2

ENVIRONMENT

INTRODUCTION

The implementation of Corporate Social Responsibility (CSR) within our company represents a significant commitment, encompassing various areas, including the environment. Our dedication to CSR aims to minimize the impact of our activities on the planet by adopting eco-friendly practices. In this context, our environmental policy is based on concrete initiatives, such as the implementation of our Green IT policy. This proactive approach reflects Lùkla's commitment to a sustainable future and demonstrates our responsibility as a corporate citizen, fully aware of today's environmental challenges. By implementing these measures, we actively contribute to preserving our planet while strengthening our position as a responsible player.

GREEN IT POLICY

Lùkla is committed to integrating Green IT practices across all its operations, from software development to IT infrastructure management.

AWARENESS AND TRAINING

We train our talents in Green IT best practices and raise their awareness of the importance of sustainable computing.

All members of Lùkla are responsible for complying with this Green IT policy by adopting the following practices:

- Turn off electronic devices when not in use.
- Operate screens in an energy-efficient way by adjusting brightness for a balance between visual comfort and energy saving, and by enabling automatic sleep mode.
- Avoid using screen savers and 3D graphics, which tend to consume significantly more energy than the "active" mode.
- Limit the number of unnecessary open programs or browser tabs.
- Shut down the computer completely at the end of the day and unplug associated power outlets.
- Print responsibly: double-sided, in black and white, and use eco-friendly paper.
- Report any Green IT-related issues or suggestions to Management: support@luklagroup.com
- Use eco-friendly fonts.
  - ➢ Times New Roman 11 pt
  - ➢ Arial 10 pt
  - ➢ Century Gothic 10 pt
  - ➢ Cambria 11 pt
  - ➢ Calibri 11 pt

PRINTING

Lùkla encourages the integration of eco-responsible practices in the use of our printing equipment by implementing simple and effective actions:

- Turn off printers at the end of the day and during extended periods of inactivity (weekends, holidays).

- Set the shortest possible sleep delay so that the equipment enters low power mode as quickly as possible.

- Weekly timer: most devices offer a weekly timer setting. You can define a deep sleep schedule for each day to reduce energy consumption.

- Depending on the model, activate the "Eco Sensor" located on the front of the device. This sensor allows faster wake-up from sleep mode, saving time for users while optimizing energy use.

- Group print jobs together to optimize equipment runtime. The machine only needs to heat up once to process multiple jobs, allowing it to stay in sleep mode longer in between.

AVOIDING UNNECESSARY PRINTING

To prevent unnecessary printing, Lùkla emphasizes the following practices:

- Use badge-based print release systems to reduce paper waste by manually or automatically canceling unwanted print jobs.

- Check the print preview to avoid printing errors.

- Prefer double-sided or booklet mode printing.

- Promote electronic document archiving.

- Encourage signing documents in PDF format rather than printing and scanning them.

- Add the note "Please consider the environment before printing this email" in email signatures.

DATA STORAGE

At Lùkla, we ensure that all sensitive data is stored on our servers in France, in strict compliance with local regulations. This approach not only enhances information security but also helps minimize the environmental impact associated with data transfers.

We strongly encourage our employees to take additional measures to further reduce their environmental footprint, including:

- Regularly cleaning their email inboxes to delete unnecessary messages.

- Deleting all documents they no longer need for more efficient storage management and reduced energy consumption.

- Preferring the use of electronic documents over paper to reduce paper usage and related waste.

By adopting these simple practices, we strengthen our commitment to environmental protection and sustainability.

INTERNET USE AND EMAIL MANAGEMENT

Observation: Each email can generate up to 50 grams of CO_2 when large attachments are included (which is roughly equivalent to driving 1 km by car).

To minimize these emissions, Lùkla encourages:

- Regularly emptying your email trash folder.
- To facilitate this first recommendation, organize and sort emails upon arrival and delete spam immediately.
- Unsubscribe from unread mailing lists.
- Create lightweight and well-designed attachments: compressed files, low-resolution PDFs, and optimized documents (removing blank spaces, unnecessary images, etc.).
- Replace attachments with hyperlinks or URLs. For very large documents, use the company's shared folders.
- Regularly empty the "Downloads" folder on your operating system.
- Also clear your browser cache, cookies, and browsing history.
- Update your bookmarks list and choose short, simple paths for web queries (go directly to the desired site using your browsing history).
- Reply only to the sender rather than the entire group in emails addressed to multiple people (unless necessary).
- Lùkla systematically deletes all spam and deleted emails from each employee's account every month.

BETTER MANAGING RESOURCE CONSUMPTION

To better manage resource consumption, there are many simple actions and tips to implement daily in the office:

- In summer, it is important to keep the air cool to avoid using air conditioning: ventilate well during cooler hours, close doors, blinds, and windows during hot hours. If necessary, set the air conditioning to up to 4 °C below the outside temperature, without going below 26 °C.

- In winter, set thermostats to a maximum of 19 °C. Reducing the temperature from 20 °C to 19 °C can save 7% on heating consumption.

- Turn off lights in offices and meeting rooms when leaving them: 10 minutes of unnecessary lighting three times a day is equivalent to 5 days of continuous lighting over the course of a year.

- Position your workstation to make the most of natural daylight and limit artificial lighting by opening blinds during the day. Keep windows clear of any obstructions that block natural light.

- To reduce plastic waste, use washable and reusable dishes for lunch and coffee breaks.

WASTE POLICY

Lùkla recognizes the importance of responsible waste management to reduce its environmental impact. This waste management policy aims to establish clear guidelines for the collection, weighing, sorting, and recycling of waste within our organization.

- **Waste weighing :** All waste produced within our organization must be sorted and weighed to assess its volume. Weighing is essential to monitor our performance in waste reduction.

- **Recycling :** Recyclable waste must be collected and sent to appropriate recycling facilities. We prioritize local companies and specialized associations.

- **Individual responsibility :** All Lùkla employees are responsible for proper waste management in their workspaces. They are required to follow the sorting and recycling guidelines posted near the bins in the offices.

ELECTRONIC WASTE REDUCTION

We aim to minimize electronic waste by encouraging the reuse, repair, and recycling of end-of-life IT equipment.

For France, we have established a partnership with the Association for the Recycling of IT Equipment (AFB) to ensure the responsible recycling of IT materials. This association helps us sustainably manage end-of-life equipment.

For Portugal, we have partnered with Reciclinfor, a company specializing in IT equipment recycling, and with Ambigroup for the recycling of metals and plastics. Additionally, some of the IT equipment is donated to schools, libraries, and public hospitals.

TRAVEL AND INTERNAL MEAL POLICY

This travel and meal policy has been developed with consideration for Lùkla's operational needs, economic factors, and, in particular:

- The safety of our employees

- The mental and physical health of our employees

- Equity and inclusion within the company

- Respect for the environment as a whole

- Ethical conduct in our business practices

The purpose of this policy is to provide the best possible response to these priorities, based on five key guiding principles:

ENVIRONMENTAL:

This policy aligns with our NetZero 2030 roadmap and implements all necessary measures to reduce our greenhouse gas emissions.

COLLABORATIVE:

It serves as a reference document to support collaboration and communication between each employee and the HR team regarding travel matters.

HEALTH:

It reflects Lùkla's responsibility for the well-being of its employees by encouraging physical activity and promoting healthy dietary choices.

INCLUSION:

It ensures that all employees, regardless of their beliefs, can participate in internal events without concern over food selection.

ÉCONOMIQUE:

It provides a framework for controlling expenses in line with the economic efficiency of our activities.

TRAVEL DISTANCES

Travel distances are calculated from either the assigned office location or the employee's registered home address with Lùkla.

In cases of remote work carried out away from both the office area and the home address, the departure and return addresses closest to the destination will be considered. For example, an employee based in Lille who is working remotely from Nantes and needs to travel to Paris will be reimbursed based on the cost of a Lille–Paris trip, not a Nantes–Paris trip.

TRAVEL TIME

Travel time must be calculated "door-to-door" and take into account the duration of pre- and post-transfers, waiting times, delays, and typical traffic conditions at the time of travel. The Google Maps "Directions" feature allows you to estimate travel times based on the schedule.

For example, a flight from Toulouse to Paris doesn't just last 1 hour 30 minutes; it also includes:

- The journey from home/office to the airport

- The time before check-in

- The time before boarding

- The time before takeoff

- The flight duration

- The time before disembarkation

- Possibly the time to collect luggage

- The journey to the taxi stands or public transport station

- The journey to the destination

THE TRAIN

The train is an environmentally friendly mode of transportation, producing on average 90% less CO_2 emissions than cars or planes. It also offers many other advantages:

- Fast and efficient travel

- One of the safest ways to travel

- No check-in or boarding delays

- Often arrives directly in city centers, reducing the need for additional transfers

- Not affected by traffic congestion

- Quick and easy access to public transportation networks

- Allows you to work on your computer, making productive use of travel time

FOOD CHOICES

We encourage our employees to familiarize themselves with the World Health Organization's recommendations on healthy dietary choices:

https://www.who.int/fr/news-room/fact-sheets/detail/healthy-diet

TRAVEL

The benefits include lower costs for both drivers and passengers, fewer cars on the road and therefore less pollution, as well as stronger connections between carpoolers. It's also a practical solution in areas that are poorly served by public transport.

- In urban areas, cycling is just as fast as motorized transport, especially where bike lanes are available.

- Team up with colleagues to share vehicles or use a carpooling website.

Good to know: Lùkla has introduced a bicycle mileage allowance for commuting between home and the workplace, as well as a "green mobility" financial incentive to help purchase electric equipment for commuting.

- **For longer trips**, the bus, tram, and metro are good alternatives to driving. Compared to a car, a bus consumes 40% less energy, and the metro consumes 104 times less.

Each employee books their own travel while respecting maximum budget limits and the approved modes of transport. If the booking does not comply with the expected guidelines, the manager may refuse to approve the expense report.

We recommend using an online comparison tool to make bookings and planning trips in advance to ensure compliance with the following guidelines.

All travel receipts (train, hotel, meals, etc.) must be collected and kept submitting detailed invoices to the HR department and be reimbursed for expenses.

TERMS AND CONDITIONS

1. **COMMUTING BETWEEN HOME AND WORK**

Only commuting by personal bicycle qualifies for mileage allowances known as "bicycle mileage allowances."

Commuting by public transport is reimbursed up to 50% of the monthly subscription cost, upon presentation of a valid receipt.

No other mode of commuting between home and work is eligible for reimbursement.

2. **LOCAL TRAVEL**

Local travel mainly includes visits to clients, prospects, or consultants within the agency's area.

As much as possible, Lùkla encourages the use of eco-friendly transport modes such as public transportation and cycling.

When the planned trip does not allow for it, it is necessary to provide justification for this limitation; only then is it permitted to make the trip by car, scooter, or motorcycle, with eligibility for mileage allowances.

Intra-regional travel by personal bicycle is reimbursed under the bicycle mileage allowance scheme.

The mileage allowance rates for cars, motorcycles, and scooters are set annually.

3. INTER-REGIONAL TRANSPORT

Inter-regional travel must be done by train.

Traveling by car instead of train is only permitted if it results in a time saving of more than 50%, or if it allows carpooling with at least three employees.

Travel by plane is only justified if it results in a time saving of more than 50%.

Time savings are to be evaluated as stated in the introduction: door-to-door, under typical traffic conditions at the relevant travel times.

If there is no alternative to flying, the booking must be made with a so-called "low-cost" airline if the flight duration is less than 3 hours. For flights longer than 3 hours, a traditional airline should be preferred, using a "Premium Economy" fare or equivalent. Before booking, ensure that the trip is truly necessary and that a videoconference cannot serve as a substitute.

4. ACCOMMODATION

We ask our employees to book accommodation in an establishment that is committed to environmental practices and certified as "eco-friendly" (see Appendix 2 – List of Green Hotels). The Booking.com website offers certified accommodations by selecting the "Sustainability" filter before launching the search.

Employees are requested to book hotels with a maximum rating of 3 stars and to remain attentive to both price and location. It is strongly recommended to plan trips in advance to ensure timely approval from the manager and to keep nightly costs reasonable.

LOCAL MOBILITY

For both environmental and economic reasons, it is recommended to use public transportation once on site.

When this is not possible due to lack of service, taking a taxi is allowed. A list of green taxis is available in Appendix 1. This list provides options for electric bikes, scooters, and taxis in each city where our offices are located.

For taxi travel in the Paris region, a G7 Green taxi must be selected via the G7 app. Elsewhere, an eco-friendly vehicle should be chosen whenever the taxi company offers that option

It is also possible to rent a car, but only if it is electric. It is recommended to plan ahead to ensure such a vehicle is available. Rentals of combustion engine vehicles will not be reimbursed, except in cases where an exemption is exceptionally granted by the manager.

Please note that transportation for non-professional purposes is the responsibility of the employee.

MEALS AND ADDITIONAL ACTIVITIES

For meals during business trips, the dinner budget is €25 per day. Lunch is covered by meal vouchers when taken in France. Outside the country of residence, the lunch budget limit is €15. Wine and alcohol expenses are not reimbursed; restaurant bills without itemized details will be automatically rejected.

Breakfast is covered as long as it is included in the hotel room rate.

If a client or prospect is invited to lunch, an activity, or any other event, the arrangements must be discussed with the manager based on the expected business potential. The expense report must include the name of the company and the name of the invited client or prospect.

Team meals and events must also be agreed upon with the manager before incurring any expenses.

EXPENSE CONTROL

To be reimbursed for expenses, detailed invoices or equivalent documents must be obtained and receipts kept.

Requests must be submitted via Boondmanager, with photos of the receipts attached.

Reimbursements are processed on the 10th of the month following the expenses. If spending limits are exceeded (e.g., a €30 dinner instead of the €25 maximum), the excess amount will be at the employee's expense and will not be reimbursed.

Expenses that do not comply with this travel policy and are made without prior manager approval will not be reimbursed.

Spot checks will be carried out to ensure compliance with the guidelines set out in this document.

OUR PARTNERSHIP : TREEDOM

Our partnership with Treedom, symbolized by our forest, shows our commitment and desire to support local communities around the world.

Our forest now consists of 500 trees spread across seven countries.

Treedom works closely with local NGOs and experts to select the tree species best suited to each environment. Our trees absorb carbon, contribute to subsistence farming, and create local jobs to help communities remain on their land.

Lùkla is committed to growing this forest by gifting a tree to each new employee upon their arrival.

Impact per life: The trees in this forest absorb 83 tons* of CO_2.

OUR REPORTING AND EVALUATION SYSTEM

Lùkla strives for transparency and accountability through its environmental reporting policy. Our approach, integrated into our reporting and evaluation system, reflects our commitment to sustainability. Lùkla is dedicated to monitoring and reporting on its environmental policies, particularly

regarding Green IT, waste management, internal travel and meals, as well as our partnership with Treedom.

Green IT – We are committed to having all our talents sign the CSR policy to ensure that the company's ambitions and rules are respected by everyone. Lùkla organizes at least one webinar per year to raise awareness among our talents about the environmental impact of technology. Additionally, we monitor and report on each employee's paper printing, the volume of deleted spam emails, and data storage consumption.

Waste – Lùkla is committed to providing reports with its service providers Paprec and AFB on waste consumption, including recyclable and non-recyclable waste, upcycled waste (IT-related), and bio-waste.

Internal Travel and Meals – We are committed to having all our talents sign the CSR policy to ensure that our travel policy is respected. Expense reports will serve as proof that this policy is being followed. Any expenses not complying with the policy will not be reimbursed, unless justified and approved by a manager (for example, if a green taxi is unavailable).

Treedom Partnership – Lùkla is committed to providing a report on our involvement in the TRSb forest. This report details new arrivals and the number of trees purchased.

Finally, we are committed to building a comprehensive annual carbon footprint report, allowing for a thorough assessment of our carbon impact. Our participation in the Net Zero Emissions Initiative demonstrates our commitment to going beyond evaluation by implementing concrete actions to reduce our impact and aim for carbon neutrality. Our policy also includes the regular presentation of reports on our renewable energy consumption supplied by our provider EDF.

Lùkla reaffirms its commitment to transparency and accountability through our environmental reporting policy. This approach, integrated into our reporting and evaluation system, illustrates our determination to limit the impact of our activities on the environment.