thanks to its SaaS solutions,
- To always build confidence in its service, enabling the adoption of Planisware by its customers, and this on a large scale.



Action plans



Risk management & continuous improvement

Planisware has implemented ongoing security risk management for its SaaS services, including the development of specific risk management action plans and a regular update of its security risk analysis. The Group has also adopted the EBIOS Risk Manager approach to manage these risks, which allows it to intervene upstream of each identified security risk by means of appropriate preventive actions. It is with this continuous improvement in mind that the number of confirmed personal data breaches is monitored as a key indicator and has the objective of 0 complaints. In 2023, no personal data breaches were reported.



Cyber security awareness and training

In addition, Planisware implements security awareness actions for all its employees. These involve regular communication and relevant updates to employees on these topics.

The Group wanted to make internal cybersecurity training mandatory for all its employees. It therefore focuses on threats to the integrity of the Group's systems, addressing:

- The importance of these issues for the Group,
- The means of detecting and identifying risks, but also of protection, according to different degrees of sophistication (passwords, endpoint protection, phishing and social engineering prevention, fight against viruses),
- The right behaviors to adopt.

In order to ensure the usefulness of this training, it was intended to be interactive and illustrated, allowing employees to take up the topics through examples and regular questionnaires. In 2023, 83.7% of the Group's employees were trained.

This training, which is mandatory for newcomers, must be renewed annually and its content is updated at least every two years to reflect sectoral developments.



Proprietary infrastructure and monitoring of security measures

Planisware's choice to maintain and operate its own SaaS infrastructure with production platforms hosted on its own servers was guided by the importance of maintaining control over these structures as well as their protection and evolution. Planisware is also continuously attentive to the management of its suppliers: by default, no cloud provider is allowed to host the production environment of the Group's customers, for security reasons. The selection of a cloud service provider to host a solution must be approved by senior management and is considered an exception involving enhanced security risk analysis.



Audits & certifications

In addition to regular internal audits, Planisware has chosen to submit its IT systems and their security for certification, under several standards and standards: the Group's Information Security Management System (ISMS) has been ISO 27001 certified since 2019. In the same way, the ISMS has obtained the TISAX labels until 2025, with first a level 2 certification in 2020, then a level 3 certification in 2022 after an audit of its security systems. In addition, Planisware filed a Binding Corporate Rules (BCR) file with the CNIL in November 2022 to ensure maximum data protection. Obtaining these certifications guarantees regular external audits to allow them to be maintained.



Information security governance

Planisware has clear information security governance in place, supplemented by security committees to oversee its efforts. A document management policy has been put in place for all files related to the Information Security Management System (ISMS) and allows the distribution of materials, memoranda, procedures, and user guides for employees. The Group's Safety Committee (COSEC), which meets quarterly, is also responsible for overseeing the implementation of this policy, to ensure that it is fully functional, efficient and aligned with the objectives set for it.

Finally, each of the risks identified upstream of this policy has been assigned a "risk owner", a referent person on the subject, to ensure appropriate monitoring of the prevention, mitigation and remediation measures implemented.



Budget and resources allocated

Planisware is committed to allocating sufficient budgetary and human resources to guarantee the security of its information systems. The Group's security budget is regularly updated to ensure the sustainability of the policy and the implementation of its annual action plans. In addition, a skills matrix was established in 2018 and is regularly updated to ensure that the human resources concerned and their skills in this area are sized to meet the needs identified.

Related performance indicators

Indicators	2023 value	Blueprint 2024
ISO 27001 certified	Certification maintained	Maintenance & Renewal
% of employees trained in cybersecurity	83,7%	100%
Number of confirmed personal data breaches	0	0

6.2 Extreme events and business discontinuity

Risk

Similar to its commitment to security, Planisware's commitment is to provide its customers with a high-quality and resilient service in all circumstances. This leads the Group to consider the risk of extreme events on the continuity of its business as major. The choice to set up Planisware on 4 continents, in different environmental, political and social contexts, was seen as an opportunity to expand the Group's activity and enrich its teams but was also designed to minimize the inherent fragilities that this extension could bring. Planisware's geographical development has therefore been designed around maintaining its ability to deal with the unexpected in all circumstances and the Group has the ambition to continue this approach.

Politics

To deal with any eventuality, a business continuity policy has been drafted. This includes a set of technical and organizational measures and procedures that enable it to operate in all circumstances. It classifies incidents according to their nature and severity, specifies the conditions required for the triggering of the planned measures, the internal organization and roles of each within it, the means of communication to be implemented vis-à-vis its customers, employees, and partners, as well as its methods and principles of operations under duress. Updated every year, its dimensions are based on the analysis of operational risks, common to information systems security and business continuity policies.



Action plans



Maintain active incident monitoring

In addition to the analysis of operational risks, which is continuously updated to reflect changes in its environment, Planisware maintains an active watch of identified incidents, consolidated within an internal database. This active monitoring, carried out using dedicated tools, allows for the continuous improvement of action plans and allows the necessary feedback to be kept.



Crisis unit and governance

Planisware has a crisis unit that can be activated if necessary. In line with the situation, its composition, its means and methods of action as well as the roles of its members are pre-established in order to allow it to be operational as soon as it is activated. It is responsible for the governance of ongoing incidents, as well as their follow-up after resolution. This crisis unit is composed of the CEO, the Chief Information Security Officer (CISO) as well as the managers of incident processes, SaaS, IT operations, implementation of the solution, and support function, or their deputies in case of unavailability. If necessary, the crisis unit can also include HR, sales, communication, services or any other function deemed necessary for the proper resolution of the incident and the return to normal service.

Within the unit, roles are pre-distributed to guarantee its operational character from the moment it is formed. These roles cover the implementation of the measures provided for by the risk management system, the management of IT and SaaS infrastructures and activities, cross-functional decision-making, maintaining dialogue with the incident response teams (IRTs), customers and all employees, budget management and assessing the impact of the incident on operations.



Redundancy

In line with the stated ambition of resilience and beyond the continuous maintenance of infrastructures, Planisware actively preserves the redundancy of its critical systems and equipment, in order to minimize the consequences of incidents related to physical failures. The equipment for which the company provides this redundancy covers data centers, (multiple sites, energy supply resilience), but also network equipment, security, storage and backup capacities, as well as service systems identified as essential.



Data backup

A systematic backup of hosted data on passive servers is in place. This preventative measure ensures the rapid recovery, if necessary, of affected data in the event of an incident, in line with the company's commitment to resiliency to its customers.



Restoration & disaster recovery

In the event of a major incident that is not remediated through infrastructure redundancy, a disaster recovery action plan has been developed. This plan is structured around 3 successive phases:

- The assessment of the incident as soon as it occurs allows the definition of the impacted perimeter and thus defines the associated decision-making.
- The incident resolution phase involves maintaining the service, including in degraded mode, and returning it to its usual level, in particular by restoring the backed-up data if necessary.
- Finally, the investigation phase aims to understand the nature of the incident, its source, as well as to collect feedback from the employees involved, with the aim of continuously improving action plans.

Related performance indicators

Indicators	2023 value	Blueprint 2024
% of data centers hosting the group's servers qualified as resilient	100%	100%
% of customer data backed up to passive data centers as of February 9, 2024	100%	100%

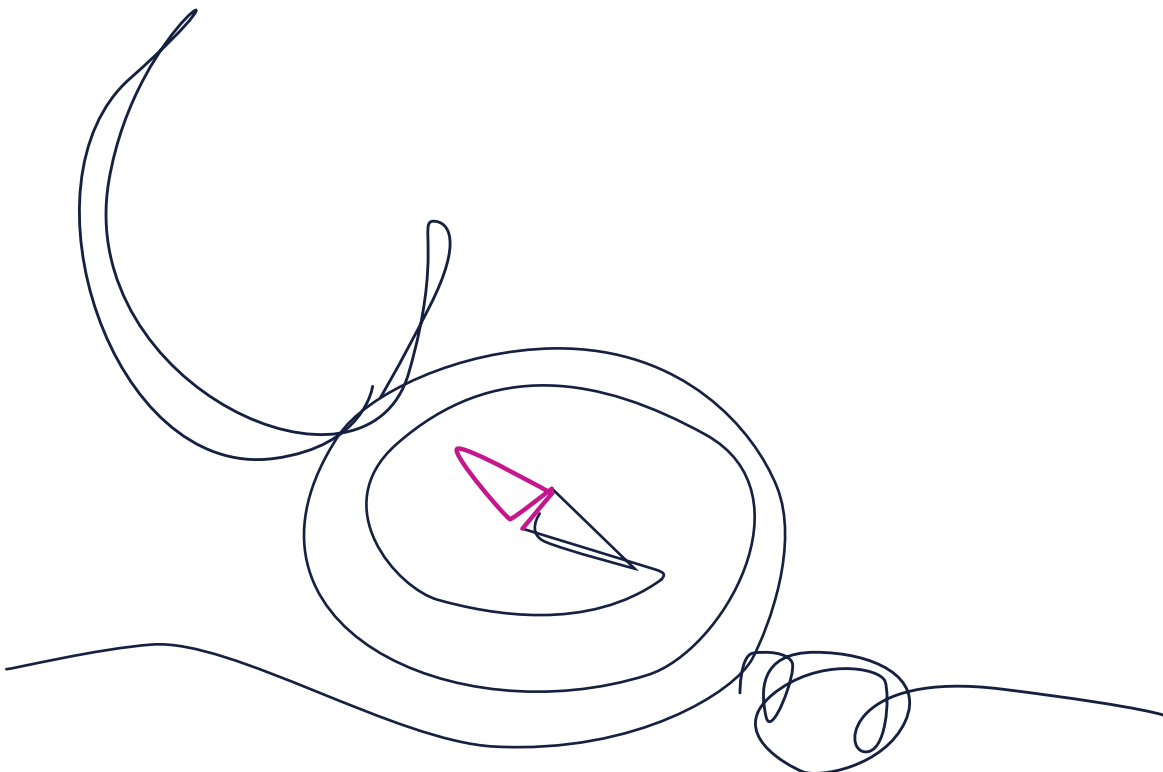
6.3 Ethics and compliance

Risk

Planisware is a global company, with offices in 9 countries across 12 locations and serving in more than 30 countries. In fact, the many laws and regulatory developments naturally expose it to compliance and ethical risks.

Politics

To protect and strengthen the Group's culture of integrity, it implements its ethics and compliance policy. Placed under the responsibility of the CEO and under the supervision of the CFO, this policy aims to formalize the Group's values: to foster an environment where integrity, transparency and accountability are fundamental principles anchored in daily practices and decision-making processes.



Action plans



Employee awareness, training & engagement

To prevent any unethical or non-compliant practices, Planisware has drafted its Code of Ethics and Business Conduct. Reviewed annually, this document is distributed to all employees and can be continuously consulted on the Group's e-learning platform.

All new employees are asked to sign the Code of Ethics and Professional Conduct as a result of the onboarding process, in order to attest to their commitment to respect and promote these common values.

It specifies the commitments that are binding on all in terms of:

- Compliance with the law: compliance with applicable regulations on competition, personal data privacy, corruption, insider trading, anti-money laundering and countering the financing of terrorism,
- Respect for professional integrity: conflicts of interest, professional gifts, physical, IT, financial and data security,
- Respect for everyone: equality, inclusiveness, safety and well-being at work,
- Respect for those around the Group: responsible communication, social and environmental responsibility, human rights.

Any breach of the principles contained in the Code of Ethics and Professional Conduct by employees may result in sanctions, commensurate with the breaches found.

Planisware also wanted to make it mandatory for all its employees to be trained annually on the content of the Code of Ethics and Business Conduct. 644 employees were trained in 2023, representing 93.74% of the workforce. For all employees, this training was the first of its kind, resulting from the new training obligation introduced by the Group, and which will give rise to its renewal on an annual basis starting in the 2024 financial year. This training is the guarantee of the dissemination of the principles contained in the Code of Ethics and Professional Conduct throughout the company.



Compliance Monitoring and Continuous Practice Improvement

To ensure Planisware's compliance with the various regulations, a regulatory watch is maintained by the legal and human resources teams, or by the local management, on subjects related to the various activities, in particular relating to its countries of establishment and their labor, tax, data protection and information security legislation. In addition, the Group conducts compliance audits on a regular basis, to ensure compliance with the regulations and principles of its code of ethics and professional conduct, across entities and subsidiaries. Quarterly checks are carried out to measure the performance of the Group's ISMS and its level of compliance with the requirements of several standards (ISO 27001, SOC and TISAX), as well as with internal procedures and policies.



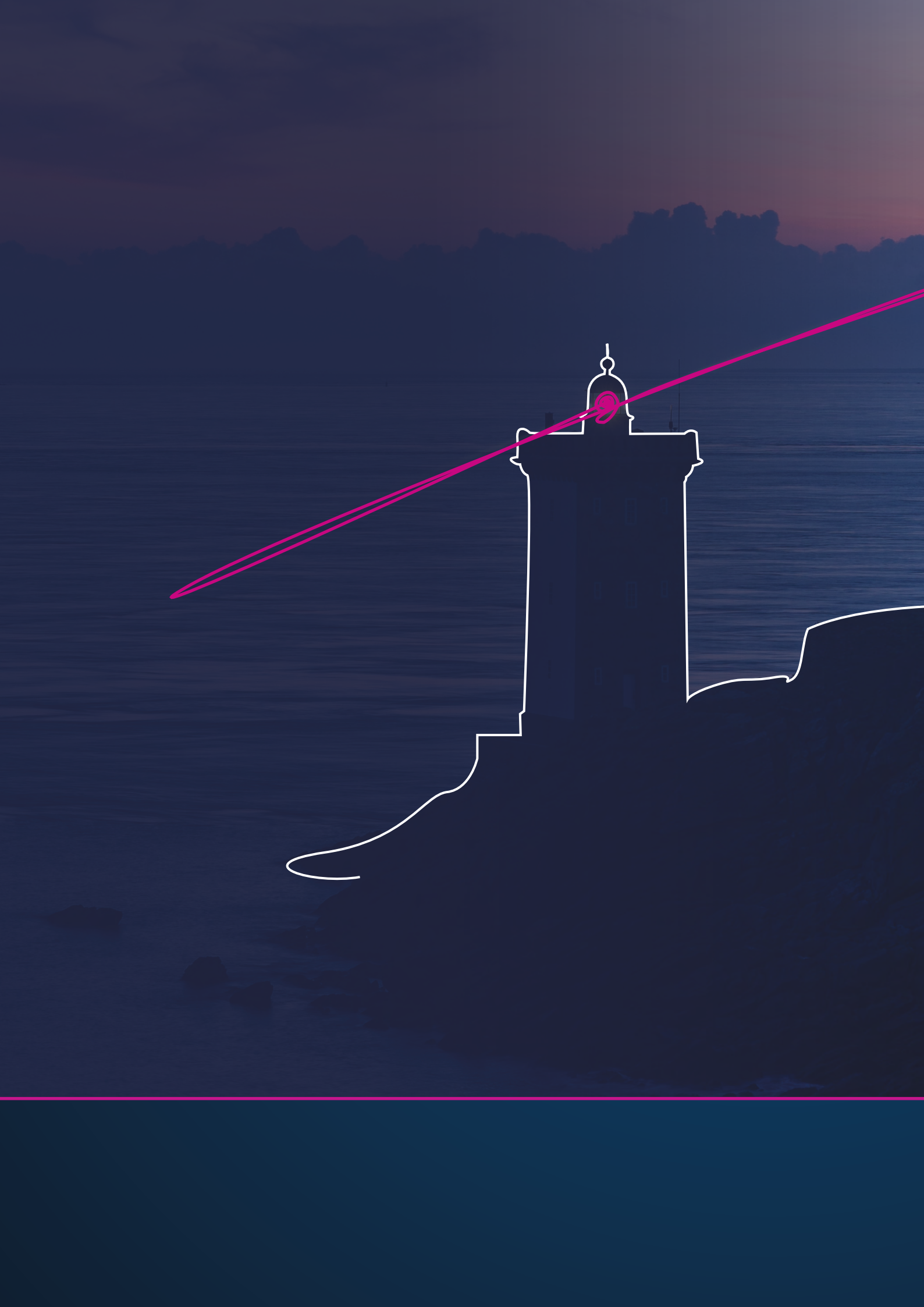
Whistleblower Reporting and Protection

The Code of Ethics and Professional Conduct sets out the responsibility of everyone to ensure that they are respected, including by reporting inappropriate behavior. All employees are encouraged to escalate these alerts to members of management and the confidentiality of their identity, and the report are ensured to encourage the escalation of the necessary alerts. In addition, Planisware guarantees fair treatment to all its employees, and does not take any action against employees who report a breach in good faith.

In 2024, a common alert line for the entire Group, which should allow anonymous reports to be reported, will be made operational.

Related performance indicator

Indicator	2023 value	Blueprint 2024
% of employees trained in the code of ethics and professional conduct	93,74%	100%





07. Methodological note

To make non-financial reporting an efficient and reliable management tool, all the definitions of the indicators are documented in a reporting protocol made available to data managers.

Methodological details concerning the year 2023: the period considered is 12 months and extends from 01/01/2023 to 31/12/2023. The figures published in the DPEF relate exclusively to companies for which Planisware has operational control¹.

The calculation methods and assumptions used are set out below.

The definition of the scope of employees concerned by the indicators excludes the statuses of subcontractors, interns, and VIEs, as well as employees transferred between Planisware entities for the calculation of talent acquisition and attrition rates.

Environmental indicators

Carbon footprint

GHG emissions (scopes 1, 2 and 3)

The calculation of GHG emissions on Planisware's scopes 1, 2 and 3 follows the recognized methodology of the GHG Protocol. Following data collection carried out between the end of November and the beginning of December 2023, the Group's carbon footprint was calculated based on data extrapolated over 12 months, to cover the entire financial year concerned. The calculation of the Group's GHG emissions in 2023 was also impacted by the entry into its consolidated scope during the year of its subsidiaries IFT-Planisware K.K. and Planisware MIS, which saw their emissions incorporated in proportion to the time spent within the scope. Some positions could be estimated, as was the case for commuting, which was estimated based on an employee survey released in April 2023.

GHG emissions intensity (scope 1, 2 and 3) per million euros of revenue

The calculation of the GHG emissions intensity on Planisware's scopes 1, 2 and 3 per million euros of total consolidated revenue of the Group follows the recognized methodology of the GHG Protocol, as well as the accounting definition of revenue according to the IFRS rules in force, as presented in the Group's consolidated financial statements.

¹ List of entities included in the non-financial scope: Planisware SA (Châtillon, Toulouse, Lyon, Sophia, Gémenos sites), Planisware Ltd (Manchester), Planisware Deutschland GmbH (Munich and Tunis), Planisware Inc. (San Francisco, Philadelphia, Denver and Montreal), Planisware Singapore Pte. Ltd. (Singapore), IFT-Planisware K.K. (Tokyo) and Planisware MIS (Dubai, Paris and Tunis).

Social indicators

Talent attractiveness and retention

Talent acquisition rate

The talent acquisition rate is the percentage of all employees who have been hired over the past year.

Talent attrition rate

The talent attrition rate is the percentage of all employees who left Planisware over the past year.

Score on the Great Place To Work® Trust Index®

The score received on the Trust Index® corresponds to the result obtained in the Great Place To Work® survey for the current fiscal year. This is calculated on the basis of positive responses (Often true and Almost always true) received anonymously from employees on questions covering 5 dimensions: credibility, respect, fairness, pride and friendliness.

Working conditions

The frequency and severity rates exclude commuting accidents.

The theoretical number of working hours is defined for each Planisware entity based on the number of days worked as well as the number of employees on 31 December of the financial year.

Occupational accident frequency rate

The frequency rate of occupational accidents is calculated based on the ratio of the number of occupational accidents to the theoretical number of hours worked for the financial year.

The performance indicator is calculated according to the formula:

$$\text{Occupational Accident Frequency Rate} = \frac{\text{number of occupational accidents}}{\text{number of theoretical hours worked}} \times 1\,000\,000$$

Occupational accident severity rate

The severity rate of occupational accidents is calculated based on the ratio of the number of days of sick leave related to occupational accidents to the theoretical number of hours worked for the financial year.

The performance indicator is calculated according to the formula:

$$\text{Occupational accident severity rate} = \frac{\text{number of days off work due to occupational accidents}}{\text{number of theoretical hours worked}} \times 1\,000\,000$$

Responsible purchasing

% of key suppliers who have signed the Supplier Sustainability Charter

This indicator applies to key suppliers, i.e. linked to the SaaS scope of the Group's activity, as defined in the "Service Suppliers Management" Internal Procedure (ref: PROC_170913_0351_CS).

% of buyers trained in responsible purchasing policy

This indicator applies to employees with the status of buyer (heads of departments within subsidiaries and supplier referents in each country). This internal training on the responsible purchasing policy must be completed when obtaining buyer status, and then renewed annually.

Governance indicators

Ethics & compliance

% of employees trained in the code of ethics and professional conduct

The percentage of employees trained in the Code of Ethics and Professional Conduct corresponds to the ratio between the number of employees trained and all employees present on 31 December of the financial year.

Information security and data privacy

ISO 27001 certification

The ISO 27001 certification of the Group's structures is based on the results of the certification and surveillance audits carried out annually by the certification body.

% of employees trained in cybersecurity

The percentage of employees trained in cybersecurity corresponds to the ratio between the number of employees trained and all employees present on December 31 of the fiscal year.

Number of confirmed personal data breaches

Personal data breaches are defined as breaches of security regulations that result in the accidental or unlawful destruction, loss, alteration, disclosure or unauthorized access of personal data transmitted, stored or processed by Planisware. This indicator consolidates confirmed violations and excludes ongoing investigations.

Extreme events and business discontinuity

% of data centers hosting the group's servers qualified as resilient

This indicator is a ratio between qualified hosting and all data centers hosting one or more servers on behalf of Planisware. The resilient qualification is assessed based on:

- ISO 27001 certification or SOC reporting by the data center
- The level of redundancy of the data centers. This is assessed according to the scale used by the sector (redundancy of levels N, N+1, 2N and 2N+1). At least N+1 level redundancy (at least one spare component is available for each element) is required to qualify as resilient.

% of customer data backed up to passive data centers

This indicator corresponds to the share of the volume of hosted customer data that was backed up on its passive servers at the end of the financial year out of the total volume of customer data that meets the conditions required to benefit from the backup of their data (hosting by Planisware of the data, active customer, etc.). For the 2023 financial year, the date of extraction of the indicator value corresponded to 9 February 2024, the date of extraction of the data, which are by nature moving, closest to 31 December 2023 for the year.





08. Report of the independent third party on the verification of the consolidated non-financial performance statement

Report of one of the statutory auditors, appointed as independent third party, on the verification of the consolidated non-financial statement - Year ended December 31, 2023

This is a translation into English of one of the statutory auditors' report, appointed as independent third party, on the verification of the consolidated non-financial statement of the Company issued in French and it is provided solely for the convenience of English speaking users. This report includes information required by French law, such as verification of the information pertaining to the Group presented in the management report. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the annual general meeting of Planisware,

In our capacity as Statutory Auditor of your company (hereinafter the "Entity") appointed as independent third party, and accredited by the French Accreditation Committee (COFRAC) under number 3-1884², we have undertaken a limited assurance engagement on the historical information (observed or extrapolated) in the consolidated non-financial statement, prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), for the year ended December 31, 2023 (hereinafter, the "Information" and the "Statement" respectively), presented in the Group's management report pursuant to the legal and regulatory provisions of Articles L. 225 102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (code de commerce).

Conclusion

Based on the procedures we performed as described under the "Nature and scope of procedures" paragraph and the evidence we obtained, nothing has come to our attention that

causes us to believe that the consolidated non-financial statement is not prepared in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Preparation of the non-financial performance statement

The absence of a commonly used generally accepted reporting framework or of a significant body of established practices on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Guidelines, summarized in the Statement and available on the Entity's website or request from its headquarters.

Inherent limitations in preparing the information

As stated in the Statement, the Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation and presented in the Statement.

² Accreditation Cofrac Inspection, number 3-1884, scope available at www.cofrac.fr

Responsibility of the entity

Management of the entity is responsible for:

- selecting or establishing suitable criteria for preparing the Information.
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators.
- preparing the Statement by applying the entity's "Guidelines" as referred above, and
- designing, implementing, and maintaining internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by the Management Board.

Responsibility of the statutory auditor, appointed as independent third party

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- The compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code,
- The fairness of the historical information (observed or extrapolated) provided pursuant to part 3 of sections I and II of Article R. 225-105 of the French Commercial Code, i.e., the outcomes of policies, including key performance indicators, and measures relating to the main risks.

As we are engaged in forming an independent conclusion on the Information as prepared by management, we are not permitted to be involved

in the preparation of the Information as doing so may compromise our independence.

It is not our responsibility to report on:

- the entity's compliance with other applicable legal and regulatory provisions
- the compliance of products and services with applicable regulations.

Applicable regulatory provisions and professional guidance

We performed the work described below in accordance with Articles A. 225-1 et seq. of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes) applicable to such engagements, in particular the professional guidance issued by the Compagnie Nationale des Commissaires aux Comptes, "Intervention du commissaire aux comptes - Intervention de l'OTI - Déclaration de performance extra-financière", acting as the verification program, and with the international standard ISAE 3000 (revised)³.

Independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and the French Code of Ethics for Statutory Auditors (Code de déontologie) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes) relating to this engagement.

³ISAE 3000 (Revised) - Assurance Engagements Other Than Audits or Reviews of Historical Financial Information

Means and resources

Our work engaged the skills of six people between February 2024 and March 2024 and took a total of 5 weeks.

Our work was supported by our specialists in sustainable development and corporate social responsibility. We conducted five interviews with the people responsible for preparing the Statement.

Nature and scope of procedures

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Information:

- We obtained an understanding of all the consolidated entities' activities and the description of the main related risks,
- We assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality, and understandability, taking into account, where appropriate, best practices within the sector,
- We verified that the Statement includes each category of social and environmental information set out in article L. 225-102-1 III of the French Commercial Code, and includes, where applicable, an explanation for the absence of the information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code,
- We verified that the Statement provides the information required under article R. 225-105 II of the French Commercial Code, where relevant with respect to the main risks,

- We verified that the Statement presents the business model and a description of main risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, products or services, as well as policies, measures and the outcomes thereof, including key performance indicators related to the main risks,
- We verified that the Statement includes a clear and motivated explanation of the reasons for the absence of policies implemented considering one or more of these risks required under Article R.225-105 I of the French Commercial Code,
- We referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the main risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the main risks and the policies presented, and
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in the Appendices. Concerning certain risks (Ethics and compliance, information security and data confidentiality, extreme events and business continuity, talent attraction and retention, working conditions, and responsible purchasing), our work was carried out on the consolidating entity, for the other risks, our work was carried out on the consolidating entity and on a selection of entities⁴,

⁴ Planisware France : Toulouse, Châtillon, Sophia-Greenside, Lyon, Gemenos, Valbonne

- We obtained an understanding of internal control and risk management procedures the entity implemented, and assessed the data collection process aimed at ensuring the completeness and fairness of the Information,
- For the key performance indicators and other quantitative outcomes that we considered to be the most important, presented in the Appendices, we implemented:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,
 - tests of details, using sampling techniques, in order to verify the proper application of definitions and procedures and reconcile the data with supporting documents. This work was carried out at the entity's headquarters and covers between 21% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests,
- We assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities' activities.

The procedures performed in a limited assurance review are less in extent than for a reasonable assurance opinion in accordance with the professional guidance of the French Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes), a higher level of assurance would have required us to carry out more extensive procedures.

Paris la Défense, March 29, 2024

KPMG S.A.

Jean-Pierre Valensi
Partner

Raffaele Gambino
ESG Director



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