

# IVALUA SUSTAINABILITY REPORT

2025 - 2026



The Ivalua Sustainability Report | 2025 - 2026 covers activities conducted by Ivalua SAS and its legal entities from January 1, 2025 to April 30, 2026

It reflects our commitment to global best practices in sustainability reporting and serves two key objectives:

- Track progress and drive continuous improvement in our sustainability performance
- Communicate transparently and effectively with our stakeholders

This report has been prepared in accordance with the GRI Standards, with the GRI Content Index provided at the end of the document.

## 1. Introduction

- 1.1. Message from Our CEO
- 1.2. Reporting Scope and Methodology

## 2. About Ivalua

- 2.1. Our Mission and Vision
- 2.2. Organization Details
- 2.3. Our Values and Commitment
- 2.4. Company Highlights
- 2.5. Our Solution
- 2.6. Partnerships

## 3. Sustainability at Ivalua

- 3.1. ESG Governance
- 3.2. Double Materiality
- 3.3. Our Material Topics
- 3.4. Our ESG Strategy

## 4. Environment

- 4.1. Energy and GHG Emissions
- 4.2. Waste and Resource Use
- 4.3. Carbon Offsetting and Biodiversity
- 4.4. Sustainable Event Design
- 4.5. Achievements

## 5. Social Impact

- 5.1. [Our Growing Workforce](#)
- 5.2. Training and Career Management
- 5.3. [Health, Safety, and Wellness](#)

[5.4. Working Conditions, Well-being](#)

[5.5. Diversity, Non-Discrimination,  
and Anti-Harassment](#)

[5.6. Social Dialogue](#)

[5.7. People & Community Programs](#)

[5.8. Achievements](#)

## 6. Governance

[6.1. Corporate Governance](#)

[6.2. Ethics](#)

[6.3. Information Security](#)

[6.4. Sustainable Procurement](#)

[6.5. Achievements](#)

## 7. Enabling Sustainable Transformations

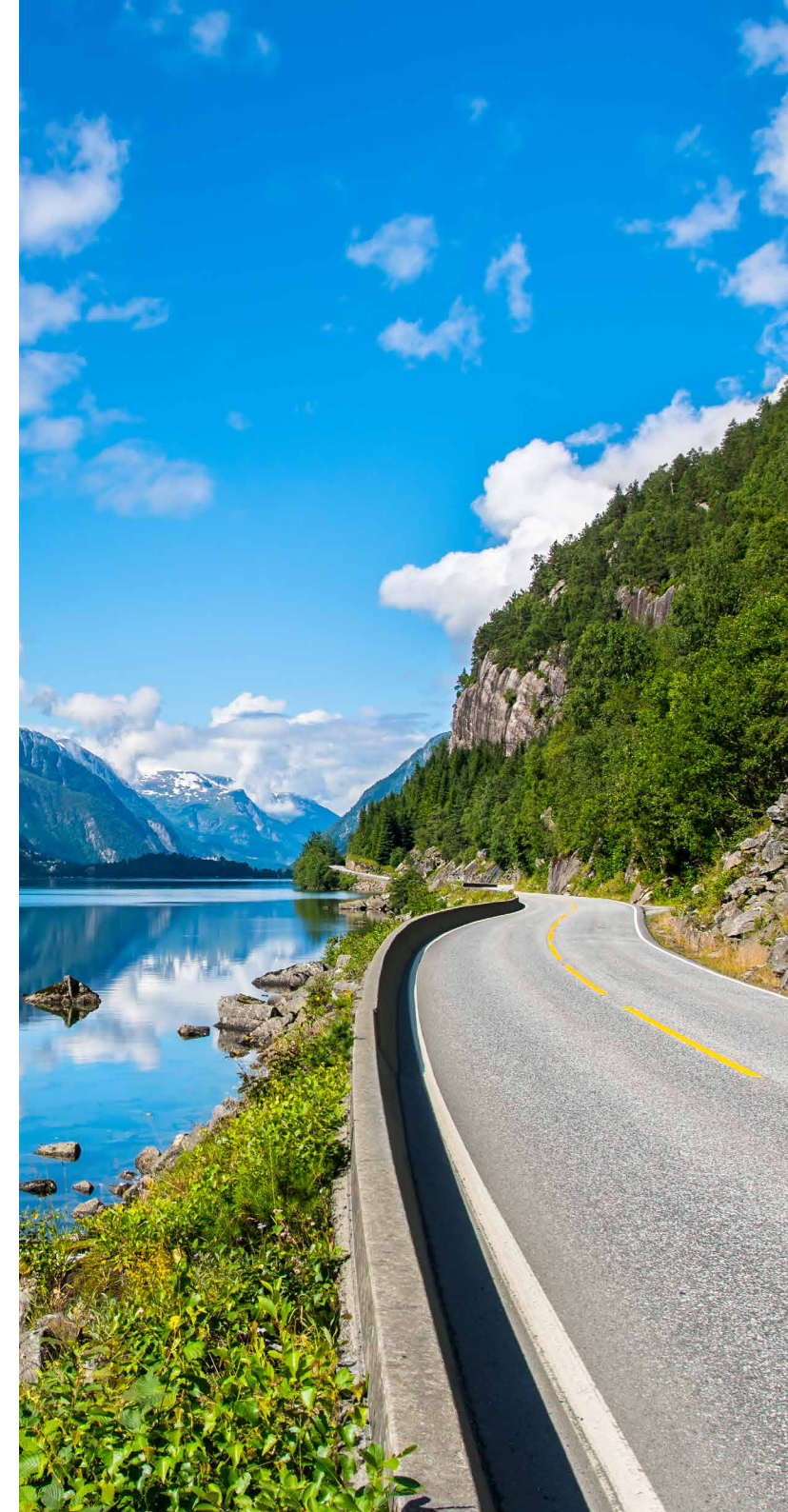
[7.1. Empower ESG Objectives through  
Sustainable Procurement](#)

[7.2. Join Forces to Create Sustainability  
Value](#)

[7.3. Advocate for Sustainable Procurement  
Practices](#)

## 8. GRI Content Index

## 9. Conclusion



# 1. Introduction

## 1.1. Message from Our CEO

At Ivalua, we recognize the importance of sustainability and have made it a fundamental component of our business strategy and values. As a leading provider of spend and supplier management solutions, we are uniquely positioned to empower global organizations to drive sustainable practices across their procurement processes and supply chains. We also recognize the importance of doing our part and setting a good example.

In this Sustainability Report, we are proud to share our ongoing commitment to environmental stewardship, social responsibility, and ethical governance. Our efforts are guided by a clear vision: to create long-term value for our customers, employees, partners, and the communities in which we operate.

Over the past years, we have made significant strides in integrating sustainability into our operations and product offerings. From mitigating our environmental impact to fostering diversity and inclusion within our workforce, and enabling our clients to make more responsible sourcing decisions, sustainability is embedded in everything we do.

We understand that the journey toward sustainability is continuous, and we remain dedicated to transparency, innovation, and collaboration to meet the evolving challenges of our world.

Thank you for joining us on this journey. Together, we can build a more sustainable future.

**Franck Lheureux**  
CEO, Ivalua

A handwritten signature in black ink, appearing to read "Lheureux".

## 1.2. Reporting Scope and Methodology

(GRI 2-2 | GRI 2-3 | GRI 2-4 | GRI 2-5)

This report covers Ivalua Inc. and its subsidiaries operating in Europe, North America, and Asia, including:

Ivalua SAS, serving as the company headquarters in France; Ivalua Inc. in the USA; Ivalua Pte. Ltd. in Singapore; Ivalua Canada Inc. in Canada; Ivalua India Private Ltd. (formerly Ivalua Private Ltd.) in India; and Ivalua Australia Pty Ltd. in Australia. Additional operations are conducted through Ivalua GMBH in Germany, Ivalua Ltd. in the UK, Ivalua Sweden AB in Sweden, Ivalua DMCC in Dubai, Ivalua S.r.l. in Italy, and Ivalua Israel Ltd. in Israel. The organization is composed of multiple legal entities, primarily Ivalua SAS, based in Paris, and Ivalua Inc., alongside their wholly owned global subsidiaries.

It spans the period from January 1, 2025, to April 30, 2026, and is published annually by June. While our financial reporting follows a different cycle, this specific timeframe allows us to disclose the most recent sustainability progress available at the time of release.

Our sustainability reporting scope remains consistent with our financial reporting, ensuring that all corporate entities are fully integrated into our disclosures. To ensure comprehensive oversight, we employ a unified global methodology for data collection across our various international subsidiaries. Disclosed information has not been adjusted for minority interests; During this period, the organization underwent no mergers, acquisitions, or divestments that would impact the reporting perimeter; This reporting approach is applied consistently across all GRI standards and material topics discussed throughout the report.

The current edition includes new and updated data to improve the completeness and accuracy of our sustainability disclosures. Certain figures, including Scope 1, Scope 2 and Scope 3 emissions and energy consumption, have been restated versus last year to reflect a more accurate and granular assessment of our environmental impact.

Our executive leadership team, including our CEO (Board Member) and CHRO as primary sponsors, actively oversees the annual reporting process and supports external assurance efforts.

This sustainability report has been externally assured by DEKRA Certification France to ensure reliability of methodology and disclosed information. DEKRA Certification France, has performed an independent sustainability audit in accordance with the International Standards on Assurance Engagements (ISAE) 3000 (revised) with regard to the disclosures and key figures in the sustainability report 2025 of Ivalua SAS, France, for the reporting period from 1 January 2025 to 30 April 2026.

As an independent partner, DEKRA Certification France reviews the credibility, transparency, completeness, and plausibility of the information in the sustainability report. Based on a materiality and risk assessment, the internal management structure, systems, processes, process instructions, policies and key indicators were verified to obtain limited assurance.

The external assurance statement is provided at the end of this document.

For inquiries, please contact [sustainability@ivalua.com](mailto:sustainability@ivalua.com)

## 2. About Ivalua

### 2.1. Our Mission and Vision

(GRI 2-1)

#### The Way We Spend Matters

At Ivalua, we believe that digital transformation will revolutionize supply chains, making them more efficient, sustainable and resilient, and unlock the power of supplier collaboration.

### 2.2. Organization Details

(GRI 2-1 | GRI 2-2 | GRI 2-6 | GRI 2-7 | GRI 2-8)

Ivalua SAS, established in 2000, is a privately held and majority management owned, global leader in comprehensive SaaS solutions for corporate spending management. Headquartered in Paris, France, the company has expanded organically through customer acquisition and strategic partnerships, now operating with 15 offices worldwide.

Countries where we operate include: France, USA, Singapore, Canada, India, Australia, Germany, UK, Sweden, United Arab Emirates, Italy, Israel.

The organization consists of multiple legal entities, including Ivalua SAS (headquartered in Paris, France) and Ivalua Inc., along with its wholly owned subsidiaries operating across Europe, North America, and Asia.

Our core offering is a unified, AI-powered Source-to-Pay platform delivered via a Software as a Service (SaaS) model. This customizable solution helps over 500 global customers across diverse sectors, including Retail, Manufacturing, Public Sector, and Financial Services, to manage all spend categories and suppliers. The platform is designed to drive increased profitability, improve sustainability, reduce risk, and enhance employee productivity across functions like procurement, invoicing, expenses, payments, and supply chain risk.

Today, our primary goal is to empower organizations through our truly unified enterprise AI platform, which seamlessly connects people, agents, workflows and data to help large organizations better manage spend and suppliers.

#### Our value chain is categorized into three main dimensions.

Upstream: This includes external suppliers providing essential infrastructure and tools, such as IT equipment providers, data center and cloud providers, and technology partners.

Operations: This dimension covers Ivalua's internal teams, responsible for re-search, product development, HR, finance, legal, sales, and marketing, as well as the technology and service partners who support these core activities.

Downstream: This involves implementation partners, customer support teams, and the end-users who engage with and utilize Ivalua's solutions. No notable modifications took place during this reporting timeframe regarding:





- the specific sectors of our business activity
- the structure of our value chain
- or any other significant commercial partnerships and associations

Ivalua's global workforce on December 31, 2025, consisted of 1,001 full-time employees, supplemented by 37 interns/apprentices and 7 contractors. The regional distribution of employees was 50% in EMEA, 28% in AMER, and 22% in APAC.

Further details about Ivalua are available [here](#).

## 2.3. Our Values and Commitment

### Our Values

 <p><b>Customer-Centric</b> We listen to our customers and focus on their success</p>	 <p><b>Collaboration</b> We are better working enthusiastically as one team</p>	 <p><b>Results-Oriented</b> We take ownership and focus on outcomes</p>	 <p><b>Care &amp; Grow People</b> We respect differences and develop our employees</p>	 <p><b>Integrity</b> We are open, honest and fair with others</p>
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### Comparably Awards

In 2025, Comparably awarded us with sixteen Best Workplace awards based on anonymous employee reviews. We received three additional awards in Q1 2026. [Please click here for more details.](#)


**WE SUPPORT**



## United Nations Global Compact and Sustainable Development Goals

(GRI 2-8)

Ivalua has been an active participant of the United Nations Global Compact since 2021.

We annually reaffirm our support for the Ten Principles of the UNGC, covering Human Rights, Labor, Environment, and Anti-Corruption.

Our corporate policies and operational framework are built around these principles, guaranteeing that sustainability drives every decision we make.

Beyond our participation in the UNGC, we also contribute to the advancement of the United Nations Sustainable Development Goals, recognizing our role in fostering a more sustainable and resilient global economy.

By implementing targeted initiatives and strategic actions, we not only support global sustainability priorities but also create lasting, positive impact within our organization and across the wider community.

## Ecovadis

As part of our commitment to continuous improvement, we undergo an annual sustainability assessment with EcoVadis, evaluating our performance across environmental, social, ethical, and supply chain criteria. In 2025, we were honored to receive the Gold Medal, recognizing our strong policies, impactful measures, and transparent reporting practices. This assessment not only benchmarks our progress, but also serves as a valuable tool for refining our strategies, identifying opportunities for growth, and maximizing our positive impact in the years ahead.

## 2.4. Company Highlights

(GRI 2-6)



**1000+**  
Employees



Founded in  
**2000**



**> 500**  
Customers

### Recognized Leader in:

- Source-to-Pay
- Supplier Value Mgmt.
- Source-to-Contract
- Procure-to-Pay
- Supplier Risk & Performance Mgmt.

**Gartner** **FORRESTER**



Serving Customers in  
**70+ Countries**



**15** Offices Globally

**95-99%**  
For 20+ years

Customer Retention



Majority Mgmt.  
Owned



Strong Financials  
0 Debt, Profitable



2025 Rev  
~ \$235M



Supplier Risk  
& Perf



Sourcing



Contract  
Mgmt.



eProcurement



Invoicing



Payments



Spend  
Analysis

One Enterprise Ai Platform For Procurement



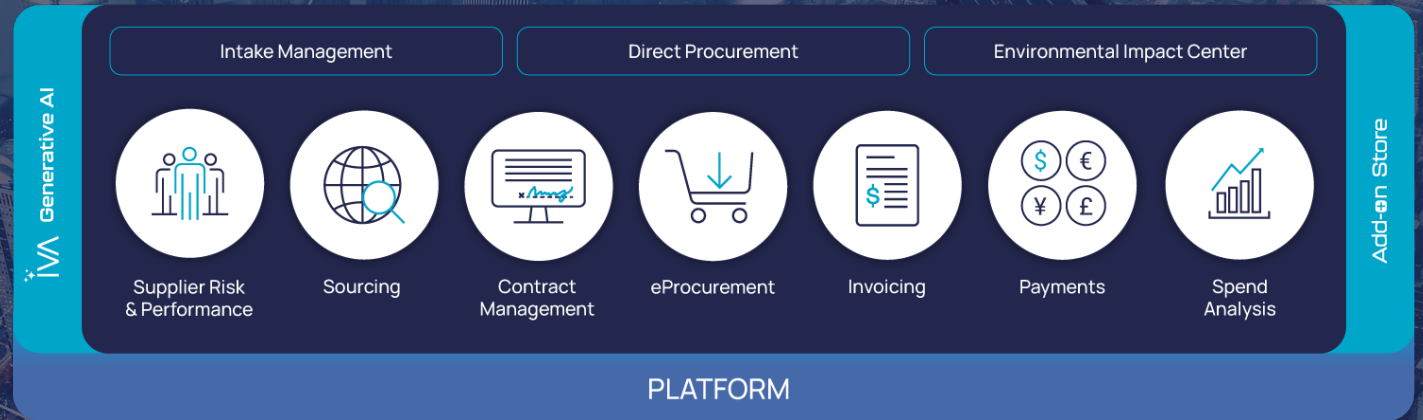
## 2.5. Our Solution

(GRI 2-6)

At Ivalua, we recognize that modern organizations need solutions that enable agility and growth. That's why we built all of our Source-to-Pay solutions on a common, no-code/low-code platform, designed to adapt and grow with companies' needs.

Our unified, AI-powered Source-to-Pay platform enables businesses to better manage all categories of spend and all suppliers, increasing profitability, improving sustainability, lowering risk and boosting employee productivity.

Please visit our [website](#) for more details about our solution.



## 2.6. Partnerships

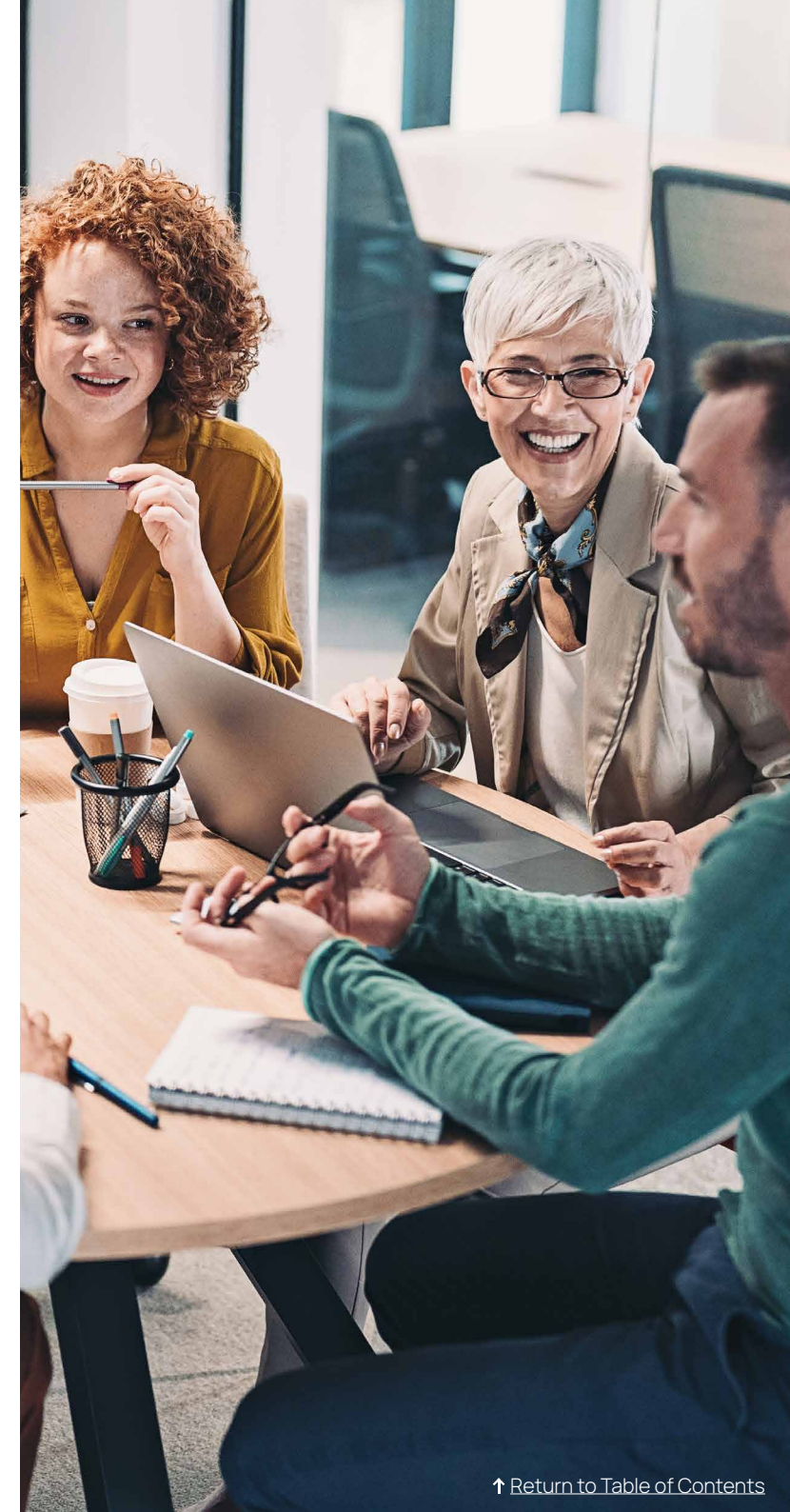
(GRI 2-6)

For 10 years, our 100% “Partner First” strategy has created a rich global ecosystem of technology, consulting and implementation resources for our customers. Our Partner Success Program focuses on continuous enablement, improvement, and tight collaboration with our partner success teams.

Our customers can now rely on a community of more than 2600 certified partner professionals from worldwide.

Ivalua further enhances its platform with the support of over 20 technology partners, providing customers with expanded capabilities and enriched data to drive greater value. Notably, many of these partners are supporting our customers’ ESG goals and strategies, such as adhering to a rigid supplier due diligence process by providing detailed information on supplier ESG performance.

For more information and an updated Partner list, please visit <https://www.ivalua.com/company/partners>



# 3. Sustainability at Ivalua

(GRI 2-22)

Sustainability is at the core of Ivalua's identity, driving our operations and product development. We have significantly advanced our commitment in recent years, embedding sustainability in all aspects of our work, from mitigating our own environmental impact and cultivating a diverse and inclusive workplace, to empowering our clients to execute more responsible and ethical sourcing strategies.

## 3.1. ESG Governance

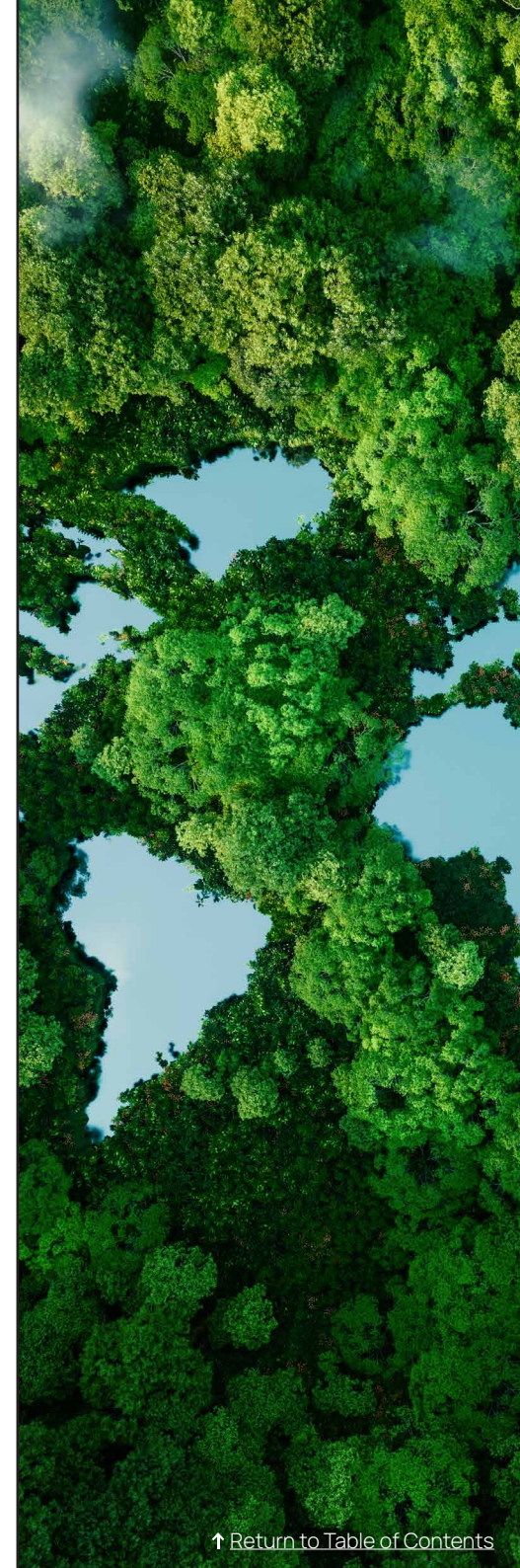
(GRI 2-7 | GRI 2-12)

At Ivalua, our leadership team works collaboratively to uphold the highest standards in labor and human rights, environmental stewardship, and ethical business practices. We are committed to driving sustainable growth by embedding ESG principles into our corporate strategy, ensuring accountability at every level and setting an example for our employees, customers and other stakeholders.

Together, we proactively identify risks, accelerate positive change, and create lasting impact, both within our organization and across our broader ecosystem.

Our ESG strategy is embedded in our organizational framework, ensuring cross-functional alignment and effective decision-making:

- **Supervisory Board:**  
Provides strategic oversight and ensures ESG integration at the highest level.
- **Executive Team:**  
The CEO and key ESG sponsors drive sustainability initiatives across all business units.
- **ESG Director:**  
Oversees the execution of ESG strategy, policies, reporting, and impact measurement.
- **ESG Integration across Operations:**  
ESG principles are embedded into core functions, including HR, IT, Information Security, Legal, Finance, R&D, Alliances, and Marketing, fostering a company-wide commitment to sustainability.



## 3.2. Double Materiality

(GRI 3-11 | GRI 2-29)

In 2024, we conducted a double materiality assessment to evaluate both our positive and negative impacts on people and the environment, as well as to identify the risks and opportunities that could affect our business and stakeholders.

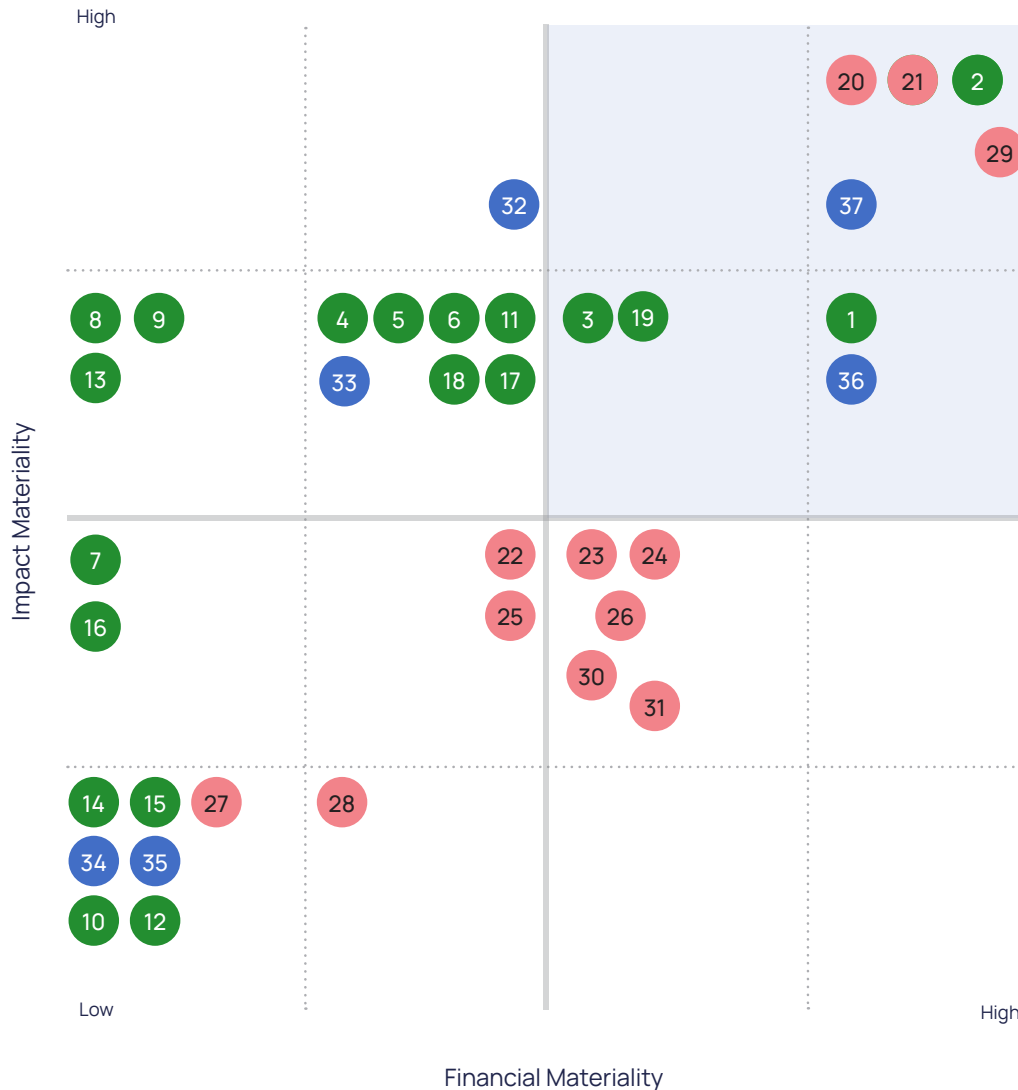
The insights from this assessment guided us in defining our key priorities and shaping our ESG action plan to drive meaningful progress.

This assessment was conducted in alignment with the European Sustainability Reporting Standards to ensure readiness for compliance with the Corporate Sustainability Reporting Directive, reinforcing our commitment to transparent and responsible business practices.

By consistently engaging with our customers, partners, and employees, we can effectively understand their key priorities. This continuous dialogue allows us to customize our sustainability strategy to ensure it remains relevant and impactful across our entire ecosystem.



## Double Materiality Matrix



## ESRS Topics Mapping Table

ESRS E1 - Climate change	1. Climate change adaptation 2. Climate change mitigation 3. Energy
ESRS E2 - Pollution	4. Pollution of air 5. Pollution of water 6. Pollution of soil 7. Pollution of living organisms and food resources 8. Substances of concern 9. Substances of very high concern 10. Microplastics
ESRS E3 - Water and marine resources	11. Water 12. Marine resources
ESRS E4 - Biodiversity and ecosystems	13. Direct impact drivers of biodiversity loss 14. Impacts on the state of species 15. Impacts on the extent and condition of ecosystems 16. Impacts and dependencies on ecosystems services
ESRS E5 - Resource use and circular economy	17. Resources inflows, including resources use 18. Resources outflow related to products and services 19. Waste
ESRS S1 - Own workforce	20. Working conditions 21. Equal treatment and opportunities for all 22. Other work-related rights
ESRS S2 - Workers in the value chain	23. Working conditions 24. Equal treatment and opportunities for all 25. Other work-related rights
ESRS S3 - Affected communities	26. Communities' economic, social and cultural rights 27. Communities' civil and political rights 28. Rights of indigenous people
ESRS S4 - Consumers and end-users	29. Information-related impacts for consumers and/or end-users 30. Personal safety of consumers and/or end-users 31. Social inclusion of consumers and/or end-users
ESRS G1 - Business conduct	32. Corporate culture 33. Protection of whistleblowers 34. Animal welfare 35. Political engagement and lobbying activities 36. Management of relationships with suppliers including payment practices 37. Corruption and bribery

## 3.3. Our Material Topics

(GRI 3-2)

ESRS topic	Sub-topic	Risk factors	Corresponding report chapters
ESRS E1 - Climate Change		Scope 3 emissions (business travel and purchased goods & services) make up most of our total carbon footprint. Failure to set and meet reduction targets could harm our reputation and credibility.	4.1
	Climate change mitigation	Insufficient education and communication on climate change among stakeholders may impact our reputation as a leader in digital sustainable procurement.	4.1, 8.3
		Environmental incidents or poor practices in our supply chain could expose us to reputational risks.	7.1
	Climate change adaptation	Extreme weather events affecting our data center providers could disrupt our operations.	7.1
	Energy	Our energy consumption primarily comes from office operations. Lack of progress in setting and achieving reduction targets could harm our reputation and credibility.	4.1
ESRS E5 - Circular economy	Waste	As an office-based company, we generate office and electronic waste. Without formal waste sorting and e-waste diversion practices, we risk reputational damage.	4.2
ESRS S1 - Own Workforce	Working conditions	Workplace stress, poor health and safety, lack of benefits, poor work-life balance, and inadequate remuneration or social dialogue could impact our workforce, productivity, and competitive advantage.	5.3, 5.4, 5.5, 5.6
	Equal treatment and opportunities for all	Our success depends on attracting, developing, and retaining talent. The absence of an L&D strategy could reduce our attractiveness, lead to talent loss, and weaken our competitive edge. Discrimination based on gender, race, or other factors could harm workforce engagement, limit potential, and damage our reputation as a diverse, multicultural company.	5.2 5.5
ESRS S4 - Consumers and end-users	Information-related impacts for consumers and/or end-users	Ivalua and its partners face potential risks related to data security and confidentiality. Cybersecurity incidents or data misuse could undermine operations, reputation, and customer trust.	6.2
ESRS G1 - Business conduct	Corruption and bribery	Integrity is one of our core values. Any association with bribery or corruption could damage our reputation.	6.1
	Management of relationships with suppliers including payment	Ivalua collaborates with a wide network of suppliers and partners. Ethical, environmental, or social issues in the supply chain could expose us to reputational risks and competitive disadvantages.	7.1

## 3.4. Our ESG Strategy

(GRI 2-22)

We are committed to making a meaningful impact on both people and the planet by embedding responsible business practices and driving sustainable transformation.

Our ESG strategy is built on two core pillars and six key commitments, guiding our priorities, ambitions, and goals.



### LEAD BY EXAMPLE IN SUSTAINABLE PRACTICES

#### Environmental

##### Improve our environmental impact

- Reduce GHG emissions
- Develop high standards for Green IT

#### Social

##### Empower employees and expand social impact

- Ensure fair and favorable working conditions
- Promote a culture of sustainability

#### Governance

##### Uphold ethical and robust governance at every level

- Strengthen our approach to sustainable procurement and ESG risks
- Ensure strong ethical standards, comply with laws and regulations

### ENABLE SUSTAINABLE TRANSFORMATIONS

#### Solution

##### Empower ESG objectives through Source-to-Pay processes

- Equip organizations with tools to fulfill their ESG objectives

#### Partnerships

##### Join forces to create sustainability value

- Develop value-added partnerships to support customers in their sustainability journey

#### Advocacy

##### Advocate for sustainable procurement practices

- Develop thought leadership to help organizations accelerate change

# 4. Environment

At Ivalua, we prioritize sustainability by integrating environmentally responsible practices throughout our operations. Our commitment to minimizing environmental impact guides every decision we make, ensuring a greener future for our business and our community.

## 4.1. Energy and GHG Emissions

(GRI 305-1 | GRI 305-2 | GRI 305-3 | GRI 305-4)

Since 2022, we have partnered with Greenly to carry out comprehensive, annual audits of our global greenhouse gas emissions across scopes 1, 2, and 3. This ongoing assessment, aligned with the GHG protocol, enables us to evaluate, and enhance our climate performance, ensuring we take meaningful action toward emissions reduction.

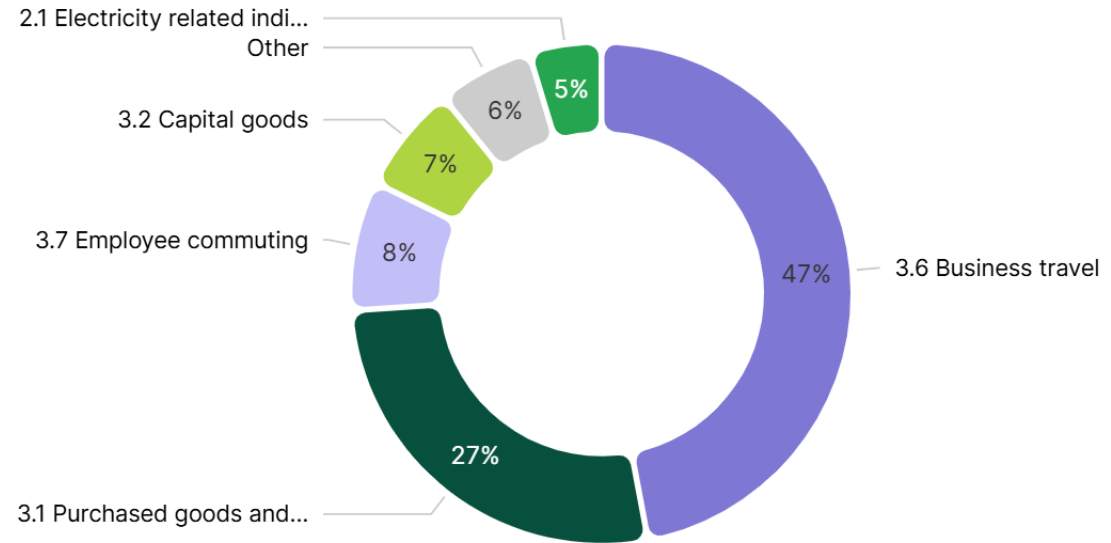
As part of this initiative, we calculate the carbon footprint of individual employees, offering personalized insights and guidance to help them minimize their environmental impact. Through this approach, we foster a culture of sustainability and encourage collective action.

In 2024, we were honored to receive the Greenly Silver Medal, recognizing our commitment to carbon management and progress in climate action

Looking ahead, we are actively developing an action plan, prioritizing business travel emissions and Green IT practices, reinforcing our commitment to a low-carbon future.

## Ivalua Carbon footprint - 2025

Total emissions (tonnes of CO2)	5 699 tCO2
Emissions per employee (tonnes of CO2)	5.45 tCO2
Tonnes of CO2 per unit of revenue (per million dollars)	24.3 tCO2



## Operational Energy Use

(GRI 305-2 | GRI 302-1)

Our Facilities teams continuously implement and monitor measures aimed at reducing energy consumption and associated CO2 emissions across all our office locations.

Currently, 75% of offices under our control for energy supply are powered by 100% renewable energy, and we are working to ensure full coverage across these offices.

## Digital Energy Use

(GRI 305-3 | GRI 302-2)

Ivalua is dedicated to continuously enhancing its processes to monitor and minimize the environmental impact of IT operations by improving server energy efficiency, coding practices, and optimizing cloud usage.

Additionally, Ivalua partners with data center providers that prioritize renewable energy, work to lower CO2 emissions, and are committed to achieving climate neutrality. By aligning with sustainable technology partners, we reinforce our dedication to responsible energy management in the digital space.

[Link to Equinix sustainability webpage](#)

## Business Travel and Commuting

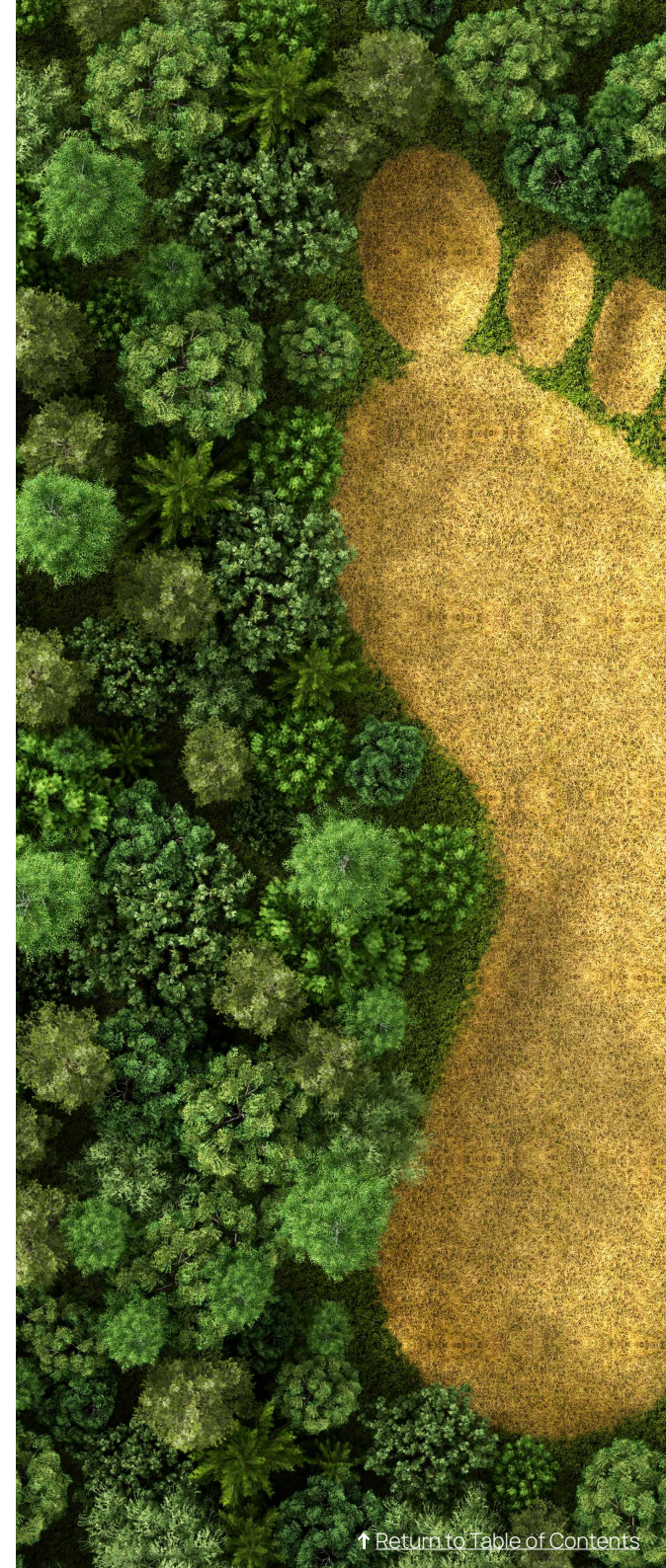
(GRI 305-3)

As a global company working with clients, partners, and teams around the world, travel remains essential to our operations, but so is mitigating its environmental impact.

Business travel is one of our main sources of greenhouse gas emissions and we are committed to balancing business needs with environmental responsibility by continuously improving how we track, monitor, and reduce these emissions. Our policies limit non-essential travel and prioritize virtual collaboration whenever possible.

## Awareness

In 2025, we conducted two awareness sessions focused on energy and climate change, educating employees on practical actions they can take to reduce travel emissions, energy consumption, and contribute to a more sustainable future. By fostering a culture of responsibility, we empower our teams to make a tangible impact both at work and beyond.



## Energy consumption within the organization

(GRI 302-1)

### Metric A: Energy from non-renewable sources

Ivalua monitors the energy usage associated with our corporate vehicle fleet. Our internal assessments indicate that 207 GJ of company cars consumption is derived from non-renewable fuel sources.

Precise fuel classifications are currently unavailable as monitoring is primarily conducted through internal financial expenditure tracking.

### Metric B: Energy from renewable sources

Of the total fuel consumed from our global vehicle fleet, approximately 23 GJ is estimated to come from renewable sources.

Due to our reliance on monetary spend tracking, specific breakdowns by fuel type are not currently isolated.

### Metric C: Electricity and Thermal Consumption

- Our global facilities utilized a total of 1,070,271 kWh in electrical energy.
- District heating services across our operations accounted for 197,576 kWh.
- Cooling requirements (0 kWh) are fully integrated into our primary electrical consumption metrics.
- Heating needs (0 kWh) are addressed either through existing electrical systems or direct district heating connections.

### Metric D: Energy Sales

Not applicable; Ivalua does not engage in the sale of energy to external parties.

### Metric E: Total Energy Volume

The aggregate energy consumption for the organization reached 1,331,736 kWh.

### Metric F: Methodology and Calculation Approach

- Fleet Emissions: Internal expenses are consolidated and converted into carbon metrics utilizing the Greenly analytical platform. This calculation employs a weighted monetary ratio based on the 2024 market distribution of diesel and petrol in France [1]. Ratios are derived by dividing total GHG impact (combustion and upstream) per liter [2] by the average 2024 regional pricing.
- Fuel Source Estimates: Data regarding renewable versus non-renewable proportions is based on figures from the French Ministry for Ecological Transition (SDES).
- Physical Consumption: Direct metrics for electricity and thermal energy are sourced from utility provider reports and official invoices.
- Estimated Consumption (Offices): For leased facilities where direct utility data is unavailable, we apply Greenly's proprietary estimation framework. This methodology utilizes office surface area and occupancy levels to derive representative consumption figures.

Standard Estimation Formula:

In the absence of primary data, consumption is projected using a specialized methodology from Greenly. This approach integrates industry benchmarks and sector-specific expertise with office dimensions and onsite personnel data to calculate representative energy levels.

### Metric G: Conversion Factors and Data Sources

- Fleet Conversion Factors: (Greenly) Derived from [1] the Professional Petroleum Committee (CPDP), [2] ADEME Base Empreinte v23.4, and [3] the Ministry of Energy Transition. Applied Factor: 2.09 kgCO<sub>2e</sub> per Euro of expenditure.
- Energy Conversion (tCO<sub>2</sub> to GJ): Factors are sourced from internationally recognized frameworks, specifically the IPCC National GHG Inventory Guidelines and UK DESNZ (formerly DEFRA). Calculation: Total Energy (GJ) = Carbon Output (kg) / Conversion Factor (kg CO<sub>2</sub>/GJ). Example: 16.96 tonnes / 73.7 kg CO<sub>2</sub> per GJ = approximately 230 GJ.
- Supplemental Estimates: For facilities lacking primary data, consumption is modeled using Greenly's proprietary internal databases and environmental benchmarks based on square footage. Operational Formula: Projected Usage (kWh) = Total Surface Area (m<sup>2</sup>) × Energy Intensity Factor (kWh/m<sup>2</sup>/year) × Adjustment for Occupancy

## Energy consumption outside of the organization

(GRI 302-2)

### Metric A: Total Digital Energy Load

Direct IT equipment load: 748,520 kWh (equivalent to 2.69 TJ). Aggregate digital consumption (post-PUE application): 1,047,928 kWh (equivalent to 3.77 TJ).

### Metric B: Methodology for Digital Data Collection

Our internal IT teams utilize Observium, a comprehensive network management and monitoring platform, to aggregate performance metrics across our infrastructure. This system tracks combined electrical metrics, specifically current and power, by polling rack Power Distribution Units (PDUs) via standard SNMP protocols. This allows for a granular assessment of energy demand across individual racks and entire data center facilities.

### Metric C: Calculation Framework and Efficiency Factors

To derive a representative estimate of total electrical consumption from raw IT equipment data, we apply specific Power Usage Effectiveness (PUE) multipliers. While Observium isolates the direct energy utilized by machines, the PUE adjustment accounts for essential supplemental infrastructure, including climate control and facility lighting.

For this reporting cycle, the applied PUE benchmarks for our primary data center providers are established at 1.423 and 1.54 respectively.

## Energy intensity

(GRI 302-3)

For the current reporting period, our energy intensity is established at 1,274.39 kWh per individual (derived from 1,331,736 kWh divided by 1,045 employees).

To calculate this specific ratio, we utilize total headcount (1,045) as the primary denominator.

The aggregate energy volume disclosed encompasses electrical and thermal requirements alongside fuel usage.

## Direct (Scope 1) GHG emissions

(GRI 305-1)

### Metric A: Direct Scope 1 Emissions

Our absolute Direct (Scope 1) greenhouse gas emissions for the 2025 reporting cycle totaled 73 tCO<sub>2</sub>e.

### Metric B: GHG Inventory Scope

- Refrigerants: Fugitive emissions are accounted for using the R410a standard benchmark.
- Corporate Fleet: Metrics encompass the lifecycle and operational usage of company-owned vehicles, expressed in carbon dioxide equivalents.

### Metric C: Specialized Emission Disclosures

Biogenic emissions are not applicable to our current operations; meanwhile, organic materials are systematically segregated and managed through daily waste sorting protocols.

## Metric D: Base Year and Recalculation Methodology

The organization has designated 2024 as the definitive base year for its sustainability metrics. Within this initial period, our absolute Direct (Scope 1) greenhouse gas footprint was established at 50 tCO<sub>2</sub>e.

While no structural organizational changes occurred, we have enhanced our reporting methodology to ensure greater accuracy. Recent restatements reflect a refined scope that focuses exclusively on corporate vehicles, excluding employee personal cars.

## Metric E: Scientific Data and Global Warming Potentials (GWP)

For climate control infrastructure, the organization utilizes the R410a emission factor (GWP = 2,088) as a representative industry benchmark. This calculation represents the weighted average GWP [1] of its constituent components, R-32 and R-125a, based on an equal mass distribution [2] as defined by international standards. Sources: [1] IPCC Sixth Assessment Report (AR6); [2] ASHRAE 34-2022.

## Metric F: Consolidation Framework

Ivalua applies an operational control approach for the consolidation of all greenhouse gas metrics.

## Metric G: Standards and Analytical Tools Utilized

Our assessment is conducted in accordance with the GHG Protocol corporate standard, powered by the Greenly analytical platform.

## Energy indirect (Scope 2) GHG emissions

(GRI 305-2)

### Metric A: Location-Based Scope 2 Emissions

Our total location-based indirect (Scope 2) greenhouse gas emissions for the 2025 reporting cycle reached 290 tCO<sub>2</sub>e.

### Metric B: Market-Based Scope 2 Emissions

Applying the market-based method, our energy indirect (Scope 2) emissions were established at 273 tCO<sub>2</sub>e.

### Metric C: Sources of Emission Factors

AMER: IEA (2024) Life Cycle Upstream Emission Factors  
 EMEA: eGRID 2023, subregion annual CO<sub>2</sub> equivalent total output emission rate Dubai & APAC: IEA Emission Factors 2024

### Metric D: Base Year and Recalculation Methodology

The organization has designated 2024 as the definitive base year for its sustainability metrics. Within this initial period, our energy indirect (Scope 2) greenhouse gas footprint was established at 225 tCO<sub>2</sub>e using the location-based method and 212 tCO<sub>2</sub>e under the market-based approach.

While no structural organizational changes occurred, we have enhanced our reporting methodology to ensure greater accuracy.

### Metric E: Scientific Data and Conversion Approach

This emission factor accounts for carbon output derived from electricity generation (Scope 2), utilizing subregion annual CO<sub>2</sub> equivalent total output emission rates as the primary data source.

### Metric F: Consolidation Framework

Ivalua applies an operational control approach for the consolidation of all greenhouse gas metrics.

### Metric G: Standards and Analytical Tools Utilized

Our assessment is conducted in accordance with the GHG Protocol corporate standard, powered by the Greenly analytical platform, incorporating both location and market-based methodologies.

## Other indirect (Scope 3) GHG emissions

(GRI 305-3)

### Metric A: Other Indirect (Scope 3) Emissions

The aggregate volume of our Other Indirect (Scope 3) greenhouse gas emissions for the 2025 reporting period reached 5,336 tCO<sub>2</sub>e.

### Metric B: GHG Inventory Scope

Consistent with international standards, all reported figures are expressed in carbon dioxide equivalents (CO<sub>2</sub>e).

### Metric C: Specialized Emission Disclosures

Biogenic emissions are not applicable to our current operations; meanwhile, organic materials are systematically segregated and managed through daily waste sorting protocols.

### Metric D: Market-Based Scope 3 Emissions

Utilizing the market-based assessment methodology, our other indirect emissions were established at 5,113 tCO<sub>2</sub>.

### Metric E: Base Year and Recalculation Methodology

The organization has designated 2024 as the definitive base year for its sustainability metrics. Within this initial period, our Other Indirect (Scope 3) greenhouse gas footprint reached 4,830 tCO<sub>2</sub>e utilizing the location-based method and 4,704 tCO<sub>2</sub> under the market-based approach. While no structural organizational changes occurred, we have enhanced our reporting methodology to ensure greater accuracy and more physical data.

### Metric F: Sources of Emission Factors

- Business Travel: Conversion factors are sourced from the UK DESNZ (formerly DEFRA) greenhouse gas reporting standards.
- Purchased Goods and Services: Data is derived from primary supplier documentation, corporate reports, or the ADEME Base Empreinte framework.
- Cloud Infrastructure: Emissions are calculated using data provided via the cloud provider console (non-disclosed).
- Data Centers: Metrics are modeled based on specialized environmental reports (non-disclosed).

### Metric G: Standards and Analytical Tools Utilized

Our assessment is conducted in accordance with the GHG Protocol corporate standard, powered by the Greenly analytical platform, incorporating both location and market-based methodologies.

## GHG emissions intensity

(GRI 305-4)

### Intensity Ratio

Carbon output relative to financial performance (per \$M revenue) = 24.3 tCO<sub>2</sub>

### Primary Denominator

USD (millions)

### Inventory Boundary

Comprehensive assessment inclusive of all three reporting scopes.

Direct Emissions (Scope 1)

Energy Indirect (Scope 2)

Other Indirect (Scope 3) - Location-based methodology

### Calculation Methodology and Scientific Framework

Our carbon intensity metrics are derived with specialized analytical support from the Greenly platform. The assessment quantifies global warming impact in carbon dioxide equivalents (CO<sub>2</sub>e), utilizing standardized emission factors for all greenhouse gases identified under the Kyoto Protocol. This comprehensive tracking encompasses CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O, alongside synthetic gases such as HFCs, PFCs, SF<sub>6</sub>, and NF<sub>3</sub>.

The inventory breakdown includes:

**Scope 1:** Accounting for R410a refrigerant leakage and combustion emissions (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O) from our corporate vehicle fleet.

**Scope 2:** Primarily CO<sub>2</sub>, with CH<sub>4</sub> and N<sub>2</sub>O from electricity generation

**Scope 3:** Metrics encompass upstream electricity generation, aviation fuel consumption during business travel, and regional car fuel usage, predominantly involving CO<sub>2</sub> alongside trace CH<sub>4</sub> and N<sub>2</sub>O.



## 4.2. Waste and Resource Use

(GRI 306-1 | GRI 306-2)



In 2025, we donated **more than 100** devices to schools for reuse.

(including laptops and desktops).



In 2025, over **300kg** of electronic equipment waste was collected and successfully diverted from landfills.

### Office Waste

We have taken several steps to promote sustainable consumption and waste management in our offices.

- We promote reusable dishware to reduce reliance on disposable products.
- Water fountains have been installed across all facilities, cutting down single-use plastic consumption.
- Onsite waste sorting systems ensure the efficient separation of recyclable materials, minimizing the volume of waste sent to landfills.
- E-signature solutions are widely adopted to minimize paper consumption.

### Electronic Waste and Digital Footprint

Ivalua employees receive laptops optimized for their professional needs, preventing unnecessary resource use from overpowered devices and premature upgrades or replacements due to underpowered equipment.

The durability of equipment is a key factor considered during the initial procurement stages, and refurbishment, along with reuse programs are in place to extend the lifespan of IT devices. As part of our ongoing commitment, we are revamping our electronic waste management process by improving our monitoring, disposal, reuse, and recycling processes.

### Employee Awareness

In 2025, we strengthened our commitment to sustainability by organizing two awareness sessions on climate change and waste management. These sessions aimed to educate employees, inspire meaningful action, and foster a deeper understanding of how everyone can contribute to a more sustainable future.



## Management of significant waste-related impacts

(GRI 306-2)

Ivalua collaborates with certified third-party waste management partners, ensuring strict adherence to environmental regulations, waste protocols, and data protection standards.

For the management of IT and electronic waste, we partner with Dell Technologies through its specialized Asset Recovery Services. Dell is mandated to handle decommissioned equipment in full compliance with international e-waste mandates, such as the Waste Electrical and Electronic Equipment (WEEE) directive in Europe and Extended Producer Responsibility (EPR) regulations in India. Our agreement prioritizes the circular economy by favoring device reuse, followed by professional recycling and material recovery through audited downstream channels.

To mitigate information security risks, Dell maintains rigorous chain-of-custody controls, performing secure data sanitization or physical media destruction in alignment with the NIST SP 800-88 standard. Comprehensive documentation, including sanitization and recycling certificates, is provided to verify that all hardware is processed securely and responsibly.

For general office waste and small WEEE at our French facilities, we engage SUEZ France. Operating under the French Environmental Code and European legislation, SUEZ ensures precise waste segregation, traceability, and recovery. Their systems are designed to protect

human health and prevent environmental pollution, with all downstream treatment partners selected based on their proven environmental performance and operational safety.

We actively monitor compliance through contractual reviews, verification of environmental licenses, and the systematic collection of waste transfer notes and destruction certificates to ensure our partners meet Ivalua's high standards.

Our waste-related metrics are aggregated from reports provided by our service partners, including collection records, recovery data, and secure sanitization certificates.

For IT assets managed by Dell Technologies, we receive detailed reporting on asset disposition, data erasure, and final recovery outcomes. These records serve as critical evidence of our compliance with information security protocols and ensure that all hardware has been handled through authorized channels.

For waste streams managed by SUEZ in France, we utilize specialized tracking documentation and recycling reports to maintain full traceability. This reporting framework allows us to monitor waste volumes, treatment methodologies, and overall recycling efficiency across our operations.

This consolidated data is reviewed by our internal teams to track waste generation, verify regulatory alignment,

and assess our environmental impact. We remain focused on preventing pollution, maximizing reuse opportunities, and ensuring the absolute protection of confidential data throughout the equipment lifecycle.

## Waste generated

(GRI 306-3)

The aggregate weight metrics for our waste streams are detailed within the corporate (“achievements”) KPIs framework, recording 0.44 tonnes of hazardous electronic waste and 24.95 tonnes of non-hazardous materials for the 2025 reporting cycle.

For the 2025 period, our environmental disclosures were consolidated from primary reports provided by Dell Technologies, SUEZ, and Iron Mountain, supplemented by internal charitable donation records.

While our historical methodology relied on diverse data origins and decentralized protocols, we are currently centralizing our global electronic waste management through our strategic partnership with Dell Technologies.

## Waste diverted from disposal

(GRI 306-4)

### Metric A: Total Waste Diverted from Disposal

The aggregate volume of materials successfully diverted from disposal reached 8.57 tonnes.

This total includes 0.44 tonnes of decommissioned electronic and IT hardware, alongside 8.13 tonnes of office waste (mainly paper & cardboard) recycled.

### Metric B: Hazardous Waste Diversion Breakdown

For the current cycle, 0.44 tonnes of hazardous waste were diverted from disposal.

Volume successfully prepared for reuse: 0.078 tonnes.

Volume processed through professional recycling: 0.362 tonnes.

Other recovery methods utilized: 0 tonnes.

### Metric C: Non-Hazardous Waste Diversion Breakdown

Total non-hazardous materials diverted from disposal reached 8.13 tonnes.

Volume designated for reuse: 0 tonnes.

Volume managed through standardized recycling: 8.13 tonnes.

Other recovery protocols implemented: 0 tonnes.

### Metric D: Onsite versus Offsite Recovery

Hazardous waste diverted through onsite operations: 0 tonnes.

Hazardous waste diverted through offsite authorized facilities: 0.44 tonnes.

Non-hazardous materials diverted through onsite operations: 0 tonnes.

Non-hazardous materials diverted through offsite authorized facilities: 8.13 tonnes.

### Metric E: Waste Streams and Management Framework

Our hazardous waste profile is linked to electronic assets, which are fully recycled or reused.

Non-hazardous waste, predominantly paper and cardboard, is managed through recycling channels.

We collaborate with specialized service providers to facilitate the collection of hazardous materials.

Office-based sorting protocols are established for non-hazardous waste to ensure recovery by our partners.

As a service-based organization, all primary treatment and recovery are conducted offsite.

Data is compiled from primary documentation provided by Dell Technologies, Iron Mountain, and SUEZ, alongside internal records for donations.

## Waste directed to disposal

(GRI 306-5)

### Metric A: Total Waste Directed to Disposal

The aggregate volume of materials directed to final disposal for this cycle reached 16.82 tonnes.

This total is composed entirely of organic and mixed incinerable waste streams.

### Metric B: Hazardous Waste Directed to Disposal

For the current reporting period, zero tonnes of hazardous waste were directed to disposal.

### Metric C: Non-Hazardous Waste Directed to Disposal Breakdown

The total volume of non-hazardous materials directed to disposal was 16.82 tonnes.

- Residual office waste processed through incineration for energy recovery: 16.82 tonnes.
- Volume incinerated without energy recovery: 0 tonnes.
- Volume managed through landfilling: 0 tonnes.
- Other disposal protocols implemented: 0 tonnes.

### Metric D: Onsite versus Offsite Disposal

Hazardous waste directed to disposal through onsite operations: 0 tonnes.

Hazardous waste directed to disposal through offsite authorized facilities: 0 tonnes.

Non-hazardous materials managed through onsite disposal: 0 tonnes.

Non-hazardous waste managed through offsite authorized facilities: 16.82 tonnes.

### Metric E: Waste Streams and Disposal Framework

Our hazardous waste profile, predominantly associated with electronic and IT assets, is managed exclusively through professional recycling or reuse channels.

Non-hazardous materials, consisting of organic and mixed incinerable waste, are directed toward disposal for the purpose of energy recovery.

Standardized waste sorting protocols are established within our global facilities to ensure efficient collection and recovery by our service partners.

As a service-based organization, all primary waste treatment and disposal processes are conducted at offsite locations.

Data is compiled from a variety of primary sources and formal reporting provided by Dell Technologies, Iron Mountain and SUEZ, alongside internal environmental records.

### 4.3. Carbon Offsetting and Biodiversity

(GRI 304-3)

In 2023 and 2024, Ivalua has collaborated with Treedom, a sustainability platform built to support agroforestry projects in Africa, Asia and South America. Since 2022, we have funded the planting of 3000 trees, offsetting 500 tons of CO2 emissions and contributing to preserving biodiversity in these areas.



<https://www.treedom.net/en/organization/ivalua>

In 2025, we established a key partnership with Climeworks, a leader in carbon dioxide removal. This collaboration enabled us to successfully offset 600 tCO2 by utilizing direct air capture technology and supporting reforestation projects.



<https://www.ivalua.com/press-releases/ivalua-closes-a-strong-2025-marked-by-accelerating-growth-recognition-and-innovation/>

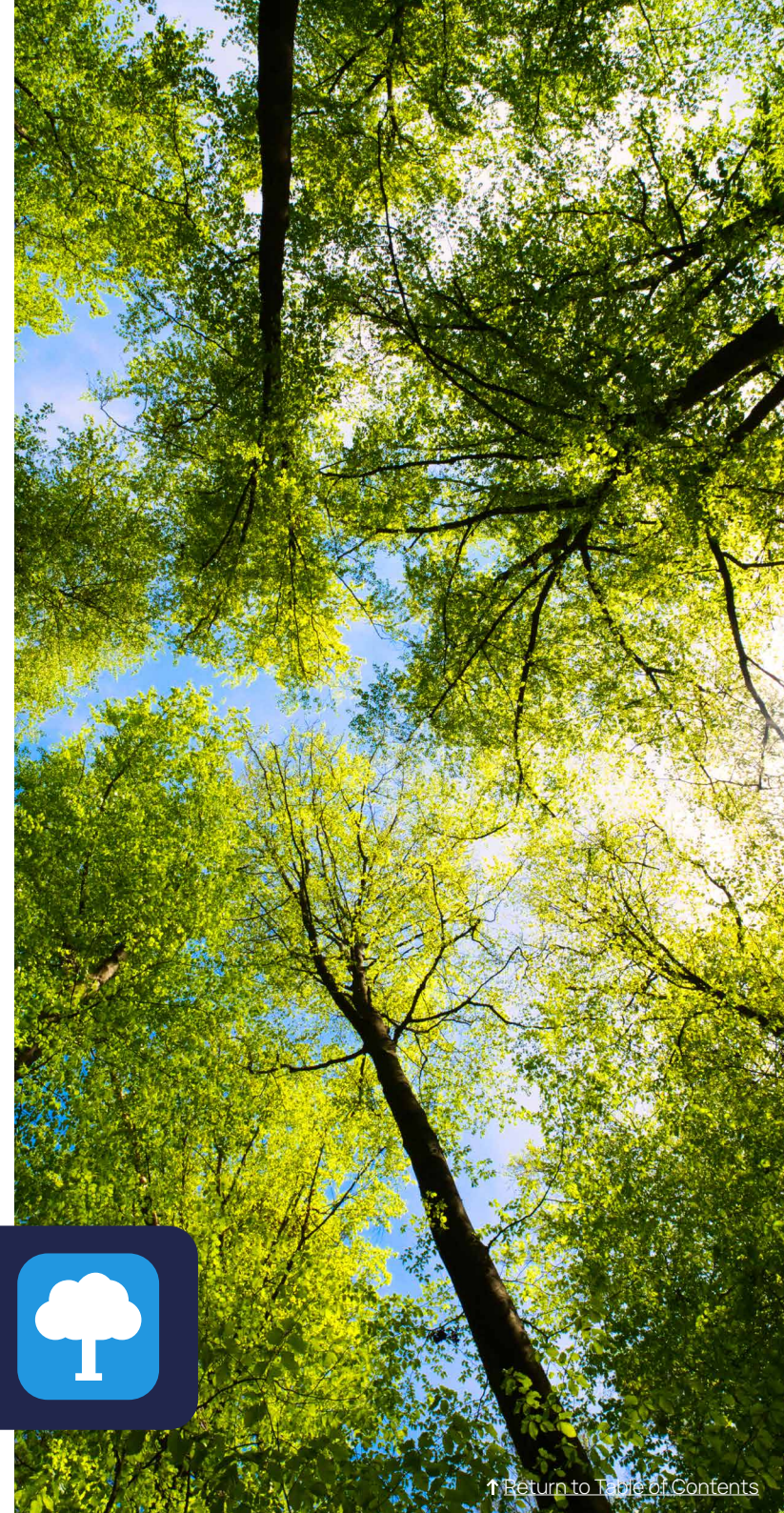
We remain committed to further reducing our carbon footprint in the coming years while actively exploring new opportunities to offset residual emissions.



Potential absorption of

**1000 tonnes of CO2**

impact on  
**agroforestry**



## 4.4. Sustainable Event Design

(GRI 306-3)

We take proactive steps to minimize the impact of our activities, including events. For our Ivalua Now annual event, we take concrete actions such as:

- ✓ **Carbon footprint assessment:** We partner with Greenly to assess the event's environmental footprint.
- ✓ **Sustainable transportation:** We encourage participants to use public transportation rather than air travel when feasible.
- ✓ **Waste reduction and circularity:** We prioritize suppliers who implement practices for recycling, reusing, and donating event materials, including paper, glass, wood, and food.
- ✓ **Promoting circular economy:** Our collaboration with local suppliers for goodies and apparel favors the use of recycled materials, supporting a circular economy and reducing emissions from long-distance shipping.

### Our ESG Commitments



**Zero Food Waste  
Commitment**



**Sustainable Event  
Conception**



**A Monitored Carbon  
Footprint**





## 4.5. Achievements

Our contribution to the UN SDGs



SDG indicator	Ivalua's commitment	Target & timeline	Progress at the end of 2025
12.6	Increase transparency and external communication on our waste management practices	Publish a Communication on Progress (UNGC CoP) and a sustainability report annually, including comprehensive waste management data.	Achieved
12.8	Reduce waste generation through awareness and education	Provide training on waste reduction strategies to all employees in 2025 and 2026	Achieved
13.2	Assess sustainability impacts, risks, and opportunities to strengthen the company's ESG strategy	Review our Double Materiality assessment in 2025 and assess 100% of the company's material sustainability issues.	Achieved
13.3	Enhance employee awareness of climate change and sustainability	Provide sustainability and climate change education to all employees in 2025 and 2026	Achieved

## Our KPIs and achievements



### Environment

Topic	Indicator	2023	2024	2025	Target	Relevant GRI standard
Energy and GHG emissions management	Total gross Scope 1 GHG emissions (tonnes of CO2)"	79 tCO2	50 tCO2	73 tCO2		305-1: Direct (Scope 1) GHG emissions
	Total gross Scope 2 GHG emissions - Location based (tonnes of CO2)	230 tCO2	225 tCO2	290 tCO2	Reduce absolute Scopes 1 and 2 GHG emissions by 50% by 2030 from a 2024 base year.	305-2: Indirect (Scope 2) GHG emissions
	Total gross Scope 2 GHG emissions - Market based (tonnes of CO2)	214 tCO2	212 tCO2	273 tCO2		305-2: Indirect (Scope 2) GHG emissions
	Total gross Scope 3 GHG emissions - Location based (tonnes of CO2)	4708 tCO2	4830 tCO2	5336 tCO2	Reduce absolute GHG emissions from business travel (Scope 3, Category 6) by 25% by 2030, from a 2024 base year.	305-3: Other indirect (Scope 3) GHG emissions
	Total gross Scope 3 GHG emissions - Market based (tonnes of CO2)	N/A	4704 tCO2	5113 tCO2		305-3: Other indirect (Scope 3) GHG emissions
	Total gross Scope 3 Downstream GHG emissions (tonnes of CO2)	Emissions related to the use of sold products are included in the upstream emissions category (purchased services: data center providers & cloud)	Emissions related to the use of sold products are included in the upstream emissions category (purchased services: data center providers & cloud)	Emissions related to the use of sold products are included in the upstream emissions category (purchased services: data center providers & cloud)	Not applicable	305-3: Other indirect (Scope 3) GHG emissions

Topic	Indicator	2023	2024	2025	Target	Relevant GRI standard
Energy and GHG emissions management	Total gross Scope 3 Upstream GHG emissions (tonnes of CO2)	4708 tCO2	4830 tCO2	5336 tCO2	Reduce absolute GHG emissions from business travel (Scope 3, Category 6) by 25% by 2030, from a 2024 base year.	305-3: Other indirect (Scope 3) GHG emissions
	Tonnes of CO2 per unit of revenue (per million dollars)	27,9 tCO2	25.5 tCO2	24.3 tCO2	Please refer to our Scopes 1, 2, and 3 targets.	GRI 305-4: GHG emissions intensity (intensity per revenue)
	Emissions per employee (tonnes of CO2)	5.30 tCO2	5.07 tCO2	5.45 tCO2	Not applicable	GRI 305-4: GHG emissions intensity (intensity per FTE or headcount)
	Total energy consumption (kilowatt-hour)	974 188 kWh	1 109 305 kWh	1 331 736 kWh	Not applicable	GRI 302-1: Energy consumption within the organization
	Total electricity consumption (kilowatt-hour)		983,269 kWh	1,070,271 kWh	Not applicable	GRI 302-1: Energy consumption within the organization
	Total heating consumption (kilowatt-hour)		126,036 kWh	197,576 kWh	Not applicable	GRI 302-1: Energy consumption within the organization
	Total renewable energy consumption (kilowatt-hour)	70 156 kWh	65 362 kWh	78 659 kWh	Not applicable	GRI 302-1: Energy consumption within the organization
	Percentage of total energy consumption from renewable sources	7,2%	5,9%	5,9%	Not applicable	GRI 302-1: Energy consumption within the organization
	Percentage of total energy consumption from renewable sources at sites where the organization has contractual control over energy supply	16,4%	19%	20,1%	Reach 100% renewable energy for all sites under contractual energy control by the end of 2026.	GRI 302-1: Energy consumption within the organization
	Percentage of renewable energy used in externalized data centers	N/A	100%	100%	Not applicable	GRI 302-1: Energy consumption within the organization
Total energy consumption outside of the organization (Externalized Data Centers - PUE included)		598 300 kWh	1,047,928 kWh	Not applicable	302-2 Energy consumption outside of the organization	
Carbon offset (tCO2)	Treedom: 169 tCO2	Treedom: 336 tCO2	Climeworks: 600 tCO2	Not applicable	GRI 305-5: Reduction of GHG emissions	
PUE in externalized Data Centers	1.42	1.39	Not available	Not applicable		

Topic	Indicator	2023	2024	2025	Target	Relevant GRI standard
Waste management	Total weight of hazardous electronic waste generated (decommissioned IT equipment in tonnes)	N/A	0,2 t	0,44 t	Divert 100% of electronic waste from landfills, through reuse and recycling by 2026	306-4: Waste diverted from disposal
	Total weight of non-hazardous waste generated (tonnes of paper and cardboard waste)	7,67 t	5,53 t	24,95 t	Not applicable	306-4: Waste diverted from disposal
	Total weight of waste recovered in tonnes (through reusing, recycling, etc.)	7,67 t	5,73 t	25,39 t	Not applicable	404-2: Programs for upgrading employee skills and transition assistance programs
	Percentage of total waste from company operations diverted from landfills	100%	100%	100%	Divert 100% of electronic waste from landfills, through reuse and recycling by 2026	404-2: Programs for upgrading employee skills and transition assistance programs
Risk assessment	Percentage of operational sites assessed on specific environmental risks	N/A	100%	100%	Assess environmental risks across 100% of our operational sites	
Certifications	Percentage of operational sites with an environmental certification, such as ISO 14001, EMAS, ISO 50001	0	0	0	Not applicable	
Training	Percentage of employees trained on environmental issues	Not available	30%	20%	Not applicable	GRI 404-2: Programs for upgrading employee skills and transition assistance programs
Environmental services & advocacy	Number of company-led events advocating for sustainable procurement practices to external organizations.	Not available	4	5	Not applicable	

# 5. Social Impact

Our commitment to labor and human rights and social impact is at the core of our vision, policies, and is reflected in our values. We think that we are better working enthusiastically as one team. We respect and value diversity, support the growth and development of every employee, and strive to foster an environment where openness, honesty, and fairness guide every interaction.

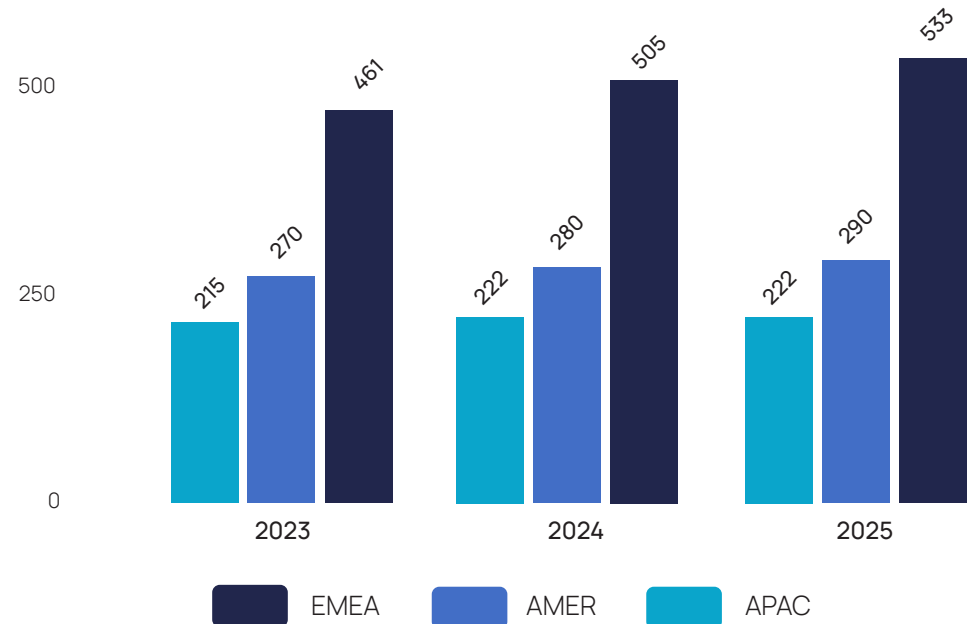
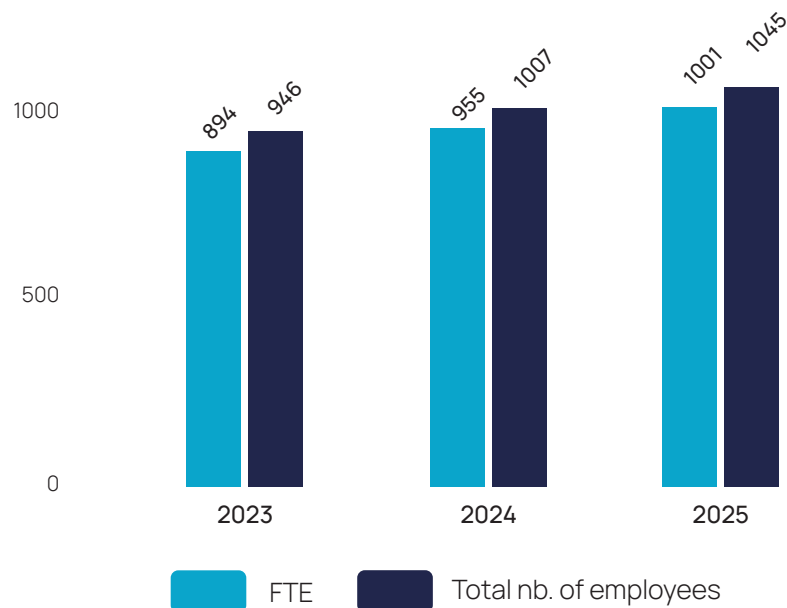
## 5.1. Our Growing Workforce

(GRI 2-7 | GRI 2-8 | GRI 401-1)

At Ivalua, our team is made up of more than 1,000 talented professionals worldwide united by a shared commitment to making an impact through meaningful work. Driven by our passions and fueled by our shared ambitions, we empower and challenge each other to create meaningful experiences for our colleagues, customers, partners, and communities.

**195**  
new hires in 2025

Employee turnover rate fell  
below 10% in 2025





In accordance with our dedication to reporting transparency, we disclose our global professional demographics, featuring a detailed analysis of gender representation:

Our team comprises 32% female and 68% male professionals.

### Talent Acquisition and New Hires

Total new joiners: 163 professionals

Employees under 30: 82 (representing 50.31%)

Employees between 30-50: 71 (representing 43.56%)

Employees over 50: 10 (representing 6.13%)

EMEA region: 74 (45% of intake)

AMER region: 42 (26% of intake)

APAC region: 47 (29% of intake)

Male employee hires: 110

Female employee hires: 53

### Permanent Workforce:

Gender:

678 Male employees

323 Female employees

Region:

AMER: 283 employees

APAC: 218 employees

EMEA: 500 employees

### Temporary staff metrics, inclusive of gender and regional distribution

Gender:

33 Male employees

11 Female employees

Region:

AMER: 7 employees

APAC: 4 employees

EMEA: 33 employees

### Employees with non-guaranteed hours, classified by gender and operating site

4 Male employees

1 Female employee

AMER: 3 employees

APAC: 0 employees

EMEA: 2 employees

### Full-time equivalent (FTE) data, categorized by gender and geographical region

Gender:

673 Male employees

315 Female employees

Region:

AMER: 282 employees

APAC: 218 employees

EMEA: 488 employees

### Part-time workforce statistics, including gender and regional breakdowns

Gender:

5 Male employees

8 Female employees

Region:

AMER: 1 employee

APAC: 0

EMEA: 12 employees

Global figures are derived from our internal HRIS platform and consolidated utilizing a standardized headcount methodology. Regarding the timing of data extraction for this reporting timeframe: Disclosures reflect the specific workforce composition as of the final day of the fiscal year.

Our organizational structure currently reflects a higher concentration of male personnel globally. The EMEA region remains our largest talent hub, aligning with the location of corporate headquarters and primary operations.

Ivalua sustained its growth trajectory, expanding from 955 full-time staff in 2024 to 1,001 by the end of 2025. This 4% increase reinforces our commitment to scaling operations to support our evolving business landscape.

### Total number and rate of employee turnover during the reporting period, by:

By age group:

Staff under 30: 23 departures, reflecting a 9.20% turnover rate

Staff aged 30-50: 56 departures, reflecting an 8.76% turnover rate

Staff over 50: 9 departures, reflecting a 5.77% turnover rate

By gender:

Male: 57 departures, reflecting a 9% turnover rate

Female: 33 departures, reflecting an 11% turnover rate

By geographical region:

EMEA: 23 departures, reflecting a 4.32% turnover rate

AMER: 29 departures, reflecting a 10% turnover rate

APAC: 38 departures, reflecting a 17.12% turnover rate



### Workers who are not employees

As of the conclusion of 2025, our external workforce comprised 6 contingent personnel, who primarily provide specialized consultancy in areas such as IT and solution implementation, engaged through direct contractual relationships.

The scope of work is largely focused on technical consulting, system deployment, and infrastructure support.

This information is disclosed utilizing a headcount methodology.

Figures reflect a specific point-in-time extraction from our global HRIS platform at the end of the reporting period.

Due to our strategic reliance on permanent staff, the use of external contractors remains minimal, resulting in negligible fluctuations between cycles.



## 5.2. Training and Career Management

(GRI 404-1 | GRI 404-2 | GRI 404-3)

Transformative change is central to Ivalua's efforts, and the company is continuously building and developing a culture supportive of people's professional development. Our Learning & Development department aims to improve technical, managerial, and soft skills, through a combination of various programs, including external training, on the job training, e-learning, workshops, global onboarding, and apprenticeships.

Additionally, we place great value on our annual performance and growth appraisal process. This dedicated time allows us to recognize the competencies our employees have mastered and identify areas for further development, all with the goal of supporting their ongoing professional growth.

Developing and retaining highly skilled people is critical to the company's sustainable growth, and Ivalua aims to provide both learning and career opportunities for its talents in a competitive market environment.



140 promotions in 2025, up from 111 promotions in 2024

### Average hours of training per year per employee

Gender:

Male employee: 36 hours

Female employee: 39 hours

Employee category:

Technical Operations (Run, R&D, Build, IT): 38.63 hours

Go-to-Market (Sales, SDR, Marketing, Solution Consulting, Customer Success): 39.28 hours

Corporate Functions (all other departments): 32.87 hours

### Programs for upgrading employee skills and transition assistance programs

To support the continuous development of our global workforce, Ivalua has implemented 33 distinct types of professional growth initiatives. These programs focus on enhancing core competencies across various functional domains, including Artificial Intelligence, IT infrastructure, leadership and people management, product and project management, sales expertise, and supply chain management strategies. Regarding transitional support, no specific programs for career transition assistance were implemented during this reporting period.

### Percentage of employees receiving regular performance and career development reviews

Gender:

Male employees: 63.85% (454 / 711)

Female employees: 60% (202 / 334)

Employee category:

Technical Operations (Run, R&D, Build, IT): 73.86%

Go-to-Market (Sales, SDR, Marketing, Solution Consulting, Customer Success): 54.21%

Corporate Functions (all other departments): 36.22%

## 5.3. Health, Safety, and Wellness

### Health and Safety

(GRI 403-2 | GRI 403-5 | GRI 403-10)

At Ivalua, we are committed to creating a safe and healthy environment for all our employees through strong safety protocols, and comprehensive benefits packages.

To ensure employee safety in each facility in which Ivalua operates, potential emergency events are identified and assessed, and their impact minimized by implementing emergency plans, response procedures, and training.

### Hazard Identification, Risk Assessment, and Incident Investigation

(GRI 403-2)

At Ivalua, we maintain a robust occupational health and safety risk assessment framework across our significant operating locations, which is updated annually and overseen by our Facilities and HR departments.

The assessment conducted in France is based on the Document Unique d'Évaluation des Risques Professionnels (DUERP).

We utilize the results of these assessments to refine existing operational processes, proactively mitigate potential hazards, and further strengthen our employee health and wellness programs.

Employees are empowered to report potential hazards through our secure whistleblowing system, which ensures absolute confidentiality and protects individuals from any risk of retaliation.

In alignment with our corporate Code of Ethics and whistleblowing policy, all staff are encouraged to voice concerns regarding their mental or physical health, guaranteed by a strict non-retaliation framework.

Our HR and Facilities teams systematically evaluate potential risks and incidents to determine and implement necessary remedial actions.

Whistleblowing reports are received and thoroughly investigated by our HR and Legal departments to ensure timely action and effective remediation.

## Occupational health services

(GRI 403-3)

Our HR Operations and Facilities departments work collaboratively to identify potential hazards and proactively mitigate operational risks. Consistent with our commitment to professional excellence, we provide ongoing guidance and specialized training to our HR and Facilities Managers to uphold high standards within their functional areas.

This includes comprehensive workplace safety protocols and dedicated emergency response sessions designed to empower our employees and minimize impact during critical incidents. We cultivate an environment of transparency by encouraging our team members to share feedback directly with leadership or HR, while also providing a confidential path through our secure whistleblowing framework.

In France, our workforce can further engage in structured dialogue and escalate professional concerns via the Social and Economic Committee (CSE). Additionally, we utilize our centralized internal platform to share regular updates and provide direct access to regional support contacts for our global workforce.

## Promotion of worker health

(GRI 403-6)

Ivalua continuously assesses and enhances its policies and practices to foster a supportive work environment and promote the physical, mental, and social well-being of its employees. Our health promotion framework combines global programs with local implementation and is delivered through both onsite and virtual channels.

Since 2023, Ivalua has organized an annual “Health and Wellness Week,” a dedicated initiative designed to raise awareness of mental health and equip employees with practical well-being tools. The program includes relaxation techniques, stretching routines, posture guidance, nutritional advice, and specialized activities such as eye-health screenings and ergonomic evalua-

tions. We are in the process of scaling this initiative globally by integrating localized workshops and engagement activities tailored to regional needs.

Beyond this flagship initiative, we collaborate with specialized service providers to deliver a wide range of health and wellness support, including wellness webinars, medical teleconsultations, and digital fitness sessions. Our employees benefit from nutritional guidance, onsite massage therapy, vision health screenings, and tips for improved sleep and relaxation routines. To address the specific demands of a modern office environment, we provide ergonomic assessments and work-life balance sessions, complemented by facilitated access and discounted memberships to campus fitness facilities at our headquarters.

Health and wellness services are delivered via a unified model that combines onsite engagement with virtual accessibility. We regularly host wellness events across our global facilities, providing employees with direct access to health promotion and educational sessions, while massage therapy is available year-round on an on-demand basis. To ensure inclusivity across different work arrangements, many initiatives, particularly those focused on mental health and visual well-being, are delivered remotely. Information regarding these resources is shared transparently through our primary internal communication channels.

Our Hybrid Workplace Policy is a cornerstone of our approach to well-being, promoting flexibility and effective work-life integration for employees working onsite, in hybrid mode, or fully remotely.

Ivalua’s health promotion framework is proactively designed to mitigate several key health and safety risks that are particularly relevant in an office-based, hybrid working environment. The programs described above explicitly target:

### **Mental health and burnout**

Addressed through awareness programs, confidential support options, wellness webinars, and flexible work-life initiatives supported by our Hybrid Workplace Policy.

### Musculoskeletal issues

Managed via ergonomic support and assessments, posture guidance, stretching routines, onsite professional massage therapy, and facilitated access to fitness facilities.

### Visual health

Mitigated through specialized eye-health screenings, visual-health awareness sessions, and guidance on working safely and comfortably with screens.

### Lifestyle-related risks

Addressed through targeted nutritional advice, physical-activity programs, digital fitness sessions, and broader wellness campaigns designed to encourage healthier daily habits.

### Psychosocial well-being and work-life balance

Supported by adaptable work policies, work-life balance sessions, mental health awareness initiatives, and a culture that encourages open dialogue around well-being.

While the availability of certain onsite services may vary by region and local operational context, virtual offerings ensure that employees under remote or hybrid arrangements can access key health promotion services. In this way, our programs are designed to empower our entire workforce and support a more sustainable and healthy future for all employees.

## Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

(GRI 403-7)

Given that our operations primarily revolve around the creation, deployment, and maintenance of our Source-to-Pay SaaS solution, our professional activities are largely office-centric. Consequently, the most pertinent occupational health and safety (OHS) considerations within our business network are centered on:

- The utilization of our platform and professional services by our global clients and partners;
- The professional environments of clients, service providers and suppliers where our teams are hosted, such as events or co-located project sites;
- The potential effects of our hybrid and remote organizational model on the well-being of our global workforce.

To proactively address and mitigate these risks, we have implemented the following strategic measures:

### 1. Fostering a Secure and Healthy Workplace for our employees

Regulatory Compliance and Facility Safety:

Our global facilities are managed in strict adherence to regional health and safety mandates, encompassing fire prevention, secure access, and ergonomic standards. We collaborate with expert facility-management partners who are contractually obligated to uphold these rigorous safety protocols and regulatory requirements.

Hybrid Workplace Framework and Ergonomic Prevention:

Our Hybrid Workplace Policy promotes sustainable and flexible arrangements by balancing office presence with remote work. We actively encourage ergonomic excellence through specialized assessments, posture guidance, and routine stretching to minimize musculoskeletal risks associated with technology-intensive tasks.

### Wellness Initiatives Addressing Digital Office Risks:

As detailed in our disclosures for GRI 403-6, we provide targeted programs that mitigate risks prevalent in modern digital environments, such as mental exhaustion, visual strain, and sedentary lifestyle impacts. These initiatives include:

- An annual «Health and Wellness Week» featuring expert-led sessions on ergonomics, mental well-being, and visual health;
- Continuous access to digital fitness resources, wellness webinars, and medical teleconsultation services;
- Dedicated sessions on work-life integration and strategies for stress management and burnout prevention.

These programs effectively neutralize the potential OHS impacts of our technology-driven operating model.

## 2. OHS Integration within Business Alliances and Service Delivery

### Engagement with Customers and Partners:

While Ivalua delivers its solutions through digital platforms and advisory work, and our clients maintain primary oversight of their own facilities, we actively:

- Advocate for healthy working conditions at host sites, requiring our staff to adhere to all local safety regulations;
- Favor hybrid or remote project delivery to reduce travel-related fatigue and support balanced professional patterns.

### Management of Vendors and Outsourced Services:

For critical partners whose personnel operate within our premises, such as security, cleaning, and wellness providers, we:

- Partner exclusively with professional organizations that demonstrate compliance with regional OHS standards;
- Mandate strict adherence to site safety protocols, including emergency response and secure conduct while at Ivalua.

This framework limits the potential health and safety risks arising from third-party activities.

## 3. Embedding OHS Priorities into Corporate Culture

### Policy Alignment and Internal Awareness:

Well-being and safety expectations are woven into our Code of Ethics, HR protocols, and Hybrid Workplace Policy. We cultivate a transparent culture where employees are empowered to voice concerns regarding working conditions or stress through established management and whistleblowing channels.

### Education and Training:

Essential safety information, including building procedures, mental health resources, and ergonomic best practices, is shared via internal communications and dedicated campaigns to minimize work-related health risks.

## 4. Scoping Limits and Continuous Evolution

Although our direct influence over partner and customer environments is naturally limited, we address these challenges by:

- Prioritizing virtual collaboration whenever feasible;
- Ensuring our teams avoid hazardous situations and respect host-site safety rules;
- Refining our programs to address emerging risks, such as psychosocial challenges or screen-time strain.

Through these dedicated efforts, Ivalua remains committed to reducing occupational health and safety impacts across our operations and business relationships, specifically targeting the unique risks of technology-based work.

Information regarding occupational health and safety incidents is currently categorized as confidential.

Ivalua is actively refining its global oversight systems to identify trackable metrics and determine the appropriate level of external disclosure for future reporting cycles (from 2027 onwards).

## 5.4. Working Conditions, Well-being

(GRI 401-2)

### Policies and Commitment

We continuously assess and enhance our policies and practices to foster a supportive work environment for our employees.

[Comparably awards](#)

### Work-Life Balance

We support all our employees in finding appropriate solutions to maintain a healthy work-life balance. Our Hybrid Workplace Policy allows all employees to work remotely for up to two days per week, in addition to a two-week full-remote period annually.

To ensure fairness, we maintain consistent workload expectations across both in-office and remote work, preventing disparities in overtime or work intensity. Employee workload and stress levels are evaluated annually through our engagement survey, and flexible work arrangements, such as part-time options, are considered individually.

Additionally, HQ office employees have access to a corporate concierge that offers services such as parental support, onsite car washing, fresh food delivery, childcare, and laundry.

### Workplace Environment

We are committed to fostering a work environment that supports both the mental and physical well-being of our employees. Most of our larger offices offer amenities such as campus fitness facilities, fresh fruit, dedicated rest areas, and game spaces to promote a healthy and engaging workplace.

Throughout the year, we host a diverse range of events and initiatives designed to foster connection, celebration, and employee recognition. Our teams enjoy seasonal activities, engaging games, and friendly contests, along with festive and culinary events, employee awards, and work anniversary celebrations.

Internal committees and teams work closely together to bring these initiatives to life, continually reinforcing our positive workplace culture and supporting employee well-being.

### Compensation and Benefits provided to employees

(GRI 401-2)

Ivalua is committed to full compliance with labor laws in all the countries where we operate, ensuring fair working hours, equitable compensation.

Supporting our employees is a priority. Consequently, most of our entities offer benefits exceeding local legal requirements. Additionally, we conduct annual internal reviews to continuously improve our benefits package.

Across our primary operating sites (Location 1), the following comprehensive benefits package is extended to our entire workforce, inclusive of full-time, temporary, and part-time employees:

Life insurance coverage

Healthcare and medical benefits

Parental leave programs

Retirement and pension provisions

Note: Stock ownership opportunities are currently not part of the remuneration framework for employees.

At our secondary significant facility (Location 2), we provide life insurance, healthcare, and parental leave to our permanent staff, while temporary and part-time employees are eligible for healthcare insurance coverage.

Consistent with our reporting methodology, operations are defined as significant at office locations maintaining a headcount exceeding 100 employees.

## Parental Leave

(GRI 401-3)

Throughout this reporting timeframe, a total of 34 employees (16 female and 18 male employees) were eligible for parental leave following the arrival of a child.

Regarding leave utilization, 18 male and 16 female professionals successfully exercised their right to parental leave.

At the conclusion of their leave period, 18 men (100%) and 15 women (94%) returned to their professional roles.

Furthermore, our retention metrics indicate that 17 male (94%) and 13 female (81%) employees remained with the organization 12 months after their return.

These figures reflect the overall return and retention rates for our global workforce during the current cycle.

## Minimum notice periods regarding operational changes

(GRI 402-1)

Regarding operational updates and significant organizational changes, Ivalua ensures that all global personnel are informed through our scheduled quarterly all-hands sessions. While a specific minimum number of notification days is not formally codified, we demonstrate our commitment to transparency by facilitating comprehensive communication and strategic alignment every 90 days across the entire workforce.

In instances where specific notice periods or formal provisions for negotiation and consultation are not explicitly detailed within localized collective agreements, the organization maintains a culture of open dialogue. This is achieved by utilizing our global all-hands platform to ensure that material developments are shared transparently with every employee worldwide.

## 5.5. Diversity, Non-Discrimination, and Anti-Harassment

### Policy and Commitments

(GRI 405-1 | GRI 405-2 | GRI 406-1 | GRI 2-24)

Diversity has, and will continue to be, an essential component of our growth. Ivalua employees come from all corners of the world but are motivated by one vision, unified through one culture and committed to customer success. Aligned with our company policy, we prohibit all forms of discrimination, and are committed to empowering both current and future employees through education and support.

Ivalua provides all employees with DEI and Non-discrimination & Anti-harassment training to reinforce our commitment to a fair and inclusive workplace. Additionally, we host regular sessions designed to enhance cross-cultural collaboration and foster a more inclusive work environment, ensuring that every employee feels valued and empowered.



### Women Empowerment

[link to section 8.3](#)

We actively promote gender diversity in the tech and procurement fields through our policies, initiatives, and practices. Our commitment is reflected in programs like our Women and Procurement initiative, fostering equal opportunities for all and empowerment among women.

In 2025, we proudly launched our global Women Empowerment program, an initiative dedicated to fostering collaboration and accelerating the growth of our women employees worldwide.

### Equal Opportunity

In 2024, Ivalua signed the 50+ Charter, an initiative launched by L'Oréal Group and Club Landoy, with the support of La French Tech Grand Paris and the French Ministry of Labor. This charter aims to strengthen the role and representation of employees over 50 in the tech industry.

We believe that every individual deserves to work in an environment that champions equal treatment. We are dedicated to evaluating performance solely on merit, celebrating individual and team achievements, and proactively creating an inclusive workplace where all forms of discrimination are actively prevented.



**14%**  
of Ivalua employees  
are over 50

## Diversity of employees

(GRI 405-1)

### Workforce distribution by employee category and gender:

Technical Operations (Run, R&D, Build, IT) =

Total staff: 635 (comprising 468 male and 167 female professionals), reflecting a composition of 74% male and 26% female employees.

Go-to-Market (Sales, SDR, Marketing, Solution Consulting, Customer Success) =

Total staff: 214 (comprising 142 male and 72 female professionals), reflecting a composition of 66% male and 34% female.

Corporate Functions (all other departments) =

Total staff: 196 (comprising 101 male and 95 female professionals), reflecting a composition of 51.53% male and 48.47% female.

### Workforce distribution by employee category and age group:

Technical Operations (Run, R&D, Build, IT) =

Employees under 30: 195

Employees between 30-50: 377

Employees over 50: 63

Go-to-Market (Sales, SDR, Marketing, Solution Consulting, Customer Success) =

Employees under 30: 23

Employees between 30-50: 134

Employees over 50: 57

Corporate Functions (all other departments) =

Employees under 30: 32

Employees between 30-50: 128

Employees over 50: 36



## 5.6. Social Dialogue

(GRI 402-1 | GRI 2-30)

Ivalua adheres to the principles of the International Labor Organisation Declaration on Fundamental Principles and Rights at work, adopted in 1998, which includes the freedom of association and the effective recognition of the right to collective bargaining.

In countries where collective bargaining is legally established and widely practiced, 93% of our employees are covered. This level of coverage ensures a formal voice for a substantial portion of our workforce, facilitating structured dialogue with management to shape their working conditions, compensation, and benefits. In instances where employees are not subject to collective agreements, their professional terms and working conditions remain governed by localized employee handbooks and specific regional labor regulations.

Ivalua fosters open communication, encouraging employees to provide feedback on working conditions through multiple channels. These include direct discussions with managers and HR, as well as an anonymous option via a dedicated hotline.

As part of this commitment, we conduct annual anonymous surveys to assess employee feedback, address concerns, and incorporate suggestions for continuous improvement.



In 2025, employee satisfaction score reached

**89%**

up from 88% in 2024



## 5.7. People & Community Programs

In 2025, we established a global Corporate Social Responsibility (CSR) Committee, fostering employee-led initiatives and engagement across the entire organization.

Comprising over 100 employee volunteers, the Committee's core mission is to amplify our social and environmental impact, enhance internal engagement, and demonstrate our unwavering commitment to responsible business practices.

Our efforts are currently concentrated on the following four key areas, as we continuously strive to maximize our positive contribution and make a real difference.

### Education

Empowering individuals through the exchange of knowledge, expertise, and skills is a core commitment at Ivalua. Our values of «Care & Grow» and «Collaboration» are put into action not only by fostering development among our internal employees but also by extending learning opportunities externally. We aim to help students and learners across different fields acquire the competencies needed for their future careers.

As part of our CSR program, our New York City-based employees from various teams, including Sales, Marketing, and Engineering, partnered with the City College of New York.

This collaboration provided students with real-world insights, enabling them to better understand the day-to-day responsibilities of professionals in a variety of roles and fields. This valuable experience served as an opportunity for mutual sharing, learning, and growth.



## Green Volunteering

In 2025, our Bay Area employees demonstrated their commitment to environmental efforts by volunteering with LEAF (Local Ecology and Agriculture Fremont). This educational nonprofit transforms gardens into «living classrooms,» teaching people of all ages about sustainable agriculture, soil science, and community resilience.

The Ivalua team dedicated a day to preparing LEAF's garden for the winter. Their hands-on activities included planting, harvesting, weeding, and composting. Participants not only learned how to plant winter and cover crops but also gained insight into the positive impacts of regenerative and innovative agricultural practices on our planet.

Beyond the educational aspect, this initiative delivered a strong social impact. All produce grown in the garden is donated to local food banks, contributing to food security and ensuring people in need have access to healthy food.



## Women Empowerment

We proudly launched our global Women Empowerment program in 2025. This initiative is designed to promote collaboration and foster growth among our women employees across all regions.

The program is steered by a dedicated global committee. This committee is instrumental in driving key initiatives such as improving employee engagement, supporting development, ensuring well-being, and promoting global gender parity and equality across the company.

The program's activities encompass:

- ✓ Internal peer networking and meetings.
- ✓ Celebration and recognition programs.
- ✓ Conferences featuring external speakers.
- ✓ Mentoring programs.

One of the committee's first successful actions was organizing a series of internal conferences and events across our offices to mark International Women's Day in March 2026. The coming months will see the launch of additional strategic initiatives.



### US

At Ivalua, our core commitment to «care and grow» extends beyond our business operations and is deeply embedded in our culture of giving back.

A highlight of our community involvement in the United States was the collaboration between our Pittsburgh volunteers and the Light of Life Rescue Mission. This exemplary organization offers comprehensive and critical assistance to individuals facing the challenges of homelessness, poverty, and addiction. Their services, which include providing food, safe shelter, and long-term programming, are vital in helping individuals regain stability and chart a path toward a better future.

During the Thanksgiving season, Ivalua volunteers demonstrated the scale of our commitment through a massive food preparation effort.

Over 100 dedicated Ivalua team members prepared an astounding 2,800 Thanksgiving boxes. This profound contribution provided the essential ingredients for a warm, full, and festive meal to an estimated 22,000 people in need within the community, enabling them to celebrate Thanksgiving with dignity and comfort.



### India

In India, Ivalua initiated a meaningful partnership with «Caring Hands,» a non-profit organization dedicated to empowering underprivileged children and marginalized communities through sustainable education, healthcare, and infrastructure initiatives.

The collaboration culminated in a memorable event where the children from «Caring Hands» joined forces with the Ivalua team for a hands-on activity.

Together, the Ivalua employees and the children assembled a total of 25 study table-cum-benches, which were subsequently donated and integrated into the NGO's educational premises.

This inspiring display of collaboration, compassion, and teamwork resulted not only in practical support for the classroom but also fostered a deep sense of connection between the Ivalua volunteers and the children of «Caring Hands.» The shared effort highlighted Ivalua's commitment to making a tangible positive impact in the communities where its teams operate.

## France

In France, Ivalua demonstrated its commitment to social responsibility by actively partnering with Emmaüs Solidarité, a prominent organization dedicated to supporting homeless individuals.

A team of Ivalua CSR volunteers participated in a crucial daily breakfast service run by the charity. This focused effort resulted in a significant impact, with more than 300 breakfasts served during the Ivalua team's involvement.

The daily breakfast service is a vital initiative run by Emmaüs Solidarité every winter, having been successfully operated since the 2021/2022 season.

The initiative welcomes an average of 130 homeless individuals every morning, offering a crucial start to their day. Ivalua is proud to support initiatives that address immediate social needs within the communities where its employees live and work.



## Singapore

Demonstrating our value of «Care and Grow,» the Ivalua Singapore team dedicated time in December 2025 to a meaningful CSR initiative focused on improving wellbeing among local seniors.

In collaboration with the NTUC Health Active Ageing Centre (Care) at Wisma Geylang Serai, our volunteers spent a morning connecting with 25 elderly community members. This joyful and lively event coincided with the centre's monthly birthday celebration.

The team engaged in a variety of activities, including playing games, sharing conversations and stories, and celebrating birthdays together. The sincere interactions and the smiles of the seniors powerfully underscored the vital importance of companionship and community.



## Employee Giving Program

In a notable initiative launched in early 2026, Ivalua demonstrated its commitment to social responsibility by empowering its entire global employee base to contribute to meaningful causes. Every employee was provided with a charitable voucher, which they were encouraged to utilize for a donation to one of a carefully curated selection of non-profit organizations and NGOs.

This program was designed not only to facilitate direct financial support to deserving organizations but also to foster a culture of corporate social responsibility and community engagement among Ivalua's workforce. The selection of partner organizations was made to ensure a broad representation of critical social and environmental issues, reflecting Ivalua's diverse values and global footprint.

The associations and NGOs represented in this initiative included:

- Action contre la faim (Action Against Hunger): Dedicated to combating hunger and malnutrition globally.
- Emmaüs Solidarité: Working to provide support, shelter, and reintegration for the homeless and socially excluded in France.
- LEAF (Leadership for Environment and Development): Focusing on promoting sustainable development and environmental leadership.
- Y des Femmes – Montréal (Women's Y Foundation of Montreal): Offering programs and services to empower women and girls.
- Caring Hands Foundation – Pune: A locally impactful organization addressing various social and community needs in the Pune region of India.

In 2026, we successfully raised and donated approximately \$12,000 to these NonProfits.

## Additional Impact Initiatives

Our company's social responsibility initiatives included a donation of approximately \$8000 to the Clean Ganga Fund in India in 2025. This contribution supports various local efforts, such as Water Quality Improvement, Infrastructure Development, and Ecological Restoration.

Furthermore, our commitment to social responsibility was demonstrated during Ivalua Now, where we donated 115 meals (52 kg of food) to a French Non-Profit dedicated to supporting isolated individuals.



## 5.8. Achievements

Our contribution to the UN SDGs



Social



SDG indicator	Ivalua's commitment	Target & timeline	Progress at the end of 2025
3.4	Foster employee mental health and well-being	Organize one global health & wellness week in 2025, promoting mental health and well-being	Achieved
3.8	Provide medical coverage to our employees	Ensure that 100% of our employees are eligible for health care insurance in 2025	Achieved
4.7	Raise awareness and promote sustainable development within our company	Conduct two sustainability awareness sessions each year	Achieved
5.1	Prevent discrimination and harassment	Train 100% of employees on anti-harassment and discrimination in 2025	Achieved
8.2	Ensure employee growth and development	Provide a minimum average of 60 hours of training per employee	Not achieved
8.8	Provide favorable working conditions to all our employees	Achieve an employee satisfaction score of at least 90%	Achieved a score of 89% in 2025, up from 88% in 2024

## Our KPIs and achievements



### Social

Topic	Indicator	2023	2024	2025	Target	Relevant GRI standard
General	Number of employees	FTE: 894 Total: 946	FTE: 955 Total: 1007	FTE: 1001 Total: 1045	Not applicable	Disclosure 2-7 Employees
	New hires	FTE: 168 Total: 222	FTE: 140 Total: 170	FTE: 139 Total: 195	Not applicable	GRI 401-1: New employee hires and employee turnover
	Average hours of training per employee	39,4	62	37	Provide a minimum of 60 hours of training per employee in 2026 and subsequent years	GRI 404-1: Average hours of training per year per employee
Training, Education and Career Management	Number of skills trainings provided	N/A	32	33	Not applicable	GRI 404-2: Programs for upgrading employee skills and transition assistance programs
	Number of internal mobility cases	58	33	34	Not applicable	GRI 404-3: Percentage of employees receiving regular performance and career development reviews
	Number of promotions	110	111	140	Not applicable	GRI 404-3: Percentage of employees receiving regular performance and career development reviews
	Percentage of employees who received regular performance and career development reviews	85%	69%	In progress	Achieve a 90% employee participation rate in performance & growth review, in 2026 (for 2025)	GRI 404-3: Percentage of employees receiving regular performance and career development reviews
	Percentage of employees who received skills-related training	88%	82,5%	93%	Not applicable	GRI 404-2: Programs for upgrading employee skills and transition assistance programs
Health and Safety	Number of employees trained on First aid / CPR	38	26	93	By the end of 2027, ensure that all onsite working days at the six targeted sites are fully covered by trained employees.	GRI 403-5: Worker training on occupational health and safety
	Number of employees trained on Fire evacuation	43	21	41		GRI 403-5: Worker training on occupational health and safety
	Number of employees who participated in Evacuation drills	137	476	482		GRI 403-5: Worker training on occupational health and safety

## Our KPIs and achievements



### Social

Topic	Indicator	2023	2024	2025	Target	Relevant GRI standard
Health and Safety	Number of occupational risk assessments conducted	1	1	2	By 2027, complete six on-site occupational risk assessments to cover 75% of all employees.	GRI 403-2: Hazard identification, risk assessment, and incident investigation
	Percentage of employees covered by a site health and safety risk assessment	N/A	43%	62%	By 2027, complete six on-site occupational risk assessments to cover 75% of all employees.	GRI 403-2: Hazard identification, risk assessment, and incident investigation
	Percentage of employees eligible for a health care insurance	100%	100%	100%	Ensure that 100% of our employees are eligible for health care insurance	GRI 401-2: Benefits provided to full-time employees
	Employee satisfaction rate	87%	88%	89%	Achieve a minimum score of 90% in employee satisfaction in 2026	
	Employee turnover rate	11%	10%	9%	Maintain an annual employee turnover rate below 10% in 2026	GRI 401-1: New employee hires and employee turnover
Working conditions	Ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	The annual total compensation ratio is not disclosed due to confidentiality constraints related to executive compensation.	The annual total compensation ratio is not disclosed due to confidentiality constraints related to executive compensation.	The annual total compensation ratio is not disclosed due to confidentiality constraints related to executive compensation.	Not applicable	GRI 2-21: Annual total compensation ratio
Diversity, Non-Discrimination & Anti-Harassment	Percentage of employees who have completed anti-harassment and discrimination training	100%	100%	100%	Ensure that 100% of our employees are trained on anti-harassment and discrimination in 2026	GRI 2-24 Embedding policy commitments
	Percentage of women vs. men in the whole organization	32%	32%	32%	Not applicable	GRI 405-1: Diversity of governance bodies and employees
	Percentage of women vs. men at Top Management (C-Level, Directors, VPs)	28%	30%	30%	Not applicable	GRI 405-1: Diversity of governance bodies and employees


**Social**

Topic	Indicator	2023	2024	2025	Target	Relevant GRI standard
Diversity, Non-Discrimination & Anti-Harassment	Percentage of women vs. men on the organization's Board	0%	0%	0%	Not applicable	GRI 405-1: Diversity of governance bodies and employees
	Percentage of employees over 50	14%	14%	14%	Not applicable	GRI 405-1: Diversity of governance bodies and employees
	Percentage of employees with visa sponsorship over total employees	N/A	9%	8%	Not applicable	GRI 2-7 Employees
	Number of internal women empowerment events conducted	0	0	2025 : 0 2026: 3"	Organize 3 internal women empowerment events in 2026 and 2027	
	Number of women & procurement events conducted (external)	N/A	N/A	10	Not applicable	
Social dialogue	Number of employee engagement surveys conducted	2	2	2	Conduct two global engagement surveys in 2026	
	Percentage of employee participation in annual engagement surveys	79%	80%	82%	Achieve 85% employee participation in annual engagement surveys	
	Number of global All Hands meetings conducted	3	3	4	Organize 4 global All Hands meetings in 2026 and 2027	
	Percentage of employees covered by collective bargaining agreements in countries where collective bargaining is legally established and widely practiced	85%	85%	93%	Not applicable	GRI 2-30 Collective bargaining agreements


**Social**

Topic	Indicator	2023	2024	2025	Target	Relevant GRI standard
	Number of CSR initiatives conducted with NGOs & other partner organizations	N/A	5	5	Implement at least 6 CSR initiatives in 2026	
	Employee volunteering hours	N/A	N/A	171	Not applicable	
People & Community Programs	Number of employee volunteers	N/A	N/A	157	Not applicable	
	Number of beneficiaries reached through CSR initiatives	N/A	N/A	667	Not applicable	
	Monetary donations to non-profit organizations and individuals in need (USD)	N/A	N/A	\$25,870	Not applicable	

# 6. Governance

## 6.1. Corporate Governance

- ✓ Governance structure, composition, and nomination (GRI 2-9 | GRI 2-10 | GRI 2-11)

### Governance structure and composition

The company is governed by a Board of Directors comprising 9 members, including 5 non-executive independent directors and 4 executive members.

Board members are nominated by the Nomination Committee and elected by shareholders during the Annual General Meeting.

The Supervisory Board is led by an executive member whose leadership remains distinct from CEO responsibilities. In addition to guiding the highest governance body, the Chairman serves as Chief AI Officer, steering the organization's artificial intelligence strategy as Ivalua continues to scale its investment in artificial intelligence.

Tenure among Board members is diverse, spanning from three years to more than two decades of service.

Our governance body possesses a broad range of expertise critical to our operations, including specialized knowledge in AI, IT infrastructure, business strategy, and client-centric operations.

To ensure integrity, Board members must strictly comply with the corporate Code of Ethics and undergo periodic screenings to prevent and manage potential conflicts of interest. Due to stringent privacy and confidentiality protocols, we do not disclose granular details concerning members' external professional commitments or specific social group affiliations.

### Nomination and selection process

Supervisory Board members are elected through a formal shareholder voting process.

Our commitment to diversity during selection is guided by legal compliance and our internal Code of Ethics, which strictly prohibits discrimination.

Independence standards are maintained in accordance with the regulations governing private organizations.

Potential candidates are evaluated based on a comprehensive analysis of the competencies required to support the organization's strategic objectives, specifically in areas such as finance, governance, and procurement expertise.



✓ **Role and oversight of the highest governance body**  
(GRI 2-12 | GRI 2-13 | GRI 2-14)

The Board oversees the company sustainability strategy and regularly reviews environmental, social, and governance performance. The ESG Director is responsible for implementing sustainability initiatives and reporting to the ESG Executive and Board Sponsor. The ESG Board Sponsor reviews and approves the annual sustainability report before publication.

✓ **Integrity and collective knowledge of the highest governance body**  
(GRI 2-15 | GRI 2-16 | GRI 2-17)

**Processes to prevent and mitigate conflicts of interest**

Ivalua maintains rigorous protocols to identify and manage potential conflicts of interest among senior leadership and the Supervisory Board. Our board members undergo regular screenings to detect any actual or perceived conflicts and must strictly adhere to the corporate Code of Ethics. Furthermore, we mandate periodic declarations and certifications to verify compliance with all ethics and governance standards. Any identified concerns are evaluated through our internal audit and governance processes, ensuring that appropriate corrective measures are implemented.

**Disclosure of conflicts of interest to stakeholders**

We prioritize transparency and accountability regarding the management of professional interests. Board memberships, ownership stakes, and related-party transactions are continuously monitored through our established oversight framework. These interests are disclosed and handled in accordance with legal regulations and our internal guidelines. For this reporting period, the company identified no material conflicts of interest that required specific disclosure to our stakeholders.

**Communication of critical concerns**

Critical concerns are formally presented to our Supervisory Board and respective committees during scheduled sessions. Our highest governance body receives quarterly updates, while specialized committees review these topics once or twice annually. Furthermore, specific members, such as the Audit Committee Chair, are designated to receive reports regarding financial irregularities or fraud submitted through our confidential whistleblowing channel.

The scope of critical concerns encompasses workplace culture compliance, anti-corruption and bribery regulations, anti-money laundering protocols, and adherence to international trade sanctions, alongside broader ethics and governance results.

For this reporting period, Ivalua records zero instances of critical concerns escalated to the Supervisory Board.

### Collective knowledge of the highest governance body

To strengthen strategic oversight and collective intelligence, Board members are provided with systematic briefings regarding the company ESG developments. The highest governance body receives quarterly updates on the advancements and milestones achieved within our Corporate Sustainability Strategy. Furthermore, a comprehensive annual performance review is presented to the Supervisory Board, detailing our sustainability trajectory, identifying opportunities for growth, and outlining recommendations to maximize our future social and environmental contribution.

#### ✓ Remuneration policies and process (GRI 2-20 | GRI 2-21)

The Company's CHRO, in collaboration with Executive Management, oversees remuneration and provides reports to the Board's Compensation Committee as necessary. Stakeholder perspectives, including those of shareholders, are gathered via the Compensation Committee and integrated into the decision-making process when required. To ensure market alignment, our CHRO utilizes independent compensation surveys from across the various countries of operation to develop the organization's overall pay strategy, which is then reviewed with the Supervisory Board's Compensation Committee. Formal stakeholder or shareholder voting processes regarding compensation frameworks and specific remuneration proposals are not applicable to our current organizational structure. Due to confidentiality restrictions surrounding executive pay, the annual total compensation ratio is not disclosed.

#### ✓ Embedding policy commitments (GRI 2-24)

Our sustainability governance framework ensures accountability, with specific responsibilities assigned to the Supervisory Board, Executive Leadership, and ESG Director as detailed in section 3.1. Strategic decisions and daily operations are anchored in our core policies, including the corporate Code of Ethics alongside our dedicated Environmental and Sustainable Procurement guidelines.

By integrating sustainability directly into executive priorities, we translate high-level strategy into concrete action plans across key functional areas such as IT, HR, Legal, and Sales. To maintain integrity across our entire value chain, we mandate that all third-party partners and service providers adhere to our Supplier Code of Conduct. Furthermore, we empower our global workforce through mandatory training programs designed to foster awareness and ensure alignment with company values, covering essential topics like ethical business conduct, anti-harassment, sustainable travel, and information security.

✓ Processes to remediate negative impacts  
(GRI 2-25)

We have established grievance mechanisms and corrective action plans to address any adverse social or environmental impacts.

#### **Commitment to remediation**

At Ivalua, we are dedicated to proactive environmental and social stewardship by preventing, mitigating, and addressing any negative impacts arising from our operations. Our framework for remediation focuses on four key pillars: acknowledging identified issues, engaging directly with affected stakeholders, cooperating in resolutions aligned with global legal standards, and integrating feedback into our corporate policies and training programs.

#### **Approach to grievances and grievance mechanisms**

We foster a culture of transparency where concerns can be raised through diverse channels, such as our global anonymous hotline, internal ticketing systems, and direct dialogue with HR Business Partners or managers. For sensitive matters like harassment, dedicated referents ensure a safe reporting environment. External partners and customers also utilize established contractual governance and support platforms to flag issues. Our Legal, Security, and HR teams work collaboratively to evaluate every report, ensuring a fair, confidential process and a zero-tolerance policy toward retaliation.

#### **Other remediation processes**

Beyond formal reporting, we address adverse impacts through rigorous internal investigations that lead to corrective or disciplinary measures when necessary. Our specialized incident-response protocols for data protection and information security events ensure rapid mitigation. Furthermore, our sustainable procurement framework allows us to implement contractual remedies with suppliers. These outcomes are systematically reviewed to strengthen our internal controls and operational procedures.

#### **Stakeholder involvement in grievance mechanisms**

We prioritize continuous dialogue to ensure our grievance mechanisms remain effective and accessible. Employee feedback gathered through performance appraisals and engagement surveys directly informs updates to our HR protocols. Similarly, we engage with customers and partners during business reviews to refine our escalation paths and support workflows. Our Legal department maintains oversight of critical concerns, ensuring that the voices of our stakeholders are integrated into our governance and compliance efforts.

### Tracking effectiveness and examples

To drive continuous improvement, we monitor key metrics such as incident resolution times, case recurrence, and qualitative stakeholder feedback regarding confidentiality and fairness. This data-driven approach has successfully led to the enhancement of our security awareness training, the revision of anti-harassment policies, and more transparent HR workflows. By aggregating and anonymizing this data, we protect individual privacy while maximizing our positive social and environmental contribution.

#### ✓ Compliance with laws and regulations (GRI 2-27)

Throughout this reporting cycle, our organization documented zero significant breaches of legal or regulatory mandates, and no financial penalties were incurred for any such matters.

## 6.2. Ethics

### Ethics Policy

(GRI 2-23 | GRI 2-27 | GRI 205-1 | GRI 205-3)

Ivalua strives to uphold the highest standards of ethics in compliance with our Code of Ethics, Anti-Corruption, Trade Sanctions policies, and Responsible AI policy which are upheld in all business interactions.

Our Code of Ethics defines the guiding principles of Ivalua, which have been established based

on the values of our organization, and applies to all our employees, partners and suppliers.

Ivalua and its employees are committed to respect the highest level of ethics in business as well as all laws and regulations applicable to them.

We maintain a zero-tolerance policy that prohibits any and all forms of bribery, corruption, extortion, and embezzlement.

To ensure robust prevention and mitigation of potential corruption hazards, Ivalua carries out an extensive annual risk mapping in accordance with the French Sapin II regulatory framework. This systematic evaluation encompasses 100% of our global activities across our 12 country operations, identifying and assessing vulnerabilities within our primary operational pillars, which include:

- Strategic integration and deployment of Artificial Intelligence;
- Engagement in global customer projects and delivery;
- External professional services provided by third-party partners;
- Internal financial management, accounting, and fund transfers.

Throughout this reporting cycle, Ivalua has identified no material risks or significant concerns pertaining to corruption or bribery across its operations.

Throughout the 2025 reporting cycle, the organization recorded zero confirmed instances of bribery or corruption.

No employees were subject to dismissal or disciplinary measures resulting from corrupt activities during this timeframe.

Zero commercial agreements with our business partners were terminated or declined for renewal due to corruption-related violations.

The organization and its staff faced no public legal proceedings or associated judicial outcomes regarding corruption during this period.

Furthermore, Ivalua incurred no material financial penalties or regulatory sanctions for non-compliance with applicable mandates.

## Ethics Training & Communication

(GRI 205-2 | GRI 2-24)

To uphold our commitment to ethical business practices, all new hires must complete Ethics Training upon joining the company and every two years to ensure continuous compliance.

Our commitment to responsible business conduct is integrated into employee training programs and operational procedures across all business units.

### Anti-corruption policy communication | highest governance body members by region:

100% of board members

EMEA: 100%

### Anti-corruption policy communication | employee category and regional breakdown:

AMER: 290 employees (100%)

EMEA: 533 employees (100%)

APAC: 222 employees (100%)

Technical Operations (Build, Run, IT, R&D): 635 (100%)

Go-to-Market (Sales, Customer Success, Solution Consulting, SDR): 214 (100%)

Corporate Functions (all other departments): 196 (100%)



### Anti-corruption policy communication | business partners and external organizations

Our ethical protocols reached 100% of our 287 critical suppliers globally.

EMEA: 100%

AMER: 100%

APAC: 100%

Strategic Partners: 100%

Core Vendors: 100%

Standard Service Suppliers: 100%

Tactical/Tail Spend: 100%

### Anti-corruption training | highest governance body members by region

EMEA Executive Board Members: 100%

Non-executive members: Not currently enrolled in internal learning systems; figures unavailable.

### Anti-corruption training | employee category and regional breakdown

AMER: 290 personnel (100%)

EMEA: 533 personnel (100%)

APAC: 222 personnel (100%)

Technical Operations (Build, Run, IT, R&D): 635 (100%)

Go-to-Market (Sales, Customer Success, Solution Consulting, SDR): 214 (100%)

Corporate Functions (all other departments): 196 (100%)

## Whistleblowing Procedure

(GRI 2-26)

Our whistleblowing system enables employees and third parties to anonymously report any potential violations of our Code of Ethics. We maintain a strict non-retaliation policy, ensuring that individuals who report concerns in good faith are protected from any adverse actions.

Oversight of investigations is structured to uphold integrity and accountability. The Board is responsible for reviewing potential violations involving directors or executive officers, while the General Counsel or Legal Department handles cases concerning other employees.



## 6.3. Information Security

(GRI 418-1)

### Information Security Policy

Ivalua is committed to building and maintaining a robust Information Security program. The purpose of our Information Security Policy is to describe the security requirements to protect the confidentiality, integrity and availability of Ivalua systems, its data and the customer data that it stores and processes. Our policy establishes and defines security practices and requirements for all departments, systems and users.

### Information Security Training

Ivalua employees upon hire and once per year thereafter, attend a security awareness training course. Ivalua's Information Security Training and Awareness Program includes the following training topics: Privacy, Insider Threat, Cyber Threats, Protecting sensitive information, Strong password habits, Secure mobile device practices, and Smart usage of AI chatbots.

In addition to basic security awareness training, role-based training is also provided to relevant employees on DR Response, Incident Response & Reporting, OWASP and Secure SDLC.



In 2025, **100%** of our employees were trained on Information Security awareness

### Information Security Risk Management

At Ivalua, we proactively manage privacy and security risks through a structured risk management program aligned with NIST 800-30 and ISO 27005 standards.

Our annual ISMS review and audit ensure transparency, accountability, and continuous improvement, reinforcing a secure and sustainable business environment.

Notably, the organization recorded no complaints regarding customer privacy breaches during the current reporting period.

### Security Certifications

Our ISO 27001 certification, along with our existing SOC 1 and SOC 2 attestation reports, demonstrate that Ivalua is committed to continuing to build trust through third-party security assurances. This further validates the security of our platform in accordance with international standards of excellence.

Our strong success winning business in the most security conscious industries, including defense, public sector and financial services is a testament to the level of security we provide. Multinational businesses can utilize Ivalua's service offering trusting that our company has implemented the necessary best practice compliance framework on information security, resilience to cyber-attacks and technology-based risks, as well as the protection of the integrity, confidentiality, and availability of data. Our servers have never been hacked.



## 6.4. Sustainable Procurement

### Our Value Chain

In alignment with our material sustainability issues, we have identified three priority supplier categories for sustainable procurement:

- **Data center providers**  
Focus areas: energy efficiency, resource management, and climate adaptation.
- **IT equipment suppliers**  
Focus areas: environmentally friendly production, ethical sourcing, and circular economy principles.
- **Implementation and technology partners**  
Focus areas: ethics and compliance, environmental impact, and fair working conditions.

### Sustainable Procurement Policy

(GRI 204-1 | GRI 308-1 | GRI 308-2 | GRI 414-1 | GRI 414-2)

Our policy reinforces our dedication to sustainable procurement by prioritizing business partners who share our social and environmental values.

Additionally, Ivalua prioritizes strategic collaboration with domestic vendors to stimulate regional economic growth. This commitment is evidenced by our procurement data, showing that our Paris headquarters directs roughly 78% of its budget toward local businesses. In Pune, our second major global center, domestic investment currently accounts for approximately 17% of total expenditure.

In this context, local refers to the specific geographic region surrounding our operational facilities.

Significant locations are defined as office sites maintaining a headcount of over 100 employees.

We are currently refining our internal systems to provide more granular visibility into our supply chain data, fostering greater transparency and continuous operational improvement.

### Supplier Code of Conduct

Respect for human rights, fair and safe working conditions, and ethical, environmentally responsible business practices are fundamental to our operations. We hold our suppliers to the same high standards and are committed to fostering a responsible supply chain.

Our Supplier Code of Conduct sets forth our expectations and requirements in terms of environmental and social sustainability, that our suppliers must comply with in the context of doing business with Ivalua.

In early 2026, we successfully ensured that 100% of our suppliers adhered to our Code of Conduct, thereby achieving full compliance.

## Supplier Sustainability Assessment

(GRI 308-1 | GRI 308-2 | GRI 414-1 | GRI 414-2)

We are strengthening our supplier risk and performance assessment practices to ensure greater accountability and transparency. By working closely with our business partners, we aim to raise awareness, anticipate risks, and drive positive impact. Our objective is to complete environmental, social, and governance assessments for 100% of our critical suppliers by the end of 2026.

Percentage of new suppliers screened using environmental criteria: 0%. During this cycle, our assessments focused exclusively on our existing supply base. We are currently developing a rigorous screening process to ensure that all newly onboarded partners are evaluated against comprehensive environmental criteria moving forward. Percentage of targeted suppliers that have undergone a sustainability on-site audit: 0%

As of the current reporting cycle, 20% of our critical suppliers (2 out of 10) have undergone formal evaluation against our established environmental criteria.

Our assessments identified zero business partners with significant actual or potential negative environmental impacts within our operational scope.

Throughout the monitoring period, no significant actual or potential adverse environmental footprints were discovered across our broader supply chain.

Due to the absence of identified negative impacts, 0% of assessed suppliers required the implementation of corrective environmental improvement plans, and zero supplier contracts (0%) were terminated during this cycle as a result of unfavorable environmental performance or assessment findings.

As of the current reporting cycle, 20% of our critical suppliers (2 out of 10) have undergone formal evaluation against our established social criteria.

Our assessments identified zero business partners with significant actual or potential negative social impacts within our operational scope.

Throughout the monitoring period, no significant actual or potential adverse social footprints were discovered across our broader supply chain. Due to the absence of identified negative impacts, 0% of assessed suppliers required the implementation of corrective social improvement plans.

Zero supplier contracts (0%) were terminated during this cycle as a result of unfavorable social performance or assessment findings.

## 6.5. Achievements

Our contribution to the UN SDGs



Governance



SDG indicator	Ivalua's commitment	Target & timeline	Progress at the end of 2025
16.5	Implement a zero-tolerance policy and strictly prohibit all forms of bribery, fraud and corruption	Ensure zero confirmed cases of corruption, fraud and bribery in 2025	Achieved
16. b	Prohibit all forms of discrimination	Train 100% of employees on anti-harassment and discrimination in 2025	Achieved
8.7 and 8.8	Uphold human rights and ensure fair and safe labor conditions throughout our value chain	Assess 100% of targeted suppliers on social practices by 2026	In progress
12.6	Collaborate with suppliers committed to social and environmental sustainability	Assess 100% of targeted suppliers on environmental practices by 2026	In progress
		Develop a new Supplier Sustainability Code of Conduct and ensure 100% adherence from business partners, by the end of 2025	Achieved



## Governance

Topic	Indicator	2023	2024	2025	Target	Relevant GRI standard
	Percentage of employees who have completed Information Security Awareness training	100%	100%	100%	Train 100% of employees on Information Security Awareness by 2026	
	Percentage of employees trained on business ethics	100%	100%	100%	Train 100% of employees on anti-corruption and bribery by 2026	GRI 205-2: Communication and training about anti-corruption policies and procedures
	Number of confirmed corruption incidents	0	0	0	Ensure zero confirmed cases of corruption, fraud and bribery in 2026	GRI 205-3: Confirmed incidents of corruption and actions taken
Ethics / Information Security	Number of reports related to whistleblower procedure	0	0	0	Not applicable	GRI 2-26: Mechanisms for seeking advice and raising concerns
	Percentage of risky trading partners covered by a due diligence process on corruption and information security	N/A	100%	100%	Ensure that 100% of new partners are covered by a due diligence on ethical practices in 2026	GRI 205-1: Operations assessed for risks related to corruption
	Percentage of all sites assessed or audited internally on a specific business ethics issue	100%	100%	100%	Assess 100% of our sites for fraud risk in 2026	GRI 2-24: Embedding policy commitments
	Percentage of all employees covered by an ethics certification (ISO 27001)	39%	39%	39%	Not applicable	GRI 2-24: Embedding policy commitments



## Governance

Topic	Indicator	2023	2024	2025	Target	Relevant GRI standard
Sustainable Procurement	Percentage of targeted suppliers who received and adhered to the Supplier Code of Conduct	0	68%	100%	Ensure that 100% of our targeted suppliers receive and adhere to the Code by the end of 2026	GRI 2-24 Embedding policy commitments
	Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	N/A	100%	100%	Incorporate ESG clauses into 100% of new contracts established with professional services partners in 2026	GRI 2-23: Policy commitments
	Percentage of targeted suppliers that have undergone a sustainability assessment	0%	0%	2025: 20%	Ensure that 100% of our critical suppliers undergo a sustainability assessment by 2026	GRI 308-1: New suppliers that were screened using environmental criteria GRI 414-1: New suppliers that were screened using social criteria"
	Percentage of targeted suppliers that have gone through a sustainability on-site audit	N/A	N/A	0%: no targeted suppliers required sustainability on-site audit.	Not applicable	GRI 308-1: New suppliers that were screened using environmental criteria GRI 414-1: New suppliers that were screened using social criteria
	Percentage or number of audited or assessed suppliers engaged in corrective actions or capacity building	N/A	N/A	0%: no assessed suppliers required corrective actions or capacity-building measures.	Not applicable	GRI 308-2: Negative environmental impacts in the supply chain and actions taken GRI 414-2: Negative social impacts in the supply chain and actions taken
	Percentage or nb. of buyers across all locations who have received training on sustainable procurement	0	0	2025: 0 2026: 9%	Not applicable	GRI 2-24: Embedding policy commitments
	Upstream scope 3 emissions (in tonnes of CO2)	4708 tCO2	4825 tCO2	5347 tCO2	Reduce absolute GHG emissions from business travel (Scope 3, Category 6) by 25% by 2030, from a 2024 base year.	GRI 305-3: Other indirect (Scope 3) GHG emissions
	Service hours procured that are directly performed by people with disabilities	N/A	N/A	68	Not applicable	GRI 414-1: New suppliers that were screened using social criteria

# 7. Enabling Sustainable Transformations

## 7.1. Empower ESG Objectives through Sustainable Procurement

### Why it matters

Sustainable purchasing integrates ESG into daily operations, from what is bought and from whom, to delivery methods and environmental impact.

Businesses that advance ESG and sustainable procurement can gain significant advantages, including: cost savings, increased sales, enhanced competitiveness and innovation, reduced supply chain risk, stronger customer loyalty, and improved supplier relationships.

### Ivalua Solution

We believe procurement is key to driving and accelerating ESG initiatives, ensuring responsible sourcing and long-term sustainability.

Ivalua's Source-to-Pay platform helps organizations improve product and supply chain sustainability with 360-degree supplier visibility, enhancing transparency and collaboration.

Additionally, Ivalua offers an Environmental Impact Center solution that empowers organisations to manage and reduce Scope 3 greenhouse gas emissions across their entire value chain.

Procurement and supply chain teams can leverage the Ivalua solution to gather environmental documentation and certifications, estimate directly or get suppliers to share carbon footprint calculations based on emission factors, manage risk, and implement collaborative action plans to prioritize emissions reduction opportunities, all while ensuring data is verified and actionable.

Ivalua empowers you with insights and collaboration tools to:



#### Select Diverse, Sustainable and Ethical Suppliers

- Integrated ESG information to make more informed supplier selection
- Sourcing decision center automates & optimizes award scenario analysis based on ESG and other criteria
- Discover new suppliers aligned with your ESG goals



#### Collaborate with Suppliers to Progress ESG Initiatives

- Communicate ESG guidelines and policies
- Securely share information to co-develop, innovative and find more sustainable solutions
- Define and collaborate on corrective action plans to drive continuous progress



#### Monitor Performance and Compliance

- 360 degree visibility to audit & assess performance and compliance
- Access rich data and information from our 3rd party ecosystem
- Multi-tier & subcontractor visibility to assess the full supply chain

Visit our [website](#) to discover how Ivalua empowers ESG objectives through source-to-pay processes.

## 7.2. Join Forces to Create Sustainability Value

Our Partner Success Program is built on continuous enablement, improvement, and close collaboration with our partner success teams. Together with our System Integrator and Technology Partners, we empower companies to accelerate transformation within their organizations.

Below is an overview of how Ivalua and its technology partners support organizations on their sustainability journey through digital transformation.



## ecovadis

Since its founding in 2007, EcoVadis has become a trusted partner for procurement teams in more than 300 leading multinationals organizations to reduce risk and drive innovation in their sustainable procurements.

A long-time partner of Ivalua and leading provider of sustainability risk and performance ratings for global supply chains. Backed by a powerful technology platform, the industry's most-trusted methodology and a global team of domain experts, EcoVadis sustainability scorecards provide insight and engagement tools to mitigate risk, drive improvements and create value across 198 purchasing categories globally.

## dun & bradstreet

Dun & Bradstreet offers information on commercial credit as well as data, information and reports on businesses. Most notably, Dun & Bradstreet is recognizable for its Data Universal Numbering System (DUNS numbers); these generate business information reports for more than 100 million companies around the globe.



IntegrityNext is a cloud-based supply chain monitoring platform that enables you to gather, analyze and manage sustainability data from your suppliers easily and quickly.

The IntegrityNext platform gives you visibility into the sustainability of your supply chains based on supplier assessments, critical news monitoring, and 45 ESG country and industry risk indicators. This enables you to take effective action to reduce risks and improve sustainability performance over the long term.

#### Joint Value Proposition:

Based on supplier assessments, critical news monitoring, and 45 ESG country and industry risk indicators, Ivalua customers can easily identify sustainability risks in their supply chains and take effective action to reduce risks and improve performance. By integrating IntegrityNext with Ivalua, you can make this data directly visible in the supplier profiles, allowing informed purchasing decisions that align with sustainability objectives.



# Prewave

Prewave uses AI to predict and manage supply chain risks, ensuring resilience and compliance

#### Joint Value Proposition:

The joint value proposition of Ivalua and Prewave centers around enhancing supply chain transparency, risk management, and regulatory compliance. By integrating Prewave's predictive risk alerts and supplier monitoring capabilities with Ivalua's comprehensive spend management platform, the partnership aims to provide businesses with a holistic solution to manage and mitigate supply chain disruptions.

#### Key Elements of the Joint Value Proposition:

- Supply Chain Transparency and Resilience
- Regulatory Compliance
- Predictive Risk Management
- Enhanced Supplier Score and Monitoring
- Strategic Insights and Sustainability

Overall, the partnership between Ivalua and Prewave offers a robust framework for businesses to manage their procurement processes more effectively, mitigate risks proactively, and comply with evolving regulatory standards



Trustpair. Take Action Against Vendor Fraud.

Trustpair safeguards large companies payments with a robust fraud prevention platform.

Experience seamless Procure to Pay operations with Trustpair's global account validations, ensuring precision in vendor data management. Our automation empowers teams, fostering operational excellence while minimizing errors.

Elevate your Enterprise with Trustpair's tailored embedded platform, designed to meet your unique needs while maintaining top-tier security compliance standards.

#### **Joint Value Proposition:**

Preventing Fraud: Secure Vendor Onboarding with Automated Global Account Validation in Ivalua's SRPM

With Trustpair, Procurement & Finance teams prevent vendor fraud with automated global bank account validation, ensuring secure onboarding and payments.

Trustpair simplifies new bank account ownership verification, enables Procurement teams to be on top of the onboarding process with real-time, centralized and clear overview of the full process and streamline security by natively being integrated into Ivalua.

#### **Key benefits for our clients include:**

- Confidently validate global bank accounts with a 0 fraud risk.
- Boost Procurement team efficiency through automation
- Upgrade to a tailor-made Enterprise experience with Ivalua's native integration



Sphera Solutions is a global leader in environmental, health, safety, and sustainability software and data solutions. We empower organizations to manage risks, improve operational excellence, and ensure compliance with industry standards. Our innovative platforms and expert services enable businesses to make informed decisions, enhance performance, and achieve sustainable growth. Trust Sphera to transform complex challenges into streamlined solutions for a safer, more sustainable world.

#### **Joint Value Proposition:**

Ivalua and Sphera offer customers a holistic solution to actively monitor and mitigate third-party risk and compliance. Data driven technology in combination with a user friendly interface allow corporations to get a 360 view of their supply chain risks and opportunities.

**As technology rapidly evolves in this sector, our Technology Alliances teams constantly monitor market trends and customer needs to onboard new Partners bringing further capabilities.**

# MOODY'S

For more than 25 years, Bureau van Dijk – A Moody's Analytics Company, has been offering business information solutions to support companies in managing their suppliers' risk

Today, our tools, Diane and Orbis provide information on 300 million companies around the world, including standardized financials and descriptive data, rating systems, and ownership links.

Thanks to the web-service technology, we automatically integrate and update the information of your suppliers contained in Ivalua's solutions. You are sure to work with the right information.

As a leader in the compliance market, we can help you conduct due diligences in conformity with international anti-corruption laws such as Sapin 2 or the FCPA.

So, take full advantage of Ivalua's solutions by integrating the data from the Bureau van Dijk.

Welcome to the business of certainty.




AprovaLL is a leader in third-party governance, risk management, and compliance (TPGRC), empowering organisations to strengthen third-party relationships and manage complex, evolving procurement processes. Our end-to-end platform, AprovaLL, provides seamless, frictionless third-party lifecycle management with a flexible, customisable approach aligned to industry standards. Founded in 2008, AprovaLL supports the entire third-party lifecycle: from evaluation and onboarding to monitoring and off-boarding, across key domains such as legal, finance, cybersecurity, ethics, environment, and human rights.

With free, seamless onboarding, AprovaLL has already connected over 500,000 third parties across more than 170 countries globally.

Today, over 1,800 public and private entities globally trust AprovaLL to streamline compliance and strengthen risk management. AprovaLL delivers the visibility, efficiency, and resilience essential for long-term success. With our multi-sector expertise and dedicated teams, we guide our clients towards more effective, autonomous, and secured third-party risk and performance management.

## 7.3. Advocate for Sustainable Procurement Practices

At Ivalua, we are committed to advancing sustainable practices and driving thought leadership to accelerate meaningful change. In 2025 and 2026, we promoted sustainable procurement at five key events: Scope 3 Day, EcoVadis Sustain, World Sustainability Congress, Ivalua TechX, and Ivalua NOW. Some examples include:



**Ivalua NOW Sustainability Breakout**  
 –  
**Not Just Resilient - Unbreakable and Sustainable**

Building the Next Generation of Value Chains that Withstand Shocks and Respect Planetary Boundaries. In an era where disruptions have become the norm, resilience alone is no longer...

We also authored a range of thought leadership on the topic on our own and in partnership with industry influencers and organizations. Examples include:

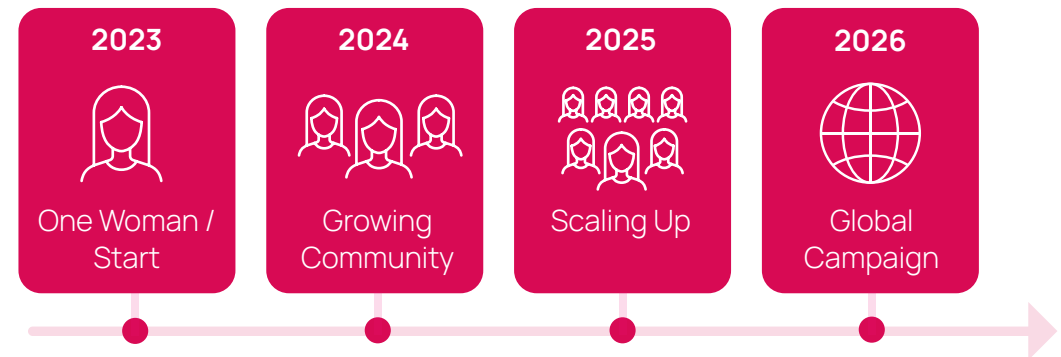
[Whitepaper with Scope 3 Peer Group: The Time is Now for Climate Reporting](#)

[Webinar with Natacha Trehan: Why is Circularity the Future of Procurement?](#)

[Whitepaper with Natcha Trehan: Circular Economy: Opening New Routes with Procurement](#)

## Women & Procurement

Additionally, we are excited to announce the global expansion of our “Women and Procurement” initiative, following the success of last year’s program.



### Ivalua NOW Women & Procurement Breakout

Our customers and prospects represent many of the largest organizations in the world. As a result, our greatest potential to drive a positive change in the world is by educating and empowering them to manage their spend and suppliers in a more responsible manner. By sharing success stories and thought leadership, we help them do so.



**Women & Procurement - Women Leading Change in Procurement**

# Women Procurement

## 2026 Events

In 2026, we are providing opportunities for female procurement professionals to connect, exchange best practices, and strengthen their professional networks.

- ✓ Multiple events and growing community in the Nordics
- ✓ UK webinars & events have brought us closer to our GSI partners Accenture and PWC
- ✓ Ivalua NOW more and more Procurement women on stage + not just in the W&P session
- ✓ Podcast has featured over 10 women on diverse topics + more to come



**MARCH 11-12**  
Ivalua NOW

**W&P Session: Women  
Leading Change in  
Procurement**

**APRIL 14**  
Oslo, Norway

**Dinner and Networking  
Focused on  
Procurement leadership  
& technology**

**JUNE 16**  
London, England

**Procurement Innovation  
on Tour**

**Women & Procurement  
'Cheers' special  
gathering**

**Washington, DC**

**Wellness and  
Networking  
Focused on wellness  
in the workplace  
and networking  
with procurement  
professionals**

# 8. GRI content index

Statement of use	Ivalua has reported in accordance with the GRI Standards for the period from January 1, 2025 to April 30, 2026
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Standard	Disclosure	Location (Chapter)	Omission
GRI 2: General Disclosures	2-1 Organizational details	2.2.	
	2-2 Entities included in the organization's sustainability reporting	1.2.	
	2-3 Reporting period, frequency and contact point	1.2.	
	2-4 Restatements of information	1.2.	
	2-5 External assurance	1.2.	
	2-6 Activities, value chain and other business relationships	2.2.	
	2-7 Employees	5.1.	
	2-8 Workers who are not employees	5.1.	
	2-9 Governance structure and composition	6.1 + GRI Content Index	iv, v, vi: Due to stringent privacy and confidentiality protocols, we do not disclose granular details concerning members' external professional commitments or specific social group affiliations.
	2-10 Nomination and selection of the highest governance body	6.1	
	2-11 Chair of the highest governance body	6.1.	
	2-12 Role of the highest governance body in overseeing the management of impacts	3.1.	
	2-13 Delegation of responsibility for managing impacts	6.1.	
	2-14 Role of the highest governance body in sustainability reporting	6.1.	

GRI Standard	Disclosure	Location (Chapter)	Omission
GRI 2: General Disclosures	2-15 Conflicts of interest	6.1	
	2-16 Communication of critical concerns	6.1	
	2-17 Collective knowledge of the highest governance body	6.1	
	2-18 Evaluation of the performance of the highest governance body	GRI Content Index	a. b. c. Information unavailable - Performance evaluation of the highest governance body (GRI 2-18 a, b, c) Ivalua has not yet established a formalized process for assessing the sustainability performance of the Supervisory Board. As we continue to embed ESG responsibility within our leadership framework, we plan to evaluate potential methodologies for this review during our upcoming strategic cycle between late 2026 and early 2027.
	2-19 Remuneration policies	GRI Content Index	a. b. Confidential - due to confidential constraints, remuneration policies and structure for member of the highest governance body are not disclosed"
	2-20 Process to determine remuneration	6.1. + GRI Content Index	b. Confidential Formal stakeholder or shareholder voting processes regarding compensation frameworks and specific remuneration proposals are not applicable to our current organizational structure.
	2-21 Annual total compensation ratio	6.1. + GRI Content Index	a. b. c. Due to confidentiality restrictions surrounding executive pay, the annual total compensation ratio is not disclosed.
	2-22 Statement on sustainable development strategy	3	
	2-23 Policy commitments	6.2.	
	2-24 Embedding policy commitments	6.1	
2-25 Processes to remediate negative impacts	6.1.		

GRI Standard	Disclosure	Location (Chapter)	Omission
GRI 2: General Disclosures	2-26 Mechanisms for seeking advice and raising concerns	6.2.	
	2-27 Compliance with laws and regulations	6.1	
	2-28 Membership associations	GRI Content Index	Information not available: While we currently uphold the Ten Principles of the UNGC and regularly participate in its national events within France, Ivalua does not yet occupy a leadership position within this specific organization. As we continue to refine our ESG framework and maximize our environmental and social contribution, we remain open to pursuing more prominent roles within relevant global entities starting in 2027.
	2-29 Approach to stakeholder engagement	3.2.	
	2-30 Collective bargaining agreements	5.6.	
GRI 3: Material Topics 2021	GRI 3-1 Process to determine material topics	3.2.	
	GRI 3-2 List of material topics	3.3.	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	6.4.	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	6.2.	
	205-2 Communication and training about anti-corruption policies and procedures	6.2. + GRI Content Index	Figures not available, as non-executive board members are not integrated into our internal learning management platforms. We are planning to enhance the tracking of governance awareness and training beginning in 2027.
	205-3 Confirmed incidents of corruption and actions taken	6.2.	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	4.1. + GRI Content Index	Precise fuel classifications are currently unavailable as monitoring is primarily conducted through internal financial expenditure tracking. Due to our reliance on monetary spend tracking, specific breakdowns by fuel type are not currently isolated. Metric D: Energy Sales Not applicable; Ivalua does not engage in the sale of energy to external parties.
	302-2 Energy consumption outside of the organization	4.1	
	302-3 Energy intensity	4.1	

GRI Standard	Disclosure	Location (Chapter)	Omission
GRI 302: Energy 2016	302-4 Reduction of energy consumption	GRI Content Index	Not applicable; our internal assessments indicate that no material energy reductions were recorded during this reporting cycle stemming from specific conservation or efficiency programs.
	302-5 Reductions in energy requirements of products and services	GRI Content Index	Not applicable; electrical demand for our deployed software solutions saw an upward trend during the 2025 cycle relative to the previous year.
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.1.	
	305-2 Energy indirect (Scope 2) GHG emissions	4.1.	
	305-3 Other indirect (Scope 3) GHG emissions	4.1	
	305-4 GHG emissions intensity	4.1	
	305-5 Reduction of GHG emissions	GRI Content Index	Not applicable - no GHG emissions decreases during the 2025 reporting cycle relative to 2024 performance levels.
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	GRI Content Index	Not applicable In accordance with our profile as a service-based organization, Ivalua does not engage in the production, import, or export of ozone-depleting substances (ODS). Furthermore, the organization maintains no material operations involving ODS regulated under the Montreal Protocol.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	GRI Content Index	Not applicable The Company's operations are office-based and do not include high-temperature fuel combustion or industrial activities. Consequently, emissions of nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air pollutants are considered immaterial, and GRI 305-7 is not applicable.
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	4.2	
	306-2 Management of significant waste-related impacts	4.2	
	306-3 Waste generated	4.2.	

GRI Standard	Disclosure	Location (Chapter)	Omission
GRI 306: Waste 2020	306-4 Waste diverted from disposal	4.2	
	306-5 Waste directed to disposal	4.2	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	6.4	
	308-2 Negative environmental impacts in the supply chain and actions taken	6.4	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	5.1	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.4.	
	401-3 Parental leave	5.4.	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	5.4.	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	GRI Content Index	Information unavailable: No formal Occupational Health and Safety management system implemented. Given our office-based operations, we are not subject to global legal requirements for one. However, we are strengthening our framework by implementing systematic risk assessments at major facilities with more than 100 employees to prevent and mitigate potential hazards.
	403-2 Hazard identification, risk assessment, and incident investigation	5.3	
	403-3 Occupational health services	5.3	
	403-4 Worker participation, consultation, and communication on occupational health and safety	GRI Content Index	Information unavailable: Outside of the internal collaboration between our HR and Facilities departments, there is currently no structured collective participation regarding the design of our occupational health and safety systems.

GRI Standard	Disclosure	Location (Chapter)	Omission
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	5.3.	
	403-6 Promotion of worker health	5.3.	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3.	
	403-8 Workers covered by an occupational health and safety management system	GRI Content Index	Information unavailable: Ivalua does not currently utilize a formal occupational health and safety (OHS) management system governed by specific legal frameworks or international standards. We remain dedicated, however, to enhancing our internal safety measures. Our current proactive initiatives include: Conducting annual risk assessments across all primary global sites with over 100 employees; Ensuring compliance with French regulatory requirements through the yearly establishment of our DUERP (document unique d'évaluation des risques professionnels).
	403-9 Work-related injuries	GRI Content Index	Information unavailable: No centralized system to track and categorize these incidents globally to date. Ivalua is actively refining its global oversight systems to identify trackable metrics and determine the appropriate level of external disclosure for future reporting cycles (from 2027 onwards).
GRI 404: Training and Education 2016	403-10 Work-related ill health	GRI Content Index	Information unavailable: No centralized system to track and categorize these incidents globally to date. Ivalua is actively refining its global oversight systems to identify trackable metrics and determine the appropriate level of external disclosure for future reporting cycles (from 2027 onwards).
	404-1 Average hours of training per year per employee	5.2.	
	404-2 Programs for upgrading employee skills and transition assistance programs	5.2.	
	404-3 Percentage of employees receiving regular performance and career development reviews	5.2.	

GRI Standard	Disclosure	Location (Chapter)	Omission
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	5.5.	a. Due to confidential constraints, diversity data of the governance body is not disclosed externally
	405-2 Ratio of basic salary and remuneration of women to men	GRI Content Index	Confidential: Due to the limited number of employees in certain categories and locations, disclosure of gender pay ratios could allow the indirect identification of individual remuneration information. To protect employee confidentiality and privacy, the organization does not disclose this information externally.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	GRI Content Index	Confidential Due to the sensitive nature of discrimination-related matters and to protect the privacy of individuals involved, the organization does not disclose incident data externally. All reported cases are managed and closed through established grievance and investigation procedures. Where relevant, appropriate corrective actions are implemented in line with the Group's policies and disciplinary framework.
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	GRI Content Index	Information unavailable: Currently, the volunteering program consists of CSR impact activities without a formal framework for evaluating local concerns or impacts. As the company transitions toward a more structured, corporate-sponsored impact model, it expects to strengthen its engagement strategies and impact assessment procedures beyond these initial employee-led efforts.
	413-2 Operations with significant actual and potential negative impacts on local communities	GRI Content Index	Information unavailable: Currently, the volunteering program consists of CSR impact activities without a formal framework for evaluating local concerns or impacts. As the company transitions toward a more structured, corporate-sponsored impact model, it expects to strengthen its engagement strategies and impact assessment procedures beyond these initial employee-led efforts.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	6.4.	
	414-2 Negative social impacts in the supply chain and actions taken	6.4.	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	6.3.	

# 9. Conclusion

Ivalua is firmly committed to a more sustainable future.

Our approach involves setting an example for our stakeholders through company initiatives and policies, striving for continuous improvements through regular assessments and tangible actions.

We lead by example, while empowering our customers to make more sustainable choices by offering tools, guidance and education on responsible spending and supplier management.

Together, we can turn commitments into meaningful action and create lasting impact for people and the planet.



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## Independent Assurance Statement

### Sustainability Report 2025-2026 Ivalua SAS

This assurance statement refers to the audit of the sustainability report 2025-2026 Ivalua SAS, which was carried out by DEKRA Certification France from April to June 2026 remotely and on site with the relevant personnel of Ivalua SAS.

The 2025 sustainability report refers in particular to Ivalua SAS and the entities, sites and activities included in the sustainability report.

### Applied Auditing Standard

DEKRA Certification France has performed an independent sustainability audit in accordance with the International Standards on Assurance Engagements (ISAE) 3000 (revised) with regard to the disclosures and key figures in the sustainability report 2025 of Ivalua SAS, France, for the reporting period from 1 January 2025 to 30 April 2026.

### Audit Scope

As an independent partner, DEKRA Certification France reviews the credibility, transparency, completeness, and plausibility of the information in the sustainability report. The validation of the sustainability-relevant disclosures presented in the report was planned and carried out in such a way that we can express our conclusion with limited assurance. Based on a materiality and risk assessment, the internal management structure, systems, processes, process instructions, policies and key indicators were verified to obtain limited assurance.

### Audit Summary

As part of the limited assurance engagement, remote audit activities, an on-site audit, a document review and interviews with employees were conducted. Initial remote audit activities were performed on 21, 23 and 24 April 2026. The on-site audit was performed on 7 May 2026. A final remote audit was conducted on 3 June 2026 based on report version "WP-2026-Sustainability-Ivalua-Final-V9".

The following audit activities were performed:

- Obtaining an organizational understanding of the sustainability structure and roadmap.
- Inspection of corporate policies and documents relating to the corporate organisation, including relevant documents on cybersecurity, health and wellness, human resources, energy, greenhouse gas emissions and waste-related topics, where applicable.
- Critical review of the corporate materiality analysis to identify material sustainability issues and derived measures.
- Interviews with employees responsible for setting and monitoring the sustainability strategy, including those responsible for sustainability, management systems, human resources,

cybersecurity, health and wellness, energy, greenhouse gas emissions and waste management.

- Review and critical assessment of the systems and processes for the collection, processing and control of the information and key figures in the sustainability report.
- Analytical assessment of the disclosures in the report, and performance of evidence-based and sample-based audit activities regarding internal and external documents.

## Results and Recommendations

Based on our limited assurance engagement, nothing has come to our attention that causes us to believe that the sustainability-related disclosures in the sustainability report 2025-2026 of Ivalua SAS are not materially true and correct. The audited report in the present version fulfils the requirements for reporting in accordance with the GRI Standards.

GRI Requirements	Fulfilled
1. Apply the reporting principles	✓
2. Report the disclosures in GRI 2 General Disclosures 2021	✓
3. Determine material topics	✓
4. Report the disclosures in GRI 3: Material Topics 2021	✓
5. Report disclosures from the GRI Topic Standards for each material topic	✓
6. Provide reasons for omission for disclosures and requirements that the organization cannot comply with	✓
7. Publish a GRI content index	✓
8. Statement of use: “in accordance with the GRI Standards”	✓
9. Notify GRI	

Evidence of registration of the report with the Global Reporting Initiative was not part of this audit. Without restricting the above result, we recommend the following measures to further develop sustainability reporting:

- Strengthen the disclosure on biodiversity, in particular where biodiversity is relevant to the organization’s sustainability context and impacts.
- For GRI 2-30, specify which employees are not subject to a collective agreement, particularly for France and Italy.
- For GRI 306, provide further evidence and clarification regarding the WEEE recycling methodology, particularly for Dell-related recycling information.
- For omitted GRI requirements, efforts should be made to ensure that missing metrics and information can be reported in the future.
- Further develop safety training indicators, as the figures presented appear low in relation to the number of employees.

- Cybersecurity was identified as a key strength of the organization. Furthermore, the health and wellness aspect is strongly emphasized internationally.
- Future reports should include key performance indicators for the last three years in order to provide a clear overview of developments and to report transparently on progress towards targets.

### Use of this Declaration

Ivalua SAS may only use this declaration in combination with the audited sustainability report to inform external parties about the reliability of the sustainability report prepared in accordance with the GRI Standards. The company may only reproduce this declaration in full and without omissions, changes, or additions. The responsibility for all information presented in the sustainability report lies with Ivalua SAS.

### Independence

DEKRA Certification France ensures independence by adhering to ethical requirements and professional standards based on the fundamental principles of integrity, objectivity, professional competence and due diligence, confidentiality, and professional conduct, as well as applicable legal, regulatory and quality assurance requirements.

The members of the audit team were not involved in any activities that could lead to a conflict of interest.

Issued on 04/06/2026



DEKRA Certification SAS  
Yvan MAINGUY, Managing Director