2025 CSR REPORT

SIDETRADE

Olivier Novasque
Founder & CEO
@Sidetrade

WELCOME

Artificial intelligence (AI) no longer suggests, it acts. For certain conditions, it diagnoses better than the physician. On protein structure, it predicts better than the researcher. On the New York bar exam, it clears the passing threshold. So why continue to trust humans?

This question carries a further fear: replacement. Are we on the brink of the end of human work? The question shaped 2025. Our customers asked us directly.

Our answer rests on one conviction. In business, **human intelligence has never operated alone**. Writing, the printing press, mechanical calculation, and then digital technology each augmented it in turn. Each technology redefined what an operator produces in an hour. **Artificial intelligence extends this trajectory at an unprecedented pace.** The useful debate is not about the principle, but about the conditions for collaboration between human and machine.

A paradigm shift is underway. We are leaving an era in which humans relied on software and entering one in which they coordinate interconnected applications and autonomous agents. This reshapes the division of labor between humans and agents. But AI cannot yet do everything alone, and agentic systems need an objective, rules, and arbitration. The human remains the orchestrator: setting the goal, deciding priorities, and bearing responsibility. The unit of production is the employee, equipped with applications, who orchestrates a team of agents. Sidetrade structures this division of work through maturity stages. Teams evolve from supervised use of AI to mastery of agentic systems, to become augmented professionals.

This responsibility for orchestration redefines our approach to CSR.

Act. Innovate. Welcome to Sidetrade's augmented future.

Social. The challenge goes beyond social indicators. It concerns our ability to prepare every employee to work in an environment where humans and agents operate together. This requires our skills, our organization, and our roles to evolve. We have chosen to extend AI adoption to every Sidetrader.

Governance. Our Data Lake concentrates several billion payment experiences. This density of data is both our value and our responsibility. ISO 27001 certification and SOC Type II reports form the foundation of a sovereign AI, hosted on our own infrastructure, with no dependence on a generic public model.

Environment. Training and running our models consume resources. We measure, size, and arbitrate. GPU investments will need to demonstrate their usefulness and energy efficiency. This choice supports a lean cloud, efficient innovation practices, and resource-efficient agents by design.

One day, **protecting machines will matter as much as protecting nature**. Our fate will be tied to theirs. Sidetrade's CSR strategy is preparing for that convergence.

Welcome to the World of Sidetrade

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Welcome to the World of Sidetrade

About Sidetrade

Sidetrade helps companies secure and accelerate their cash flow by orchestrating the entire Order-to-Cash (O2C) cycle, from order to payment reconciliation.

Since 2022, Sidetrade has been recognized by the US firm **Gartner® as a "Leader" in the Magic Quadrant™ for Invoice-to-Cash applications**. This benchmark position rests on a constant capacity for innovation and on the expertise of teams working close to customers around the world.

Our Mission

To deliver an O2C intelligence able to monitor, reason, decide, and act autonomously across all the customer's O2C processes to reach the best possible financial performance.

In practice, Sidetrade enables shared services centers, finance departments, sales departments, and customer-facing teams to work alongside artificial intelligence agents within an intelligent platform dedicated to O2C. A real lever for productivity and resilience, this built-in intelligence helps organizations secure their growth while optimizing their working capital management.

Designed with impact in mind, Sidetrade aims to maximize the value created for its customers while minimizing negative externalities on society and the environment. At Sidetrade, innovation is measured as much by its results as by its responsibility.

Our Vision

Innovation
Sidetrade has made staying ahead a discipline. The first SaaS software vendor in France in the early 2000s. The first to build a **Data Lake** dedicated to predicting payment behavior. The first to deploy agentic AI across the entire O2C cycle. At Sidetrade, to innovate is to set the standard that companies will adopt. **Forever first in innovation!**

To make our profitable growth a driver of sustainable transformation in service of businesses, the women and men who power them, and the economy of tomorrow.

Expansion
Sidetrade's international journey began in 2011 with the opening of its London office, the Group's first location outside France. Seven acquisitions have shaped its European footprint. In 2021, it entered the United States market with a first transatlantic acquisition. A second US acquisition in 2023 strengthened its North American presence. In 2025, Sidetrade extended its global expansion into the Asia-Pacific region through a further acquisition. Today, international markets generate 71% of Group revenue.

Growth
In 2025, Sidetrade recorded €11.04 million in Annual Contract Value (ACV) from newly signed contracts and reported consolidated revenue of €61.4 million, up 14% at constant currency (12% on a reported basis). This momentum was driven by subscription revenue, up 20% at constant currency. EBITDA reached €13.4 million, representing 22% of revenue and reflecting the strength of the Group's business model. Backed by a stable shareholder base from the start, Sidetrade combines operational discipline, long-term vision, and growth momentum.

Unlocking companies' cash potential also contributes to a more sustainable economy. That is why Sidetrade reconciles economic performance, social impact, and environmental responsibility. This vision runs through our entire ecosystem: customers, employees, partners, and shareholders. **We act as a responsible corporate citizen, convinced that sustainable performance is built collectively, respecting human, economic, and environmental balance, with a responsibility focused on the future.**

Sidetrade's Highlights in 2025

410 employees

38 nationalities

34 % over 45 years old

35 % women

6 countries in which we operate

€61.4 million in revenue

89 % recurring revenue

1.2 billion invoices processed

$8.8 trillion inter-company credit managed

42.5 million companies' payment behavior analyzed

4.2 million actions executed by Aimie

2,308 tCO_2eq (BEGES format)

Sidetrade operates in England (Birmingham, London), **Canada** (Calgary), **the United States** (Houston), **France** (Boulogne-Billancourt), **Ireland** (Dublin) and **Germany** (Düsseldorf, Munich, Tübingen).

In 2025, Sidetrade established a presence in Asia-Pacific, specifically in Sydney and Manila. This new region is not included in the scope of the indicators published in the following pages of this report.

Our Vocation: Simplify, Empower, Transform

2025 KPIs

> Sidetrade platform availability: 99.99%
> Customer productivity: +33%
> Low-value tasks identified and eliminated by Aimie: 49%
> Customer churn rate: 5%
> Co-innovation via SURG: 158 users, up +44% vs. 2024

In B2B markets, agentic AI is becoming the new standard for agility. For Sidetrade, this shift carries two CSR implications. On one hand, by accelerating and securing inter-company cash flows, we contribute to a more predictable, more resilient, and therefore more sustainable economy. On the other, agentic AI reallocates work, making processes smoother and more efficient. Repetitive tasks go to AI agents; human intelligence is redeployed onto complex trade-offs, advisory work, and customer relationships that call for expertise, judgment, and proximity.

Policy

At Sidetrade, our customers' success rests on a relationship built on listening, guidance, and value creation. **From the moment our solution is deployed, every customer benefits from support, at no extra cost, provided by a Customer Success Manager (CSM).** Expert in our technology and in the O2C cycle, each CSM ensures optimal adoption and maximizes usage and return on investment. Regular performance reviews combined with the analytical capabilities of our **Data Lake** help identify levers for continuous improvement. User feedback is built into how our products evolve, in close collaboration with the Customer Experience, Product, and Data teams. **This proactive, partnership-based approach reflects our commitment to delivering a personalized, results-oriented customer experience.**

Initiatives

- Guaranteed access to our technology, in line with contractual SLAs
- Targeted support, at no extra cost, serving our customers' financial performance
- Multilingual technical support, available Monday to Friday, provided by our teams based in Canada, France, and Ireland
- Monthly updates on company news and product updates, supported by webinars to facilitate platform adoption
- Co-innovation programs with early access to new features through the Sidetrade User Research Group (SURG), operational since 2023 (interviews, surveys, usability tests, interface validation), which strengthens transparency, inclusivity (through the involvement of users with varied profiles), and long-term stakeholder engagement
- Annual tracking of customer satisfaction, via a survey, complemented by usage signals aggregated continuously

25 Years of Order-to-Cash Innovation

Sidetrade: the Story so Far

2000
- Creation (France)

2005
- IPO on Euronext Growth Paris
- Acquisition of Trésofi (France)

2007
- Acquisition of Cashmire (France)

2011
- Expansion in London (England)

2013
- Acquisition of Sage FRP Collect (France)

2014
- Expansion in Dublin (Ireland)

2015
- Expansion in Amsterdam (the Netherlands)

2016
- Startup acquisition of BrightTarget (UK) and IKO System (France)

2017
- Startup acquisition of C-Radar (France)

2021
- Acquisition of Amalto (United States)
- Expansion in the US

2022
- First Carbon Footprint®
- Expansion in Calgary (Canada)

2023
- Membership in the United Nations Global Compact
- Acquisition of CreditPoint Software (United States)

2024
- Acquisition of SHS Viveon (Germany)

2025
- Acquisition of ezyCollect (Australia, Brazil, Manila)

Our Guiding Principles

Beyond innovation, Sidetrade is guided by…

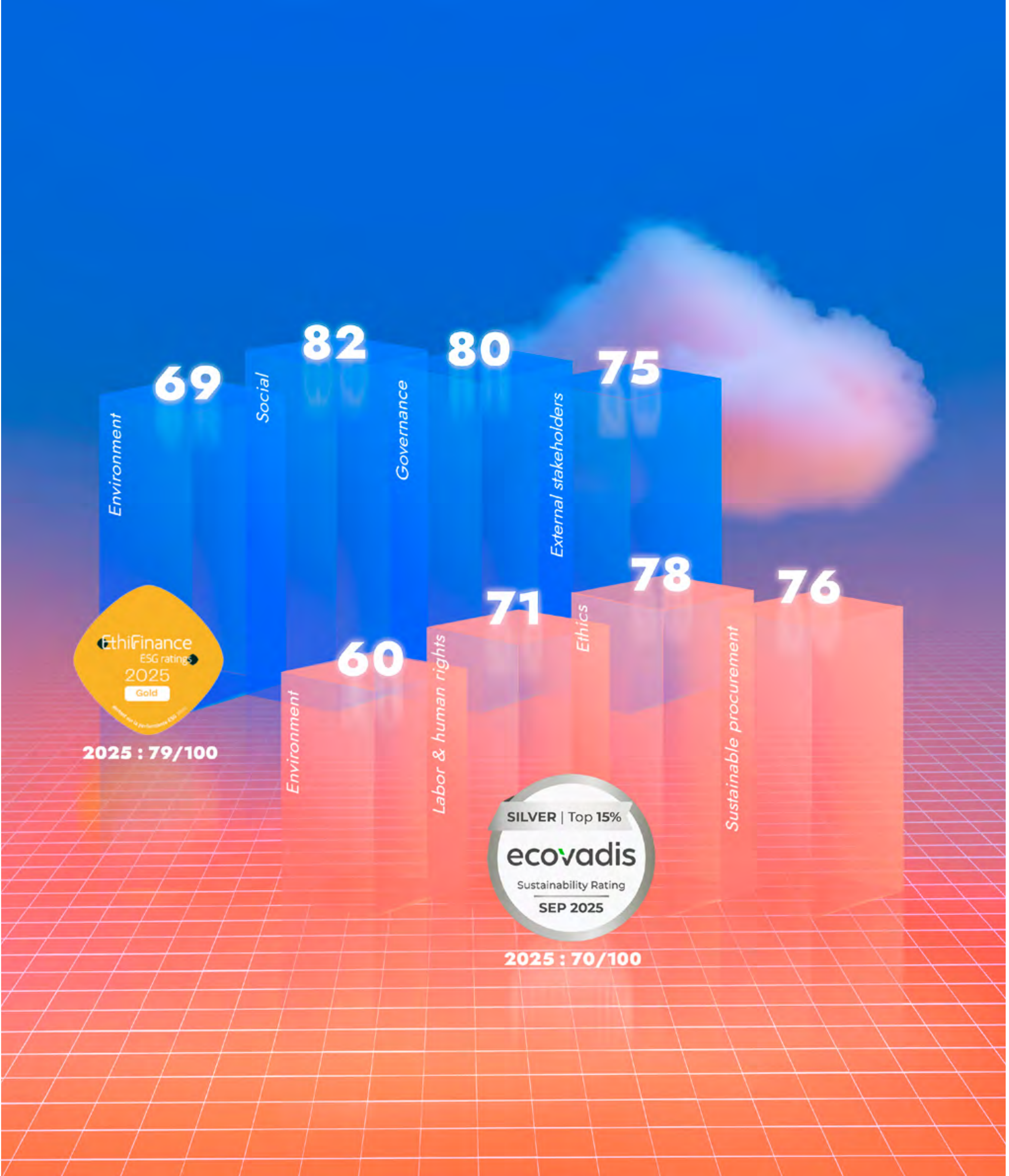
Anticipating enterprise finance's next era

AI-native architecture

Order-to-Cash **intelligence**

A **results-driven** culture

O2C applications, AI agents, and humans working as one



New CSR Milestone Achieved

In 2025, two new distinctions confirmed Sidetrade's CSR path. **EthiFinance**, a benchmark for non-financial ratings of listed SMEs in Europe, awarded the Group **the Gold medal**, reflecting the steady improvement in its ESG rating. **EcoVadis**, a global provider of CSR ratings, awarded a **Silver medal** and highlighted the jump of **+16 points on the sustainable procurement criterion**. Sidetrade now ranks among the **15% of top-rated companies**, across all sectors, as judged by EcoVadis.

We submit our commitments to independent assessment and share our ESG data on **Euronext**. Anyone can follow our progress. We have also begun the process of joining Pledge to Net Zero, an initiative that brings together organizations setting science-based greenhouse gas emission reduction targets aligned with the Paris Agreement. **We move forward with method, high standards, and conviction.**

Our CSR approach is not a compliance exercise. It reflects a determination to act for society and the environment, and to establish Sidetrade as a solid, consistent, and trustworthy player over the long term.

Philippe Gangneux
Chief Financial Officer
CSR Ambassador @Sidetrade

"At Sidetrade, we are convinced that tomorrow's performance will be economic, technological, and responsible all at once. AI-native is becoming a lever for sustainable growth, one that must combine value creation with a reduction in environmental impact. The EthiFinance and EcoVadis distinctions earned in 2025 recognize the consistency and the high standards of our path."

Sidetrade's CSR Approach: Tomorrow's World Depends on Today's Decisions

Ahead of the Corporate Sustainability Reporting Directive (CSRD) becoming applicable to Sidetrade, we chose to structure our sustainability statement, in keeping with a culture where social and environmental responsibility was already part of daily practice. We adopted the VSME framework published by EFRAG in December 2024. This CSR report applies its basic module.

To make it easier to read, all information aligned with the CSRD VSME is flagged with a color code with an explicit reference to the requirement concerned:

Information regarding the voluntary standard project (VSME), designed to guide SMEs and micro-enterprises in the simplified implementation of the CSRD.

General Information

Legal Name	Sidetrade SA
Headquarters	114 rue Gallieni, 92100 Boulogne-Billancourt, France
Legal Structure	Public Limited Company
Industry Code (NACE)	58.29C - Application Software Publishing
Reporting Period	January 1 - December 31, 2025
Balance Sheet (as of 12/31/2025)	€112,987,068
Revenue (2025)	€61,400,000
Consolidated Headcount	387 employees
Key Countries of Operation	Canada, United States, France, Ireland, England, Germany
Location of Tangible Assets	Canada, United States, France, Ireland, England, Germany
Location of Intangible Assets	Canada, United States, France, Ireland, England, Germany

2025 Reporting Scope

B1

This report covers, on a consolidated basis, the entities controlled by Sidetrade for the 2025 financial year, across social, environmental, and governance dimensions. ezyCollect, still being integrated in 2025, is not included in this report's scope. It will enter the reporting scope in the 2026 edition.

Information on Sidetrade's CSR certifications appears in the previous section, titled "New CSR Milestone Achieved".

Operational Sites

Calgary
140 4 Ave SW, Suite 1010
T2P 3N3 Calgary Canada
Office: Leased
Coordinates: 51.04500, -14.06830

Houston
2002 Timberloch Place, Suite 200
The Woodlands
77380 Houston Texas USA
Administrative Office: Registered Office
Coordinates: 30.16390, -95.46130

Dublin
Ferry House, 48 Mount Street Lower, Grand Canal Dock
D02 PT98 Dublin 2 Ireland
Office: Leased
Coordinates: 53.33790, -6.23690

London
6 Kean Street
WC2B 4AS London UK
Office: Leased
Coordinates: 51.51283, -0.11892

Boulogne-Billancourt
114 rue Gallieni
92100 Boulogne-Billancourt France
Office: Leased
Coordinates: 48.83550, 2.24090

Birmingham
6th Floor, St Philip's House, St Philip's Pl
B3 2PP Birmingham UK
Office: Leased
Coordinates: 52.48020, -1.90180

Düsseldorf
Kaiserswerther Straße 135
40239 Düsseldorf Germany
Office: Leased
Coordinates: 51.252232, 6.761334

Munich
Clarita-Bernhard Straße 27
81249 Munich Germany
Office: Leased
Coordinates: 48.1384492, 11.4101022

Tübingen
Jura Straße 27/1
72072 Tübingen Germany
Office: Leased
Coordinates: 48.52266, 9.05222

A CSR Strategy Guided by Clear Commitments

Sidetrade's CSR strategy rests on **four commitments**, each designed to give meaning to our work while contributing positively to society:

- **Reduce our carbon footprint and strengthen sustainability**
- **Drive innovation and invest in talent**
- **Ensure digital responsibility**
- **Lead with integrity and uphold ethical business practices**

These pillars guide our decisions and structure an approach of continuous improvement, both owned and shared. To track our progress, we have implemented a dedicated CSR performance dashboard with clear objectives.

The CSR strategy for the 2025 financial year was overseen by a CSR Committee of six members, three of them from the Executive Committee (CFO, CHRO, CCO). It meets each quarter to set direction, monitor action plans, analyze indicators, and adjust policies where needed. Finally, the **CSR policy** was presented to and approved by the Board of Directors in January 2025, which supports its implementation.

Summary of Sidetrade's CSR Policies, Practices, and Initiatives in 2025

B2

CSR Topics	Policies / Practices in Place?	Publicly Available?	Formal Objectives?
Climate Change	Yes	Yes	Partially, through public commitments
Pollution	No material exposure	To be evaluated	Not yet defined
Water & Marine Resources	Yes (efficient use in offices & cloud)	Yes	Partially, through public commitments
Biodiversity & Ecosystems	Indirect impact only	Not applicable	Not applicable
Circular Economy	Yes (IT recycling)	Yes	Partially, through public commitments
Own Workforce	Yes (diversity, well-being)	Yes	Partially, through public commitments
Value Chain Workers	Yes (responsible procurement)	Yes	Qualitative objectives in progress
Affected Communities	No structured program	Not applicable	Not applicable
Consumers / End Users	Yes (ethical product design)	Yes	Partially, through public commitments
Business Conduct	Yes (code of ethics, GDPR compliance)	Yes	Partially, through public commitments

Yes
Policy or initiative in place

In progress
Topic identified, but not yet tied to a formal objective or policy

Not applicable
Currently not prioritized due to the business model, but monitored

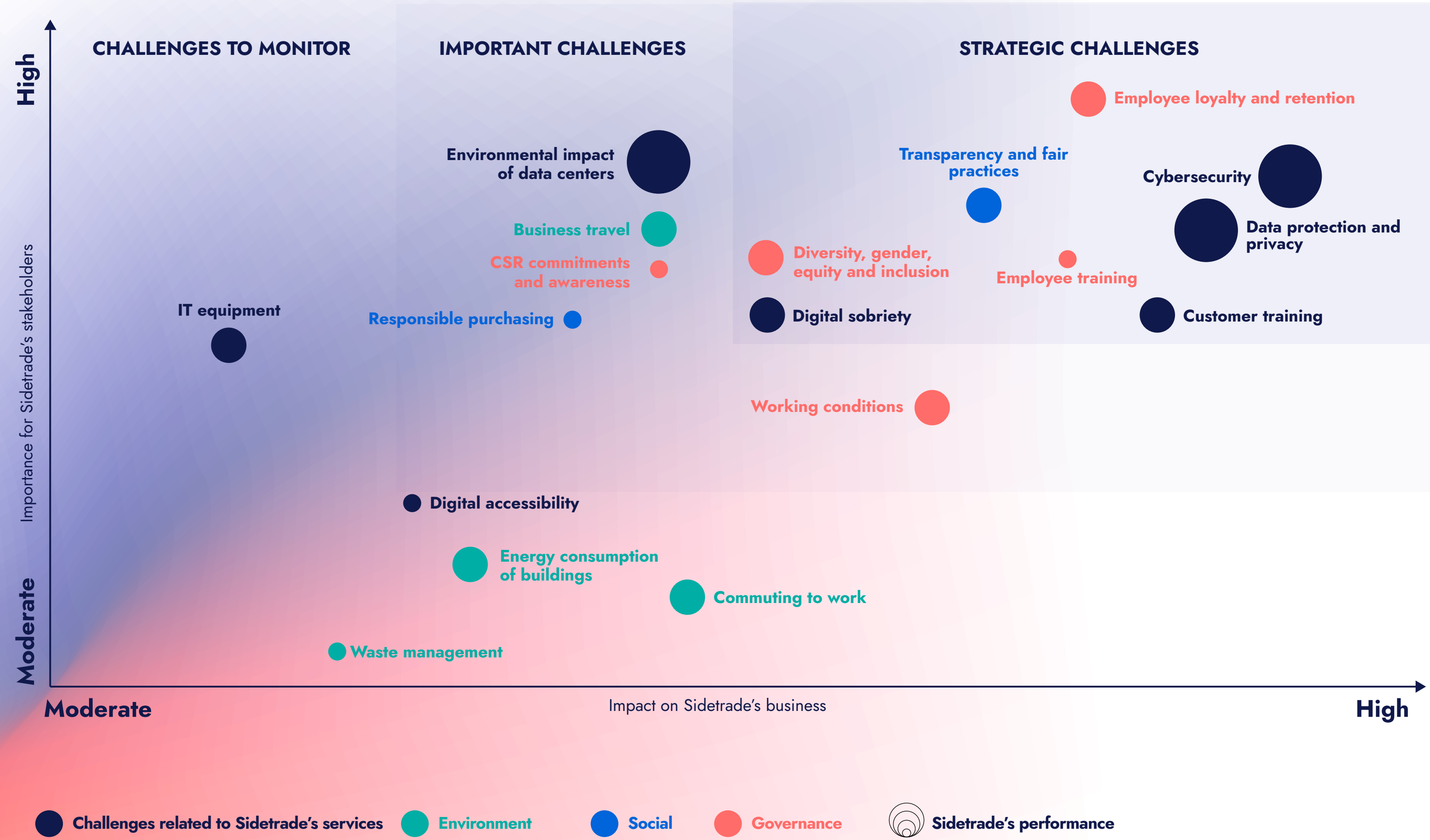
Low or indirect impact
No formal treatment to date due to minimal materiality, but monitored

Giving Meaning to our Priorities: Materiality as a Compass

Our CSR strategy is anchored in what matters to our stakeholders and to our business. That is why we developed **our approach**, in consultation with our teams, **based on a materiality matrix**.

This analysis identified, prioritized, and clarified the issues that are most significant for Sidetrade, by cross-referencing impacts, stakeholder expectations, and long-term priorities. Its conclusions provide the foundation for our CSR roadmap and ensure a tangible link between our commitments and day-to-day realities.

Building on this, for 2026 we are considering an evolution toward double materiality, in line with the principles of the CSRD.



Sidetrade's Contribution to the Sustainable Development Goals (SDGs)

Sidetrade has been a member of the United Nations Global Compact since January 2023 and maps its actions to the United Nations Sustainable Development Goals (SDGs). We contribute to 10 of them.

The following **Principles of the Global Compact** address human rights, labor standards, the environment, and the fight against corruption:

1. Support and respect the protection of internationally proclaimed human rights
2. Ensure we are not complicit in human rights abuses
3. Uphold the freedom of association and the right to collective bargaining
4. Eliminate all forms of forced or compulsory labor
5. Abolish child labor
6. Eliminate discrimination in respect of employment and occupation
7. Apply the precautionary principle to environmental challenges
8. Undertake initiatives to promote greater environmental responsibility
9. Encourage the development and diffusion of environmentally friendly technologies
10. Work against corruption in all its forms, including extortion and bribery

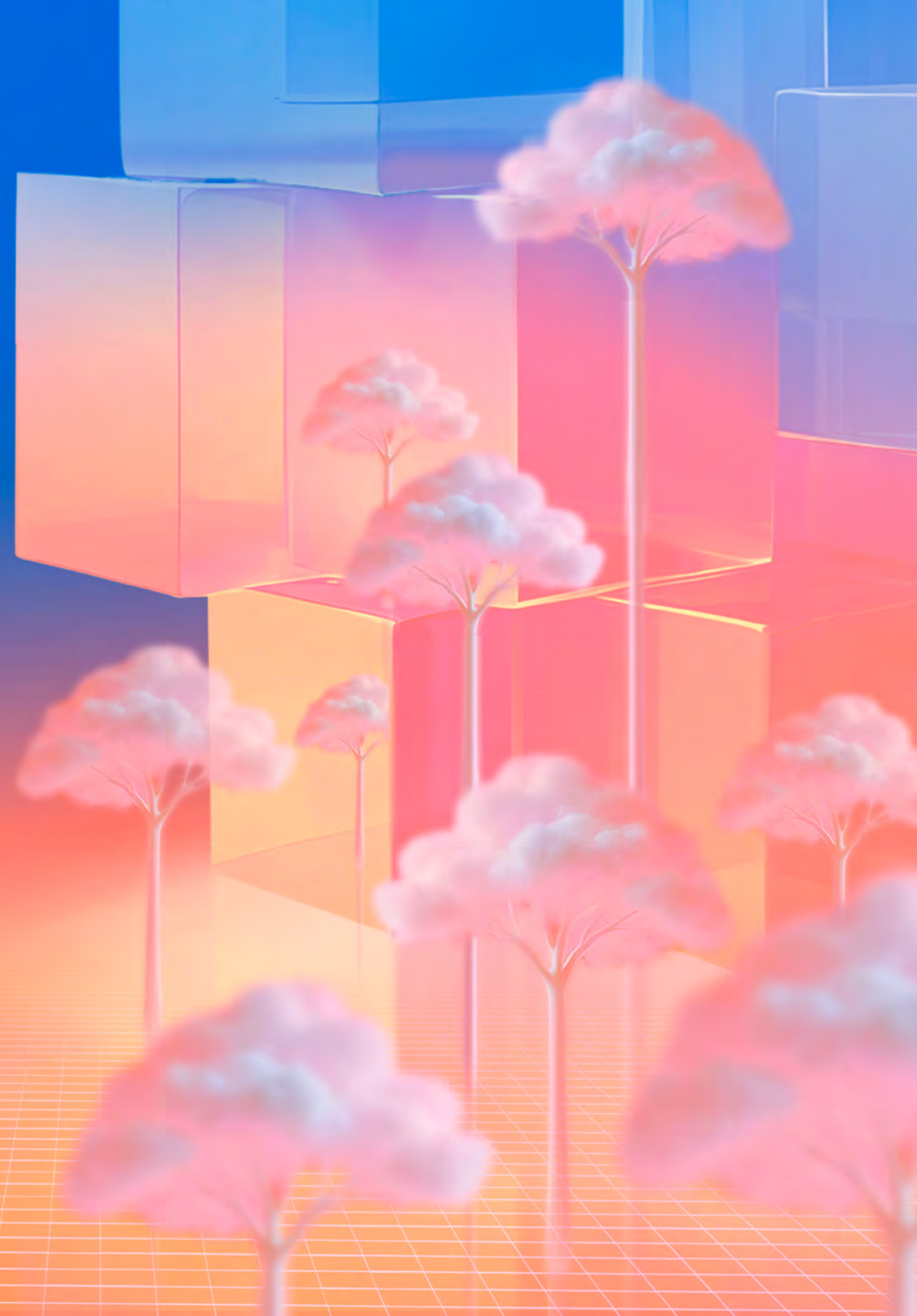
UN GLOBAL COMPACT

Sidetrade's CSR Commitments	Sidetrade's Contribution to the SDGs
1 Reduce our **carbon footprint** and strengthen sustainability	6 CLEAN WATER AND SANITATION; 7 AFFORDABLE AND CLEAN ENERGY; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION; 13 CLIMATE ACTION
2 Drive **innovation** and invest in diverse **talent**	3 GOOD HEALTH AND WELL-BEING; 5 GENDER EQUALITY; 8 DECENT WORK AND ECONOMIC GROWTH; 10 REDUCED INEQUALITIES
3 Ensure **digital responsibility**	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
4 Lead with **integrity** and uphold **ethical business practices**	8 DECENT WORK AND ECONOMIC GROWTH; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Our Environmental Commitment: Sidetrade's Journey Toward Sustainability

Sidetrade's cloud platform is designed for resource efficiency. In a sector that accounted for 3.4% of global GHG emissions in 2023 (source: Green IT, **2025 study**), we take our responsibility seriously and commit to reducing our carbon footprint. **Our challenge? Balancing innovation with digital efficiency, and technological performance with environmental sustainability.**

#MyGreenSide



Reducing our Carbon Footprint and Strengthening Sustainability

A Controlled Carbon Trajectory

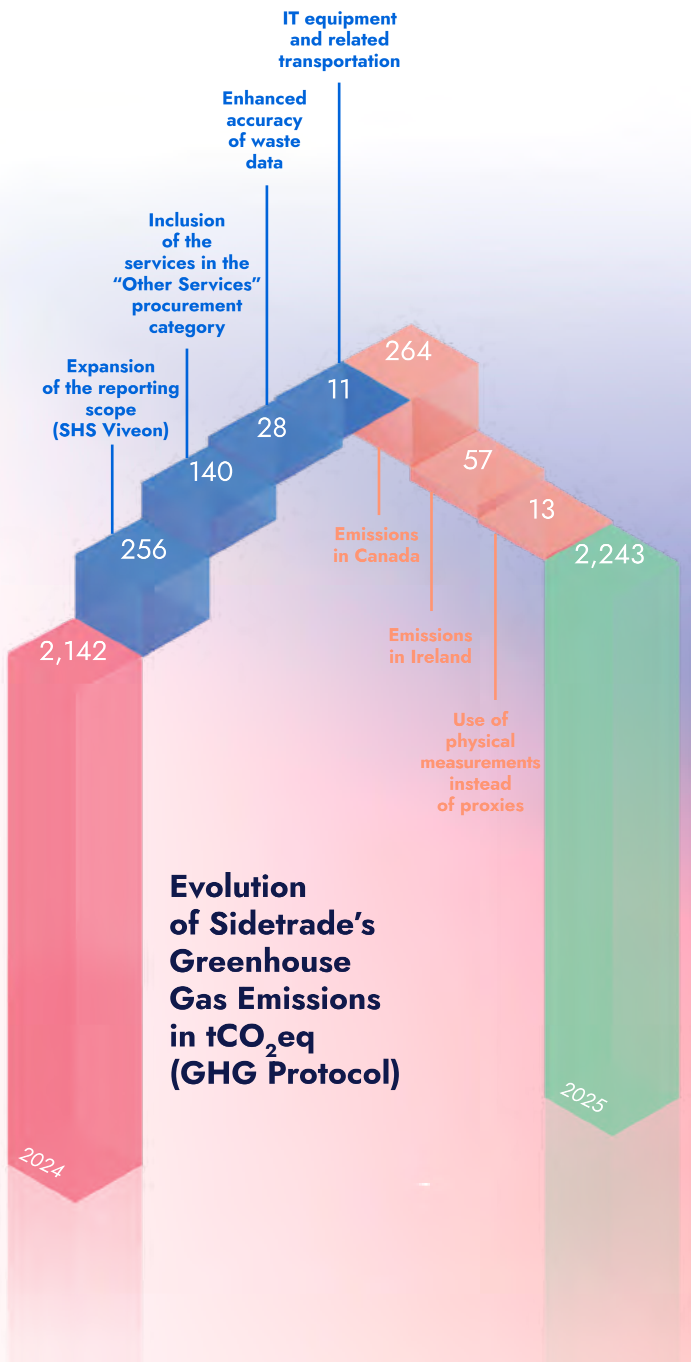
Our climate commitment took shape in 2022 with our first certified **Carbon Footprint® Report, covering Scopes 1, 2, and 3**. The exercise is repeated each year and is certified. It covers all greenhouse gas emissions (direct and indirect) generated in the countries where we operate, as well as across our entire value chain.

Despite the integration of SHS Viveon in 2025, Sidetrade's greenhouse gas emissions remained under control. For the year, they came to 2,243 tCO_2eq under the GHG Protocol, up 5% from 2024 as reported. On a like-for-like basis (excluding SHS Viveon), emissions fell 12%, to 1,886 tCO_2eq, while revenue rose 12% over the same period. These results illustrate the Group's ability to keep growing while reducing the carbon intensity of its activities.

Evolution of Sidetrade's Carbon Footprint in tCO_2eq (excluding SHS Viveon, GHG Protocol)

Overall, the Group's emissions evolved differently across separate categories and geographies. Canada and Ireland recorded the most significant decreases. Conversely, three factors pushed emissions up: the renewal of the German IT fleet, purchases of IT equipment and the associated freight, and methodological adjustments resulting from more comprehensive coverage of the data used to estimate waste.

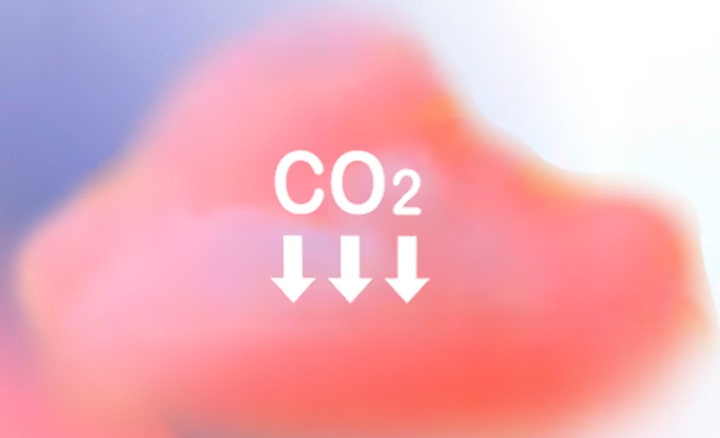
In 2025, physical data represented 48% of the total, ahead of monetary data (36.7%), extrapolated data (9.7%), and estimated data (5.6%). This structure reflects both the precision and the maturity of how we measure our environmental footprint. It also underpins the reliability of our Carbon Footprint®.



Evolution of Sidetrade's Greenhouse Gas Emissions in tCO_2eq (GHG Protocol)

Second consecutive year of decline in carbon intensity per invoice managed at Sidetrade: -16.7% in 2025, after -14.6% in 2024, nearly 30% cumulative reduction over two years. In terms of overall carbon intensity, the Group remains in line with the average for the Information Technology sector (source: comparative study of carbon emissions 2025, based on data from EthiFinance and Eiffel Investment Group).

The Group will continue **its Scope 3 reduction efforts in 2026**, the main lever for lowering its carbon footprint. This priority is consistent with its stakeholders' expectations and with its commitment to more responsible, lower-impact digital technology. Planned actions include moving a data center located in France to a next-generation infrastructure. More powerful, more secure, and less energy-intensive, this infrastructure will further reduce the Group's environmental footprint while improving service quality and resilience.



Dual Carbon Reporting for Greater Transparency

B3

For comparability, Sidetrade continues to publish its Carbon Footprint® in the BEGES format, the French reporting method. In addition, as part of its voluntary compliance with the CSRD VSME standard, Sidetrade relies on the GHG Protocol, the international reporting method, to present its carbon footprint under the location-based and market-based approaches.

The differences between the two methodologies are mainly due to the treatment of fixed assets:

- The **BEGES** spreads the carbon impact of fixed assets over their useful life (depreciation) ;
- The **GHG Protocol** counts 100% of the impact of fixed assets at the time of acquisition.

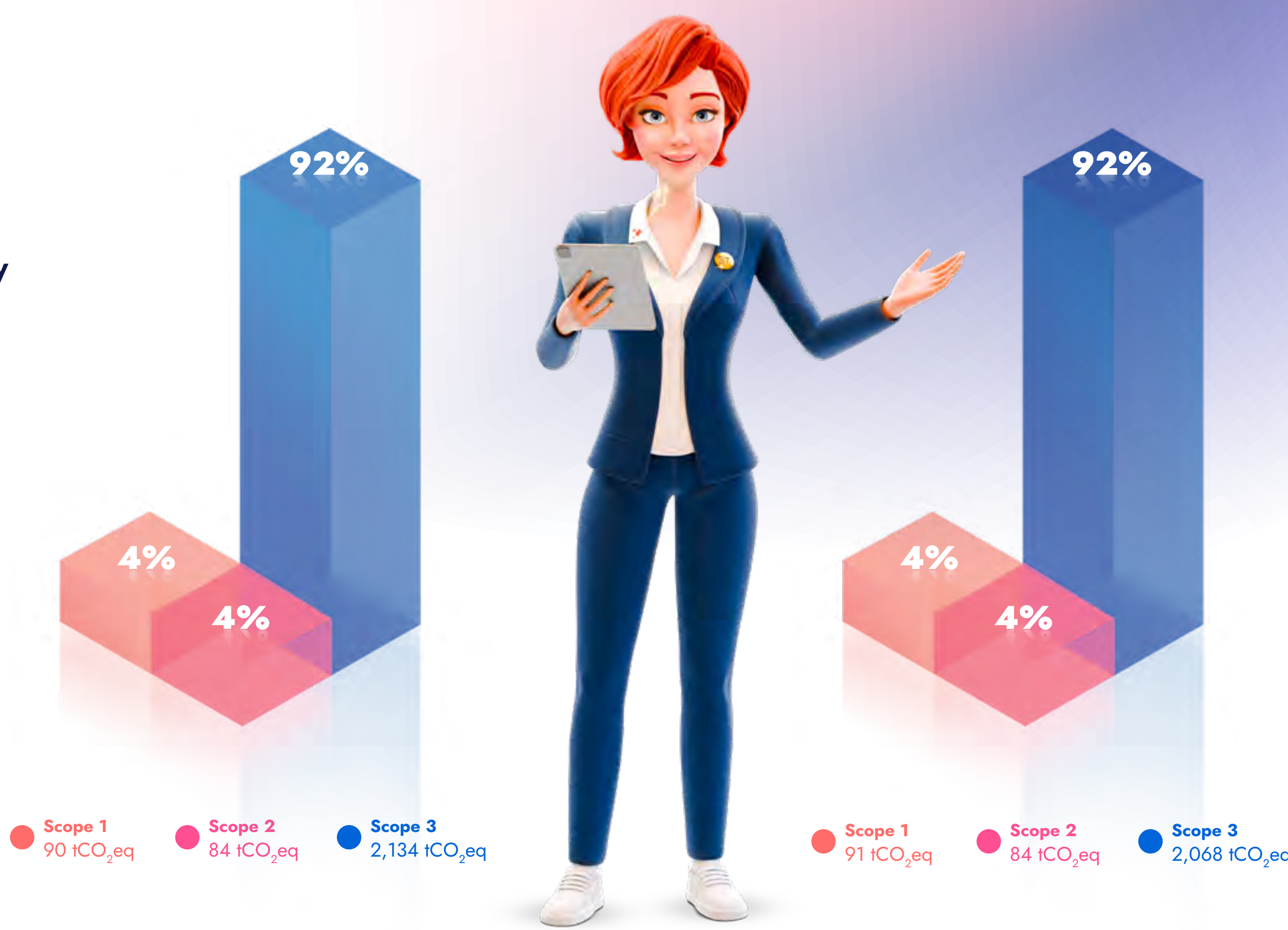
Sidetrade's 2025 Carbon Footprint® (Scopes 1, 2 and 3) BEGES Methodology

Total: 2,308 tCO_2eq (+7% vs. 2024)

> Carbon intensity per €k of revenue
39.1 $kgCO_2eq$
(-6.7% vs. 2024)

> Carbon intensity per 1,000 invoices processed
512.1 tCO_2eq
(-17% vs. 2024)

> Carbon intensity per employee
6 tCO_2eq
(-1% vs. 2024)



Sidetrade's 2025 Carbon Footprint® (Scopes 1, 2 and 3) GHG Protocol Methodology

Total : 2,243 tCO_2eq

> Carbon intensity per €k of revenue (Scopes 1, 2 and 3)
38 $kgCO_2eq$

Emissions by Category (BEGES Methodology)

Third-party freight:
1.3 tCO_2eq (<1%)

Commuting:
117 tCO_2eq (5%)

Business travel:
518 tCO_2eq (22%)

Fuel (vehicles):
12 tCO_2eq (<1%)

Electricity:
117 tCO_2eq (5%)

Gas and fuel:
89 tCO_2eq (4%)

Various goods:
41 tCO_2eq (2%)

Buildings:
90 tCO_2eq (4%)

Other capital goods:
84 tCO_2eq (4%)

Various services:
816 tCO_2eq (35%)

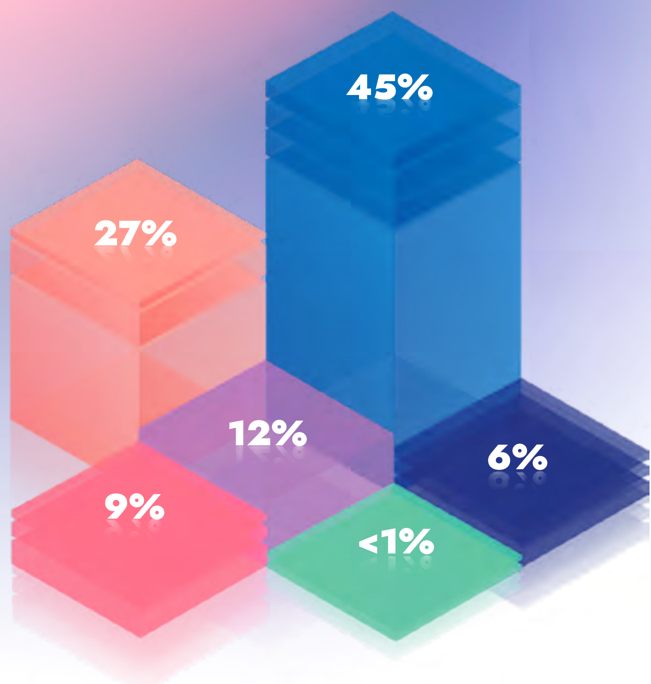
Software licenses:
0.9 tCO_2eq (<1%)

Cloud hosting:
51 tCO_2eq (3%)

IT equipment:
58 tCO_2eq (3%)

Wastewater:
0.6 tCO_2eq

Office waste:
31 tCO_2eq (<1%)



Transportation 636.3 tCO_2eq

Energy 218 tCO_2eq

Sold Services 282 tCO_2eq

Waste & Wastewater 31.6 tCO_2eq

Purchases & Capital Goods 1,031 tCO_2eq

Digital 109.9 tCO_2eq

Emissions by Category (GHG Protocol Methodology)

Third-party freight:
1.3 tCO_2eq (<1%)

Commuting:
117 tCO_2eq (5%)

Business travel:
518 tCO_2eq (23%)

Fuel (vehicles):
12 tCO_2eq (<1%)

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Gas and fuel:
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Various goods:
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Buildings:
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Other capital goods:
42 tCO_2eq (2%)

Various services:
816 tCO_2eq (36%)

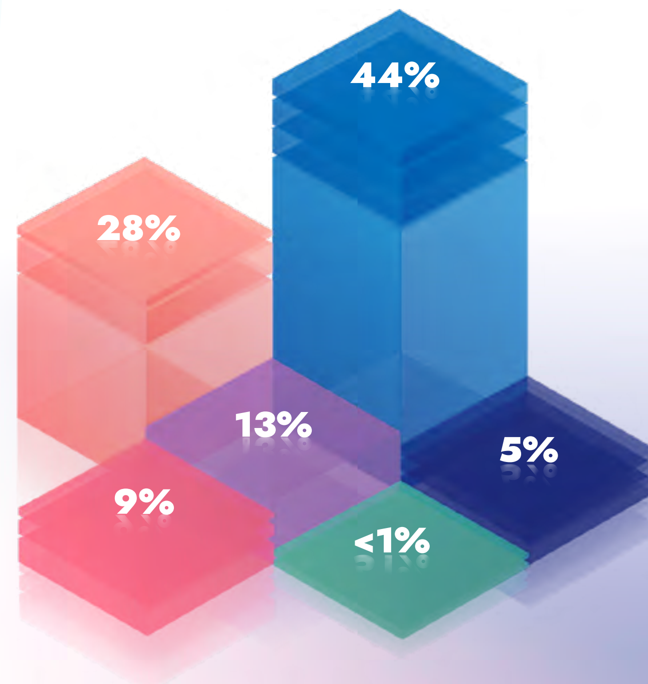
Software licenses:
0.9 tCO_2eq (<1%)

Cloud hosting:
51 tCO_2eq (2%)

IT equipment:
35 tCO_2eq (2%)

Wastewater:
0.6 tCO_2eq

Office waste:
31 tCO_2eq (<1%)



Transportation 646 tCO_2eq

Energy 206 tCO_2eq

Sold Services 282 tCO_2eq

Waste & Wastewater 31.6 tCO_2eq

Purchases & Capital Goods 989 tCO_2eq

Digital 87 tCO_2eq

Sidetrade structures the reduction of its emissions around four levers: sustainable procurement, responsible use of digital technology, sustainable internal initiatives, and low-carbon mobility. Each breaks down into concrete actions at every level of the Group. For example, under the Partner Plus Benefit program, Sidetrade allocated its Lufthansa miles to funding carbon projects, for a total of 1,679 kg of CO_2eq in 2025. In 2026, we will continue to engage suppliers to assess their greenhouse gas emissions even more accurately. Their data refines our Carbon Footprint® and feeds the roadmap for our Scope 3 emissions.

The emissions tied to the Group's electricity consumption are moving unevenly. At headquarters, the gradual rollout of an electric vehicle fleet raises consumption. In London, electricity-related emissions are rising. Tracking remains complex given the difficulty of separating gas and electricity use at this site, where a high rate of remote work shifts part of consumption outside the measured scope. Conversely, Dublin and Calgary are reducing their emissions. Birmingham remains stable.

Over time, **we are aiming for an overall reduction in energy consumption compared with 2023 (the reference year) of 5% by 2030, 8% by 2040, and 12% by 2050**. These targets serve as transition objectives, pending a science-aligned trajectory.

Since 2020, our teams have taken part in a reforestation program with **Tree-Nation**. **3,656 trees were planted in 2025. The estimated sequestration potential reaches 130.59 tCO_2eq over the trees' lifetime, about 75% of our direct and energy-related emissions (Scopes 1 and 2) for the year**. This initiative rallies Sidetraders around a concrete action.

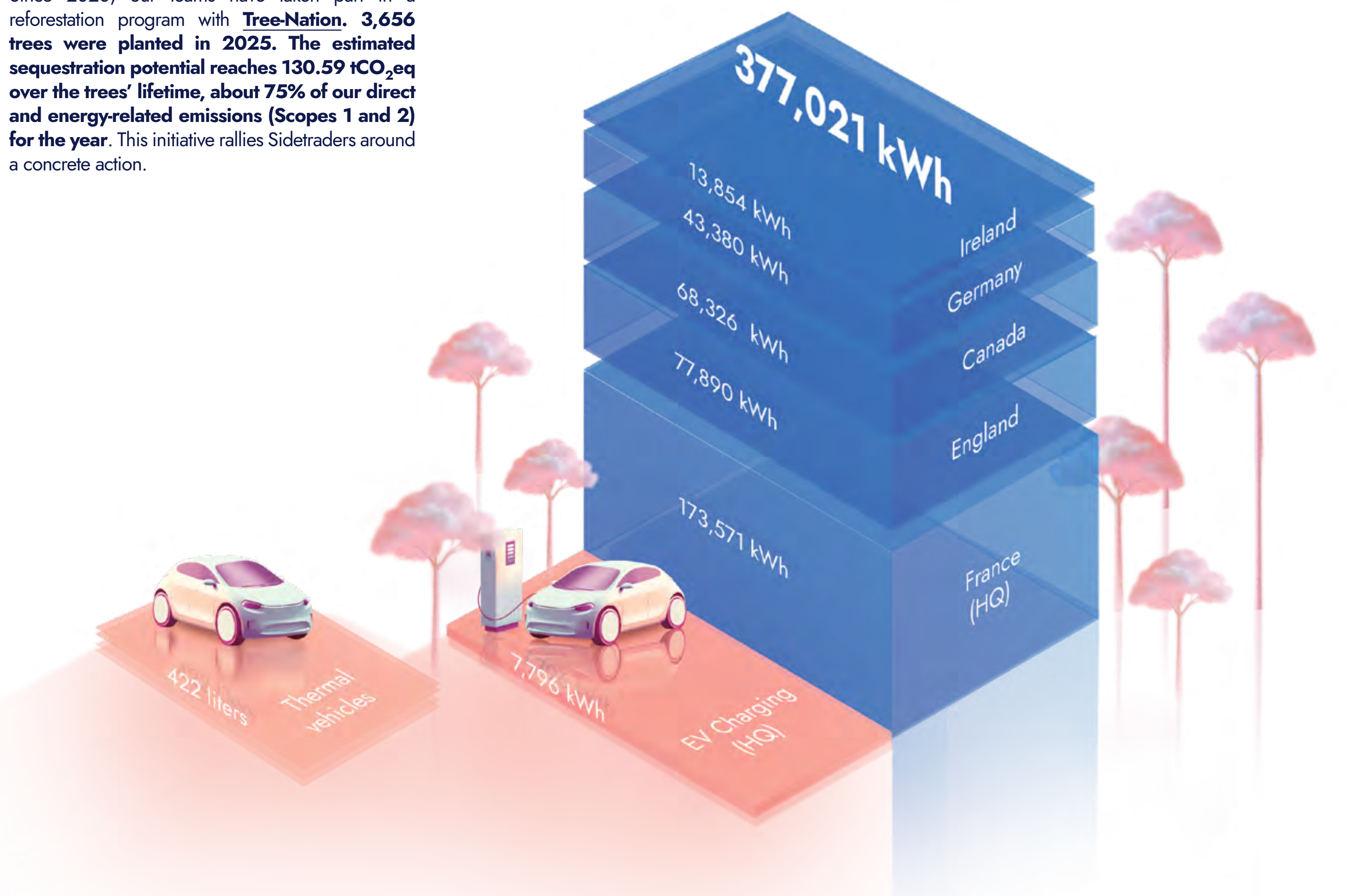
B3 2025 KPIs

- Electricity-related emissions: 117 tCO_2eq (2.34 GWh)
- Server-related emissions: 50.6 tCO_2eq
- IT equipment emissions: 58.2 tCO_2eq (BEGES)
- IT equipment emissions: 35.1 tCO_2eq (GHG Protocol)
- Real estate-related emissions: 90.3 tCO_2eq
- Total energy consumption: 828.78 MWh

Non-Renewable Energy

Energy Consumption of Internal Activities (Electricity + Fuel) 424.5 MWh

Fuel Electricity



Balancing Performance with Digital Sobriety

A study published in 2024 by the French Ecological Transition Agency (ADEME) and the French Regulatory Authority for Communications and Press Distribution (ARCEP) highlights the breakdown of greenhouse gas emissions linked to digital technologies: 50% stem from the manufacturing of equipment, 46% from server operations, and 4% from network infrastructure. Although Sidetrade plays no part in producing IT hardware, these figures remind us of the importance of making responsible usage choices in our infrastructure and digital environments.

Reducing our indirect environmental footprint is an ongoing priority. We strive to limit **the environmental impact of our IT operations** by adopting resources-efficient practices. The challenge is to maintain the availability of our platform and performance required by our IT, R&D, and Product teams, while using digital resources responsibly. To achieve this, since its inception, Sidetrade has operated **its own cloud infrastructure**. This model lets us **keep control of our infrastructure, optimize our energy consumption** and **ensure responsible resource management. Our main data center in Europe and the one in Canada are now powered 100% by renewable energy**. The Canadian data center is ISO 50001 certified and combines high availability (N+1 architecture) with energy efficiency. In addition, our three data centers are ISO 14001 and ISO 9001 certified. Their average PUE stands at 1.29, down 7% year on year. These choices embody our determination to **reconcile operational excellence with environmental responsibility**, taking into account the entire life cycle of our technologies.

100% renewable energy for our main data centers

Policy

IT efficiency that supports sobriety, resource optimization, recyclability, and durability has long been a strategic priority for Sidetrade. Most of our servers are located in France, where the energy mix is low-carbon (46.1 gCO_2eq/kWh), which ensures both **a low impact from energy consumption and the protection of personal data.**

Since 2023, Sidetrade has been migrating to SSDs (Solid State Drives) to reduce the physical server footprint, improve their energy efficiency, and enhance performance. This initiative is part of our ongoing efforts to build a more resource-efficient IT infrastructure. In 2024, the deployment of next-generation servers expanded our storage capacity while enabling greater consolidation of environments on shared hardware, reducing the number of physical servers required. In 2025, we continued this infrastructure optimization strategy.

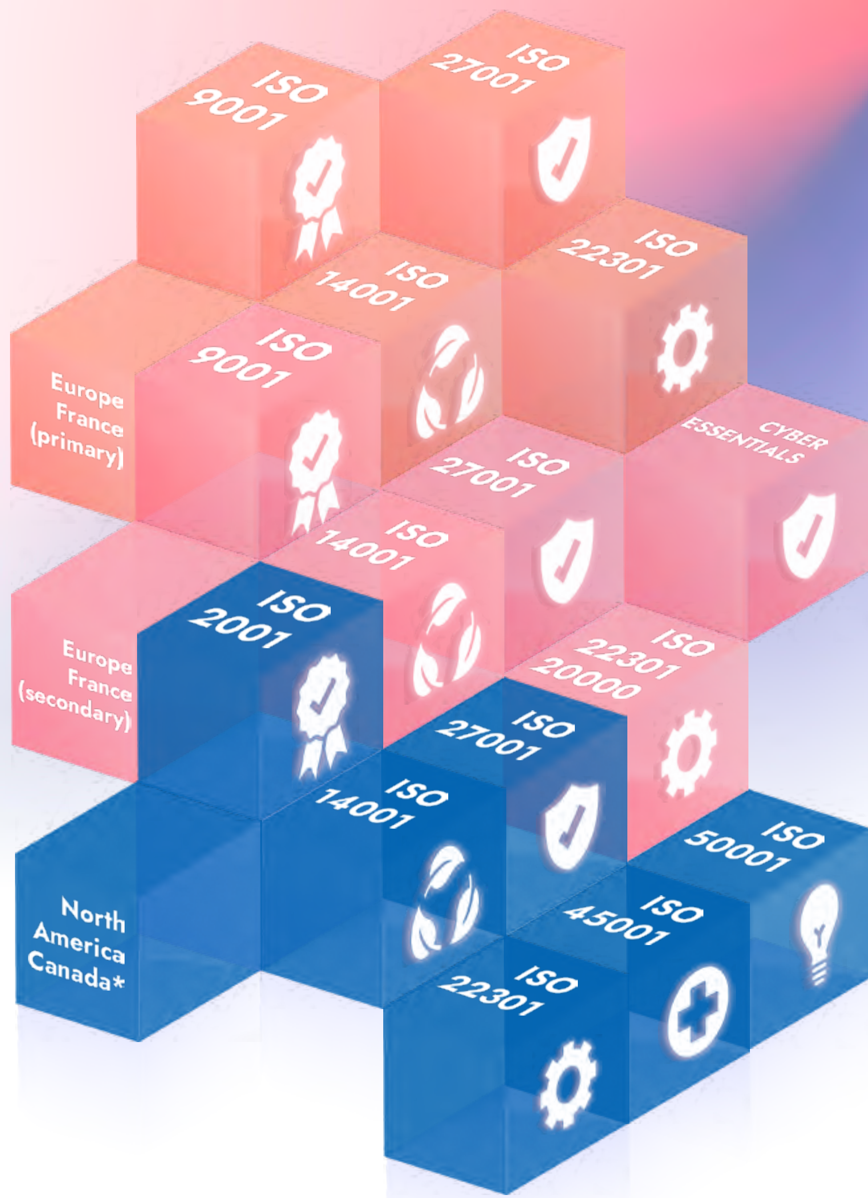
Systematic virtualization, applied to both our internal infrastructure and production environments, allows multiple applications to run on fewer physical servers. The direct result: a significant drop in energy consumption, lower cooling requirements, and more dynamic resource allocation, limiting the inefficiencies associated with underutilized infrastructure.

For several years, our IT teams have applied a structured policy of digital eco-design. The Sustainable System Design and Refactoring Guidelines frameworks, built into our Engineering Handbook, aim to minimize energy consumption from the earliest design phase. These frameworks were updated in 2025 to strengthen best practices for application optimization and performance management. When processing requests on our platform, this translates into more efficient algorithms, shorter computation times, and minimized display latency. This approach balances digital efficiency with business performance, benefiting both the user experience and our energy footprint. In 2025, AI-assisted coding accelerated the identification of opportunities to optimize application performance and enhance energy efficiency.

Initiatives

- **Continuous assessment of IT performance** (computations, algorithmic processing) to improve time, energy, and cost efficiency
- **Adoption of engineering best practice guidelines** enabling R&D teams to embed digital efficiency energy optimization into the design process
- **Scaling up our FinOps approach** which combines performance, cloud cost control, and a reduced environmental footprint, along with less reliance on the public cloud in favor of a unified private cloud. This post-acquisition consolidation makes it possible to align all of Sidetrade's applications on a standardized infrastructure, simplifying internal operations and improving the consistency of the user experience. Backed by partner data centers with genuine environmental commitments, this transition reduced cloud infrastructure costs by more than 20% between January and December 2025
- **Certification of our data centers** to the highest standards of security, quality, and environmental performance
- **Requiring a low PUE** from our data center providers in order to select the most energy-efficient ones
- **Completion of the migration of headquarters IT infrastructure to our local data centers,** which have a lower environmental impact

Sidetrade Data Center Certifications



*Powered 100% by renewable energy and reduced cooling requirements thanks to a cold climate

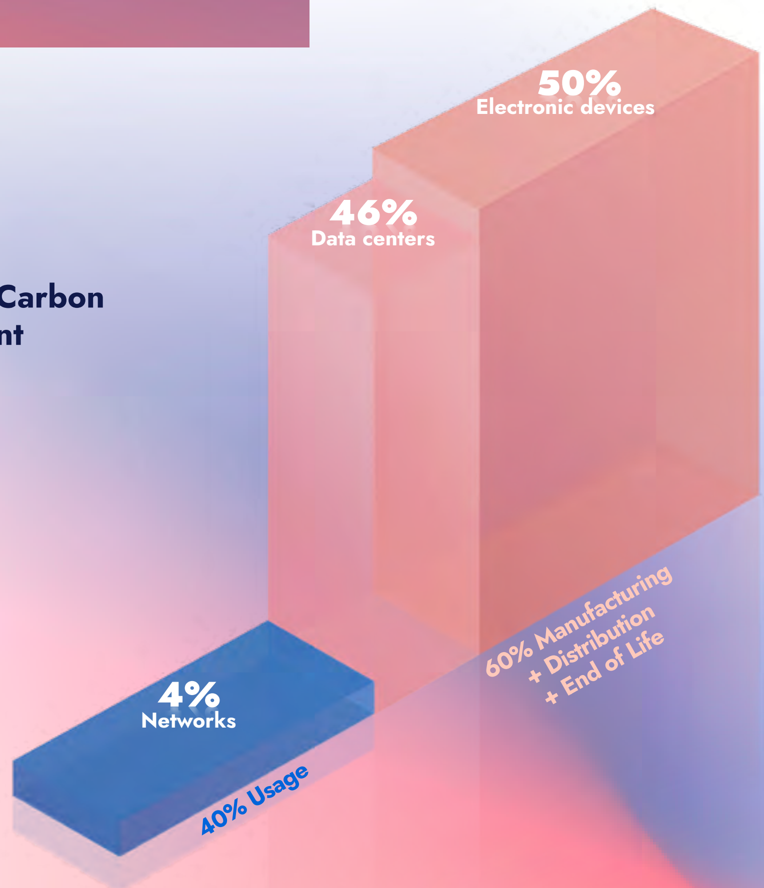
Quality
Environment
Information security
Business Continuity & IT Management
Energy Management
Occupational Health & Safety

- **Increasing the capacity of physical servers** to host more virtual servers and reduce the overall physical fleet
- **Transition to SSDs,** started in 2023 with a target completion date of 2030
- **Server virtualization:** 98% in 2025 (vs. 95.6% in 2024), benefiting the energy efficiency of our IT infrastructure
- **Server inventory** to extend their lifespan, ease reuse, and organize end-of-life recycling, while optimizing the efficiency of the hardware fleet through virtualization and retirement of the oldest equipment
- **Employee awareness campaign** during Digital Cleanup Day
- **Continuous optimization of daily customer data processing** to cut compute time. Example: 1 hour 30 minutes of computation saved per day for one of our customers through an optimization in our segmentation engine

2025 KPIs

- > High virtualization rate: 98%
- > Average annual PUE (Power Usage Effectiveness): 1.29 (below the EU average of 1.6 according to **ADEME, 2024**)
- > PUE of our main data center in France: 1.21
- > PUE of our data center in Canada: 1.37
- > Optimized server lifespan: 7 years (exceeding industry standards)
- > Ongoing server rationalization: 5% of storage capacity freed up in 2025

Digital Carbon Footprint



Source: **2025 study by ADEME and ARCEP**

Rethinking Mobility to Reduce our Carbon Footprint

In the context of international expansion, **business travel accounts for a significant share of Sidetrade's carbon footprint**. Recognizing this challenge, we have strengthened our travel policy to reduce non-essential travel, favor low-carbon alternatives, and ensure every business trip is assessed based on both operational value and environmental impact.

Policy

Sidetrade updated its travel expense policy in 2025 to favor more sustainable modes of transport. All trips are arranged through the Navan platform, which automatically applies travel rules, measures the CO_2 emissions of each option, and steers employees toward the lowest-emitting choices. Employees are encouraged to prioritize the most sustainable transport options, whether train, taxi, or car rental. When a taxi is necessary, low-carbon options are prioritized. For car rentals, the use of hybrid or electric vehicles is also encouraged. Every trip remains subject to line manager approval.

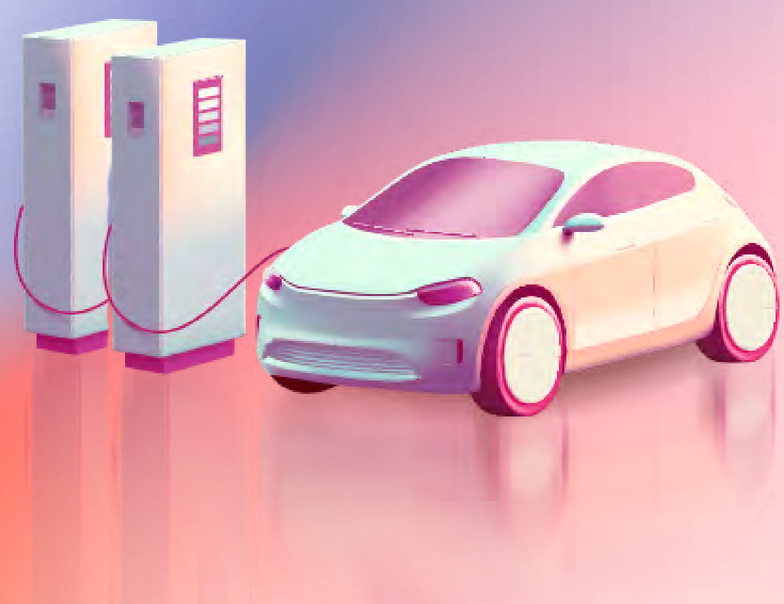
In addition, **Sidetrade encourages sustainable mobility for commuting between home and the office**. Through programs such as Bike to Work in Ireland, England, and Germany and "Mai à vélo" in France, employees can purchase a bike (electric or standard) on favorable terms through a monthly reimbursement scheme.

2025 KPIs

- > Business travel: 22% of emissions (518 tCO_2eq), (+3.9% vs 2024, an increase attributable to the integration of SHS Viveon, -3% on a like-for-like basis)
- > Commuting: 5% of total emissions (117 tCO_2eq), (+19.5% vs 2024, an increase attributable to the integration of SHS Viveon, -1.6% on a like-for-like basis)

Initiatives

- **Meetings via Microsoft Teams** made standard, with automatic Sidetrade Wi-Fi in all countries
- **"Bike to Work" program,** created in 2024, extended in 2025 to France, Germany, and Canada
- **Car fleet 87% electrified** (60% hybrid vehicles, 27% electric vehicles, 13% latest-generation combustion vehicles)
- **Two free charging stations available at headquarters,** with plans for 15 new stations in 2026



Air, Water, and Soil Pollution: a Level of Vigilance Proportionate to our Footprint

As a digital player operating exclusively in the cloud, Sidetrade carries out no industrial activity, has no physical production chain, and generates no direct atmospheric emissions, industrial effluent, or hazardous waste. Our direct impact on air, water, and soil pollution is inherently negligible, but we treat this as a point of vigilance, particularly the indirect environmental impacts across our value chain.

2025 KPIs

- > Tons of pollutants discharged into water: 0
- > Pollution or non-compliance incidents: 0

Policy

With no dedicated formal policy, Sidetrade applies two principles: avoiding any increase in its indirect environmental impact through technology or supplier choices that are not aligned with responsible practices, and regularly reassessing this area as the organization evolves and CSRD requirements become more stringent.

Initiatives

- Qualitative monitoring of critical suppliers through frameworks such as EcoVadis to capture any indirect environmental impacts
- Annual reassessment of the scope against CSRD standards

Biodiversity: a Level of Vigilance Proportionate to our Footprint

Sidetrade does not have an industrial site and does not carry out activity likely to alter natural ecosystems or interact with areas of high ecological sensitivity. All our offices are located in dense urban areas.

Policy

With no dedicated formal policy, and in keeping with our service-sector activity, we apply a principle of vigilance: minimizing any residual impact on ecosystems and tracking the evolution of regulatory standards, particularly under the CSRD.

Initiatives

- Qualitative monitoring of critical suppliers through frameworks such as EcoVadis to capture any indirect impacts
- Annual reassessment of the scope against CSRD standards

B5 2025 KPIs

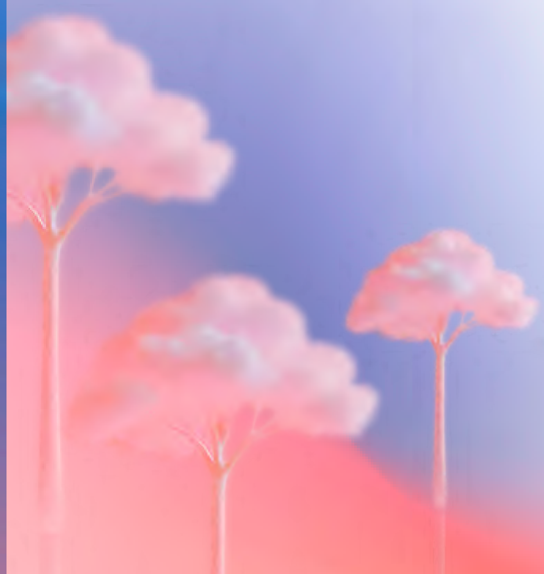
> Number and area of sites near a biodiversity-sensitive area: 0 (with the exception of the Dublin site, located approximately 2 km from a sensitive area, not counted due to no interaction or impact on ecosystems at that distance)

> Total land use: 0.4185 ha (4,185 m²)

> Total sealed surface area related to Sidetrade offices: 0.4185 ha (100%)

> Total on-site nature-oriented surface area: Not applicable (urban sites)

> Total off-site nature-oriented surface area: Not applicable



Using Water Responsibly

Sidetrade updated its assessment of site exposure to water-related risks (source: study covering the 2026 to 2050 period, based on data provided by Eiffel Investment Group in May 2026). The analysis covers the 2025 reporting boundary (all offices, including those of SHS Viveon) as well as the data centers in France and Canada. It aims to identify the Group's exposure to water stress and extreme precipitation risks, and to anticipate preventive measures.

Key findings:

- High water stress: data center #1 (France) and data center #3 (Canada)
- Medium-to-high water stress: data center #2 (France)
- Low water stress: all offices, including the German sites
- High flood risk: Düsseldorf, Tübingen, and Calgary offices
- Moderate flood risk: data center #1 (France)
- Extreme rainfall: low exposure at all sites
- Sea-level rise: no risk identified at the sites studied

In addition, **Sidetrade measures water consumption across all its offices** and encourages its employees to adopt habits that limit waste. The water consumption associated with our servers remains hard to track, due to a lack of data on the underlying infrastructure. This limitation is documented and monitored with our hosting providers.

B6 2025 KPIs

> Water consumption across all Sidetrade sites: 2,214 m³

> Water intensity: 36.06 m³ per €M of revenue (-10.5% vs 2024), reflecting a decoupling between growth and resource use

> Water withdrawal in high water-stress area: 0 (no Sidetrade site affected)

Policy

Sidetrade is committed to optimizing water management across all its sites and to taking measures based on each identified risk level, to ensure sustainable and responsible use of water resources.

Initiatives

- **Sensor taps** in all premises to help reduce water consumption
- **Freely accessible water fountains** to encourage the use of reusable bottles
- **Ongoing awareness of good practices** through internal communication

Excelling at the 3Rs (Reduce, Reuse, Recycle)

B7 **2025 KPIs**

> Computer lifespan: 3 to 6 years on average
> Second life for computers: 30% reused internally
> IT equipment recycling and reuse: 57% of devices collected by Twicy were refurbished (58 devices), and 43% were recycled (over 480 kg of recovered WEEE)
> Ordinary waste: 33 tons across all sites (estimation method refined in 2025; 2024 volumes were underestimated for lack of comprehensive data)
> Hazardous and radioactive waste: 0 tons
> Total annual waste recycled or reused, across all sites: data not consolidated to date

In an industry where energy and material consumption are inherent to the business, responsible equipment management is a critical driver of sustainability. Sidetrade has been committed to this approach for several years. Long before completing our first Carbon Footprint®, reducing electronic waste was already a priority, through a policy designed to limit its production, optimize equipment use, and control costs, without compromising performance. Today, this approach is part of a structured strategy based on the 3R principles: reduce, reuse, recycle.

We prioritize the purchase of **eco-responsible equipment**, designed to consume less energy, last longer, and be easier to repair. **Reuse**, both internally and externally, then gives our IT equipment a second life. Finally, Sidetrade applies **rigorous management practices for waste electrical and electronic equipment (WEEE)**, complemented by **systematic waste sorting across all offices**, which further reduces the Group's environmental footprint.

Policy

Although not formalized by a standalone policy, **Sidetrade has established traceability of its IT fleet, optimization of equipment lifespan, and logistics processes designed to maximize the use of each device until clear signs of end of life or until it can no longer be repaired**. End-of-life equipment is entrusted to specialized recycling partners: **Twicy in France** and **Kavanagh in Ireland**. In compliance with the General Data Protection Regulation (GDPR), these partners provide secure collection, with **certified data erasure and destruction**. This sensitive operation requires specific expertise.

Our paperless policy has fully **digitized our administrative workflows**. Customer contracts, employment agreements, payroll, leave requests, and expense reports are now 100% digital. This digitization strengthens **confidentiality**, ensures **traceability**, and **significantly reduces paper consumption**.

Initiatives

- **Automatic sleep mode on all computers**
- **Reassignment of IT teams' computers** to employees whose application use is less resource-intensive and/or does not require latest-generation machines
- **Maximizing the lifespan of IT equipment** based on performance diagnostics and possible repairs
- Recycling and reuse of WEEE with **Twicy** and **Kavanagh**
- **Promotion of eco-friendly habits** through internal challenges and awareness actions (Earth Day, using a single cup throughout the day)
- **Integration of CSR into the Employee Handbook** (overview of the Group's CSR approach, promotion of low-emission transport for commuting, encouragement to extend the lifespan of IT equipment and to reduce plastic waste at meals)

Our Social Commitment: Cultivating Joy and Collective Success

Building with joy is a strength that helps us go further, together. It improves quality of life at work, gives our work meaning, and strengthens the bond between us. **When everyone can grow with confidence, thrive, and contribute to shared success, performance becomes lasting.**

#PeopleMakeSidetradeUnique

A Stable, Supportive Work Environment

At Sidetrade, managerial continuity is a structural strength. The executive leadership team, in place since the company's founding, ensures a consistent long-term vision and strategic direction. **This stability provides a clear and easy-to-follow work environment for a multicultural workforce operating across multiple regions.**

99% of employees are on permanent contracts. This high level of long-term employment supports steady career paths and provides a favorable setting for career development.

In 2025, Sidetrade continued **to harmonize career paths** to ensure equitable advancement opportunities, clarify responsibilities, and encourage internal mobility. Already implemented across the Product, R&D, and Services teams, the job framework will be progressively extended to Marketing, Finance, and Human Resources.

Beyond skills and career development, we live our company culture every day.

Each role level will have a clear, transparent compensation framework, strengthening internal equity, supporting consistent hiring practices, and ensuring effective talent management.

Several initiatives continue to strengthen connections among teams across the regions where Sidetrade operates. Launched more than five years ago, the **internal social network B-Side** is a major driver of this momentum. It facilitates the sharing of corporate news, captures company life through collective challenges, and recognizes both individual and collective achievements, including celebrations of work anniversaries. With external sharing enabled, B-Side also contributes to the reach of Sidetrade's employer brand. Together, these initiatives nourish the **#OneTeam** culture, built on innovation, sharing, and a sense of belonging.

Policy

At Sidetrade, our social policy, outlined in the Employee Handbook and updated in 2025, carries a strong commitment: **to give everyone a safe, respectful, stimulating work environment that fosters trust and collective success.** Our approach is built on **regular listening through** Employee Net Promoter Score (eNPS) **surveys** and regular **one-on-one conversations**, enabling us to better understand and respond to employees' individual needs. Our work policy offers the option of remote work **up to two days per week**, adjustable to personal circumstances (parenthood, weather conditions, transport, specific constraints). Our compensation policy is built for fairness and **reviewed annually**. Finally, our internal policies, such as the Recruitment Privacy Notice and the Employee Privacy Notice, govern the processing of personal data. Every employee is provided with a **secure workstation** protected by **full-disk encryption**. This ensures regulatory compliance while allowing confident, day-to-day use of digital tools.

Because we hold ourselves to high standards of integrity, we train our teams to prevent inappropriate behavior and foster a healthy work environment. In addition, an internal reporting channel, the Whistleblowing Line, lets anyone confidentially report concerns related to harassment, discrimination, or an ethics breach. This system, built first for employees, has been extended to our suppliers. It is accessible via an internet link available in the Employee Handbook, on the home page of our Human Resources Information System, and on our website on the "**Our Supplier Code of Conduct**" page.

Initiatives

- **Mandatory training for all employees on harassment prevention and professional ethics,** including for new joiners
- **Ongoing awareness of occupational health and safety** and update of the DUERP (occupational risk assessment) in France in 2025, with no new risks identified
- **Update of emergency plans** (evacuation, health and safety) **or maintenance of existing arrangements** where no new risks were identified
- **Maintenance of ergonomic equipment** that helps prevent musculoskeletal disorders (MSDs)
- **Upkeep of noise-reduction systems in some offices** to improve acoustic comfort and concentration
- **Organization of the 2025 Wellbeing Week** across all offices (talks, workshops, and collective challenges focused on physical and mental health)
- **Year-round programming of team-building events** (escape games, comedy clubs, gaming nights, board games, and sports activities)
- **Mobilization of internal groups such as the Sidetrade Sport Organisation (SSO)** in France and the Social Clubs in Canada, Ireland, and England to strengthen conviviality and team spirit
- **Allowing dogs in the offices,** an initiative that lifts the mood and builds connection
- **Annual measurement of employee engagement** via the eNPS (Employee Net Promoter Score)
- **Continued rollout of career paths** by department, with several tracks already structured and others being formalized
- **Launch of the "Monthathon"** challenge, inviting employees to cover the equivalent of a marathon over four weeks to promote physical activity and team cohesion
- **Growth of employee share ownership** through a free-share allocation plan based on performance criteria
- **Deployment of four generative AI conversational agents specialized by area** (Product, Sales, IT & CSR, and Services) giving access to an internal knowledge base that is reliable and up to date

B10 2025 KPIs

> Employees covered by collective bargaining in France: 100% (National collective agreement for technical design offices, consulting firms, and engineering companies, December 15, 1987)

> Compensation above legal minimums in all operating countries except Ireland, where some employees are paid the local minimum wage

> Flexibility by design: 100% of employees are equipped with laptops

B8 B9 Indicators as of December 31, 2025

> Pay equity: a ratio of 3.4 between the ten highest and the ten lowest salaries, similar to 2024

> Absenteeism: just 1.7%

> On-site injuries: 0

> Recordable work accidents: 0

> Recordable work accident rate: 0

> Work-related fatalities (Injury/Illness): 0

> Employees in high-risk countries (Social Rights): 0%

> Employee satisfaction survey: postponed to 2026 following an HR reorganization; eNPS (Employee Net Promoter Score): 8/10 in 2025/2026

> Flexible work arrangements: 10 employees with adjusted schedules

> Turnover rate: 25% (6 points better than in 2024)

> Digital engagement on B-Side: 98% active users with 12,822 interactions (posts, likes, shares, clicks)

B8 B9 **Indicators as of December 31, 2025**

Behind the Scenes with *Sidetraders in 2025*

"Since I joined, I have learned a great deal. The difference comes mainly from my manager: attentive, fair, and there when needed. I am trusted; I am given the means to move forward. That changes everything."

Services department

"The team is caring and the atmosphere is good, quite simply. I talk regularly with my manager, so I can suggest an idea or flag what could work better without waiting for the annual review."

Product department

"It is the team's energy that strikes me most. A lot is asked of us, but without needless pressure. Real challenges and room to grow. I feel that what I do matters."

Sales department

"What I love about Sidetrade is that we move fast without ever moving alone. We test, we change our minds, we adopt new tools, but we do it together. People care about their work and about one another. That is what makes me want to invest myself and grow."

R&D department

"I love my job first of all for the team. I work with people who are genuinely talented and stay down to earth. We think together, we unblock problems as a group, and sometimes we put the world to rights over a coffee. Even complicated subjects become interesting when several of us tackle them."

R&D department

"What makes the difference for me is that you are given real responsibilities from the start. Not just tasks to execute. Projects that matter, for the company and for the sector. The culture is friendly but demanding. We work hard, and we see the results. Something else that surprised me: everyone is approachable, right up to top management. People help without being asked. We support each other, we celebrate successes together. And yes, we also share plenty of good times, seminars and events included. That is what makes Sidetrade more than just a workplace."

Product department

"Here, we act, we do not just talk about it. The product moves constantly, so we really bring something to customers. And when a customer adopts the tool, it shows in their results. Management is direct; we know where we are going. The work done is recognized, which is not always the case elsewhere."

Product department

Foster Innovation and Invest in Diverse Talent

Investing in Talent Diversity

Our teams span Europe and North America, working in an international environment, with English as the common language. **We draw on a wide range of backgrounds, cultures, and experiences when we recruit and build our teams.** This diversity helps us design solutions for different markets and support customers across several countries.

Policy

Sidetrade's Code of Conduct sets out the ethical principles that frame our practices. It covers business ethics, social responsibility, diversity, and inclusion. It applies to all employees and governs our relationships with our customers, partners, and stakeholders, in every country where we operate.

Initiatives

- **Creation of a working group dedicated to diversity and inclusion,** tasked with awareness-raising and sharing best practices
- **Training recruitment teams on diversity and inclusion** to ensure fairness in the hiring process
- **Renewal of the partnership with Epitech France,** hosting (at headquarters) 18 international students at an event introducing Sidetrade and careers in AI. Onboarding of 2 work-study students, whose experience continues in 2026
- **Continuation of the Sidetrade Data & AI Academy** and its training program

2025 KPIs

> Recruiters trained on diversity and inclusion: 100%

> Nationalities represented: 38

> Average employee age: 39.8 years

> Employee breakdown: 33% over 45 years old

> Share of employees with disabilities: 0.5%

> Sidetrade Data & AI Academy results: 4 permanent contracts signed

The Impact of *the Sidetrade Data & AI Academy*

Created in 2018, the Sidetrade Code Academy, which became in 2025 the **Sidetrade Data & AI Academy**, embodies our ambition to make data and AI careers more accessible. This **free program, open to all with no technical prerequisites**, offers four weeks of training delivered by our engineers, data experts, and AI specialists.

Beyond acquiring technical skills, each cohort brings together varied, often atypical backgrounds, and opens up **career prospects** within Sidetrade. Rooted in purpose, the **Sidetrade Data & AI Academy gives confidence to candidates that are often underrepresented in our field**.

"For too long, tech sorted talent by degree. With the Sidetrade Data & AI Academy, we bet on potential, not on well-trodden paths. We open the door to people the sector leaves aside. A more varied team of engineers is a team that solves problems better and faster."

Mark Sheldon
Chief Technology Officer @Sidetrade

"The Sidetrade Data & AI Academy has had an enormous impact at Sidetrade. We have 20 engineers who came through this program and have trained nearly 100 talents free of charge!"

Luke Hennerley
VP AI Operations @Sidetrade, creator of the Sidetrade Data & AI Academy

"The Sidetrade Data & AI Academy played a key role in my transition from recent graduate to Data Engineer. This program allowed me to build solid foundations in data design and processing, cloud infrastructure, and artificial intelligence, while giving me the opportunity to work on real projects. Beyond technical skills, it helped me gain confidence, learn from experienced mentors, and launch a rewarding career at Sidetrade."

Zoya Qureshi
Graduate Data Engineer @Sidetrade, 2025 graduate of the Sidetrade Data & AI Academy

"What makes the Sidetrade Data & AI Academy unique is that it is open to everyone, with no registration fee. On the market, comparable training often costs several thousand euros. We chose to offer it for free."

Jack Wolverson
Senior Data Engineer @Sidetrade, 2019 graduate and head of the Sidetrade Data & AI Academy

"The Sidetrade Data & AI Academy was a tremendous opportunity, not only to discover Sidetrade's business and how it works, but also to understand what adopting AI means at the scale of a large company. Each week of the program let me develop my skills further and explore the different ways AI can be used to help us work more efficiently."

Saad Rashid
Graduate Data Engineer @Sidetrade, 2025 graduate of the Sidetrade Data & AI Academy

Ensuring a Smooth Onboarding Experience

At Sidetrade, every arrival is the start of an adventure, and we work to get it right: helping people find their place quickly, build skills with the team behind them, and feel fully part of Sidetrade from the start. Every new hire follows a structured onboarding program.

2025 KPIs

> Onboarding sessions held: 11

> Access to the Sidetrade Academy: 100% of new hires with a personalized training plan

Policy

Onboarding combines **regional sessions with an HR-led group welcome program** to ensure a **consistent experience** across the Group. On day one, each Sidetrader receives an onboarding kit and a welcome booklet, then gains access to the Sidetrade Academy, our training platform. The first three months focus on a **gradual immersion in the company's products, roles, tools, and culture**. Throughout, each new hire is supported by their manager, peer mentors, and a dedicated mentor. Checkpoints at 30, 60, and 90 days assess onboarding, measure progress, and identify obstacles.

Initiatives

- **Structured pre-onboarding** allowing each new joiner to get to know Sidetrade before their first day
- **Monthly group welcome session** (outside the summer period), open to all new hires, regardless of country, role, or experience level
- **Regular review of the onboarding journey** to ensure a consistent, shared company culture across the Group

Onboarding *Impact in 2025*

"The most valuable part of my onboarding was the support and guidance. From day one, everyone was approachable and ready to help, which made the transition smooth and reassuring. I also appreciated the clear structure of the onboarding sessions, which helped me fully understand my role, my responsibilities, and the tools used. It gave me confidence to get started and helped me feel quickly integrated into the team."

R&D department

"Information on many topics was easy to access. I knew who to turn to and where to look when I did not understand certain points."

Services department

"Every team was available and gave me the information I needed. The training videos are well designed and make it quick to get up to speed."

Sales department

"Having a mentor to support me during the first weeks and introduce me to the team helped me settle in and build connections quickly. Being able to work very early on real projects, while being guided, was particularly motivating. It gave me hands-on experience and a better understanding of my role and how I can contribute."

R&D department

Empowering Growth Through Learning and Development

Skills development is a central pillar of our human resources strategy. **Our HR team sits in every region where we operate, providing hands-on support tailored to local context and employee needs.**

In 2024, the Group established a culture of regular dialogue between managers and employees to strengthen one on one support and the quality of those conversations. This was broadened in 2025 with the rollout of an individualized training plan built around each team's specific needs.

The goal is twofold: **to support employees in their development and to help managers track career paths and progression more effectively.** Open to the entire workforce, at every role and seniority level, the program reflects our long-term commitment to investing in our people.

Policy

At Sidetrade, talent management relies on processes standardized across the Group. A central HR system tracks pay changes, leave, and individual performance, keeping career management consistent.

Every employee benefits from regular exchanges with the HR teams and an annual review with their manager to assess results, objectives, and growth. Managers receive support to strengthen their leadership, decision-making, and team-management skills. The aim is to sustain a culture built on trust, impact, and operational excellence. **Access to the Sidetrade Academy's online training** lets everyone progress at their own pace, toward their own goals.

Initiatives

- **Rollout of a performance evaluation system**, designed to limit evaluation bias, better identify individual development needs, and standardize performance management across the Group. Key changes:
  - Standardized evaluation grid, with criteria common to all departments, revised each year
  - Distinction between past performance and growth potential, easing HR decisions and career paths
  - Introduction of positioning on a *Nine Box Grid*, making it possible to map talent (A, B, and C Players) and to adjust support or development plans
  - Training managers to conduct interviews and evaluations in a factual, constructive, development-oriented way
  - Training employees on the new evaluation framework, to understand its objectives and their role in their own development
- **Online training tailored to the profiles and objectives of each team**, via the Sidetrade Academy and external training
- **Regular feedback sessions between HR, managers, and employees** to strengthen the quality and fairness of evaluations, harmonize practices, improve day-to-day management, and anticipate talent development needs:
  - Structured tracking of annual evaluations, making it possible to identify gaps, analyze trends, and limit bias
  - Regular HR-manager check-ins on performance, training, mobility, and sensitive situations
  - Tracking of the eNPS (Employee Net Promoter Score), a valuable tool for capturing employee perception and adjusting our actions accordingly
  - Individualized management of career progression, promotions, and training paths, with a focus on recognition and talent retention
  - Informal exchanges encouraged throughout the year, to make evaluation a continuous process rather than a one-off event, in the service of everyone's professional development
- **Structured career paths**, deployed in certain departments, to support skills development

B10 2025 KPIs

> Sidetrade Academy: 50 new courses (13 hours of additional content)

> 100% global training access: 2.03 hours per person (excluding onboarding, mentoring, certifications, or the Sidetrade Data & AI Academy) (2.4 hours for women; 1.9 hours for men)

> Internal events: 9 (3 CEO Lives, 3 Fireside Chats, 3 Sidetrade's Got Talent)

> Promotions: 6% of the global headcount

> Mobility: 2.08% of the global headcount

Advancing Gender Equality in Tech

Women belong in AI, not at the edges, but building it. Since 2023, a dedicated team has led our strategy for gender balance and diversity. Its mandate is clear: to advance equality through action. Gender balance cannot be decreed; it is built, day after day.

Policy

Sidetrade is committed to promoting gender equality through concrete policies:

- Increasing the share of women in its workforce
- Ensuring pay equality
- Improving women's access to promotions
- Offering mentoring and professional development programs

Initiatives

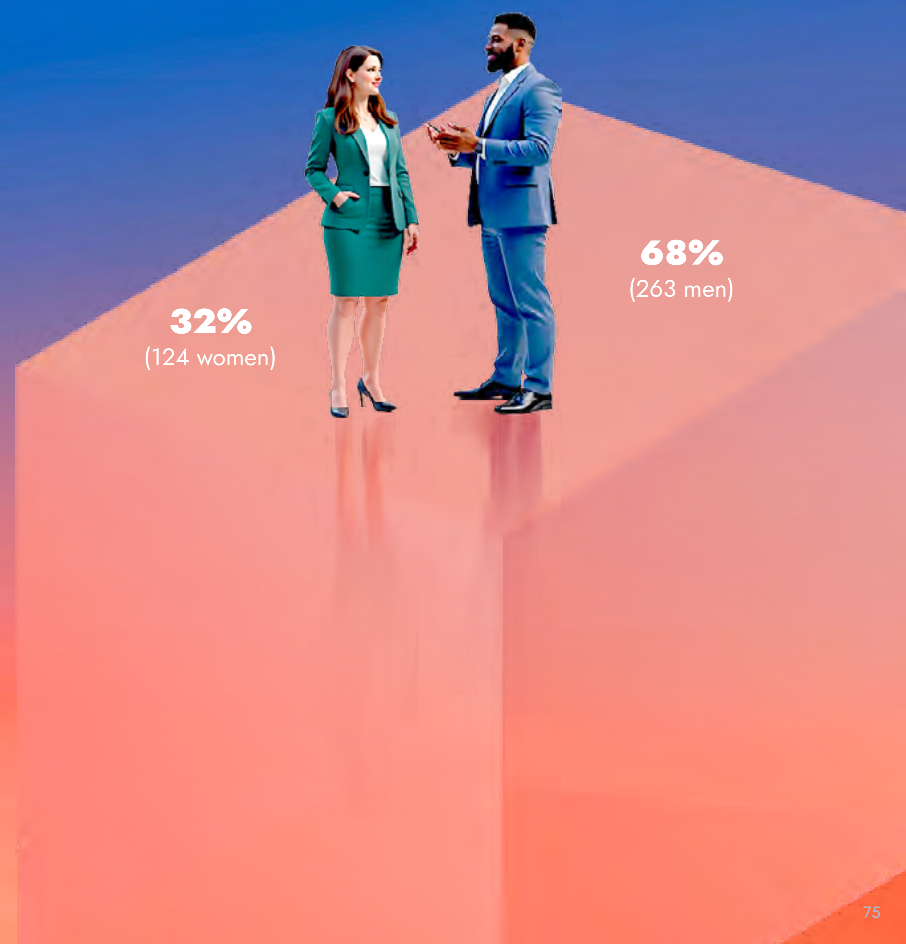
- **Analysis of job postings with the "Gender Decoder" tool** to identify gender bias in recruitment ads
- **Monitoring gender equality and pay equity** with **the Egapro Index**, published on **www.sidetrade.com**
- **Gender equality training** for all recruiters, managers, and new hires, in partnership with the United Nations Global Compact
- **Promoting careers in digital technology** to young women, in partnership with **Epitech** (France)
- **2025 renewal of the By Your Side mentoring program** to support employee development and progression
- **Running an internal challenge for International Women's Day,** with employees sharing stories of women who inspire them

B8

B10

2025 KPIs

- > Gender Equality Index Group-wide: 91/100
- > Women on the Executive Committee: 44.4%
- > Board of Directors: 1 woman out of 5 members (20%)
- > Women in management roles: 25%
- > Women in tech roles (Product, IT, Services): 26%
- > Pay Gap: 3% (in favor of men)
- > By Your Side mentoring program: 61% female beneficiaries
- > Promotion rate gap: 2.5% (in favor of women)
- > Average time to promotion: 2 years and 11 months (all roles and countries, full-time equivalents)
- > Women: 2 years and 1 month
- > Men: 3 years and 3 months
- > Educational engagement: 3 Sidetrade women ambassadors at Epitech (France)



The Impact of
By Your Side Mentoring in 2025

"This experience helped me better understand the challenges of change management, while giving me a more concrete view of how the Group works and how teams collaborate."

Mentee, 2025 By Your Side

"Taking part in By Your Side this year helped me step back and reflect on my career. With my mentor, I worked as much on how to position myself, communicate, and gain visibility as on the substance of my projects. I benefited from attentive listening and very concrete advice. This program also gave me the chance to develop more exchanges with my peers, my teams, and more broadly with colleagues from other departments."

Mentee, 2025 By Your Side

"We worked on my public speaking in front of several people, an experience that helped me gain confidence and express my ideas with greater ease and impact."

Mentee, 2025 By Your Side

"I really enjoyed this experience and would not hesitate to take part again as a mentor. Beyond the mentoring, it helped me get to know Sidetrade better and discover the work of other departments. Being connected with someone from another team is especially rewarding. You learn as much from the exchanges as from the guidance itself."

Mentor, 2025 By Your Side

"It was an excellent experience. I feel that both my mentee and I benefited enormously from the program. My mentee was very engaged, with many concrete, current topics they wanted to address. This led to stimulating exchanges. As a mentor, I also learned a great deal. Preparing our discussions, stepping back on certain topics, and comparing our points of view broadened my thinking and helped me keep progressing."

Mentor, 2025 By Your Side

"I greatly value this experience. Each session pushes me to develop my skills and knowledge to stay relevant, while helping me strengthen my coaching and leadership abilities."

Mentor, 2025 By Your Side

Our Commitment to Effective Governance: Because Trust is Built on Responsibility

Complying with international laws and regulations is a baseline. We choose to go further, holding ourselves to socially responsible practices.

#AmazingSidetrade

Lead with Integrity and Uphold Ethical Business Practices

B11 **2025 KPIs**

- > Sidetrade Code of Conduct adherence: 100% of global workforce
- > Employees trained in anti-corruption: 100%
- > Code of Conduct violations: 0
- > Lobbying expenses: 0
- > Professional alerts filed via Whistleblowing Line: 2, of which 100% closed in 2025
- > Confirmed anti-competitive practices: 0
- > Confirmed corruption incidents: 0
- > Reported infractions: 0
- > Fines or convictions for corruption or bribery violations: 0

Building with Integrity

We hold ourselves to the highest standards of ethical and professional conduct. Our governance structure is built to be both agile and robust, making decisions that keep the entire organization accountable over the long term. Above all, a strong company governs itself fairly.

"Mastering the challenges tied to AI and data protection is a matter of trust. By strengthening the governance of our AI systems, we show our resolve to balance innovation, responsibility, and ethics."

Sylvie Toubeau
Legal Director @Sidetrade

Policy

Our code of conduct, founded on integrity, responsibility, respect, and transparency, guides our professional interactions. It defines the roles and responsibilities of each employee according to the following pillars:

- **Values and principles:** Adherence to Sidetrade's values and to universal ethical principles, including the Universal Declaration of Human Rights.
- **Fighting corruption:** Strict prohibition of corruption, fraud, kickbacks, and any unethical behavior. We expect our employees to recognize risk situations and act accordingly.
- **Managing conflicts of interest:** Clear guidelines are in place to prevent conflicts of interest. Every employee must report any potential conflict.
- **Whistleblowing procedure:** Because integrity is core to who we are, we train our teams to prevent inappropriate behavior and build a healthy workplace. We also give people a way to speak up: an internal reporting channel called the Whistleblowing Line, where anyone can confidentially raise concerns about harassment, discrimination, or ethics violations. Available to employees from day one, this channel has since been extended to our suppliers as well. It can be reached through a link in the Employee Handbook, on the homepage of our HR information system, and on our website, on the '**Our Supplier Code of Conduct**' page.

Initiatives

- **Update the ethics risk map** to strengthen internal controls and prevent major risks
- **Annual review of the code of conduct** at Sidetrade to ensure relevance and application
- **Strengthening of ethics training** (anti-corruption, conflicts of interest, whistleblowing, gifts, confidentiality, digital use, harassment) with the **rollout of the "Ethics and Code"** training, mandatory for all employees, including new hires
- **Launch of a video series "Safe at Sidetrade"** on B-Side (5 episodes) to build employee awareness of cybersecurity best practices
- **Quarterly phishing simulations** to sharpen vigilance against cyber threats
- **Monthly communications** on information security and digital best practices
- **Quarterly communications reminding employees of confidentiality obligations**, data protection, and the rules for handling sensitive and privileged information
- **Maintenance of the Whistleblowing Line**, an ethics reporting channel open to employees and suppliers
- **Financial transparency** ensured through the **annual publication of the Group's consolidated accounts**
- **ESG transparency** through publication of our CSR report in the ESG section of our **Euronext page**
- **Finalization of the responsible AI policy**, which strengthens governance, transparency, and risk management and aligns our solutions with the principles of the European AI regulation (EU AI Act)
- **Deployment of AI Impact Assessments** (internal and external) covering all of Sidetrade's AI systems, developed by a multidisciplinary committee (security, technical, legal, functional) to classify and validate low- and moderate-risk systems against the EU AI Act criteria (ethics, intellectual property, data quality), with independent third-party validation planned for 2026
- **Complete review of internal processing records (privacy records) and Data Processing Agreements (DPAs)** signed with subcontractors, conducted in 2025 through one-on-one interviews with all internal stakeholders

Responsible Procurement

Our main purchases are IT equipment and services, in particular hardware, applications, and cloud infrastructure that support our AI platform. Our main purchases are IT equipment and services, in particular hardware, applications, and cloud infrastructure that support our AI platform. These carry an environmental footprint, from energy and water use to the resources needed to manufacture digital equipment, so we **build strict environmental criteria into our purchasing decisions**. We favor cloud providers that are committed to cutting their energy consumption and GHG emissions. We renew equipment deliberately, weighing energy efficiency, lifespan, repairability, and certifications. This helps us **reduce the carbon footprint of our technology while retaining our infrastructure performance and resilience**.

Our commitments are also set out in our Supplier Code of Conduct, which defines the standards we expect from every partner. Beyond environmental impact, we uphold fundamental human rights, the prohibition of forced labor and child labor, and the promotion of decent working conditions, in line with the principles of the International Labour Organization (ILO).

B10 2025 KPIs

> Buyers trained in responsible procurement: 100%

> Buyers have ESG-related objectives: 100%

> Carbon footprint of goods and services purchased: 857 tCO_2eq (-5% vs. 2024)

> Average ESG performance of audited suppliers: 6.4/10

> Average supplier payment terms: 27 days

"Our partners are central to sustainable change, so we have put CSR at the core of our procurement policy. Not as a compliance box to tick, but as a shared standard and a driver of collective progress. By building that commitment into every stage of our value chain, we work to spread a culture of positive, measurable impact."

Wafaa Sifane
Head of Procurement @Sidetrade

Policy

Sidetrade updated its procurement policy in 2024 to build the Group's CSR commitments into purchasing. As a signatory to the RFAR charter, Sidetrade commits to its 10 principles. Strategic and critical suppliers (sensitive data, IT infrastructure, regulatory or reputational risks) must complete a questionnaire covering 18 criteria: CSR commitments, management of GHG emissions and other environmental impacts, human resources and respect for labor law, diversity and inclusion, business ethics and corruption, responsible procurement policy. These criteria are updated to reflect international standards OECD, ISO 20400, CSRD, CS3D.

Our **Supplier Code of Conduct** sets out our requirements on human rights, anti-corruption, environmental risk management, social responsibility, and shared accountability. Oversight is provided through a dedicated responsible procurement governance framework, ensuring the effective implementation and monitoring of these commitments.

Initiatives

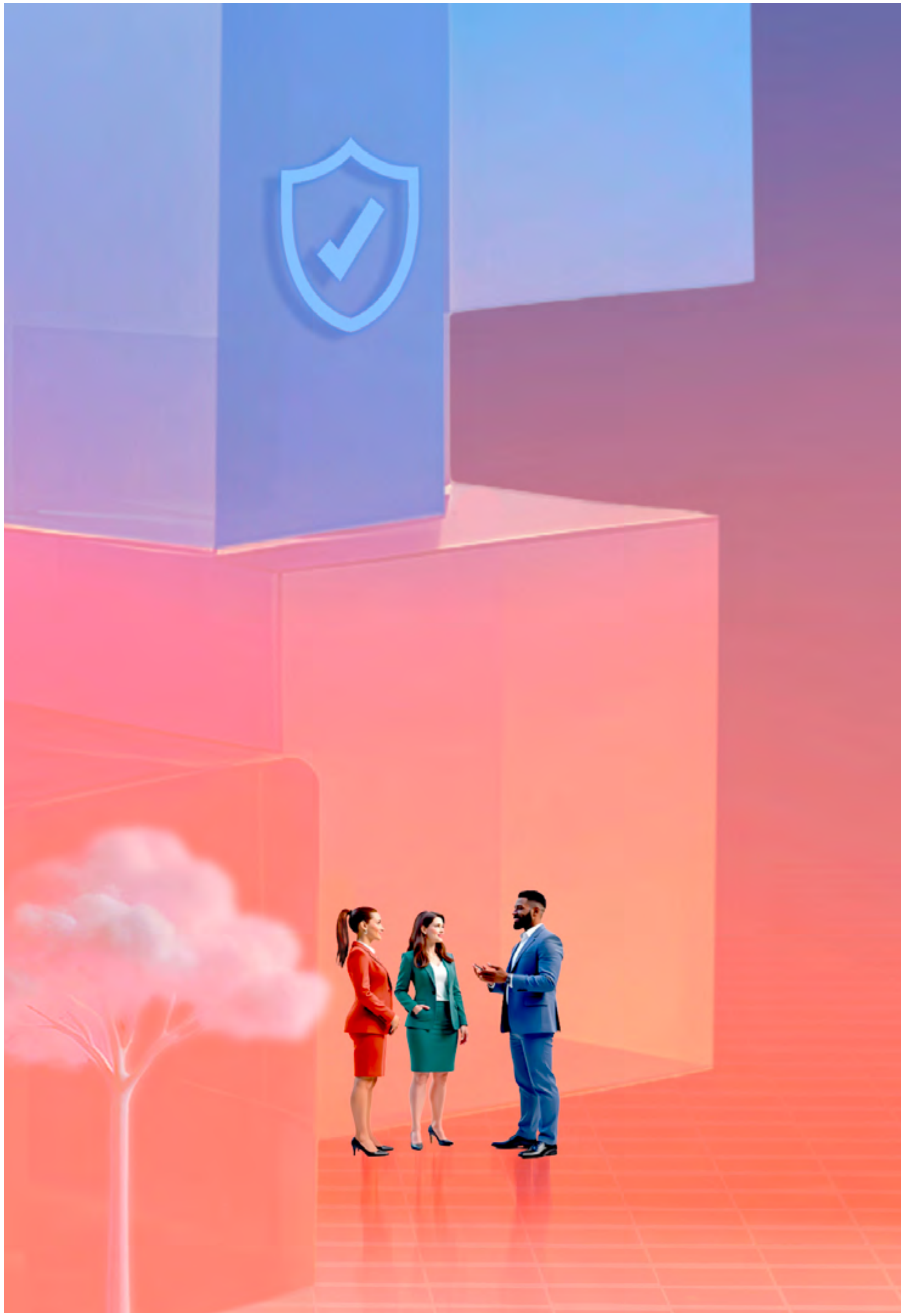
- **Signing of the Responsible Supplier Relations and Procurement Charter (RFAR)** in June 2024 to adopt responsible procurement practices
- **Completion of 2 training sessions led by EcoVadis**, taken by our buyer, on the supplier code of conduct and on responsible-procurement reporting
- **Formalization of a procurement policy** that includes an incentive to take CSR issues into account (environmental management and human rights)
- **Publication of the Supplier Code of Conduct, available online**, which sets the social, environmental, and ethical requirements applicable to our partners (regulatory compliance, sustainable resource management, health and safety, inclusion)
- **Raising awareness among teams who may make purchases about Sidetrade's procurement policy** and our Supplier Code of Conduct
- **Analysis of corruption and unethical-practice risks**, led by the CSR Committee, concluding a low risk level given the nature of our business, our value chain, and our governance; this assessment will be **reviewed every 24 months or in the event of a significant event**
- **Completion of the automation of the supplier rating system** in 2026

Protecting Data and Minimizing Cybersecurity Risks

Sidetrade processes a vast volume of inter-company transaction data in its **Data Lake**. That scale carries a serious responsibility for the confidentiality of customer data and the integrity of our systems. Information security is not a support function. It underpins our business.

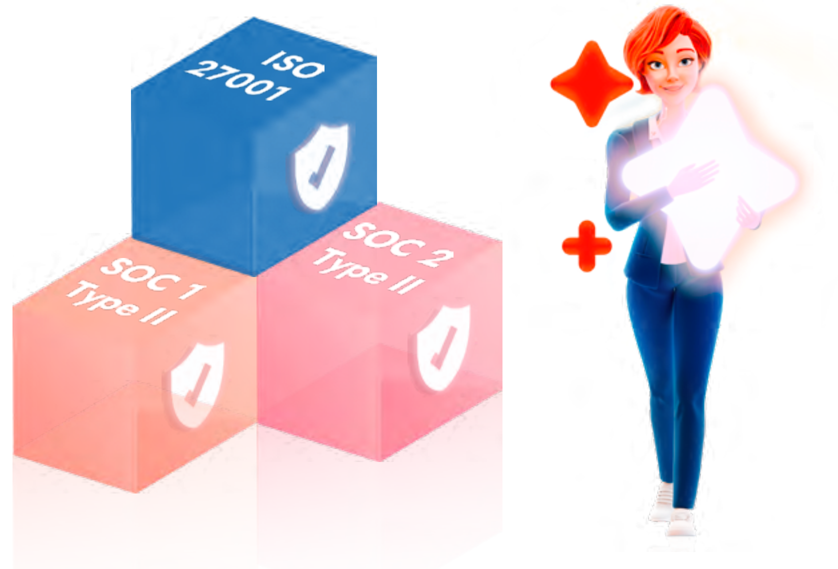
Laurent Pontier
CTO Chief of Staff @Sidetrade

"In a world where data has become the most strategic capital, and AI the new energy powering companies and their financial processes, cybersecurity and operational security are not optional. They are absolute commitments, inseparable from the promise we make to our customers. At Sidetrade, we chose to go beyond compliance with the standards and regulations that apply to us, and make security a pillar of our company culture. We are redefining the standard for trust in the Order-to-Cash field by placing the protection of our customers' most sensitive information at the center of every decision, every line of code, every process. Excellence, rigor, anticipation, performance. These four principles guide our teams every day and make Sidetrade a reliable, responsible partner firmly focused on the future."



B10 2025 KPIs

- ISO 27001 certification renewed in 2025 and audited each year
- Issuance of SOC 1 Type II and SOC 2 Type II attestation reports in 2025
- Cybersecurity training: 100% of the global workforce
- Complaints for GDPR non-compliance: 0
- Data breaches: 0



Policy

Sidetrade has been **ISO/IEC 27001 certified since 2019**, renewed continuously. The standard governs our information security and risk management in line with the **GDPR** requirements, and calls for periodic review of our practices as new threats emerge. As a recognized international standard, **ISO/IEC 27001** anchors our data protection and risk reduction program.

This foundation rests on a set of internal policies, reviewed regularly, that govern information management, personal data protection, and the use of artificial intelligence:

- Sidetrade Data Classification Policy
- Sidetrade Information Systems Security Policy
- Sidetrade Personal Data Protection Policy
- Sidetrade Cookie Policy
- Sidetrade Privacy Policy
- Sidetrade Personal Data Breach Management Policy
- Sidetrade AI Systems Security Policy

Sidetrade designs and deploys AI following an **Ethics by Design** approach. Our models rely exclusively on professional data specific to sectors and business functions. Their recommendations are explainable and can be corrected manually. **Human supervision** and **quality controls** govern how the models operate and ensure traceability.

Digital sovereignty is at the heart of Sidetrade's approach, built on its own cloud infrastructure. This allows the company to uphold high ethical standards, protect sensitive data in compliance with GDPR, and manage security, confidentiality, and transparency risks tied to its solutions.

Initiatives

- **Private cloud infrastructure** hosting the **Sidetrade Data Lake**, with daily transfers to a secure secondary site
- **Workstation security:** encrypted disks, automatic locking, blocked USB ports, antivirus, web filtering, mandatory off-site VPN, role-based access controls (HR and IT coordination)
- **Cybersecurity training** from onboarding onward, reinforced by regular awareness campaigns for all employees (phishing, AI deepfakes, digital best practices)
- **Confidentiality and intellectual property training** for all new hires
- **Secure development training** for the entire R&D team
- **AI systems security policy** (adopted in 2024) to prevent algorithmic bias and exclude personal data
- **Privacy by Design** applied across systems, with support for GDPR compliance
- **Implementation of GDPR rights** supported through dedicated procedures:
  - Right of access, rectification, erasure and objection
  - Right to restriction of processing and data portability
  - Rights relating to automated decisions and profiling
- **Enhanced controls on sub-processors** with access to customer data
- **Regular review of business continuity plans** (BCP and DRP)
- **Annual external audits: ISO 27001** certification by EY CertifyPoint, audit reports **SOC 1 Type I (ISAE 3402) and SOC 2 Type I (ISAE 3000)** first obtained in 2023, strengthened to Type II in 2025

Philippe Gangneux
Chief Financial Officer
CSR Ambassador
@Sidetrade

Sidetrade's Voice of Commitment

At Sidetrade, we have always pursued profitable, sustainable, and responsible growth. **That discipline allows us to weather economic cycles without pulling back our social and environmental commitments.**

Today, the challenge has changed. Doing better is no longer enough. **We must create more value with fewer resources, less complexity, and less time.** That is the reality of a constrained economy, and we are meeting it without changing our course.

We adopt agentic AI selectively to simplify how we operate, strengthen operational efficiency, and use resources more responsibly. This moves both our organization and customers toward greater simplicity, restraint, and efficiency. This transformation contributes to both our economic performance and our non-financial performance.

In building our CSR strategy, we were firm on one point. Environmental and social ambition cannot be separated from a viable economic model that creates value for our stakeholders. **Financial performance and non-financial performance work together at the heart of our business.**

Two words will continue to guide our actions in 2026. **Rigor**, first, to make every decision a driver of progress. **Ambition**, second, to keep building a fairer and more intelligent future.

SIDETRADE

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