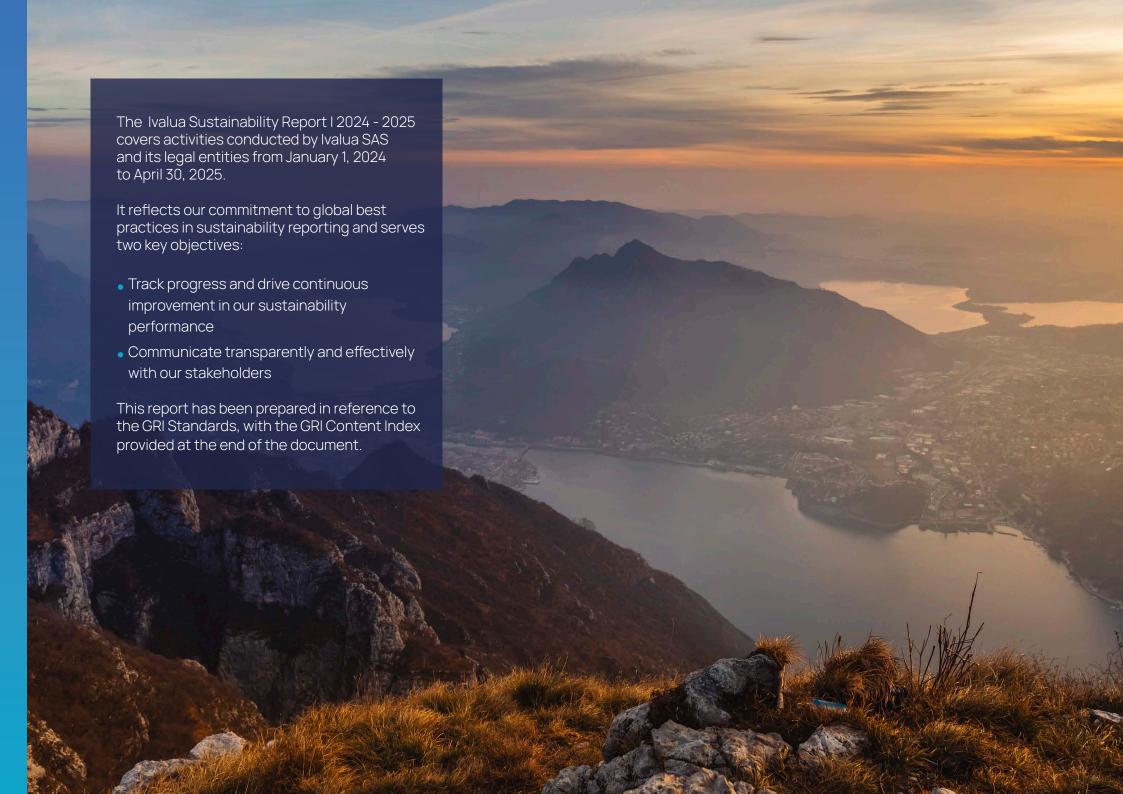


IVALUA SUSTAINABILITY REPORT

2024 - 2025





1. Introduction

1.1. Message from Our CEO

2. About Ivalua

- 2.1. Our Mission and Vision
- 2.2. Our Values, Commitment, and Recognition
- 2.3. Company Highlights
- 2.4. Our Solution
- 2.5. 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. 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. Philanthropy
- 5.8. Achievements

6. Fair Business Practices

- 6.1. Ethics
- 6.2. Information Security
- 6.3. Achievements

7. Sustainable Procurement

- 7.1. Supplier Engagement and Compliance
- 7.2. Achievements

8. Enabling Sustainable Transformations

- 8.1. Empower ESG Objectives through Sustainable Procurement
- 8.2. Join Forces to Create Sustainability Value
- 8.3. Advocate for Sustainable Procurement Practices

9. GRI Content Index

10. 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.

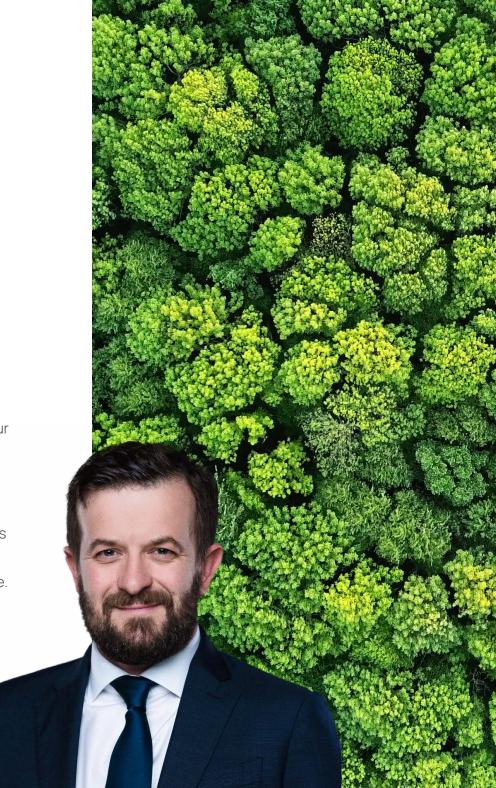
In this Sustainability Report, we are proud to share our ongoing commitment to environmental stewardship, social responsibility, and ethical governance. Our efforts are guided by a clear vision: to create long-term value for our customers, employees, partners, and the communities in which we operate.

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





2. About Ivalua

2.1. Our Mission and Vision

(GRI 2-1)

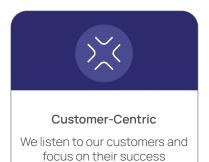
The Way We Spend Matters

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.

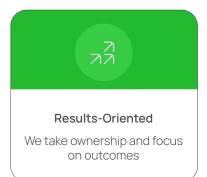
Today, our primary goal is to empower organizations through our truly unified platform, providing automation, collaboration, and business insights to better manage spend and suppliers.

2.2. Our Values, Commitment, and Recognition

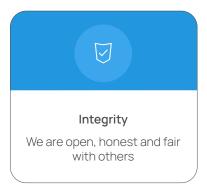
Our Values











Comparably Awards

In 2024, Comparably awarded us with 12 Best Workplace awards based on anonymous employee reviews. We received 3 additional awards in Q1 2025. These awards include the following related to our ESG commitment:











WE SUPPORT





United Nations Global Compact and Sustainable Development Goals

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 2024, we were honored to receive the Silver 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.

In 2025, we aim to further advance our performance and resulting medal level.





2.3. Company Highlights

(GRI 2-6)



1000+ Employees



Founded in 2000



~ 500 Customers



Serving Customers in 70+ Countries



17 Offices Globally



Customer Retention

Recognized Leader in:

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

Gartner Forrester



Majority Mgmt. Owned



Strong Financials 0 Debt, Profitable



2024 Rev ~ \$200M



& Perf













Contract eProcurement Invoicing Payments Spend Analysis

1 Unified Platform For Source-to-Pay



2.4. 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, Al-powered Sourceto-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.

Direct Procurement Intake Management **Environmental Impact Center Generative Al** <u></u> \$≣ × Mang. Supplier Risk Sourcing Contract eProcurement Invoicing **Payments** Spend Analysis & Performance Management **PLATFORM** A True "Backbone" for Strategic Procurement

RAPID, BROAD VALUE TODAY



Simplify procurement with a





Support for all spend and S2P processes

FUTURE-PROOF FOR

TOMORROW



Safely unleash the promise of Generative Al



No-code / low-code agility



Sleep soundly w/ the most secure Cloud architecture



People you can **depend on**

Store

Add-en



2.5. 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

3.1. ESG Governance

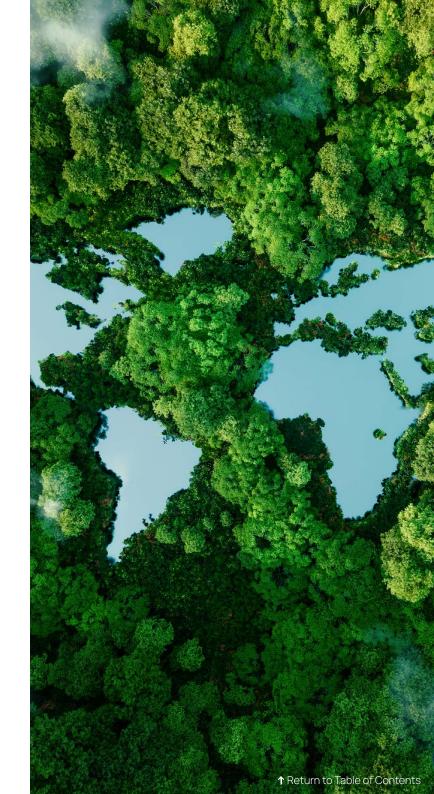
(GRI 2-7 | GRI 2-12)

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 3-1)

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.



Double Materiality Matrix

(the next double materiality reassessment is planned for Q3 2025)



Financial Materiality

ESRS Topics Mapping Table

 Climate change adaptation Climate change mitigation Energy
 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
11. Water 12. Marine resources
13. Direct impact drivers of biodiversity loss14. Impacts on the state of species15. Impacts on the extent and condition of ecosystems16. Impacts and dependencies on ecosystems services
17. Resources inflows, including resources use18. Resources outflow related to products and services19. Waste
20. Working conditions21. Equal treatment and opportunities for all22. Other work-related rights
23. Working conditions24. Equal treatment and opportunities for all25. Other work-related rights
26. Communities' economic, social and cultural rights 27. Communities' civil and political rights 28. Rights of indigenous people
29. Information-related impacts for consumers and/or end-users30. Personal safety of consumers and/or end-users31. Social inclusion of consumers and/or end-users
 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		
		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		
ESRS E1 - Climate Change		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		
	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		
ESRS S1 - Own Workforce	Equal treatment and	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.	5.2		
	opportunities for all	Discrimination based on gender, race, or other factors could harm workforce engagement, limit potential, and damage our reputation as a diverse, multicultural company.			
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		
FODC C1	Corruption and bribery	Integrity is one of our core values. Any association with bribery or corruption could damage our reputation.	6.1		
ESRS G1 - Business conduct	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

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



Empower ESG objectives through Source-to-Pay processes

• Equip organizations with tools to fulfill their ESG objectives



Join forces to create sustainability value

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



Advocate for sustainable procurement practices

• Develop thought leadership to help organizations accelerate change



↑ Return to Table of Contents



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 302-1)

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.

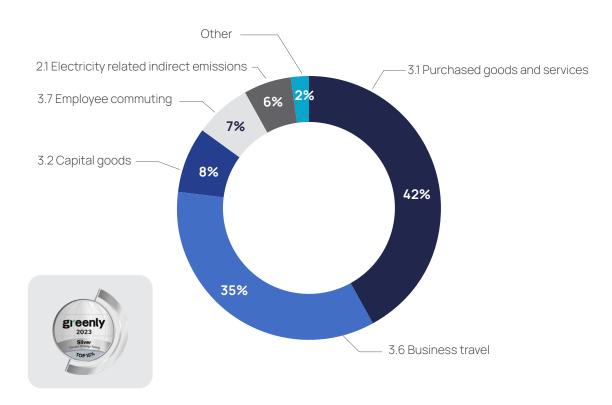
As part of this initiative, we calculate the carbon footprint of individual employees, offering personalized insights and guidance to help them minimize their environmental impact. Through this approach, we foster a culture of sustainability and encourage collective action.

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 to reduce emissions from business travel and mitigate the environmental impact of our IT operations, reinforcing our commitment to a low-carbon future.

Ivalua Carbon footprint - 2023

Total emissions (tonnes of CO2)	5 830 tCO2
Emissions per employee (tonnes of CO2)	6.27 tCO2
Tonnes of CO2 per unit of revenue (per million dollars)	32.4 tCO2





Operational Energy Use

(GRI 305-2)

We are currently enhancing our monitoring of buildings' energy consumption to assess and explore opportunities to reduce energy related emissions. On a continuous basis, our Facilities teams implement and monitor measures to help reduce energy consumption across our various offices.

Digital Energy Use

(GRI 305-3)

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 | GRI 305-5)

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 2024, we conducted two awareness sessions 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.





4.2. Waste and Resource Use

(GRI 306-1 | GRI 306-2)

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 2024, we strengthened our commitment to sustainability by organizing two focused 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.







4.3. Carbon Offsetting and Biodiversity

(GRI 304-3)

Ivalua collaborates 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.

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

impact on

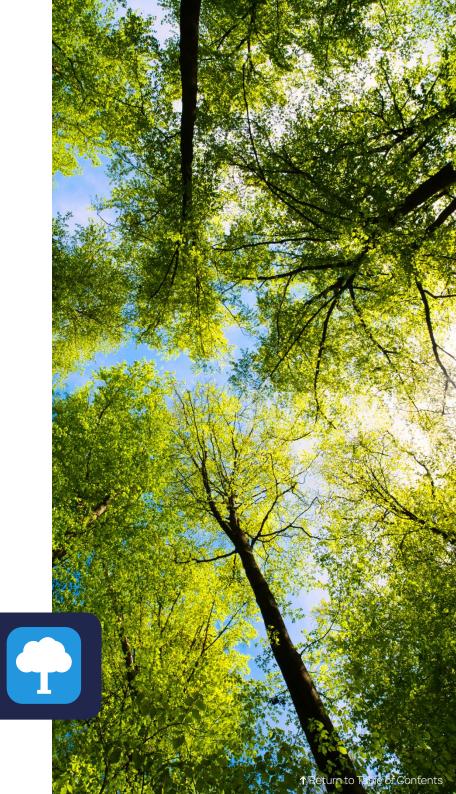
agroforestry

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



Potential absorption of

505 tonnes of CO2





4.4. Achievements

Our contribution to the UN SDGs





SDG indicator	Ivalua's commitment	Target & timeline	Progress at the end of 2024
12.6	Increase transparency and external communication on our waste management practices	Publish a Communication on Progress (UNGC CoP) in 2024 and a sustainability report in 2025, including comprehensive waste management data.	Published our new CoP on the UNGC website in 2024. E-waste management process under development with additional data publication planned for 2026
12.8	Reduce waste generation through awareness and education	Conduct two company-wide sustainability awareness sessions each year, covering waste reduction strategies. Achieve 50% employee attendance	Two sessions conducted in 2024 Achieved 30% attendance in 2024
13.2	Assess sustainability impacts, risks, and opportunities to strengthen the company's ESG strategy	Complete a Double Materiality assessment in 2024 to identify 100% of the company's material sustainability issues.	Achieved (will be reviewed in 2025)
13.3	Enhance employee awareness of climate change and sustainability	Host two sustainability awareness sessions for all employees each year, incorporating climate change education. Achieve 50% employee attendance.	Two sessions conducted in 2024 Achieved 30% attendance

Our KPIs and achievements



Topic	Indicator	2022	2023	2024	Target	Relevant GRI standard
	Total gross Scope 1 GHG emissions (tonnes of CO2)	32 tCO2	53 tCO2	161 tCO2	Reduce Scope 1 GHG emissions by 15% by 2025, from a 2023 baseline	305-1: Direct (Scope 1) GHG emissions
	Total gross Scope 2 GHG emissions (tonnes of CO2)	205 tCO2	333 tCO2	240 tCO2	Reduce Scope 2 GHG emissions by 15% by 2025, from a 2023 baseline	305-2: Indirect (Scope 2) GHG emissions
	Total gross Scope 3 GHG emissions (tonnes of CO2)	6343 tCO2	5444 tCO2	5344 tCO2	Reduce Scope 3 GHG emissions in absolute terms by 10% by 2026, from a 2023 baseline	305-3: Other indirect (Scope 3) GHG emissions
	Tonnes of CO2 per unit of revenue (per million dollars)	43.9 tCO2 / \$M	32.4 tCO2 / \$M	28.7 tCO2 / \$M	Please refer to the Scopes 1, 2 and 3 targets described above	305: Emissions (2016)
Energy and GHG emissions	Emissions per employee (tonnes of CO2)	7.74 tCO2	6.27 tCO2	5.74 tCO2	No target set at this time	
CITIISSIONS	Total energy consumption (kilowatt-hour)	1,120,000 kWh	1,250,000 kWh	1,017,585 kWh	Please refer to the Scope 3 target described above	302-1: Energy consumption within the organization
	Number of awareness sessions conducted on energy efficiency and GHG emissions	0	0	2	Conduct two company-wide awareness sessions on energy and GHG emissions in 2025 and 2026	404-2: Programs for upgrading employee skills and transition assistance programs
	Percentage of employees who attended awareness sessions on energy and GHG emissions	N/A	N/A	30%	Achieve at least 50% employee attendance at awareness sessions on energy and GHG in 2025 and 2026	404-2: Programs for upgrading employee skills and transition assistance programs
	Percentage of renewable energy used in externalized data centers	100%	100%	100%	No target set at this time	302-4: Reduction of energy consumption



Topic	Indicator	2022	2023	2024	Target	Relevant GRI standard
	Total weight of hazardous electronic waste diverted from landfills (decommissioned IT equipment in tonnes)	0,184 t	N/A	0,2t	Divert 100% of electronic waste from landfills, through reusing and recycling by 2026	306-4: Waste diverted from disposal
M/s sks	Total weight of non-hazardous waste diverted from disposal through recycling (tonnes of paper and cardboard waste)	4,11 t	7,67 t	5,53 t	No target set at this time	306-4: Waste diverted from disposal
Waste	Number of awareness sessions conducted on waste management	0	0	2	Conduct two company-wide awareness sessions on waste management in 2025 and 2026	404-2: Programs for upgrading employee skills and transition assistance programs
	Percentage of employees who attended awareness sessions on waste management	N/A	N/A	30%	Achieve at least 50% employee attendance at awareness ses- sions on waste management in 2025 and 2026	404-2: Programs for upgrading employee skills and transition assistance programs





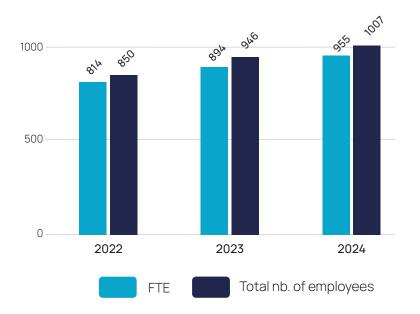
5. Social Impact

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.

170 new hires in 2024

Employee turnover rate below 10% in 2024

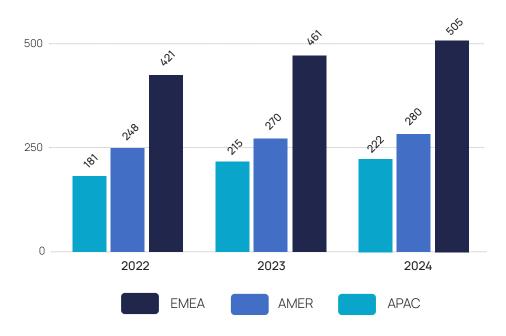
e e 4



5.1. Our Growing Workforce

(GRI 2-7 | 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.





5.2. Training and Career Management

(GRI 404-1 I GRI 404-2)

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





5.3. Health, Safety, and Wellness

Health and Safety

(GRI 403-2 | GRI 403-5)

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.

Health and Wellness

(GRI 403-6)

Our company continuously reviews its labor practices and policies to ensure the well-being of our employees.

Since 2023, we have organized an annual "Health and Wellness Week". This initiative aims to raise employee awareness about mental health, and provide practical tools to improve well-being. Planned activities include relaxation techniques, eye health checks, ergonomic recommendations, stretching routines, posture improvement guidance, and nutritional advice. To expand its impact, we are rolling out this program globally, incorporating additional workshops and localized activities.

Additionally, we partner with service providers to offer a diverse range of activities, including wellness webinars, medical teleconsultations, and online fitness classes. Through these partnerships, our employees have access to comprehensive health support and wellness benefits.



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.

Since 2023, our employees from London, Frankfurt, and Montreal have relocated to three new offices and we are currently revamping our Massy office.

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

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.



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

Diversity

(GRI 405-1 | GRI 406-1)

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

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

link to section 8.3

Equal Opportunity

In 2024, Ivalua signed the 50+ Charter, an initiative launched by L'Oréal Group and Club Landoy, with the support of the French Tech 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







5.6. Social Dialogue

(GRI 402-1)

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.

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.



employee satisfaction score in 2024:

88%

5.7. Philanthropy

(GRI 413-1)

Association ELA - Global

Since 2012, we have participated in the ELA Steps Challenge to support the fight against leukodystrophy. Ivalua's annual collaboration with ELA and its global teams successfully raised funds to support affected children, reaffirming the company's continuous dedication to philanthropy.





Charity Day - US

In August 2024, Ivalua held a "Charity Day" in the AMER region, bringing employees together for a shared cause. During this event, in collaboration with the Foundation for Hospital Art, we created murals for local hospitals to provide a bright and welcoming space for both patients and healthcare staff.

Additionally, we assembled school supply bags to help children prepare for the upcoming school year, supporting families in need with essential tools for a positive start.

Ivalua Day at Kartavya Old Age Home - India

In June 2024, Ivalua organized a CSR activity at Kartavya Old Age Home, located on Baner-Pashan Link Road in Pune. Together, thirty colleagues from different departments spent quality time with the residents, creating moments filled with warmth and memorable conversations.

To further support the well-being of the residents, we donated a water dispenser and purifier, ensuring access to clean water every day. Small contributions like these help make a lasting positive impact, both for the community and for everyone involved.





5.8. Achievements

Our contribution to the UN SDGs





SDG indicator	Ivalua's commitment	Target & timeline	Progress at the end of 2024
3.4	Foster employee mental health and well-being	Organize a global health & wellness week in 2024, promoting mental health and well-being	The event was held in two countries in 2024
3.8	Provide medical coverage to our employees	Ensure that 100% of our employees are eligible for heath care insurance	Achieved
4.7	Raise awareness and promote sustainable development within our company	Conduct two sustainability awareness sessions each year Achieve 50% employee attendance	Two sessions conducted in 2024 Achieved 30% attendance
5.1	Prevent discrimination and harassment	Train 100% of employees on anti-harassment and discrimination in 2024 and 2025	All employees trained in 2024
8.2	Ensure employee growth and development	Provide a minimum average of 60 hours of training per employee	Provided an average of 68 hours of training per employee in 2024
8.8	Provide favorable working conditions to all our employees	Achieve an employee satisfaction score of at least 90%	Achieved a score of 88% in 2024

Our KPIs and achievements



Topic	Indicator	2022	2023	2024	Target	Relevant GRI standard
Conoral	Number of employees	FTE: 814 Total: 850	FTE: 894 Total: 946	FTE: 955 Total: 1007	No target set at this time	Disclosure 2-7 Employees
General	New hires	FTE: 268 Total: 319	FTE: 168 Total: 222	FTE: 140 Total: 170	No target set at this time	GRI 401-1: New employee hires and employee turnover
	Average hours of training per employee	Not tracked	Goblal: 66	Per female employee: 67 Per male employee: 68 Per employee: 68	Provide a minimum of 60 hours of training per employee in 2025 and 2026	GRI 404-1: Average hours of training per year per employee
Training, Education and Career	Number of programs implemented to upgrade employee skills	Not tracked	39	33	No target set at this time	GRI 404-2: Programs for upgrading employee skills and transition assistance programs
Management	Number of internal mobility cases	38	58	33	No target set at this time	GRI 404-3: Percentage of employees receiving regular performance and career development reviews
	Number of promotions	100	110	111	No target set at this time	GRI 404-3: Percentage of employees receiving regular performance and career development reviews
	Nb of employees who completed first aid training	N/A	67	45	Ensure that 100% of onsite working days are covered by first-aid trained employees by 2026	GRI 403-5: Worker training on occupational health and safety
Health and	Number of occupational risk assessments conducted	1	1	1	Conduct one annual occupational risk assessment per region (three assessments in total) by 2026	GRI 403-2: Hazard identification, risk assessment, and incident investigation
Safety	Percentage of employees eligible for a health care insurance	100%	100%	100%	Ensure that 100% of our employees are eligible for health care insurance in 2025 and 2026	GRI 401-2: Benefits provided to full-time employees
	Percentage of employees who attended Health and Wellness Week	N/A	Not tracked	8%	Aim for 30% employee attendance in 2025	GRI 403-5: Worker training on occupational

Our KPIs and achievements



Topic	Indicator	2022	2023	2024	Target	Relevant GRI standard
	Percentage of employees eligible for life insurance	95%	95%	98%	No target set at this time	GRI 401-2: Benefits provided to full-time employees
	Percentage of employees eligible for disability and invalidity coverage	78%	78%	78%	No target set at this time	GRI 401-2: Benefits provided to full-time employees
Working	Percentage of employees eligible for parental leave	100%	100%	100%	Ensure that 100% of our employees are eligible for parental leave in 2025 and 2026	GRI 401-3: Parental leave
conditions	Percentage of employees eligible for retirement provision	100%	100%	100%	No target set at this time	GRI 401-2: Benefits provided to full-time employees
	Employee satisfaction rate	86%	87%	88%	Achieve a minimum score of 90% in employee satisfaction in 2025	
	Employee turnover rate	20%	11%	10%	Achieve an employee turnover rate below 10% in 2025 and 2026	GRI 401-1: New employee hires and employee turnover
	Percentage of current employees who have completed anti-harassment and discrimination training within the past two years	100%	Training taking place every two years for current employees	100%	Ensure that 100% of our employees are trained on anti-harassment and discrimination in 2025 and 2026	GRI 406: Non-discrimination
DEI	Percentage of new employees who completed anti-harassment and discrimination training upon onboarding	100%	100%	100%	Ensure that 100% of our employees are trained on anti-harassment and discrimination in 2025 and 2026	GRI 406: Non-discrimination



Topic	Indicator	2022	2023	2024	Target	Relevant GRI standard
	Percentage of women vs. men in the whole organization	32%	33%	47%	No target set at this time	GRI 405-1: Diversity of governance bodies and employees
	Percentage of women vs. men at Top Management (C-Level, Directors, VPs)	Not tracked	28%	39%	No target set at this time	GRI 405-1: Diversity of governance bodies and employees
DEI	Percentage of women vs. men on the organization's Board	0%	0%	0%	No target set at this time	GRI 405-1: Diversity of governance bodies and employees
	Percentage of employees over 50	13%	14%	14%	No target set at this time	GRI 405-1: Diversity of governance bodies and employees
	Percentage of employees with visa sponsorship over total employees	Not tracked	Not tracked	9%	No target set at this time	
Social	Number of employee engagement surveys conducted	2	2	2	Conduct two global engagement surveys in 2025 and 2026	GRI 102-43: Approach to stakeholder engagement
dialogue	Number of external stakeholder consultations conducted on sustainability issues	0	0	1	No target set at this time	GRI 102-43: Approach to stakeholder engagement
Philantropy	Number of philantropic initiatives conducted	0	6	5	Establish a CSR committee and implement six philantropic initiatives in 2025	GRI 413-1: Operations with local community engagement, impact assessments, and development programs



6. Fair Business Practices

6.1. Ethics

Ethics Policy

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

Ivalua strives to uphold the highest standards of ethics in compliance with our Code of Ethics, Anti-Corruption, and Trade Sanctions policies, 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.

In 2024, we recorded no confirmed cases of corruption or bribery.

Ethics Training

(GRI 205-2)

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

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.





6.2. 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 the-reafter, attend a security awareness training course. Ivalua's Information Security Training and Awareness Program includes the following training topics: GDPR, HIPAA, 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.



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.

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 backed.















6.3. Achievements

Our contribution to the UN SDGs





Fair Business Practices

SDG indicator	Ivalua's commitment	a's commitment Target & timeline			
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 2024 and 2025	Achieved (2024)		
16. b	Prohibit all forms of discrimination	Train 100% of employees on anti-harassment and discrimination in 2024 and 2025	All employees trained in 2024		

Our KPIs and achievements



Fair Business Practices

Topic	Indicator	2022	2023	2024	Target	Relevant GRI standard
Information security training	Percentage of employees who have completed Information Security Awareness training	100%	100%	100%	Train 100% of employees on Information Security Awareness in 2025 and 2026	GRI 418: Customer Privacy
Ethics training	Percentage of employees who have completed the Code of Conduct training (covering anti-corruption and bribery)	100%	100%	100% (new hires)	Train 100% of employees on anti-corruption and bribery in 2025 and 2026	GRI 205-2: Communication and training about anti-corruption policies and procedures
Ethics breaches related to corruption	Number of confirmed corruption incidents	0	0	0	Ensure zero confirmed cases of corruption, fraud and bribery in 2025 and 2026	GRI 205-3: Confirmed incidents of corruption and actions taken



7. Sustainable Procurement

7.1. Supplier Engagement and Compliance

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

Our policy underscores our commitment to sustainable procurement. We prioritize suppliers who uphold environmental and social responsibility. This document outlines our principles and guides employees in integrating sustainability throughout supplier selection, assessment, and collaboration.

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.

To ensure full compliance with our Code of Conduct, we aim to achieve adherence from all suppliers by the end of 2025.

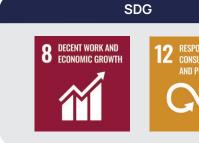
Supplier Sustainability Assessment

(GRI 308-1 | GRI 414-1)

We are strengthening our supplier risk and performance assessment practices to ensure greater accountability and transparency. In 2025, we launched a new process covering environmental, social, and governance factors while continuing to assess suppliers on information security, including data privacy. By working closely with our business partners, we aim to raise awareness, anticipate risks, and drive positive impact. Our goal is to assess 100% of critical suppliers by the end of 2026.

7.2. Achievements

Our contribution to the UN SDGs





Sustainable Procurement

SDG indicator	Ivalua's commitment	Target & timeline	Progress at the end of 2024
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
12.0		Develop a new Supplier Sustainability Code of Conduct and ensure 100% adherence from business partners, by the end of 2025	New Code in place - Sending scheduled for Q2 2025

Our KPIs and achievements



Sustainable Procurement

Topic	Indicator	2023	2024	2025	Target	Relevant GRI standard
Supplier Code of Conduct	Percentage of suppliers who received and adhered to the Supplier Code of Conduct	0	0	11% (as of Q2, 2025)	Ensure that 100% of our suppliers receive and adhere to the Code by the end of 2025	GRI 2-24 Embedding policy commitments
Supplier assessment	Percentage of critical suppliers covered by an assessment on social issues	0	0	20% (as of April 30th)	Ensure that 100% of our critical suppliers undergo a social sustainability assessment by 2026	GRI 414-2 Negative social impacts in the supply chain and actions taken
	Percentage of critical suppliers covered by an assessment on environmental issues	0	0	20% (as of April 30th)	Ensure that 100% of our critical suppliers undergo an environmental sustainability assessment by 2026	GRI 308-2 Negative environmental impacts in the supply chain and actions taken



8. Enabling Sustainable Transformations

8.1. 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 certifications, manage risk, and prioritise 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 <u>website</u> to discover how Ivalua empowers ESG objectives through source-to-pay processes.



8.2. 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.



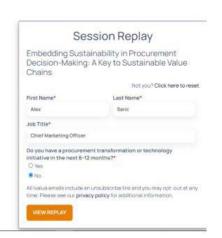
8.3. Advocate for Sustainable Procurement Practices

At Ivalua, we are committed to advancing sustainable practices and driving thought leadership to accelerate meaningful change. In 2024, we promoted sustainable procurement at four key events: Scope 3 Day, EcoVadis Sustain, World Sustainability Congress, and Ivalua NOW. Some examples include:

Ivalua NOW 2024
Procurement [RE]Imagined
Miami Beach, FL

Embedding Sustainability in Procurement Decision-Making: A Key to Sustainable Value Chains





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?

Additionally, we are excited to announce the global expansion of our "Women and Procurement" initiative, following the success of last year's program. In 2025, we will host twelve local events across the EMEA region, providing opportunities for female procurement professionals to connect, exchange best practices, and strengthen their professional networks.





Women Procurement

Women & Procurement Webinars



Woman & Procurement sessions at Ivalua NOW in 2024

Versailles, March 2024



Women in Procurement Regional Dinners

Amsterdam, Jan. 2025





Webinar with Ecovadis: From Planning to Practice: Embedding ESG into Your Procurement Processes

Research by Natacha Trehan sponsored and promoted: The Race Towards Carbon Neutrality: Procurement on the Frontline

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.



9. GRI content index

GRI Standard	GRI Standard - Disclosure	Corresponding chapter / Content	Location (page)
	GRI 2-1 Organizational details	2.1. Our Mission and Vision	Page 5
	GRI 2-2 Entities included in the organization's sustainability reporting	France: Ivalua SAS - USA: Ivalua Inc Singapore: Ivalua Pte. Ltd Canada: Ivalua Canada Inc India: Ivalua India Private Ltd. (fka Ivalta Private Ltd.) - Australia: Ivalua Australia Pty Ltd Germany: Ivalua GMBH - UK: Ivalua Ltd Sweden: Ivalua Sweden AB - Dubai: Ivalua DMCC - Italy: Ivalua S.r.I Israel: Ivalua Israel Ltd.	Page 5
	GRI 2-3 Reporting period, frequency and contact point	This report covers the period from January 1, 2024, to April 30, 2025, and is published annually by the end of May. For inquiries, please contact sustainability@ivalua.com	
		2.3. Company Highlights	Page 7
	GRI 2-6 Activities, value chain, and other business relationships	2.4. Our Solution	Page 8
GRI 2		2.5. Partnerships	Page 9
	GRI 2-7 Employees	5.1. Our Growing Workforce	Page 22
	GRI 2-9 Governance structure and composition	3.1. ESG Governance	Page 10
	GRI 2-12 Role of the highest governance body in overseeing the management of impacts	3.1. ESG Governance	Page 10
	GRI 2-23 Policy commitments	6.1. Ethics	Page 32
	GRI 2-26 Mechanisms for seeking advice and raising concerns	6.1. Ethics	Page 32
	GRI 2-27 Compliance with laws and regulations	6.1. Ethics	Page 32



GRI Standard	GRI Standard - Disclosure	Corresponding chapter / Content	Location (page)
GRI 3	GRI 3-1 Process to determine material topics	3.2. Double Materiality	Page 11
	GRI 3-2 List of material topics	3.3. Our Material Topics	Page 13
	GRI 205-2 Communication and training about anti-corruption policies and procedures	6.1. Ethics	Page 32
GRI 205	GRI 205-3 Confirmed incidents of corruption and actions taken	6.1. Ethics	Page 32
GRI 302	GRI 302-1 Energy consumption within the organization	4.1. Energy and GHG Emissions	Page 15
GRI 304	GRI 304-3 Habitats protected or restored	4.3. Carbon Offsetting and Biodiversity	Page 18
	GRI 305-1 Direct (Scope 1) GHG emissions	4.1. Energy and GHG Emissions	Page 15
GRI 305	GRI 305-2 Energy indirect (Scope 2) GHG emissions	4.1. Energy and GHG Emissions	Page 16
GRI 3US	GRI 305-3 Other indirect (Scope 3) GHG emissions	4.1. Energy and GHG Emissions	Page 16
	GRI 305-5 Reduction of GHG emissions	4.1. Energy and GHG Emissions	Page 16
ODI 700	GRI 306-1 Waste generation and significant waste-related impact	4.2. Waste and Resource Use	Page 17
GRI 306	GRI 306-2 Management of significant waste-related impacts	4.2. Waste and Resource Use	Page 17
GRI 308	GRI 308-1 New suppliers that were screened using environmental criteria	7.1. Supplier Engagement and Compliance	Page 35



GRI Standard	GRI Standard - Disclosure	Corresponding chapter / Content	Location (page)
GRI 401	GRI 401-1 New employee hires and turnover	5.1. Our Growing Workforce	Page 22
	GRI 401-2 Benefits provided to full-time employees	5.4. Working Conditions, Well-being	Page 24
GRI 402	GRI 402-1 Minimum notice periods for operational changes	5.6. Social Dialogue	Page 26
	GRI 403-2 Hazard identification, risk assessment and incident investigation	5.3. Health, Safety, and Wellness	Page 26
GRI 403	GRI 403-5 Worker training on occupational health and safety	5.3. Health, Safety, and Wellness	Page 23
	GRI 403-6 Promotion of worker health	5.3. Health, Safety, and Wellness	Page 23
001/0/	GRI 404-1 Average hours of training per year per employee	5.2. Training and Career Management	Page 23
GRI 404	GRI 404-2 Programs for upgrading employee skills	5.2. Training and Career Management	Page 23
GRI 405	GRI 405-1 Diversity of governance bodies and employees	5.5. Diversity, Non-discrimination and Anti-harassment	Page 25
GRI 406	GRI 406-1 Incidents of discrimination and corrective actions taken	5.5. Diversity, Non-discrimination and Anti-harassment	Page 25
GRI 413	GRI 413-1 Local community engagement and impact assessments	5.7. Philanthropy	Page 26
GRI 414	GRI 414-1 New suppliers that were screened using social criteria	7.1. Supplier Engagement and Compliance	Page 35
GRI 418	GRI 418-1 Complaints regarding customer privacy	6.2. Information Security	Page 33

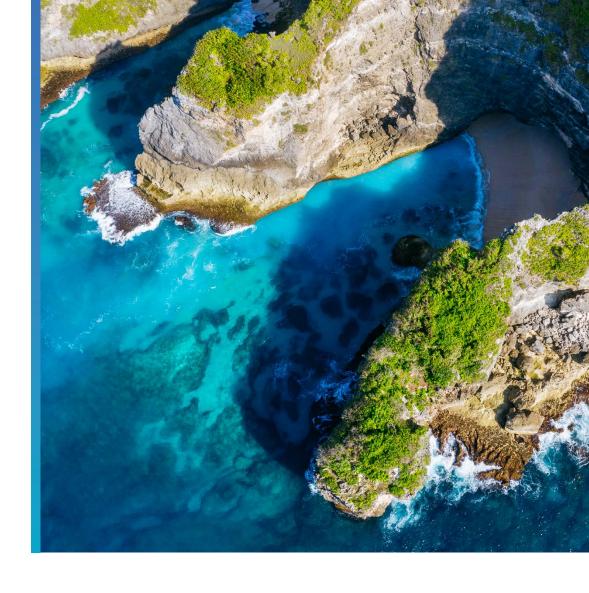
10. Conclusion

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.



ivalua.com

Contact : info@ivalua.com

 ${\color{red}\textbf{Contact}: sustainability@ivalua.com}}$



ALL Spend, ALL Suppliers, ONE Platform