

Voluntary EGS Reporting 2025

Methodological Note 2025 v1

Introduction

Purpose of this methodological note

This methodological note has been prepared on a voluntary basis as part of the Group's ESG reporting framework for the 2025 reporting year.

Its purpose is to provide transparent, consistent and detailed information on the definitions, scopes, data sources, calculation methodologies and governance processes applied to the ESG indicators disclosed by the Group, especially in the CSR and Governance annual report.

The indicators presented in this document are not intended to constitute a comprehensive or mandatory reporting framework, but reflect the Group's voluntary commitment to enhancing the quality, comparability and understandability of its ESG disclosures, in line with market best practices and stakeholder expectations.

This note is designed to supplement the CSR & Governance annual report by offering a clear and structured methodological reference, enabling readers to better understand how the indicators are determined, consolidated and monitored over time. Each indicator is described using a consistent format, covering its definition, reporting perimeter, data origin, calculation method, unit of measure and frequency of data collection.

It should be noted that the calculation of certain indicators may involve estimates, assumptions, use of proxy data or reliance on external data sources. As a result, these indicators may be subject to inherent uncertainty, limitations or variability, depending on data availability, methodological choices or the evolving nature of ESG measurement practices. Where relevant, such limitations are described in the indicator-specific sections of this note.

The methodologies described herein are based on the Group's internal processes, systems and controls in place as of the reporting date. They may evolve over time to reflect changes in organizational structure, data availability, regulatory developments or continuous improvement initiatives.

This methodological note is made available upon request at the Group's headquarters and will also be published on the Group's website for information purposes.

SOCIAL

Dietsmann_ESG_MN_2025V1

TOTAL WORKFORCE

Total Workforce

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Total Workforce” indicator represents the total number of employees and non-employees recorded in the Group HR database (EDB) at the end of the reporting period. The indicator is also broken down by gender (male/female). The indicator includes: Employees under employment contract with Group entities & Non-employees registered in EDB for operational purposes (such as subcontractors, agency workers, consultants, or other external personnel where applicable)

Processus

Origin of data: EDB – Local HR teams in each subsidiaries are responsible for maintaining and updating workforce information in EDB.

Unit: Number

Calculation methodology: Active population recorded in EDB at the end of the reporting period. Each individual is counted once in the total workforce. Gender breakdown is determined based on the gender information recorded in EDB. Data consolidation is performed through a dedicated Power BI dashboard using data extracted from the EDB system.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

TOTAL WORKFORCE

Workforce breakdown by region & type of employment

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The indicator “Total Workforce by Region and Employment Type” represents the distribution of the Group workforce by geographical region and by employment category at the end of the reporting period. The indicator includes: Total Workforce per region (employees and non-employees) and Direct Employees per region (employees under direct employment contract with a Group entity).

Regional breakdown :

Africa: Algeria, Angola, Democratic Republic of Congo, Gabon, Libya, Nigeria, Congo, South Sudan, Uganda – **East Europe and Central Asia:** Bulgaria, Kazakhstan, Romania – **Asia and West Europe:** France, Italy, Monaco, Austria, Belgium, Luxembourg, Cyprus – **Middle East:** Kuwait, Qatar, United Arab Emirates, Iraq – **Other:** Other / Stand-by population.

Processus

Origin of data: EDB – Local HR teams in each subsidiaries are responsible for maintaining and updating workforce information in EDB.

Unit: Number

Calculation methodology: Active population recorded in EDB at the end of the reporting period. Each individual is counted once in the total workforce. Workforce allocation is based on the country/entity assignment recorded in EDB. Data consolidation is performed through a dedicated Power BI dashboard using data extracted from the EDB system.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

TOTAL WORKFORCE

Workforce breakdown by type of employment & gender

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Workforce by Type of Employment and Gender” indicator represents the breakdown of the workforce by employment type and gender at the end of the reporting period. The indicator is reported according to the following categories: Permanent Employees, Temporary Employees, Non-Employees. Each category is also disclosed by gender (male/female).

Categories definition :

Permanent Employees : International contract ; open-ended contract ; Contract for the duration of the project and Fixed-term contracts assimilated to the duration of the project based on local labour laws and country employment practices. The classification has been reviewed country by country considering local labour law, contractual practices, and the operational context of the Group’s activities (Libya – Kuwait – South Sudan – Uganda – Angola client EXXON or contract duration over 5 years.)

Temporary Employees : Fixed-term contracts, excluding those assimilated to the duration of the project.

Non employees : Temping contract ; Internship contract ; Apprenticeship contract ; Consultant contract ; Subcontractor contract

Processus

Origin of data: EDB – Local HR teams in each subsidiaries are responsible for maintaining and updating workforce information in EDB. Contractual information and labor laws.

Unit: Number

Calculation methodology: Active population recorded in EDB at the end of the reporting period. Each individual is counted once in the total workforce. Employment type classification is based on the contractual nature recorded in EDB. Classification between permanent and temporary employment is reviewed considering local labour legislation and employment practices applicable in each country. Gender breakdown is based on the gender information available in EDB.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

TOTAL WORKFORCE

Workforce breakdown by job category position

Indicator definition

Reporting period: 01/01/2025 - 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Workforce by Job Category Position” indicator represents the distribution of employees and non-employees by job category at the end of the reporting period. The workforce is classified into the following categories: Administrative ; Operational ; Managerial. Classification is based on the “OPL” (Operational Level) field recorded in EDB. The OPL classification process is centrally managed by one dedicated HR Recruitment employee based in the SCO in Monaco, who is responsible for workforce statistics consistency across the Group. OPL categories are assigned based on job titles and activity domains to ensure harmonized classification across all EDB profiles worldwide.

OPL classification in EDB :

Administrative : Administrative Staff

Operational : Support Team Leader / Technician Expert / Technician Operator / Trade Supervisor

Managerial : Middle Management / Operational Management / Top Management

Processus

Origin of data: EDB – Local HR teams in each subsidiaries are responsible for maintaining and updating workforce information in EDB.

Unit: Number

Calculation methodology: Active population recorded in EDB at the end of the reporting period. Each individual is counted once in the total workforce. Classification is based on the “OPL” (Operational Level) field recorded in EDB. Data consolidation is performed through a dedicated Power BI dashboard using data extracted from the EDB system.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

TOTAL WORKFORCE

Workforce breakdown by age

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Workforce Breakdown by Age” indicator represents the distribution of the total workforce (employees and non-employees combined) by age group at the end of the reporting period. The workforce is classified into the following age categories: Under 30 years old (0–29) ; Between 30 & 50 years old (30–50) ; Over 50 years old (51 and more).

Processus

Origin of data: EDB – Local HR teams in each subsidiaries are responsible for maintaining and updating workforce information in EDB.

Unit: Number

Calculation methodology: Active population recorded in EDB at the end of the reporting period. Each individual is counted once in the total workforce. Age classification is calculated based on the date of birth recorded in EDB. Date of birth information is recorded by local HR teams based on official identity documents provided during onboarding or administrative processes.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

TURNOVER

New hires by employment status

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The indicator represents the number of newly hired and rehired employees during the reporting period, as part of the total workforce population, split between: National Employees and Expatriates.

Categories :

National employees are employees hired under a local/national employment contract in the country where they perform their work activities.

Expatriates are employees working under non-national employment arrangements, typically international contracts or expatriation assignments and operate under rotational working schemes alternating between Work periods in the country of assignment/mission and Rest periods in their home country or country of residence.

Processus

Origin of data: EDB

Unit: Number

Calculation methodology: The indicator is based on hiring “Mutation Forms” created and validated in EDB by local HR teams in each subsidiary during the reporting period. Both new recruitments and rehires are included in the calculation when a new hiring action is formally recorded in EDB. Classification between “National” and “Expatriate” is based on the mandatory “Contract Category” field recorded in EDB for all workforce profiles. Data consolidation is performed through a dedicated Power BI dashboard using data extracted from the EDB system.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

TURNOVER

New hires by gender

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “New Hires by Gender” indicator represents the number of newly hired or rehired employees during the reporting period, as part of the total workforce population, split by gender: Male or Female

Processus

Origin of data: EDB

Unit: Number

Calculation methodology: The indicator is based on hiring “Mutation Forms” created and validated in EDB by local HR teams in each subsidiary during the reporting period. Both new recruitments and rehires are included in the calculation when a new hiring action is formally recorded in EDB. Gender classification is based on the information declared by employees and recorded in EDB during onboarding or administrative processes. Data consolidation is performed through a dedicated Power BI dashboard using data extracted from the EDB system.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

TURNOVER

Average seniority

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Average Seniority” indicator represents the average length of service of the workforce within the Group, expressed in years. The length of service is calculated in number of years between the end of the reporting period and the “Hire Date”, corresponding to the employee’s first hiring date within the Group

Processus

Origin of data: EDB

Unit: Number of years

Calculation methodology: Seniority is calculated based on the “Hire Date” recorded in EDB. Data is extracted from the Employee Database (EDB) as of the reporting period closing date. The average seniority is calculated across the relevant workforce population and rounded to one decimal place. Each individual is counted once in the calculation.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

TURNOVER

Turnover

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Turnover Rate” indicator represents the percentage of workforce departures during the reporting period compared to the average workforce population. The calculation includes workforce departures resulting from resignations, dismissals, retirement, and other contract termination reasons recorded in EDB excluding “end of project/mission”.

Processus

Origin of data: EDB

Unit: Percentage

Calculation methodology: Standard ESG method. Formula : $\text{Number of leavers during the period (voluntarily or due to dismissal, retirement, or death in service)} / \text{Average headcount (beginning-of-year headcount + end-of-year headcount) / 2} * 100$. Data consolidation of workforce and departures is performed through a dedicated Power BI dashboard using data extracted from the EDB system.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

DIVERSITY

Gender Rate all positions

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Gender Rate – All Positions” indicator represents the percentage of women within the total workforce population across all positions within the Group at the end of the reporting period.

Processus

Origin of data: EDB – Local HR teams in each subsidiaries are responsible for maintaining and updating workforce information in EDB.

Unit: Percentage

Calculation methodology: Formula : $\text{Number of women in the total workforce} / \text{Total workforce} * 100$. Gender breakdown is determined based on the gender information recorded in EDB. Data consolidation is performed through a dedicated Power BI dashboard using data extracted from the EDB system.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

DIVERSITY

Percentage of women in middle & top management

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Women in Top and Middle Management” indicator represents the percentage of women occupying management positions classified as “Top Management” and “Middle Management” within the Group at the end of the reporting period. Management classification is based on the “OPL” (Operational Level) field recorded in EDB.

Processus

Origin of data: EDB – Local HR teams in each subsidiaries are responsible for maintaining and updating workforce information in EDB.

Unit: Percentage (%)

Calculation methodology: Formula : Number of women classified as middle or top management / Total workforce classified as middle or top management population*100. Gender breakdown is determined based on the gender information recorded in EDB. Management classification is based on the “OPL” (Operational Level) field recorded in EDB. Data consolidation is performed through a dedicated Power BI dashboard using data extracted from the EDB system.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

DIVERSITY

Female-to-male ratio in governance body

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Female-to-Male Ratio in Governance Bodies” indicator represents the ratio between male and female representatives within the Group’s governance bodies at the end of the reporting period. The governance population considered in the calculation includes members of the Management Board ; Supervisory board ; the Leadership Team & Top Management.

Processus

Origin of data: Governance body composition is determined based on the official governance information publicly available on the Group’s corporate website at the reporting date.

Unit: Ratio

Calculation methodology: Formula : Number of male representatives / Number of female representatives. Each governance member is counted once within the calculation, even if holding multiple governance roles.

Frequency of data collection: Annually

DIVERSITY

Average age

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Average Age” indicator represents the average age of the total workforce population at the end of the reporting period.

Processus

Origin of data: EDB

Unit: years old

Calculation methodology: Data is extracted from the Employee Database (EDB) as of the reporting period closing date. Age is calculated based on the date of birth recorded in EDB and the age of each individual at the end of the reporting period. Consolidation is performed at Group level through a Power BI reporting tool based on EDB data.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

DIVERSITY

Number of nationalities

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Number of Nationalities” indicator represents the total number of different nationalities identified within the total workforce population at the end of the reporting period. The indicator counts the number of distinct nationalities represented within the total workforce population

Processus

Origin of data: EDB – Local HR teams in each subsidiaries are responsible for maintaining nationality information in EDB.

Unit: number

Calculation methodology: Data is extracted from the Employee Database (EDB) as of the reporting period closing date. The calculation is based on the mandatory “Nationality” field recorded in EDB for all workforce profiles. Nationality information is recorded based on official identity documents provided during onboarding or administrative processes. Consolidation is performed at Group level through a Power BI reporting tool based on EDB data.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

DIVERSITY

Rate of national employees (versus expatriates)

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Percentage of National Employees vs Expatriates” indicator represents the proportion of national employees and expatriates within the total workforce population at the end of the reporting period.

Categories :

National employees are employees hired under a local/national employment contract in the country where they perform their work activities.

Expatriates are employees working under non-national employment arrangements, typically international contracts or expatriation assignments and operate under rotational working schemes alternating between Work periods in the country of assignment/mission and Rest periods in their home country or country of residence.

Processus

Origin of data: EDB – Local HR teams in each subsidiaries are responsible for maintaining information in EDB.

Unit: percentage (%)

Calculation methodology: Formula : $\text{Number of National employees} / \text{Total Workforce} \times 100$. Data is extracted from the Employee Database (EDB) as of the reporting period closing date. Classification between “National” and “Expatriate” is based on the mandatory “Contract Category” field recorded in EDB for all workforce profiles. Data consolidation is performed through a dedicated Power BI dashboard using data extracted from the EDB system.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

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DIVERSITY

Number of discrimination, ent cases identified or reported

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: Number of cases related to discrimination and/or ent that have been confirmed by the Ethics committee.

Processus

Origin of data: Ethics committee activities

Unit: Number (Nb)

Calculation methodology: Manual

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

TRAINING & CAREER OPPORTUNITIES

Total training days

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Total Number of Training Days” indicator represents the total number of training days completed by the workforce during the reporting period. Each training session recorded in EDB generates a purchase order containing the planned number of training days & the associated training cost. Training days are accounted for in the reporting year based on the receipt date of the training certificate issued by the training provider or the e-learning/training platform. The indicator includes completed training sessions only.

Processus

Origin of data: EDB Training

Unit: Number (Nb)

Calculation methodology: Data is extracted from the “EDB Training” module through a dedicated Power BI reporting tool.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

TRAINING & CAREER OPPORTUNITIES

Training expenses

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Training Expenses” indicator represents the total training costs incurred during the reporting period for the workforce. Each training session recorded in EDB generates a purchase order containing the planned number of training days & the associated training cost. Training expenses are accounted for in the reporting year based on the receipt date of the training certificate issued by the training provider or the e-learning/training platform. The indicator includes completed training sessions only.

Processus

Origin of data: EDB Training

Unit: Million of Euros (M€)

Calculation methodology: Data is extracted from the “EDB Training” module through a dedicated Power BI reporting tool.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

TRAINING & CAREER OPPORTUNITIES

Average number of training days per individual

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “Average Number of Training Days per Individual” indicator represents the average number of completed training days per workforce member during the reporting period.

Processus

Origin of data: EDB Training

Unit: Number (Nb)

Calculation methodology: Formula : $\text{Number of training days} / \text{Average headcount (beginning-of-year headcount} + \text{end-of-year headcount)} / 2$). Consolidation is performed at Group level through Power BI reporting based on EDB and EDB Training data.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

Human Rights & Social dialogue

Number of child labor, forced labor or human trafficking cases identified or reported

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: Number of cases related to child labor, forced labor and/or human trafficking as per Human and Labor Rights reported and confirmed by the Ethics committee.

Processus

Origin of data: Ethics committee activities

Unit: Number (Nb)

Calculation methodology: Manual

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

Human Rights & Social dialogue

ent training completion rate for the Group

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The “ent Training Completion Rate” indicator represents the percentage of employees who successfully completed the Group ent training program during the reporting period. The indicator is calculated on the employee population only, excluding non-employees. The ent training is delivered through a dedicated module available on the iLearn platform.

Processus

Origin of data: EDB Training – EDB

Unit: Percentage (%)

Calculation methodology: formula : Number of employees who completed the training/ Total number of employees at the end of the reporting period*100. Data is extracted from iLearn platform and consolidated through EDB Training and reporting tools. Employees are under employment contract with Group entities reported in EDB at the end of the reporting period.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

Human Rights & Social dialogue

Percentage of employees covered by a collective bargaining agreement (EEA)

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The indicator represents the proportion of direct employees covered by an applicable collective bargaining agreement or equivalent framework at the end of the reporting period. The indicator applies to employees working under local employment contracts within countries of the European Economic Area (EEA) and excludes employees under international contracts. EEA scope is determined based on the employing entity.

Processus

Origin of data: EDB – CBAs collection or equivalent local collective employment frameworks in force within the countries/entities concerned.

Unit: Percentage (%)

Calculation methodology: Formula : Number of employees covered by CBA/ number of employees *100 (excluding international contracts). Data related to workforce population is extracted from the Employee Database (EDB). Contract type classification is based on the contractual information recorded in EDB. The determination of whether an employee belongs to an EEA country is based on the employing entity recorded in EDB for the employee.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

Human Rights & Social dialogue

Percentage of employees covered by a collective bargaining agreement (Worldwide)

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The indicator represents the proportion of direct employees covered by an applicable collective bargaining agreement or equivalent framework at the end of the reporting period. The indicator excludes employees under international contracts.

Processus

Origin of data: EDB – CBAs collection or equivalent local collective employment frameworks in force within the countries/entities concerned.

Unit: Percentage (%)

Calculation methodology: Formula : Number of employees covered by CBA/ number of employees *100 (excluding international contracts). Data related to workforce population is extracted from the Employee Database (EDB). Contract type classification is based on the contractual information recorded in EDB.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

Human Rights & Social dialogue

Percentage of scheduled annual interviews (ICMS) carried out

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The indicator represents the percentage of planned annual performance interviews effectively completed during the reporting campaign. It applies to eligible employees included in the annual interview campaign scope at the campaign launch date. Annual interviews are managed locally by each subsidiary according to Group guidelines and operational organization. Employees are generally eligible for inclusion in the annual interview campaign when they: Are directly employed by a Group entity ; Have a minimum of 6 months seniority at the campaign launch date; Report to a manager directly employed by the Group entity (excluding personnel managed directly by clients) ; Are active employees at the start of the campaign period. Certain operational exceptions may apply depending on local organizational constraints. For the reporting period concerned, the reference workforce population corresponds to employees active at the start of the campaign in July 2025.

Processus

Origin of data: Follow-up reports- EDB- ICMS files

Unit: Percentage (%)

Calculation methodology: Formula : $\text{Number of completed annual interviews} / \text{Number of scheduled annual interviews} \times 100$. Monaco Group HR receives country-level monitoring files ("Follow-Up Reports") indicating the number of scheduled annual interviews and the number of completed annual interviews. At the end of the campaign, completed interview records are collected and integrated into the Employee Database (EDB). Consolidated reporting is performed through a dedicated Power BI dashboard based on EDB interview data.

Frequency of data collection: annually

Human Rights & Social dialogue

Global rate of employees interviewed (ICMS)

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The indicator represents the percentage of employees who completed an annual interview during the reporting campaign compared to the total workforce population at the start of the campaign period. For the reporting period concerned, the reference workforce population corresponds to employees active at the start of the campaign in July 2025.

Processus

Origin of data: EDB- ICMS files

Unit: Percentage (%)

Calculation methodology: Formula : $\text{Number of completed annual interviews} / \text{Number of total workforce at campaign launch date} \times 100$. At the end of the campaign, completed interview records are collected and integrated into the Employee Database (EDB). Consolidated reporting is performed through a dedicated Power BI dashboard based on EDB interview data.

Frequency of data collection: annually

HSE

Medical check up coverage

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann employees.

Detailed definition: Percentage of employees that are covered and on track with their mandatory medical check up. Administrative staff will fall under local regulations and operational staff will have at least one medical check up per year (as per contracts/duties requirements). In addition, Dietsmann can launch voluntary medical check up campaigns for its staff.

Processus

Origin of data: EDB – local regulations – contractual details

Unit: Percentage (%)

Calculation methodology: EDB + manual check

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

HSE

Group awareness campaigns

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to the entire Group Dietsmann.

Detailed definition: Number of campaigns related to HSE (Health, Safety & Environment) topics launched throughout the year 2025. This includes dedicated weeks (such as safety and sustainability), World Days, and dedicated campaigns organized and prepared by the Group Dietsmann to its employees. Means of communication can be through visuals (such as posters, notes, ...), verbally (tool box talks, dedicated meetings, ...), online (intranet, Ilearn, emails, ...) and must aim at reaching 100% of the staff present at the moment of the event and translated in different languages to allow everyone to understand.

Processus

Origin of data: Content (powerpoint, posters, goodies) and proofs of deployment (pictures, attendance sheets, audits)

Unit: Number (Nb)

Calculation methodology: Manual

Frequency of data collection: Done for every campaign (hence 4 in 2025)

HSE

LTIFR & TRIR

Indicator definition

Reporting period: 01/01/2025 - 31/12/2025
Perimeter: Applicable to the entire Group Dietsmann.
Detailed definition: LTIFR (Lost Time Injury Frequency Rate) and TRIR (Total Recordable Incident Rate) are HSE performance indicators designed to measure and monitor the frequency of occupational injuries and illnesses within Dietsmann. These indicators provide a quantitative method for evaluating workplace safety performance by relating the number of incidents to the total number of hours worked.
The LTIFR indicator measure the frequency of serious work-related incidents resulting in fatalities or lost workday cases, relative to the total number of hours worked.
The TRIR measure the total frequency of recordable occupational incidents, including fatalities, lost workday cases, restricted workday cases, and medical treatment cases, relative to the total number of hours worked.
Those indicators are established based on definitions and classification means defined in the Group HSEQ Manual Management System.

Limit: In certain cases (4 in 2025), incident classification may be determined according to client-specific criteria and contractual reporting requirements. As a result, the classification applied may not always fully align with Dietsmann’s internal definitions or with a strictly standardized interpretation of LTIFR and TRIR criteria.

Processus

Origin of data: HSEQ Reporting Application
Unit: Ratio
Calculation methodology: Automatic through the app + checked manually
Formulas used:

TRIR

$$TRIR = \frac{\sum(Fatalities+Lost\ Workday\ Cases+Restricted\ Workday\ Cases+Medical\ Treatment\ Cases) \times 1,000,000}{Total\ Hours\ Worked}$$

LTIFR

$$LTIFR = \frac{\sum(Fatalities+Lost\ Workday\ Cases) \times 1,000,000}{Total\ Hours\ Worked}$$

Referential: IOGP / OSHA
Frequency of data collection: Every month

LOCAL CONTENT

Dietsmann_ESG_MN_2025V1

Local employment

Percentage of national employees in management positions

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to the entire Group Dietsmann.

Detailed definition: The indicator represents the proportion of national employees occupying management positions within the Group at the end of the reporting period. National employees are employees hired under a local/national employment contract in the country where they perform their work activities. The indicator is calculated on the total population classified in management positions.

OPL categories are included within the management scope : Middle Management; Operational Management; Top Management.

Processus

Origin of data: EDB

Unit: Percentage (%)

Calculation methodology: Formula : Number of national employees in management positions/ Total number of employees in management positions*100.
Classification between “National” and “Expatriate” is based on the mandatory “Contract Category” field recorded in EDB for all workforce profiles. Management classification is based on the “OPL” (Operational Level) field recorded in EDB.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

Local employment

Percentage of training courses dedicated to national employees in total training provided

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to the entire Group Dietsmann.

Detailed definition: The indicator represents the proportion of training courses completed by national employees compared to the total training courses completed during the reporting period. National employees are employees hired under a local/national employment contract in the country where they perform their work activities. The indicator is calculated on all completed training courses recorded during the reporting period.

Processus

Origin of data: EDB – EDB Training

Unit: Percentage (%)

Calculation methodology: Formula : Number of training courses completed by national employees/ Total number of training courses completed *100. Classification between “National” and “Expatriate” is based on the mandatory “Contract Category” field recorded in EDB for all workforce profiles. Consolidation is performed at Group level through Power BI reporting based on EDB and EDB Training data.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

Local community initiatives

Total amount dedicated to the socio-economic development of local communities including donations, subsidies and sponsorship

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to the entire Group Dietsmann.

Detailed definition: Amount given to local communities through projects meant to bring positive impacts locally where Dietsmann operates and/or is being implanted. This includes, but not limited to, donations, subsidies and sponsorships. Projects are assessed locally to ensure viability, trustworthiness and positive impacts for the local communities. This comes from the accounting number 623811 (subsidies/donations) and is linked to the civil year exercise.

Processus

Origin of data: Identified from consolidated accounts then details provided through accounting evidences.

Unit: Thousands of Euros (k€)

Calculation methodology: Extracts from specific accounts then consolidated together

Frequency of data collection: Monthly

ETHICS

Dietsmann_ESG_MN_2025V1

Anti-corruption

Percentage of employees trained in ethics principles

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Total workforce

Detailed definition: The indicator represents the percentage of total workforce who completed the Group ethics and Corporate Shared Responsibility training during the reporting period. The training is delivered through dedicated modules available on the iLearn training platform. Training completion records are integrated into the “EDB Training” reporting database. A workforce member is considered trained once the training module has been completed and a completion certificate has been issued by the platform.

Processus

Origin of data: iLearn – EDB– EDB training

Unit: Percentage (%)

Calculation methodology: Number of workforce members active at the end of the period who completed the CSR ethics training/average total workforce during the year*100. Data is extracted from iLearn platform and consolidated through EDB Training and reporting tools.

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

Business partner screening

Due Diligence Questionnaires Performed

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: The purpose of the Due Diligence Questionnaire is to assess risks compliance and operational stability before business partnerships. It is performed for all potential subcontractors and business partners before entering in a contract. They must fill out a dedicated questionnaire which is then reviewed by the compliance department that verifies the information provided and, if needed, does an additional investigation through an online compliance tool (LexisNexis). The records are then kept internally. This indicator refers to the questionnaires rightfully completed by the partners and then fully verified by the compliance team during the civil year.

Processus

Origin of data: Questionnaires filled out

Unit: Number (Nbs)

Calculation methodology: Manual

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

Legal disputes and fines

Total amount of fines due to legal proceedings for environmental and/or social issues

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to all Dietsmann entities.

Detailed definition: Legal proceedings related to environmental (pollution, environmental license) and/or social (Human and Labor Rights). This comes from the accounting number 671000 (fines/penalties) and is linked to the civil year exercise.

Processus

Origin of data: Official fine/proceeding from an authority

Unit: Amount of Euros (€)

Calculation methodology: Manual

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes



BUSINESS DEVELOPMENT

Dietsmann_ESG_MN_2025V1

Client satisfaction

Average length of client relationship in years

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: all types of contracts and all clients (including all its entities) and selection of Major Clients (equal or more than 300000 manhours during the civil year)

Detailed definition: Average length of Major Clients relationship (around or over 300000h of work during the year, JV of the client included) in years (until the end of the civil year).

Process

Origin of data: list of active contracts and clients during the considered year; manhours reported in HSEQ Reporting application

Unit: number of years (Nb)

Calculation methodology: manual average of years in between the durations of contractual relationship of the major clients considered for the civil year.

Frequency of data collection: yearly (considering the civil year)

Client satisfaction

Percentage of total clients surveyed that are satisfied clients

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: all clients and services with significant annual turnover (>500k€) or strategic for the Subsidiary/JV.

Detailed definition: Percentage of total clients monitored (with Major Contracts in term of turnover and Dietsmann strategy) that are satisfied clients (satisfied, or average or not expressed) at the end of the considered civil year.

Process

Origin of data: collection of clients formal feedbacks, list of contracts and turnover categories during the year, and subsidiaries/JV reports of performed surveys

Unit: percentage – rate of Satisfied or Rather Satisfied or Not Dissatisfied clients among the list of monitored clients – type of contracts (%)

Calculation methodology: manual ratio of the 2 categories of clients, considering the list of Subsidiaries, Categories of Services and Clients.

Frequency of data collection: assessment after the end of the year (regular collection of data/feedbacks)

Investments

Total amount dedicated to innovation, new technologies and green energy, including partnerships

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to the entire Group Dietsmann.

Detailed definition: In the reporting period, Dietsmann sponsored MissionH24. This represents a strategic commitment to advancing hydrogen technology in motorsport and beyond. By supporting this pioneering initiative, Dietsmann is contributing towards the evolution of hydrogen as a clean energy solution and a zero-emission mobility. This comes from the accounting number 623811 (subsidies/donations) and is linked to the civil year exercise.

Processus

Origin of data: Identified from consolidated accounts then details provided through accounting evidences.

Unit: Thousands of Euros (k€)

Calculation methodology: Extracts from specific accounts then consolidated together

Frequency of data collection: Monthly

Certifications

Percentage of total subsidiaries certificated according to ISO 9001 standard

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: operational subsidiaries/JV not exclusively providing Technical Assistance services

Detailed definition: Percentage of total subsidiaries (operational subsidiaries not exclusively providing Technical Assistance services) certificated according to ISO 9001 standard for the considered year

Processus

Origin of data: Certificate obtained by each considered Subsidiary/JV, monitoring of the corresponding audits

Unit: percentage – ratio (%)

Calculation methodology: manual counting and ratio of the ISO 9001 certified Subsidiary/JV compared to the non-certified among the list of selected. One subsidiary/JV = One Country (not country entities nor country sites).

Frequency of data collection: yearly (considering the civil year)

Certifications

Percentage of total subsidiaries certificated according to ISO 14001 standard

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: operational subsidiaries/JV not exclusively providing Technical Assistance services

Detailed definition: Percentage of total subsidiaries (operational subsidiaries not exclusively providing Technical Assistance services) certificated according to ISO 14001 standard for the considered civil year

Processus

Origin of data: Certificate obtained by each considered Subsidiary/JV, monitoring of the corresponding audits

Unit: percentage – ratio (%)

Calculation methodology: manual counting and ratio of the ISO 14001 certified Subsidiary/JV compared to the non-certified among the list of selected. One subsidiary/JV = One Country (not country entities nor country sites).

Frequency of data collection: yearly (considering the civil year)

Certifications

Percentage of total subsidiaries certificated according to ISO 45001 standard

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: operational subsidiaries/JV not exclusively providing Technical Assistance services

Detailed definition: Percentage of total subsidiaries (operational subsidiaries not exclusively providing Technical Assistance services) certificated according to ISO 45001 standard for the considered civil year

Processus

Origin of data: Certificate obtained by each considered Subsidiary/JV, monitoring of the corresponding audits

Unit: percentage – ratio (%)

Calculation methodology: manual counting and ratio of the ISO 45001 certified Subsidiary/JV compared to the non-certified among the list of selected. One subsidiary/JV = One Country (not country entities nor country sites).

Frequency of data collection: yearly (considering the civil year)

ENVIRONMENT

Dietsmann_ESG_MN_2025V1

Environmental protection

Percentage of countries in which environment awareness raising campaigns were provided to employees

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to the entire Group Dietsmann.

Detailed definition: Percentage of of countries within the Group that had environmental raising awareness sessions provided to the employees. This includes (but not limited to) World Environment Day, Sustainability Week, Ilearn modules, Induction, dedicated toolbox talks, relevant documentaion and materials, speeches and trainings (whether online or physical) and/or flashes.

Processus

Origin of data: Content (powerpoint, posters, flahses, training materials) and proofs of deployment (pictures, attendance sheets, audits, intranet, Ilearn)

Unit: Percentage (%)

Calculation methodology: Manual

Frequency of data collection: Recorded on an ongoing basis and consolidated annually for reporting purposes

Carbon footprint perimeter

Reporting period: 1st January 2025 - 31st December 2025

Methodology	Consolidation Approach
GHG Protocol	Financial Control:
	Dietsmann has chosen to use the operational financial approach rather than the operational control approach due to the complex ownership and operatorship structures. According to the GHG Protocol "The company has financial control over an operation if the former has the ability to direct the financial and operating policies of the latter with a view to gaining economic benefits from its activities.". Therefore, Dietsmann accounts for 100% of the GHG emissions for which it or its subsidiaries have financial control.
	However, Dietsmann does not include emissions from operations it has equity in but does not control financially.

List of assets by subsidiary:			
ANGOLA	Maculusso: Offices (owner)	Moro Bento: Training center + Workshop (rental)	Guest house (rental)
CONGO	BASE: Offices + Workshop (owner)	Guest houses (rental)	
FRANCE	Toulouse: Offices (rental)	Salies-Du-Salat: Offices +Worshop (owner)	
GABON	Base: Offices (rental)	IM12: Guest house (owner)	Guest houses POG + Comilog (rental)
ITALY	Guardia: Offices (rental)		
KAZAKHSTAN	Aksai : Offices (rental)	Atyrau : Offices (rental)	
KUWAIT	Kuwait City: Offices (rental)		
LIBYA	Tripoli : Offices (rental)	ENI-AI Wafa: 2 Offices (rental)	
MONACO	Offices (rental)		
NETHERLANDS	Breda: Offices (rental)		
NIGERIA	PHC : Offices (rental)		Abuja : Offices (rental)
QATAR	Offices (rental)		Villa CM (rental)
ROMANIA	Crisina: Offices + Workshops (rental)	Voluntari: Offices (rental)	
SOUTH SUDAN	Jubba (Hotel) : Offices (rental)		
UAE	Dubai: Offices (rental)		
UGANDA	Uganda: Offices (rental)		

Operational control
Yes
No
Yes, but we need to do estimates

Consumption and production

Total of electricity consumed

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to the entire group Dietsmann as per the carbon footprint calculation perimeter.

Referential: GHG Protocol and internal procedures (GHG Protocol Application Procedure & Energies and water efficiency management procedure).

Detailed definition: This includes all electrical consumption from locations included into the carbon footprint perimeter of the group Dietsmann whether those are owned or leased locations. Data that do not require dedicated calculation are entered directly into the HSEQ Reporting app on a regular basis, it is then reviewed, approved, and analyzed through a dedicated workflow.

Processus

Origin of data: Bills, meter readings and estimations

Unit: Kilowatts per hour (KwH)

Calculation methodology: Partially automatic through the HSEQ Reporting app then manually for estimations

Frequency of data collection: Monthly for bills and meter readings / annually for estimations

Consumption and production

Total water consumption

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to the entire group Dietsmann as per the carbon footprint calculation perimeter.

Referential: GHG Protocol and internal procedures (GHG Protocol Application Procedure & Energies and water efficiency management procedure).

Detailed definition: This includes all water consumption from locations included into the carbon footprint perimeter of the group Dietsmann whether those are owned or leased locations. Data that do not require dedicated calculation are entered directly into the HSEQ Reporting app on a regular basis, it is then reviewed, approved and analyzed through a dedicated workflow.

Processus

Origin of data: Bills, meter readings and estimations

Unit: Cubic meter (m3)

Calculation methodology: Partially automatic through the HSEQ Reporting app then manually for estimations

Frequency of data collection: Monthly for bills and meter readings / annually for estimations

Consumption and production

Total volume of hazardous waste

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to the entire group Dietsmann as per the carbon footprint calculation perimeter.

Referential: GHG Protocol and internal procedures (GHG Protocol Application Procedure & Waste management procedure).

Detailed definition: This includes all types of solid hazardous waste produced during Dietsmann's operations from locations and activities included into the carbon footprint perimeter of the group Dietsmann whether those are owned or leased locations. Data that do not require dedicated calculation are entered directly into the HSEQ Reporting app on a regular basis, it is then reviewed, approved, and analyzed through a dedicated workflow. Estimations are made to the best of the knowledge given the operational context of Dietsmann's activities within clients' sites, presence of other potential contractors sharing the same space and data availability locally. This includes special waste, chemicals (including empty packaging), contaminated textiles, toner & printer's cartridges, electronic, bulb/halogen lights, aerosols, batteries but not oil.

Processus

Origin of data: Bills, data collection (like weighing) and estimations

Unit: Kilos (kgs)

Calculation methodology: Partially automatic through the HSEQ Reporting app then manually for estimations

Frequency of data collection: Monthly for bills / ad hoc for special collections / annually for estimations

Consumption and production

Total volume of hazardous waste (oil only)

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to the entire group Dietsmann as per the carbon footprint calculation perimeter.

Referential: GHG Protocol and internal procedures (GHG Protocol Application Procedure & Waste management procedure).

Detailed definition: This includes only oil waste produced during Dietsmann's operations from locations and activities included into the carbon footprint perimeter of the group Dietsmann whether those are owned or leased locations. Data that do not require dedicated calculation are entered directly into the HSEQ Reporting on a regular basis, it is then reviewed, approved, and analyzed through a dedicated workflow. Estimations are made to the best of the knowledge given the operational context of Dietsmann's activities within clients' sites, presence of other potential contractors sharing the same space and data availability locally.

Processus

Origin of data: Bills, data collection (like weighing) and estimations

Unit: Liters (L)

Calculation methodology: Partially automatic through the HSEQ Reporting app then manually for estimations

Frequency of data collection: Monthly for bills / ad hoc for special collections / annually for estimations

Consumption and production

Total volume of non-hazardous waste

Indicator definition

Reporting period: 01/01/2025 – 31/12/2025

Perimeter: Applicable to the entire group Dietsmann as per the carbon footprint calculation perimeter.

Referential: GHG Protocol and internal procedures (GHG Protocol Application Procedure & Waste management procedure).

Detailed definition: This includes all types of non-hazardous waste produced during Dietsmann's operations from locations and activities included into the carbon footprint perimeter of the group Dietsmann whether those are owned or leased locations. Data that do not require dedicated calculation are entered directly into the HSEQ Reporting app on a regular basis, it is then reviewed, approved, and analyzed through a dedicated workflow. Estimations are made to the best of the knowledge given the operational context of Dietsmann's activities within clients' sites, presence of other potential contractors sharing the same space and data availability locally. This includes manufacturing waste, food, cardboard/paper, plastics, metal, and wood.

Processus

Origin of data: Bills, data collection (like weighing) and estimations

Unit: Kilos (kgs)

Calculation methodology: Partially automatic through the HSEQ Reporting app then manually for estimations

Frequency of data collection: Monthly for bills / ad hoc for special collections / annually for estimations

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Consumption and production

Total waste recycled

Reporting period: 01/01/2025 - 31/12/2025

Perimeter: Applicable to the entire group Dietsmann as per the carbon footprint calculation perimeter.

Referential: GHG Protocol and internal procedures (GHG Protocol Application Procedure & Waste management procedure).

Detailed definition: Based on the total of waste (hazardous and non-hazardous), for each country and each type of waste an investigation is performed to look for actual proofs of waste treatment. When the proof is collected (from supplier, municipality, client) it is tracked and archived. When proofs are not obtained, research are made based on the location, contract, observations. Ultimately if nothing is found to corroborate a specific form of recycling, it is assumed that the waste is treated in landfill to have a conservative approach.

Processus

Origin of data: Bills, data collection (like weighing) and estimations for the quantities and receipts, proofs, research or assumptions for waste treatment

Unit: Ratio

Calculation methodology: Each type of waste for each country is assigned to a waste treatment and the calculation is then made manually

Frequency of data collection: Annually