



Growing Responsibly
ESG Report 2023

SIAPARTNERS 



Sowing the Seeds of Sustainable Growth

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Letter from the CEO

In 2023, I announced the next phase in Sia Partners' strategic planning: *LaunchPad*

This exciting new direction emphasizes innovation and progress while reflecting the evolving landscape of global business transformation.

LaunchPad aligns with our belief in transcending traditional methodologies to forge a path that integrates business acumen, artificial intelligence (AI), and design capabilities. This vision has guided us for years, and we are now generating results.

The pace at which AI technologies are advancing has exceeded our expectations, compelling us to accelerate their deployment internally and in collaboration with our clients. I'm proud to share that Sia Partners is among the consulting firms with the greatest proportion of people dedicated to AI. This commitment to AI is a crucial stage in our journey towards excellence.

Our next-generation business model is a testament to our innovative spirit. It positions us to capture market shares in the most influential and groundbreaking transformation programs. Standing at the threshold of a significant milestone, we aim to reach a billion euros in revenue, which reflects both our ambition and the trust our clients place in us.

In this report, we share the next stages of our Environmental, Social, and Governance (ESG) strategy. In terms of the environment, we have established ambitious reduction targets, in alignment with the latest climate science, to significantly reduce our carbon emissions by 2032. Our commitment extends to every aspect of our operations.

Furthermore, we have introduced a new environmental policy that mandates protocols in business travel, energy consumption, office equipment, and waste management. A particular emphasis is placed on reducing flight emissions, underscoring our dedication to environmental stewardship.

We are advancing our commitments to Diversity, Equity, Inclusion, and Belonging (DEIB) through a focus on Allyship. Our objectives include achieving a global gender balance and enhancing overall diversity to reach 50% by 2026. This goal encompasses women, non-binary individuals, racial

and ethnic minorities, and persons with disabilities in regions where we can legally record such data.

In terms of governance, in 2023 we launched a cultural and managerial transformation initiative. Working with our corporate behavioral experts at Uside, our goal is to determine how to evolve our culture and develop our talent to achieve our ambitious growth strategy.

As our strategy lifts off, I am optimistic about the future. The LaunchPad strategic plan is not just a trajectory for growth, but also a declaration of our commitment to innovation, diversity and sustainability. Together, we will continue to set new standards in the consulting industry, creating value for our clients and contributing to a better world.

Mathieu Courtecuisse
CEO





Letter

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Business

Who we are

As a *next-gen* consulting group, we reinvent how our clients navigate *transformation.*

We create state-of-the-art narratives for transformation and innovation and deploy them at scale, by sourcing, nurturing and equipping hybrid teams.

What We Believe

We believe industry expertise and cutting-edge methodologies are key differentiators to help large organizations embrace the 20s' transformative agenda.

As Tech is an enabler of management consulting services, Data/AI, Cybersecurity, and Creative Services are reshaping the strategy consulting market.

Innovation is in our DNA—we stay ahead of the curve to lead the right transformations for our clients.

3,000 consultants

455M€ revenue FY23

92% returning clients

At a Glance

Our operating model functions across **9 principal Hubs.**

- Asia
- Australia
- Belgium & the Netherlands (BENE)
- Canada
- France, Luxembourg, & Morocco (FRLM)
- Italy
- Middle East
- UK & Ireland (UK&I)
- US



Countries where we operate

Europe

- Belgium
- France
- Germany
- Ireland
- Italy
- Luxembourg
- The Netherlands
- United Kingdom

North America

- Canada
- United States

Latin America

- Panama¹

Africa

- Morocco

Asia-Pacific

- Hong Kong SAR-
- Japan
- Singapore
- Australia
- India
- China (PRC)

Middle East

- Qatar
- Saudi Arabia
- United Arab Emirates

¹A Sia Partners member firm

Business Lines

Strategy & Management Consulting

A new kind of global strategy & management consulting group with deep sector and service expertise. Historic and core business activity supported by tech-enabling business lines for end-to-end offerings and next-gen impact.

Design & Creativity (SiaXperience)

The marketing, creative, and design powerhouse of Sia, enhancing experiences and fostering connectivity.

AI, Data & Quantitative (AD&Q)

The AI & Data powerhouse of Sia, augmenting consulting services and accelerating productivity.

Life Sciences

The Biopharma arm of Sia dedicated to the end-to-end product value chain to accelerate the innovation of biotechnologies.

Cybersecurity & Resilience Services

The cyber powerhouse of Sia, supporting data privacy frameworks, IT risk management, digital trust and security to go to the next level of resilience.

Sectors & Services

	Services	
	Actuarial & Quantitative Services Business Transformation Climate Analysis Cybersecurity & Resilience Services Data & AI Ecommerce Financial Performance Growth & Innovation HR & Organizational Effectiveness IT Strategy & Digital Transformation Marketing & Customer Experience Pricing & Revenue Management Procurement 4.0 Risk & Compliance Supply Chain & Logistics Turnaround	Sectors Automotive, Aerospace & Defense Banking & Capital Markets Consumer Goods & Retail Energy, Resources & Utilities Government Health and Residential Care Insurance Manufacturing Media & Entertainment Mining & Resources Mobility & Logistics Real Estate Tech, Software & Platforms Telecommunications

Innovation

Innovation
is more than a
buzzword at Sia
Partners;
it is embedded
in our *culture.*

Through our collaborative approach, specialized teams, and investment in advanced technology, we remain at the cutting edge of innovation, consistently delivering value to our clients and stakeholders.

We hold a core belief that great ideas can come from anyone and anywhere within the organization.

By leveraging the expertise of our team members across different levels and business units, we deliver innovative and holistic solutions tailored to our clients' needs. At the heart of our innovation strategy are dedicated squads focused on addressing specific challenges and crafting innovative solutions. Operating with a high degree of autonomy, these teams brainstorm and create solutions to complex issues. By guiding these squads in the form of a chapter, our senior staff and executives play a pivotal role in providing support, ensuring alignment with our broader strategic objectives.

An example of our innovative approach is the CSRD squad, tasked with addressing the challenges posed by the EU's Corporate Sustainability Reporting Directive (CSRD). This squad is developing solutions to help companies navigate the complexities

of CSRD compliance, providing guidance on implications and best practices for reporting.

In the realm of artificial intelligence, we have introduced SiaGPT, an on-demand SaaS product designed to expedite consulting workflows. The tool offers a cutting-edge information extractor and an intuitive prompt interface, enabling us to efficiently address our clients' evolving challenges in our engagements with them.

For example, with ESG strategy and reporting emerging as crucial needs for clients seeking effective solutions, we have designed Sia GPT for ESG specifically to meet this demand. It offers key features including a document repository, a chatbot interface, and advanced analytics capabilities for benchmarking, gap analysis and reporting. By leveraging AI, we can streamline the reporting process, improve accuracy, and offer timely, actionable insights to our clients.



Consulting for Good

Consulting for Good

Consulting for Good is Sia Partners' global *ESG* approach

by which we strive to integrate ESG into the core of our business strategy, operations, and culture.

We are committed to implementing internal policies, practices, and values which support our people, our community, and our planet. And as a consulting firm, we have the opportunity to greatly expand our impact by supporting our clients worldwide in their own ESG efforts, providing expertise and innovative solutions. This holistic approach integrates ESG into the DNA of our firm and, we believe, is the key to having next-level impact. Around 12% of Sia Partners annual revenue FY22/23 was generated by Consulting for Good projects.

Pillars and Focus Areas:

Environmental

Addressing Climate Change
Leveraging Technology
Green Finance
Government Regulation
Biodiversity

Social

Workplace Wellbeing
Work Transformation & Work 4.0
Social Negotiation
Diversity, Equity, Inclusion, & Belonging

Governance

Anti-corruption
Data Privacy
Digital Compliance
Duty of Care
Financial Security

Commitments

Sia Partners pursues *three ambitions* through *Consulting for Good*

<i>We strive</i>	To be an engaged consulting firm and have a positive impact on the world around us. We are committed to reducing our scope 1, 2, and 3 emissions to reach net-zero by 2050, primarily by limiting travel, optimizing our workspaces and practices, and engaging our suppliers.	We are committed to supporting human rights throughout the value chain and engaging responsibly with local communities. Across all ESG pillars, we leverage our expertise to encourage and facilitate engagement from our clients and society at large by partnering	with NGOs and think tanks, publishing cutting-edge studies, and mobilizing our consultants toward the development of ESG offerings.	
<i>We aim</i>	We aim to be a next-level employer by supporting the career development of our people, promoting diversity, equity, inclusion, and belonging (DEIB), and fostering a culture of borderless collaboration. Our commitments in these areas include supporting open	dialogue through Employee Resource Groups (ERGs) and surveys, providing mentorship and coaching opportunities, reinforcing our DEIB awareness and training program, and ensuring fair and transparent promotion.		
<i>We endeavor</i>	We endeavor to be a trusted partner by remaining uncompromising on business ethics and anticorruption throughout the value chain. We are focused on training our people in business ethics, automating our responsible purchasing processes, and increasing supplier outreach.			

Key Objectives

Environment (target year 2032)

Scope 1:

reduce by

50.4%

(**6.8%** on average per year)

Scope 2:

100%

green electricity (**80%** by 2026)

Scope 3:

reduce by

58.1%

per employee, **8.3%** on average per
M€ of added value

Social

Diversity:

25%

women in leadership¹ by 2025

1%

annual increase in overall
gender balance

50%

diverse² workforce by 2027

Inclusive Culture

Training

- Unconscious bias: 100% of new joiners within first 6 months of employment (ongoing)
- Non-discrimination: requirement for promotion to manager (EOY 2024)
- Cultural sensitivity: 100% of workforce (launch Q3 2024)

Updated DEIB Policy and associated training module (launch Q3 2024, 100% training completion by EOY 2024)

2+ DEIB events per Hub per year, 50% ally attendance

50% participation in annual DEIB survey

Governance

Centralize purchasing and automate supplier screening (launch EOY 2024)

CSR Risk Assessment (France: Q3 2024, World EOY 2025)

¹**Leadership** is defined as Director level and above.

²**Diverse** is defined as belonging to one or more of the following groups: women and non-binary, racial and ethnic minorities, and persons with disability. KPI includes full-time employees.

Consulting for Good

UN Sustainable Development Goals

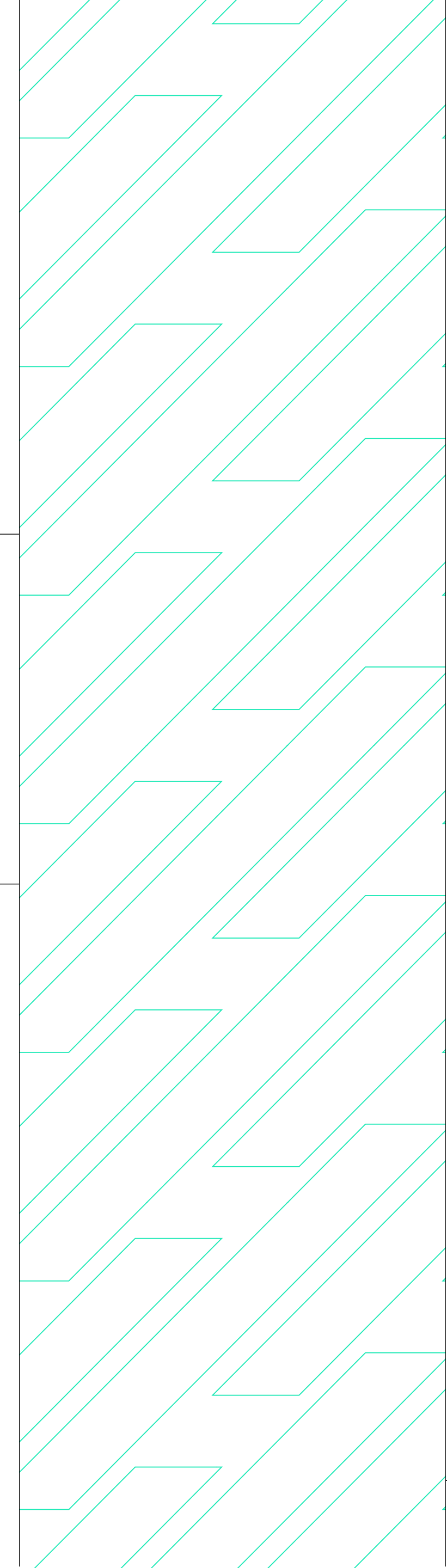
Sia Partners is committed to supporting the United Nations Sustainable Development Goals (UN SDGs) and the Ten Principles of the United Nations Global Compact to progress toward a more sustainable future.

Adopted by the UN in 2015, the SDGs serve as a universal call to action to protect the planet, end poverty, and ensure peace and prosperity for all people. We advance the SDGs to varying degrees through our consulting work, serving private and public sector organizations in

20 countries, across multiple industries, with innovative ESG and CSR offerings. We believe that leveraging our core capabilities to support our clients in this way is our biggest opportunity for impact, making SDG 17: Partnerships for the Goals a key area for Sia Partners.

Client work aside, Sia Partners most notably advances the SDGs through CAMERR (Cameroon Mangrove Ecosystem Restoration & Resilience), our 30-year mangrove restoration project.

This project drives progress on at least nine SDGs:



ESG Governance

ESG Governance

Sia Partners established a new ESG governance model in 2023, as part of the group’s 2023-2026 strategic plan, LaunchPad.

This model places stewardship of the group ESG strategy at the C-level, facilitating its integration into the business plan and ensuring leadership buy-in.

It also restructures implementation of the ESG strategy, defined at the group level, for enhanced efficiency and coherence across the group’s nine Hubs.

ESG Strategic Committee C-level	
Environmental Sub-committee	Diversity, Equity, Inclusion, & Belonging Sub-committee
Global Head of CSR, Diversity & Inclusion	
Hub Ambassadors (DEIB, Environmental)	
Employee Resource Groups (ERGs)	

ESG Strategic Committee

The ESG Strategic Committee owns the ESG strategy for the group.

Members are appointed by the Group Chief Executive Officer. They meet quarterly and comprise the following roles:

- **Chair (1):** Chief Executive Officer (Group)
- **Co-leaders (2):** Chief Strategy, Marketing, & Corporate Development Officer (Group), Chief People Officer (US)
- **Environment & Non-financial Reporting (2):** Chief Financial Officer (Group), Climate SME and Managing Partner (BENE)
- **Diversity, Equity, Inclusion, & Belonging (DEIB) (2):** Chief People Officer (US), Managing Partner (CAN)

- **Ethics & Compliance (2):** Chief Strategy, Marketing, & Corporate Development Officer (Group), Chief Financial Officer (Group)
- **IT (1):** Deputy CEO (Group)
- **CAMERR³ Project (1):** Head of CSR, Diversity & Inclusion (Group)
- **PMO (1):** Head of CSR, Diversity & Inclusion (Group)

The ESG Strategic committee contains two sub-committees for the Environment and DEIB. Led by the referents indicated above, these sub-committees define the environmental and DEIB strategies for the group with support from the PMO.

³Cameroon Mangrove Ecosystem Restoration & Resilience

ESG Governance

Client-facing

ESG work is housed within the group NEXT-GEN operating model. Offerings are developed at the Squad level, leveraging input and business intelligence from our experts in relevant fields across the group.

Global Head of CSR, Diversity & Inclusion

A Global Head of CSR, Diversity & Inclusion works directly with the ESG Strategic Committee to define the group ESG strategy. This role also oversees strategy implementation and is responsible for impact monitoring, reporting, and ESG ratings for the group.

Hub Ambassadors

Hub Ambassadors for the Environment and DEIB support strategy implementation at the Hub-level and act as a bridge between the Environmental and DEIB Sub-committees and employees. They also own a yearly ERG roadmap, developed in partnership with ERGs in their Hubs, which outlines awareness-raising initiatives planned for the year. Hub Ambassadors range from Consultant to Associate Manager level, or equivalent, and are elected by a Hub-wide vote. The tenure for this role is one year.

Employee Resource Groups (ERGs)

ERGs provide a space for our people who share common identities and interests to build community and raise awareness across the firm. Coordinated by the Hub Ambassadors, each ERG is piloted by two co-leads, with a tenure of two years maximum. ERGs may elect to operate across Hubs. Membership is open to employees of all levels.

Former Employee Networks at Sia Partners (e.g. Women & Allies, Climate & Change) are integrated into this model.

ESG Governance

Reporting & Evaluation






Sia Partners has published an annual ESG report since 2020, with the goal of ensuring transparency to stakeholders regarding Sia Partners’ practices and progress.

The report covers Sia Partners activity worldwide and is made publicly available on the group’s corporate website.

Sia Partners has completed a yearly Ecovadis evaluation since 2019. Ecovadis is an international third-party sustainability rating, which evaluates our actions, policies, and procedures in the areas

of labor & human rights, the environment, ethics, and responsible procurement.

Our Ecovadis report and scorecards are made fully available to clients on the Ecovadis online platform and are communicated internally to Sia Partners employees. They are made available to other stakeholders upon request.

2019 	2020 	2021 	2022 	2023 
Silver: 49/100 64th percentile	Silver: 59/100 85th percentile	Gold: 68/100 94th percentile	Gold: 69/100 94th percentile	Gold: 73/100 96th percentile

As an active signatory of the United Nations Global Compact, Sia Partners submits an annual Communication on Progress, which is published on the UN Global Compact [website](#).

Sia Partners also discloses its carbon footprint through the Carbon Disclosure Project (CDP), with our score made public on the CDP platform since 2023.





Environment

Environment

The climate crisis requires **immediate, ambitious action** from individuals and organizations alike.

Sia Partners is committed to reducing our environmental impact and progressing towards **net-zero carbon emissions**, while supporting other organizations in their efforts to do the same.

Environment

Strategy

Sia Partners is committed to taking intentional action to reduce scope 1, 2, and 3 emissions, in alignment with the latest climate science.

Our objectives are as follows:

Scope 1

6.8%

Average reduction per year

50.4%

Reduction by 2032

Scope 2

100%

Green electricity supply by 2032

Scope 3

8.3%

Average reduction per employee per year

58.1%

Reduction per employee by 2032

This will include a 65% total reduction in emissions owing to flights. To address remaining emissions, our goal is to ensure that the suppliers responsible for 67% of our scope 3 emissions are SBTi-compliant within the next five years.

Strategy

To strengthen our efforts to meet these targets, we established a C-level Environmental Sub-committee, part of a larger ESG Strategic Committee, in 2023.

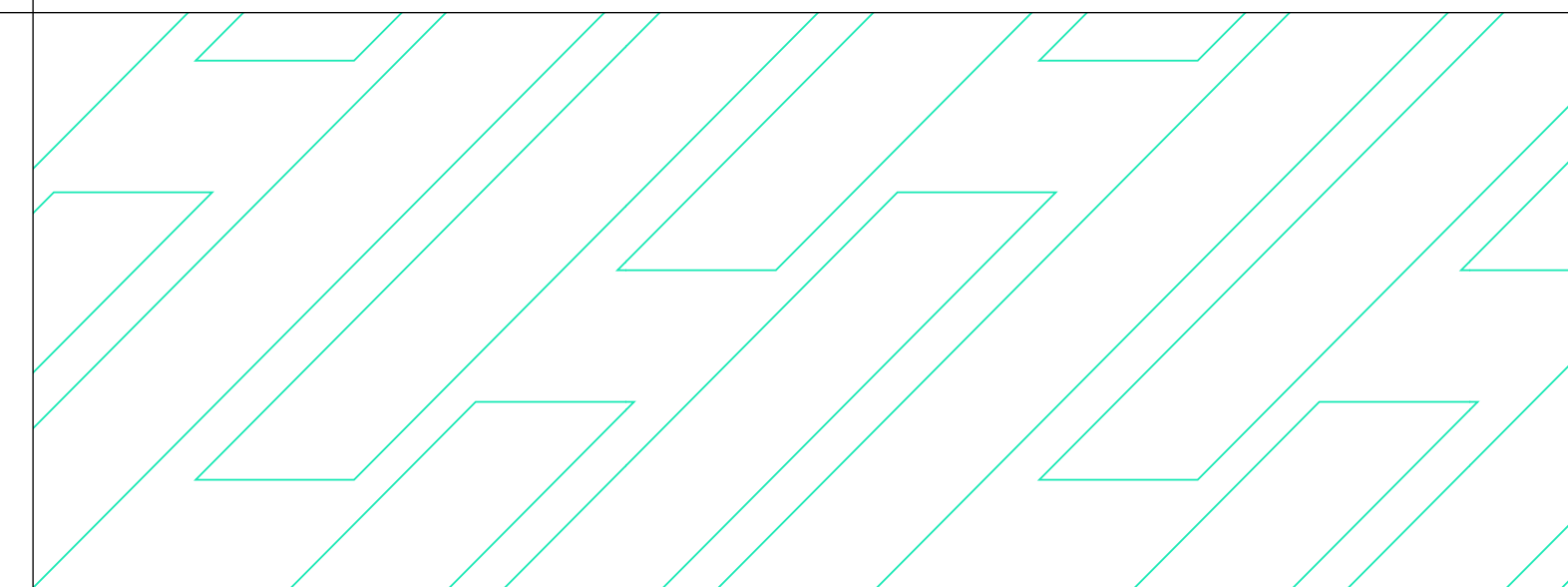
Led by a climate SME and the group CFO, with support from the Head of CSR, the Environmental Sub-committee defines our emissions reduction strategy and oversees its implementation through a community of Hub Ambassadors. This model is designed to ensure the full involvement of our Financial teams in the measurement of Sia Partners' carbon footprint, facilitate leadership buy-in to the strategy, and optimize the implementation of reduction actions across our operational sites.

In January 2024, the Environmental Sub-committee published a Group Environmental Policy, which lays out mandatory protocol in the areas of business travel and commuting, energy consumption, office equipment, and waste management. The policy is complemented by a Global Environmental Charter, which outlines simple practices our employees can adopt to reduce their individual environmental impact at work.

With most of our emissions falling under scope 3, our abatement efforts are heavily focused on travel and supplier outreach. We began work in 2023 to centralize purchasing group wide, leveraging an in-house tool to automate approval processes and workflows. Our goal is two-fold: ensure consistent application of the flight restrictions stipulated in the Group Environmental Policy, and increase the rigor and reach of supplier screening and outreach which, since the publication of a Responsible Purchasing Charter in 2022, has been limited to manual screening of our largest suppliers by spend. We expect final delivery of this project in 2024 and a subsequent reduction in our scope 3 emissions beginning in 2025.

Across our offices, other priority areas for 2024 include initiating the switch to green energy and instating new, or strengthening existing, local green mobility and Bring Your Own Device (BYOD) policies.

As we progress along our trajectory, in order to neutralize residual emissions that we are unable to reduce to zero by abatement, Sia Partners is investing in natural carbon sinks. These ecosystems absorb and store carbon from the atmosphere, contributing to global carbon neutrality. Sia Partners will acquire carbon credits from these projects, which will reflect the carbon absorbed as a direct result of Sia Partners' investment. We are aware of the green washing which, unfortunately, can accompany the use of carbon credits. For this reason, Sia Partners is investing exclusively in absorption projects which include a strict carbon certification and verification process via reputable third-party labels.



Carbon Footprint

We have measured and reported our carbon footprint since 2019, doing so in partnership with Greenly since 2021. Certified ISO 14064, our methodology leverages a combination of monetary and physical approaches and complies with the GHG Protocol.

2023 Absolute Emissions (t CO₂e)

Total: **9,151**

Scope 1

123

Scope 2

412

Scope 3

8,616

Scope 3 breakdown:

Travel & Commute:

2,598

Purchased Goods & Services:

1,798

Other scope 3:

4,220

2023 Relative Emissions

Physical intensity
(kg CO₂e/employee):

3,594

Economic intensity
(kg CO₂e/€ gross profit margin):

0.080

Carbon Footprint

2022-2023 Evolution

	2022	2023	Delta
Absolute Emissions <i>(tCO₂e)</i>			
Overall	7,950	9,151	+15%
Scope 1	237	123	-48%
Scope 2	303	412	+36%
Scope 3	7,409	8,616	+16%
Relative Emissions			
Physical Intensity <i>(kg CO₂e/FTE)</i>			
Overall	3,573	3,594	+1%
Scope 1	107	48	-55%
Scope 2	136	162	+19%
Scope 3	3,330	3,384	+2%
Economic intensity <i>(kg CO₂e/€ gross profit margin)</i>	0.074	0.080	+8%

Emissions per employee from 2022 to 2023

Scopes 1 & 2:

-14%

Scope 3:

+2%

Headcount⁴ growth:

+16%

⁴Full-time employees

Carbon Footprint

Restatement of Sia Partners' 2022 Carbon Footprint

In early 2024, our finance team conducted an in-depth review of the account and transaction categorizations leveraged by our carbon accounting methodology, in order to inform our 2023 carbon footprint assessment. This work revealed the erroneous categorization of a number of accounts and financial transactions in 2022, which resulted in the overstatement of our emissions. Accurate year over year comparability is critical to the reduction of our emissions over time; our 2022 carbon footprint was therefore amended, and has been restated, accordingly, in this report.

Understanding Our 2022-2023 Emissions Evolution

Our emissions were stable from 2022 to 2023, with an increase in absolute emissions proportional to Sia Partners' growth and 1% increase in relative emissions.

The stabilization of our emissions, despite a 16% increase in Sia Partners' headcount⁴, owes, in large part, to efforts to lower the environmental impact of major seminars organized in 2023 compared with 2022. Most notable among these was the reduction of air travel; for example, 80% of attendees at our 2023 European seminar travelled by train.

A 13% decrease in combined scope 1 and 2 relative emissions primarily resulted from reduced energy consumption at major locations in France, where

half of our workforce operates, as well as improved data quality and updated methodologies with respect to our vehicle fleet and office spaces, group wide.

The reduction of future emissions and achievement of our objectives will hinge on our approach to air travel. To this end, we began work on new flight policies and booking procedures in 2023, which has continued into 2024.

More information on our emissions evolutions and methodology, as well as additional environmental metrics, can be found in the Data Background.

⁴Full-time employees

Environmental Awareness

Awareness

We are striving to build environmental awareness internally, promote greener working practices, and encourage our people to take action in the fight against climate change.

In an effort to educate and empower our employees, Sia Partners France, Belgium, and the Netherlands have delivered the Climate Fresk since 2021, a three-hour team-building workshop that educates participants on the causes and effects of climate change, and how we can take action on an individual and collective scale. 43% of FTEs in France and 45% in Belgium and the Netherlands completed the Climate Fresk in 2023. Our objective is to reach 70% in these geographies by EOY 2024 and launch similar workshops worldwide.

We have created a new role within Sia Partners' ESG governance model, a community of Hub Ambassadors that supports raising awareness across the group by coordinating Employee Resource Groups (ERGs), formerly "Networks," dedicated to the environment. These ERGs drive a variety of events, newsletters, and other initiatives over the course of the year. As an example, in 2023, our ERG in France, Climate & Change, organized drives collecting used electronics and clothing for recycling and donation, facilitating responsible waste management and supporting local communities.

Another highlight was a conference centered on biodiversity, organized in honor of Earth Day. This enriching event provided an opportunity for our employees to exchange with a decorated microbiologist about the importance of biodiversity, now and in the future.

In 2024, in addition to increasing environmental awareness through regional initiatives, our Hub Ambassadors will contribute to an updated Global Environmental Charter, with the goal of empowering our employees worldwide to take greater steps to reduce their individual carbon footprints.

Client Solutions

As a consulting firm, Sia Partners has an opportunity to take action for the environment that transcends our own operations by helping organizations reduce their own environmental impact.

Our client work in this area spans five pillars:

Addressing Climate Change

Adapting more sustainable business models and strategies to reduce greenhouse gas emissions by opting for circularity, life cycle analysis, Net Zero trajectories, and stakeholder training

Leveraging Technology

Optimizing processes and opening new opportunities via innovative tools, like AI and quantum computing

Green Finance

Taking environmental considerations into account to inform investments in the financial sector, allocating resources via green products, assets, and investments

Government Regulations

Keeping up-to-date with requirements and allocating resources accordingly for reporting, measuring, and adhering to standards

Biodiversity

Protecting the variety of plant and animal life on our planet by preventing the degradation of our oceans and lands

Our Environmental offerings represented

3%

of Sia Partners' global annual revenue in FY22/23.

Client Solutions

Offering Spotlights

Low Carbon and Decarbonization

Organizations must rethink their GHG reduction strategies if they are to become climate resilient. Thousands of companies have already committed to setting net-zero targets, and evolving regulations are making it increasingly difficult to maintain business as usual. Sia Partners supports companies in the development of their net-zero trajectories and roadmaps from A to Z. We work in four phases: Measure GHG emissions, develop carbon reduction and net-zero trajectories, establish governance, generate employee engagement and awareness.

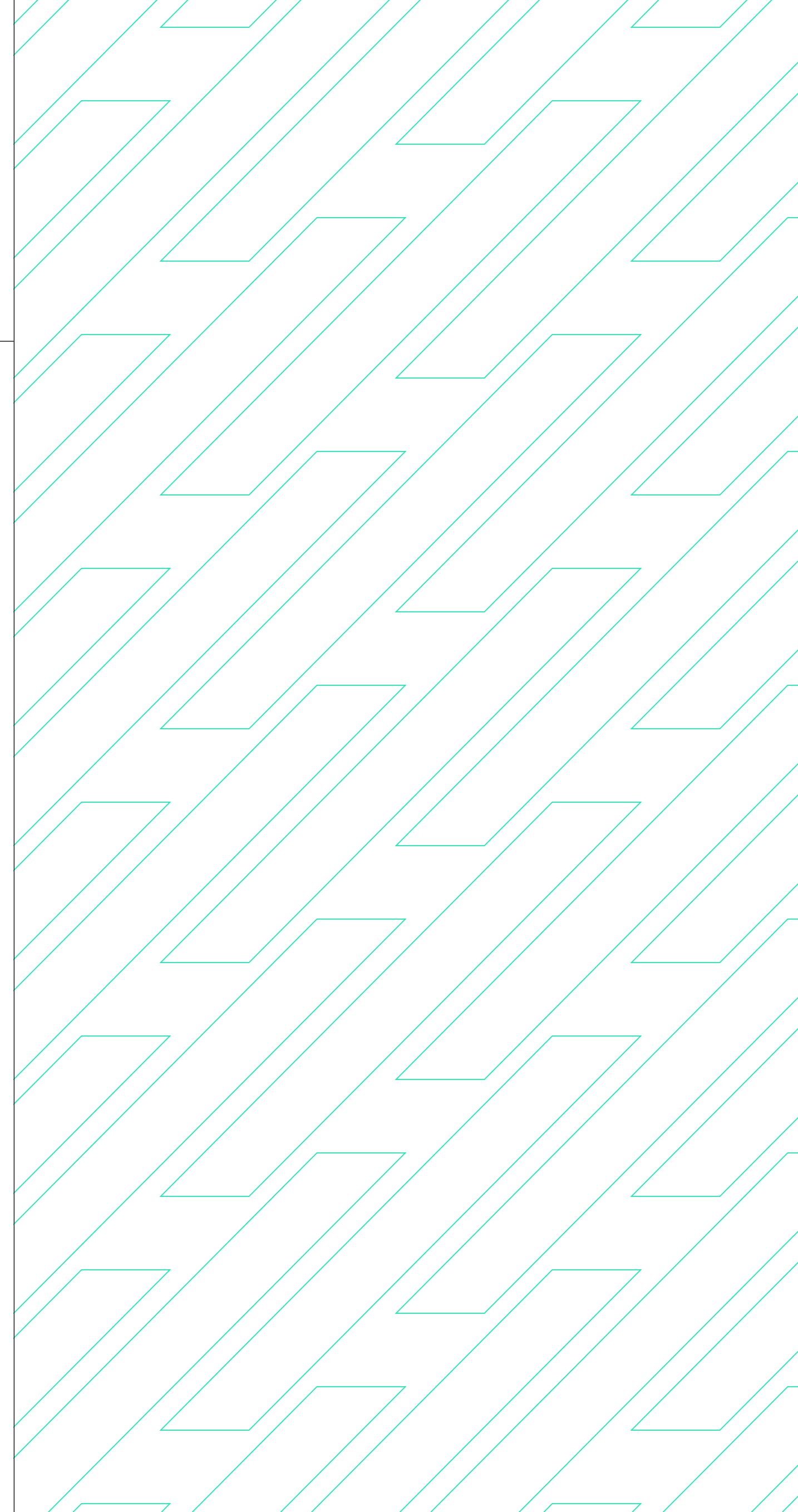
Risk and Resilience

As the effects of climate change become increasingly dire, there is a growing need for organizations to re-evaluate their business models to navigate climate-related risk. Sia Partners helps companies to mitigate three types: physical risks, transition risks associated with the switch to low-carbon economic models, and liability risks. Our methodology embarks organizations on a five-step journey, equipping them to build resilience, protect their employees, and identify new opportunities:

- 1. Engage upper management**
- 2. Perform risk and vulnerability diagnostic**
- 3. Develop resilience strategy and roadmap**
- 4. Take action and transform business**
- 5. Monitor resilience and evaluate strategy**

E- fuels & Biofuels

The energy transition sees e-fuels and biofuels taking center stage more than ever before, presenting new opportunities to numerous players across sectors. However, the development of these fuel types raises new technical, economic, and regulatory challenges. Sia Partners leverages extensive expertise to help private and public sector organizations to overcome these obstacles, supporting every stage of their e-fuel and biofuel projects, from monitoring, market analysis, and prospective studies to business case modeling and operational follow-up.



Community

CAMERR³

In November 2022, Sia Partners, together with Orange and Planète Urgence, launched the CAMERR project (Cameroon Mangrove Ecosystem Restoration & Resilience).



CAMERR aims to restore 1,000 hectares of mangrove forests in the Cameroon and Ntem estuaries over a 30-year period, making it the largest ever mangrove restoration project in Cameroon. The project contributes to global carbon neutrality and the United Nations Sustainable Development Goals.

Mangrove forests are extremely valuable ecosystems: they are havens for biodiversity, prevent coastal flooding, filter pollutants, and sequester significant amounts of carbon from the atmosphere. In Cameroon, however, 66% of the mangrove forests are depleted; it is estimated that nearly 3,000 hectares of mangrove forests in the country disappear every year. This has led to destructive flooding, contaminated drinking water, and a significant strain on aquatic life, which is detrimental to the economic and food security of local communities.

Rapid, widespread action is needed to ensure coastal populations can restore

the mangroves and reappropriate these ecosystems in the long term. CAMERR is a tremendous step forward in response to these challenges. In addition to the positive impact on climate change and biodiversity inherent to the project, CAMERR promises to have significant socio-economic impact, most notably in terms of job creation and training programs for the development of sustainable forestry, fish farming, agriculture, and aquaculture practices.

Planète Urgence, an international NGO based in Paris, manages the CAMERR project, working alongside local partners, communities, and traditional, local and national authorities, with the support of Sia Partners and Orange. The active involvement of local populations is of utmost importance; CAMERR complies with Cameroonian protocol to ensure full disclosure of the project to local communities for their consent and to maintain open dialogue.

³Cameroon Mangrove Ecosystem Restoration & Resilience

Why Mangroves?

The societal importance of mangrove forests is hard to overstate.

They absorb and store nearly four times more carbon than any other ecosystem on Earth, making them highly valuable in the fight against climate change. They protect shorelines from flooding, filter pollutants, and improve water quality. And they are havens for biodiversity: more than 50 animal species are found exclusively in mangrove forests. Mangroves are vital to local communities and economies, with millions of people relying on these ecosystems for food, wood for cooking and building, and in-

come from fishing and tourism. Unfortunately, mangroves are disappearing—it is estimated that 25% of mangroves have been lost worldwide in the past 40 years, largely resulting from coastal development, land conversion for aquaculture and agriculture, overexploitation, and pollution. This has led to reduced economic growth, impoverished livelihoods, declining human security, poorer quality of life for local communities, and increased carbon in the atmosphere.

Expected Impact

As the project progresses, we expect that CAMERR will respond to nine of the United Nations Sustainable Development Goals:



Community

CAMERR³ Targets

Mangrove ecosystem partially rehabilitated

1,000

Hectares

88

Nurseries

1,145

People employed

1

Biodiversity study

Local populations equipped to preserve the mangrove forests

37

Workshops

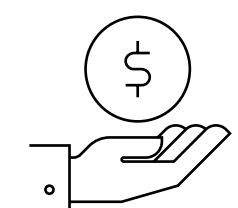
1,130

People trained, including 200 school children

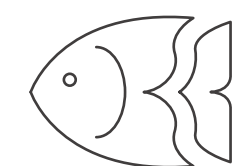
Socio-economic autonomy of local populations reinforced



Support for entrepreneurs



Income-generating initiatives



Sustainable fish farming, agriculture, aquaculture

Progress to Date

Since the project launch, CAMERR has partially restored 244 hectares of mangrove forests, through assisted natural regeneration and the planting of 610,000 trees.

244

hectares of mangrove forests partially restored

610,000

mangrove saplings planted

175

jobs created

470

direct beneficiaries across **16** communities

³Cameroon Mangrove Ecosystem Restoration & Resilience



Social

Social

Central to *Consulting for Good* is Sia Partners' ambition to be a next-level employer to our people.

We understand that our performance hinges on how we engage and invest in our talent. By providing tailored career support and fostering a culture of diversity, equity, inclusion, and belonging, we support the wellbeing and employability of our people and lay the foundations for innovation and growth. Our social responsibility extends beyond our front doors to support local communities and ensure that human rights are respected throughout the value chain.

Sia Partners is committed to protecting the fundamental human rights inherent to all human beings, as outlined within the United Nations Declaration of Human Rights. Our engagements are evidenced throughout Sia Partners' global policies, most notably the Code of Conduct, Responsible Purchasing Charter, and Diversity, Equity, Inclusion, & Belonging Policy, in addition to local employee handbooks.

Our People

Diversity, Equity, Inclusion, & Belonging

We believe in fostering a diverse, equitable and inclusive culture where our employees and partners are valued and thrive in a sense of belonging.

We are committed to recruiting and developing a diverse network of employees and investing in their growth by providing unique opportunities for professional and cultural immersion. Our commitment to inclusion motivates dynamic collaboration with our clients,

building trust by creating an inclusive environment of curiosity and learning which effects lasting impact. We are guided by the pursuit of understanding and take pride in being able to provide meaningful solutions to our clients' unique challenges.

Our People

We bring our whole selves to work and strive to *listen, observe, understand and be understood.*

Sia Partners is an equal opportunity employer. All aspects of employment, including hiring, promotion, remuneration, or discipline, are based solely on performance, competence, conduct, or business needs.

Five key commitments shape DEIB efforts at Sia Partners:

1

Continuously build a **culture of DEIB** where diversity, equity, inclusion, and belonging are deeply embodied in the company’s DNA, values, and everyday practices.

2

Further develop **inclusive and equitable policies** that support our commitment to diversity, equity, and inclusion.

3

Attract, retain, and develop top talent from diverse backgrounds by creating an inclusive and equitable environment where employees feel valued and empowered.

4

Extend our DEIB commitments throughout our **supply chain** by seeking diverse suppliers and contractors.

5

Improve our DEIB program over time to ensure effectiveness and relevance.

A global **policy** grounds everything we do in the DEIB space at Sia Partners. The **Global Diversity, Equity, Inclusion, & Belonging Policy** formalizes group convictions and establishes core best practices across three areas: equal opportunity, inclusive culture, and safe environment. The policy includes mandatory **training**, built upon foundational courses centered on unconscious bias, which are required for all employees upon joining Sia Partners. It also defines a **DEIB survey**, which collects anonymous employee feedback pertaining to corporate culture, belonging, discrimination, and harassment to measure the impact of group DEIB initiatives over time. **HR procedures for processing cases of discrimination and harassment** are formalized in the policy, ensuring the consistency of procedures across geographies and providing transparency to employees. The full DEIB policy is published on Sia Partners’ corporate website.

2023 saw the development of a new governance model and roadmap for DEIB, with the creation of a C-level DEIB Sub-committee. Part of Sia Partners’ **new ESG governance model**, this committee defines the DEIB strategy for the group and oversees a community of Hub Ambassadors, who champion the local implementation of the group strategy and act as a bridge between the Sub-committee and employees. Hub Ambassadors coordinate Employee Resource Groups (ERGs), formerly “DEIB Networks,” which have existed since 2019 and provide a space for our people who share common identities and interests to build community. ERGs, like Pride & Allies and Women & Allies, raise awareness and facilitate networking through initiatives like events and newsletters, and collaborate worldwide to support international awareness periods.

Our People

In 2023, 43% of Sia Partners' workforce was **diverse**².

DEIB will be mandated as a line-item at all-hands and townhalls worldwide, in an effort to further ensure leadership buy-in to DEIB across the group.

Group DEIB targets include the following:

Our DEIB priorities and way forward are conveyed in an Action & Awareness Plan, which defines an awareness theme guiding activity in our ERGs and lists key actions and goals for the year.

For 2024, the group awareness theme is allyship, with the goal of building trust and mutual understanding, educating on different viewpoints, and unifying our ERGs across the group.

Key actions in 2024 fall into four categories: DEIB Policy updates, training, equal opportunity, and leadership buy-in.

Updates to the DEIB Policy planned for 2024 reflect the new DEIB governance model and support the key ambitions defined by the DEIB Sub-committee. Changes include best practices regarding promotion and advancement, recruitment and hiring, additional training, community engagement, supplier diversity, and a revised DEIB Survey. A new annual communication

plan will be established to continually ensure that our workforce understands and applies the policy.

Additional training, covering the principals set forth in the DEIB Policy as well as cultural sensitivity, will be made mandatory for Sia Partners' employees. Furthermore, non-discrimination training will be required for promotion to Manager across the group.

Sia Partners' commitment to equal opportunity will continue with an audit of performance and evaluation processes groupwide, with the goal of identifying and mitigating risks for bias and harmonizing practices to allow for rates of promotion of diverse groups to be effectively measured.

Alongside Hub-level networking events throughout the year, our Global Mentorship Program provides a powerful opportunity for our diverse talent to gain tailored support for their professional development. Launched in 2023 as part of Sia Partners' Talent Development strategy, this fully personalized program allows mentees to set their own criteria in terms of the mentor profiles and support they're seeking.

Diversity

25% women in leadership¹ by 2025

50% diverse workforce by 2027

1% annual increase in overall gender balance

Training

Unconscious bias: **100%** of new joiners within first 6 months of employment (*ongoing*)

Non-discrimination: requirement for promotion to manager (*EOY 2024*)

Cultural sensitivity: **100%** of workforce (*launch Q3 2024*)

Culture & Awareness

50% participation in the DEIB survey in 2024

DEIB Policy: **100%** readership and training completion by EOY 2024

2+ DEIB events per Hub per year, **50%** ally attendance

¹**Leadership** is defined as Director level and above.

²**Diverse** is defined as belonging to one or more of the following groups: women and non-binary, racial and ethnic minorities, and persons with disability. KPI includes full-time employees.

Our People

Gender

Lifting the ratio of women to men is a priority for Sia Partners and an industry-wide challenge. Our efforts in this area are focused on retaining our women and supporting their professional development.

In 2023, this effort took the form of different awareness campaigns, networking events, and commitments throughout the year. In France, Luxembourg, and Morocco (FRLM), our largest Hub comprising half of our workforce, Sia Partners formally joined the #Stop Sexism in the Workplace⁵ collective. Led by the AFMD⁶, a French DEI non-profit, and sponsored by the French High Council for Gender Equality⁷, this initiative brings together 270 organizations in commitment to eight actions combatting sexism in the workplace. In 2023, we committed to raising awareness about sexism and its impact, which we achieved through multiple events and newsletters throughout the year.

In honor of International Women's Day and Women's History Month, our Women & Allies ERGs worldwide organized various networking events and other initiatives focused on embracing equity. These featured multiple events with women leaders, internal and external to Sia Partners, across Asia, Australia, the Middle East, Europe, and North America, including a Women in Data Science conference in the US and a panel discussion with leaders in Western Australia. Other initiatives included a film screening in Belgium & the Netherlands, a guided discussion in the UK & Ireland, a Sia Shares storytelling event in North America, and a gender equality escape game in France, organized in partnership with SiaXperience.

¹**Leadership** is defined as Director level and above.

⁵**#StOpe** le sexisme ordinaire en entreprise

⁶**Alliance of Managers for Diversity**

⁷**Haut Conseil à l'Égalité entre les femmes et les hommes**

Percentage of Women in Leadership¹, Overall Workforce

	2021	2022	2023
Leadership	19%	21%	22%
Other Employees	40%	41%	41%
Overall Gender Balance	38%	39%	40%

We have steadily increased the proportion of women full-time employees, making progress toward our objectives set in 2021 to reach 25% women in leadership by 2028 and increase our overall gender balance by 1% per year.

Global salary remuneration of women to men

	2021	2022	2023
Leadership	0.87	0.90	0.86
Employees	0.95	0.94	0.95

The equal opportunity area of Sia Partners' DEIB Action & Awareness will be key to continuing to raise the proportion of women in leadership and making our workplace more equitable. Work begun in 2023 by our Talent Development team to harmonize promotion criteria across the group has laid the foundation for us to examine rates of promotion and take corrective action to reduce our gender pay gap. We expect this work to extend into 2025. We will also leverage the Global Mentorship Program to support our efforts in this area.

Our People

LGBTQIA+ Inclusion

Sia Partners' Global Pride & Allies ERG offers peer support to our LGBTQ+ colleagues and allies worldwide by providing a safe, supportive environment for them to exchange, learn, and network.

Members of this group organized diverse global and local events and awareness campaigns throughout 2023, one highlight being a global conference titled, "Queering AI: The Effects of AI on LGBTQ+ Rights." Given by a university lecturer in honor of Pride Month, this conference explored the effects of artificial intelligence on the LGBTQ+ community and its fundamental rights,

providing concrete examples and case studies showcasing how companies can embrace more inclusive language, datasets, and more.

Historically Sia Partners' only global ERG, Pride & Allies activity will continue through multiple Hub-level ERGs beginning in 2024, in alignment with our new ESG governance model.

Racial & Ethnic Inclusion

Sia Partners stands against racism and systemic bias and is committed to ensuring the inclusivity and equitable treatment of our people of all races and ethnic origins.

Our ERGs drive positive change and provide a safe space for employees to share, learn, support, and celebrate one another. As an example, the North America BIPOC & Allies network, dedicated to welcoming, celebrating, and promoting Black, Indigenous, & Persons of Color (BIPOC) within Sia Partners, raises awareness through different initiatives throughout the year. In 2023, their work included educational newsletters and a conference, delivered by a guest speaker, in honor of Black History Month.

In the APAC, Sia Partners Australia is committed to building more vibrant and prosperous communities in which

Aboriginal and Torres Strait Islander culture, histories, and peoples are recognized, understood, and promoted. To this end, in 2023, a dedicated team finalized a Reconciliation Action Plan (RAP), working under the guidance of an Aboriginal mentor. Sia Partners' RAP aligns with the framework developed by Reconciliation Australia, the lead body for reconciliation in the country. The framework contains four RAP types—Reflect, Innovate, Stretch, and Elevate—which allow organizations to continuously develop their commitments. We submitted our RAP to Reconciliation Australia for approval in 2023.

Our People

Disability

Sia Partners supports individuals with disability through different local programs and ERGs.

As an example, in addition to dedicated HR referents and internal policies, Sia Partners France and Sia Partners UK provide access to external organizations specialized in navigating disability and major life changes. Employees receive tailored support by working directly with these organizations or via an ambassador provided by Sia Partners. Our ERGs also drive numerous initiatives designed to raise awareness and support local communities. In 2023, our Disability ERG in France, Luxembourg, and Morocco (FRLM) organized quarterly newsletters and events to educate our workforce and support local non-profits,

including Premiers des Cordée and Café Joyeux. Our French offices, including Sia Partners' global headquarters in Paris, also support persons with disability in the local community through direct employment, sourcing maintenance teams and catering services through dedicated work-assistance organizations¹¹.

¹¹Établissements ou services d'aide par le travail (**ESAT**)

Our People

Career Development

We believe that supporting the professional development of our people calls for a flexible, tailored approach.

In lieu of an “up and out” model, we provide an array of career paths and opportunities for knowledge sharing, internal engagement, and international collaboration. This translates to career development and training programs that allow our people to grow their skills and increase their employability in a way that suits their career ambitions.

Central to our Talent Development strategy is the development of new **career path frameworks** for all business lines. These frameworks harmonize levels across all Hubs, providing more clarity to our people regarding performance expectations and criteria for promotion. In 2023, we began this ongoing work with our Strategy & Management Consulting Business Line, for which we have defined three career paths: Consulting, Engagement, and Expert.

The launch of our **Global Mentorship Program** was a highlight for Sia Partners in 2023. The program supports the development of our people by helping them to build the professional and interpersonal skills they need to succeed in their careers. Participants benefit from an international network of mentors, allowing for cross-border connection and learning. The program is self-driven and fully personalized: mentee/mentor pairings establish their own cadence and areas of focus. Hundreds of employees participated in our inaugural matching session in 2023, and we expect the program to grow in the coming years.

Regular **performance appraisals** for all full-time employees help frame career development at Sia Partners. The appraisal process varies somewhat by geography, with official cycles

running annually (84% of locations) or biannually (16% of locations). During an appraisal, the individual’s job title, level, and compensation may be revisited. The process provides an opportunity for feedback on past performance, objectives for the upcoming period, and a discussion of the employee’s long-term career goals. Outside formal appraisal cycles, managers are expected to maintain open, reciprocal communication with their teams, and our people are encouraged to seek continuous feedback.

International Mobility

Sia Partners’ global footprint allows for a number of opportunities for international mobility.

Our programs provide an enriched professional experience at varying levels of career progression, from internships to permanent appointments abroad. Open to European citizens, V.I.E. contracts allow employees to relocate to any Sia Partners office worldwide for up to two years. 17 Sia Partners employees were on V.I.E. contracts in 2023.

Our Internal Mobility program is designed for Sia Partners consultants with over two years of experience who are interested in transferring to one of our offices abroad. Through this program, in 2023, 16 employees relocated internationally and 11 transferred to another office within the same country.

Leaders of Tomorrow

NOVA: Leaders of Tomorrow

Developing our top talent is crucial to the success of Sia Partners' ambitious growth strategy.

Established as part of our larger [cultural transformation](#) initiative, the NOVA: Leaders of Tomorrow program identifies high performers and paves the way for them to become successful leaders. NOVA leverages Uside's expertise in corporate behavior to provide participants with a tailored program that builds their skillsets and initiates the behavioral shifts they need to lead effectively. The program operates at three levels, with participants ranging from Associate Managers to Associate Partners.

Level 1

Associate Manager+: Participants gain understanding of their managerial behavior, and how to course correct, over a three-year period.

Level 2

Director+: Participants identify their strengths and areas for improvement, and receive a personalized development plan.

Level 3

Associate Partner: Participants are assessed on a set of key behavioral dimensions and receive individual feedback from a Uside coach. This level is a prerequisite for promotion to Partner.

Leaders of Tomorrow

Louis Hamers

Associate Manager, Brussels

NOVA Level 1

“The NOVA program has prompted me to reflect on leadership, peer support, my own managerial behavior, and how I can maintain high performance in my teams. The small-group working sessions ground theory in role-playing exercises, which makes putting learnings into practice clear and concrete. As I progress through the program, I look forward to becoming a better manager and contributing to the success of Sia Partners.”



Catherine O’Doherty

Associate Partner, Dublin

NOVA Level 3

“Participating in the NOVA level-three individual assessment was a great opportunity for me to take a step back and spend time to reflect and evaluate. The experimental nature of the process was excellent, and spending time with a professional coach, who can provide observations and act as a sounding board, was really valuable to me. The coach also helped with some really pragmatic actions for me to put my learnings into practice. Overall, the program emphasized just how important it is to spend time to learn, observe, and continuously grow.”



Our People

Learning Opportunities

Learning is essential for our employees to evolve in their careers and deliver value to clients.

We provide an array of training courses to enable our people to grow their skills and increase their employability in a way that suits them.

Sia Partners established new global learning paths in 2023, tailored to different levels and teams, as well as a path dedicated to business ethics, each including both mandatory and optional training agendas. This work was accompanied by a redesign of our learning management system, Sia Institute, with the goal of optimizing the user experience. Training provided by Sia Partners includes both eLearning courses and trainer-led sessions, virtual and in-person.

In 2023, our employees completed 720 courses across 190 training paths on Sia Institute.

Our approach to learning is grounded in five principles:

The 70/20/10 rule

We believe that **70%** of learning occurs through on-the-job experience, **20%** happens socially, through colleagues and friends, and **10%** takes place via formal training. We encourage our people to seek out learning opportunities everywhere.

Tailor-made

Sia Partners' training catalog is fully customized to support our people in their professional development. All employees have access to the catalog in its entirety and may sign up for courses of their choice.

ATAWAD (Anytime, Anywhere, Any Device)

Our employees access training modules via a global eLearning platform, which allows them to train at their own pace.

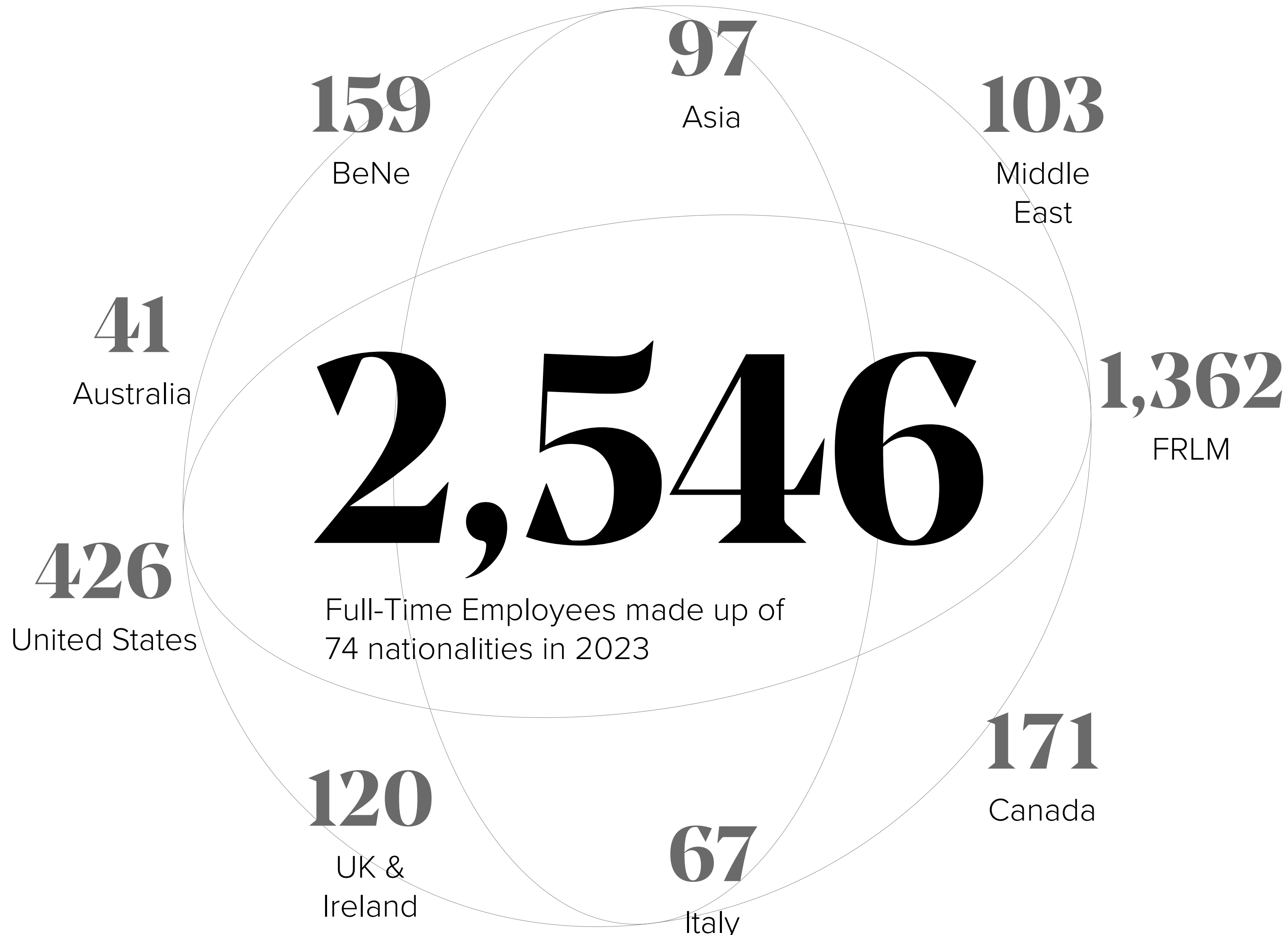
Quality

We ensure the quality of our training modules—developed internally or provided by training vendors, like LinkedIn Learning—by gathering feedback from trainees following each session and adjusting the content accordingly.

Agile

Employees contribute seamlessly to course creation and improvement.

People Metrics



People Metrics

Gender Balance per Hub

	2021			2022			2023		
	Women	Men	Non-binary	Women	Men	Non-binary	Women	Men	Non-binary
ASIA	34.5%	65.5%	-	39.2%	60.8%	-	41.2%	58.8%	-
AUS	N/A	N/A	N/A	36.1%	63.9%	-	31.7%	65.9%	-
BENE	28.6%	71.4%	-	30.3%	69.7%	-	31.4%	68.6%	-
CAN	52.4%	47.6%	-	51.5%	48.5%	-	49.1%	50.9%	-
FRLM	38.3%	61.7%	-	40.5%	59.5%	-	41.0%	59.0%	-
ITA	24.2%	75.8%	-	30.4%	69.6%	-	28.4%	71.6%	-
ME	27.3%	72.7%	-	37.5%	62.5%	-	33.0%	67.0%	-
UK&I	41.6%	58.4%	-	41.3%	58.7%	-	43.3%	56.7%	-
US	38.0%	61.7%	0.3%	36.5%	63.2%	0.2%	36.9%	62.9%	0.2%

People Metrics

Racial & Ethnic Diversity: United States

	2021	2022	2023
% OVERALL MINORITIES	35.6%	32.1%	34.5%
American Indian/Alaskan Native	0.2%	0.2%	0.2%
Asian	22.3%	17.5%	20.4%
Black or African American	5.4%	5.6%	4.9%
Hispanic or Latino	6.7%	6.7%	5.9%
Native Hawaiian or Other Pacific Islander	0%	0.2%	0%
Two or more races	0.9%	1.8%	3.1%
White	58.8%	60.5%	62.7%
Prefer not to say	5.6%	7.4%	2.8%

Breakdown by Age

	2021	2022	2023
Leadership			
Under 30	1%	0%	0%
30-50	71%	74%	76%
Over 50	26%	26%	24%
Employees			
Under 30	55%	57%	61%
30-50	42%	39%	36%
Over 50	3%	4%	3%

Community

A 30-year, 1,000-hectare project contributing to nine of the UN Sustainable Development Goals, CAMERR³ promises significant, long-term socioeconomic impact

³Cameroon Mangrove Ecosystem Restoration & Resilience

⁸UN Environment Programme: <https://www.unep-wcmc.org/en/news/5-facts-about-mangroves-and-why-we-must-protect-them>

⁹https://link.springer.com/chapter/10.1007/978-981-19-0519-3_21

¹⁰<https://afrique.tv5monde.com/videos/documentaires/la-vie-la-terre-cameroun-la-terre-des-femmes/season/episode-1>

For local populations, mangrove forests are invaluable sources of food, wood for cooking and building, and income from fishing and tourism. According to the UNEP, mangroves generate an estimated 33,000 – 57,000 USD per hectare per year for the national economies of developing countries where they grow⁸. In Cameroon, the goods and services provided by mangroves, tourism excluded, are valued at nearly 17,000 USD per hectare per year, and provide a means of sustenance for over 30% of the coastal population⁹. They also contribute to international goals for poverty reduction and gender equality¹⁰.

Gaining informed preliminary consent from local communities and maintaining



Beyond CAMERR, Sia Partners drives adhoc charity and outreach initiatives across our Hubs. As an example, Sia Partners France is a longtime sponsor of the Paris Opera. At the individual level, our people can also get involved via dedicated ERGs, like Sia Cares, which brings together our people in North America to facilitate action in local communities.

open dialogue throughout the life of the project are central to CAMERR. We are committed to managing CAMERR responsibly and transparently; to this end, local populations have an active role in decision making and are continuously involved in forestry activity.

To date, CAMERR counts 470 direct beneficiaries across 16 communities and has created 175 jobs. A study is underway in 2024 to inform additional income generating programs to be championed by CAMERR, in order to further contribute to the wellbeing of local communities.

Clients

Clients

As a consulting firm, we at Sia Partners have the opportunity and responsibility to leverage our expertise for increased social impact by helping our clients meet their own social responsibility objectives.

Our client work in this domain is focused in four key areas:

Wellbeing at work

**Work transformation
& work 4.0**

Social negotiation

**Diversity, equity,
inclusion, & belonging.**

Our Social offerings represented

8%

of Sia Partners' global annual revenue in FY22/23.

Clients

Diversity, Equity, & Inclusion

Sia Partners supports organizations in the development of their DEI vision, strategy, and programs by providing **four key services:**

1

A DEI maturity diagnostic through which we identify key areas for improvement, making DEI more tangible and actionable

2

Employee Needs Workshops, which leverage the best of SCRUM and Design Thinking methodologies to reveal the needs and expectations of key stakeholders and determine best practices for employee inclusion

3

An Organizational Audit of all policies and procedures impacting the employee lifecycle and DEI, as well as a review and assessment of external communications and branding.

4

Training on a broad range of topics, like unconscious bias, leadership coaching, and inclusive communication.

Workplace Wellbeing & Psychosocial Risks

Leaders in the field for over 30 years, Sia Partners' corporate behavioral experts at Uside work with clients to cultivate positive workplace dynamics while addressing psychosocial risks, like stress, harassment, and burnout.

Our flagship offerings include:

- Relational diagnostics and ethics consultations
- Emotional intelligence training programs
- Coaching and support programs for executives
- Workload management courses
- Assessments focused on psychosocial risks, workplace wellbeing, resilience, and retention



Governance

Governance

Sia Partners group operates across *nine Hubs worldwide*, spanning Europe, North America, MENA, and APAC.

Each Hub is led by a Hub Managing Partner and Hub Steerco, comprised of Business Line Managing Partners, BU & Practice Leaders, and Market Leaders.

All Hubs sit under a global executive layer, led by the Group Chief Executive Officer, which comprises the following roles: Deputy CEO, Chief Strategy, Corporate Development, & Marketing Officer, Chief Financial Officer, Chief Solutions Officer, Chief Client Officer, Hub Managing Partners, and Business Line Managing Partners.

Cultural Transformation

Cultural Transformation at Sia Partners

Faced with challenges ranging from societal shifts to employee disengagement to hyper transformation, businesses must reevaluate operational paradigms and recalibrate the employee experience in order to sustain success. In this landscape, adaptability, agility, and resilience have emerged as competitive drivers, with organizational transformation hinging on behavioral shifts.

Uside, Sia Partners' specialized arm focused on corporate behavior, acts as a strategic ally to organizations and their leadership, leveraging expertise in cultural transformation, talent development and coaching, and workplace wellbeing. Through our work with Uside, Sia Partners drives organizational resilience and performance, both internally and for clients, by engaging and empowering stakeholders.

Cultural Transformation

Our Approach

Our end-to-end expertise extends from initial diagnostics and project construction to the full implementation of cultural transformation projects.

We bring together bottom-up and top-down initiatives to foster engagement and collaboration from management and employees alike, leveraging an in-house model with a 20+ year track record to put people at the heart of sustainable performance.

The Managerial Model by Uside is a strategic framework that helps leadership align on the mindset and behavioral shifts necessary for successful strategy implementation. The framework connects a strategic vision with everyday behaviors to establish a common cultural reference point, clarifying the roles of individuals within a coherent whole to maximize effectiveness in the organization.

There's no one-size-fits-all when it comes to good management. We believe that co-creating a tailored approach that fits an organization's unique culture and challenges is key to ensuring stakeholder buy-in on the path to behavioral change. We have developed a unique approach that addresses the complex interplay of emotions and behaviors in the workplace to bridge well-being and performance. Grounded in clinical psychology, our method follows a three-step process that encourages employees to contribute to the success of the organization's strategy while expressing their individuality.

1

Spark intrinsic motivation by allowing individuals to connect their own projects to the company's strategy.

2

Capitalize on individual strengths and provide tools to overcome resistance to change.

3

Explain the way forward by defining concrete daily objectives, then measure progress and readjust the path as needed.

Our goal is to bring the same level of rigor to managing behaviors as other areas of business.

Cultural Transformation

Insight from Eric Albert

Psychiatrist, Uside founder

In 2023, as part of the group strategic plan, LaunchPad, Sia Partners leveraged Uside’s expertise to begin a major in-house cultural transformation project.

“Why pursue a cultural shift at Sia Partners? The answer lies in the group’s hypergrowth.”

Sia Partners is growing rapidly, through both internal and external expansion, and the group is poised to continue doing so at a sustained pace in the years to come. Two questions consequently arise: What aspects of the culture, which contributed to the group’s success, do we want to preserve, and what must evolve in order to support this momentum?

Our work on Sia Partners’ culture has aligned all C-levels and managers on the answers to these questions. This has in turn led to a meticulously executed change process which involves all managers groupwide and enables the group to leverage its strengths, like the

entrepreneurial spirit of its employees, to collaborate across business units and geographies. The alignment of strategic objectives, stakeholder mindsets, collective action, and management style empowers Sia Partners to pursue its ambitions with confidence.”

Founded in 1990 by Eric Albert and part of Sia Partners group since 2021, Uside has emerged as a leading authority on corporate behavior in France. The Uside team’s unwavering commitment to excellence and nuanced understanding of human dynamics have positioned them as a trusted partner for organizations seeking to navigate the complexities of the modern business landscape. Sia Partners’ overarching mission in its work with Uside is to drive organizational resilience and performance through the cultivation of empowered and engaged stakeholders.



Ethics & Integrity

Ethics & Integrity

We are committed to fostering a culture of ethics anchored in six core values: excellence, entrepreneurship, innovation, teamwork, care & support, and employee wellbeing.

Published on Sia Partners' website, our Code of Conduct serves as a guide for all Sia Partners stakeholders worldwide to ensure we uphold the highest standards of business ethics. The Code of Conduct outlines a set of tenets for each of our values and provides guidelines and procedures to clarify the behavior we expect of our people, including, but not limited to, non-discrimination, respecting the environment, raising alerts, anti-corruption, data privacy, and confidentiality. The Code of Conduct also outlines disciplinary action for non-compliance. Signature of the Code of Conduct is required of all Sia Partners employees.

The Code of Conduct is reinforced by our Global Diversity, Equity, Inclusion, & Belonging (DEIB) policy, as well as local policies and employee handbooks, which provide country-specific regulations and business practices. In order to further

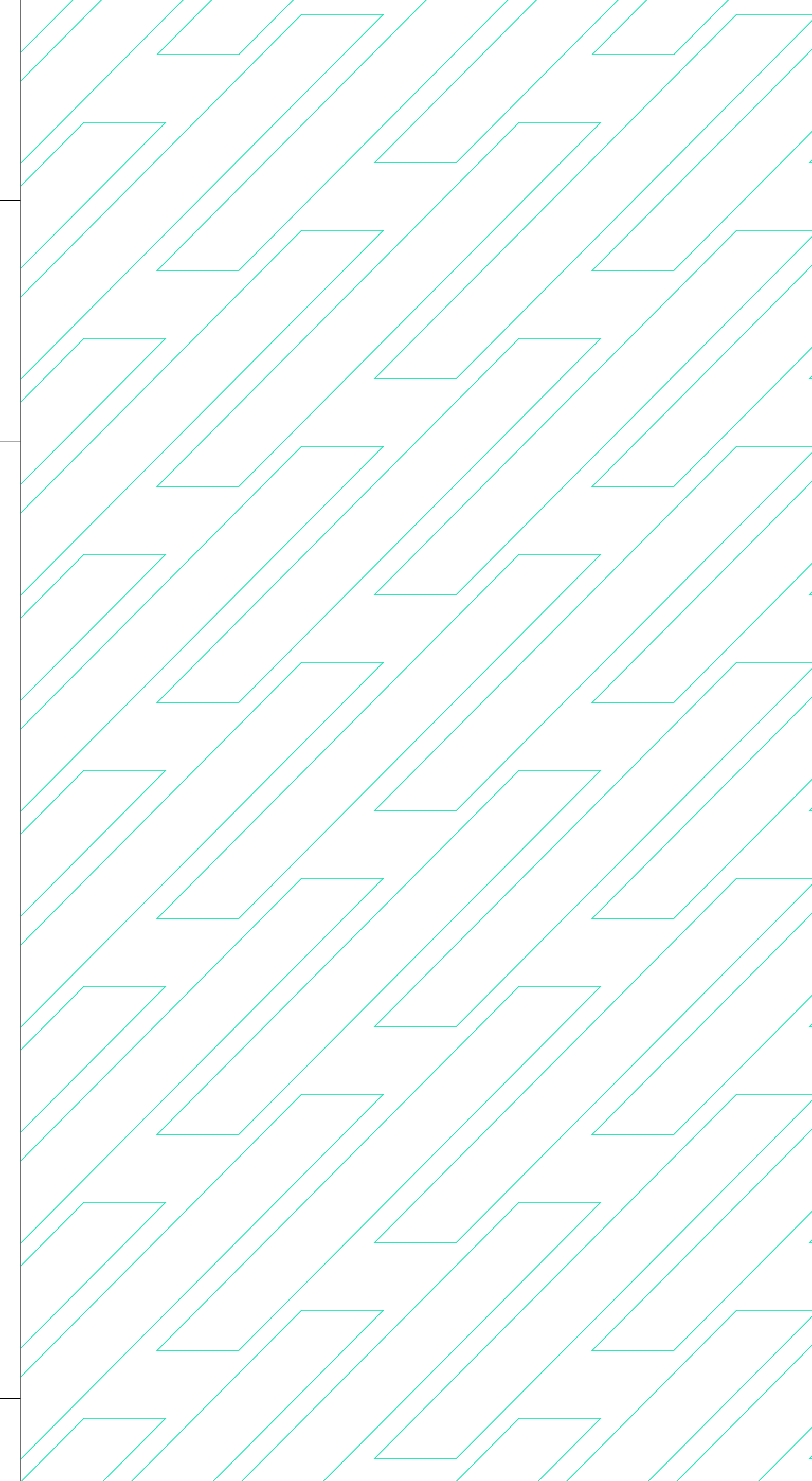
embed ethics and integrity into our culture, we train our employees on topics like anti-corruption, data protection, and responsible purchasing.

Critical to our commitment to maintaining a culture of ethics is ensuring that Sia Partners stakeholders speak up if ethical standards are not respected. To this end, a Grievance & Whistleblowing Procedure is formalized in the Code of Conduct, which may be used by any stakeholder to raise an alert of any nature. This procedure is also published on Sia Partners' intranet and corporate website. HR procedures for managing alerts pertaining to discrimination or harassment are also detailed in our global DEIB Policy. We encourage stakeholders to raise alerts any time there is a suspected breach of any law or internal policy which affects Sia Partners or our employees.

Sia Partners ethical commitments to, and expectations of, suppliers with

respect to labor and human rights, the environment, and anti-corruption, are formalized in a Responsible Purchasing Charter. Signature of the charter has been a requirement of new suppliers since Summer of 2022. In order to make our operations more sustainable down the value chain, in 2023, we began developing a centralized purchasing process for the group. This process will allow us to increase supplier outreach by enabling in-depth supplier ESG screening and audits through a single tool. We expect full implementation of this new process by EOY 2024.

In 2023, we initiated a new CSR risk assessment covering our operations groupwide. Led by our internal compliance team, the results of this assessment, anticipated in 2024, will inform a roadmap for the governance pillar of Consulting for Good.



Ethics & Integrity

Open Dialogue

Maintaining open dialogue with our stakeholders is a key to managing our business with diligence, especially given Sia Partners' sustained international growth.

We leverage anonymous surveys, optimized via a third-party survey platform, to gain deeper insight into the employee experience and provide more transparency to our people. Surveys cover the areas of employee engagement, Diversity, Equity, Inclusion, & Belonging, onboarding, and offboarding. In 2023, Sia Partners worked with our corporate behavioral experts at Uside to launch a global cultural diagnostic, in order to understand employee perceptions of the group's management and culture. The diagnostic was the first phase of a broader, strategic cultural transformation initiative to evolve our culture and make it a lever for individual development and collective effectiveness. Results of the questionnaire will help shape the group's corporate strategy.

Open communication with our people is further ensured through Employee Resource Groups (ERGs), represented

by Hub Ambassadors, and formal employee works councils, like the CSE in France. These roles serve to bridge communication between employees and upper management, either via reflection sessions or elected employee representatives. Information pertaining to the firm's performance, operations, and strategy is disclosed by leadership via written communication and dedicated Q&A sessions.

Frequent exchange with our employees and clients is essential for innovation and maintaining trust. Across our offices, we host frequent events with and for our clients, like virtual and in-person conferences and round table discussions. These events provide an opportunity for us to share and further develop our expertise, while gaining insight into our clients' needs and expectations. Clients can also stay abreast of our practices and progress with respect to CSR by consulting

the present report, published on our website, as well as our annual Ecovadis evaluation. Ecovadis is an international third-party sustainability rating, which evaluates our actions, policies, and procedures in the areas of labor & human rights, the environment, ethics, and responsible procurement. Our Ecovadis evaluation is made fully available to clients via the Ecovadis online platform, or upon re-request, and is communicated internally to our employees.

Our impact on and dialogue with communities most notably takes the form of job creation, the development of new technologies and sustainable solutions, and contributing to public debate. Sia Partners is also a member of Syntec Conseil, a professional syndicate for consulting firms in France, where the group is headquartered.

Ethics & Integrity

Anti-corruption

Central to Sia Partners' commitment to conducting business with integrity and independence is the prevention of corruption in all forms.

Our Code of Conduct equips stakeholders to fight corruption by making plain what constitutes corrupt behavior, like bribery and influence peddling, and how to take action should they witness a breach. For clarity on conflicts of interest and the procedures in place to avoid them, stakeholders are encouraged to consult the Code of Conduct, as well as Sia Partners' Gifts and Invitations Policy.

The Code of Conduct is further supplemented by anti-corruption training courses, which are required of all employees. In addition to local laws and regulations, all Sia Partners operations worldwide comply with French anti-corruption laws. Sia Partners' commitment to anti-corruption is further demonstrated by our support of the United Nations Global Compact, of which we are an active signatory.

Data Protection & Confidentiality

Sia Partners is committed to protecting the intellectual property and personal data of our stakeholders.

Global procedures and laws applicable to all Sia Partners sites are detailed in our Code of Conduct, Confidentiality Charter, and a host of other internal and external data protection policies. In addition to ensuring our people are equipped with the knowledge they need to comply with data protection and confidentiality laws, these policies

provide transparency on how all data is managed at Sia Partners, including procedures covering retention and erasure, cases of data breach, and risk assessments. In addition to local laws and regulations, all Sia Partners sites comply with General Data Protection Regulation (GDPR). An internal GDPR training course is required of all employees.

Appendices

Appendices

About this Report

The Sia Partners 2023 ESG Report covers the group's operations worldwide for the year 2023, from January 1 to December 31. Some initiatives or activities begun in 2024 are included in the report, as they provide our stakeholders with more context and up-to-date information. This is duly noted throughout the report. This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards.

Restatements

Our 2022 carbon footprint has been restated in this report. All relevant context and data can be found in the Environment chapter and Appendix III: Data Background.

Assurance

This report did not receive assurance from an external auditor.



Appendix I: Materiality

Materiality

Sia Partners conducts materiality assessments to understand which ESG topics matter most to our stakeholders and business and inform our ESG commitments, actions, and reporting.

In late 2023, we began conducting our first double materiality assessment, which examines both our impact on people and the environment (impact materiality) and the impact of ESG topics on our financial performance (financial materiality).

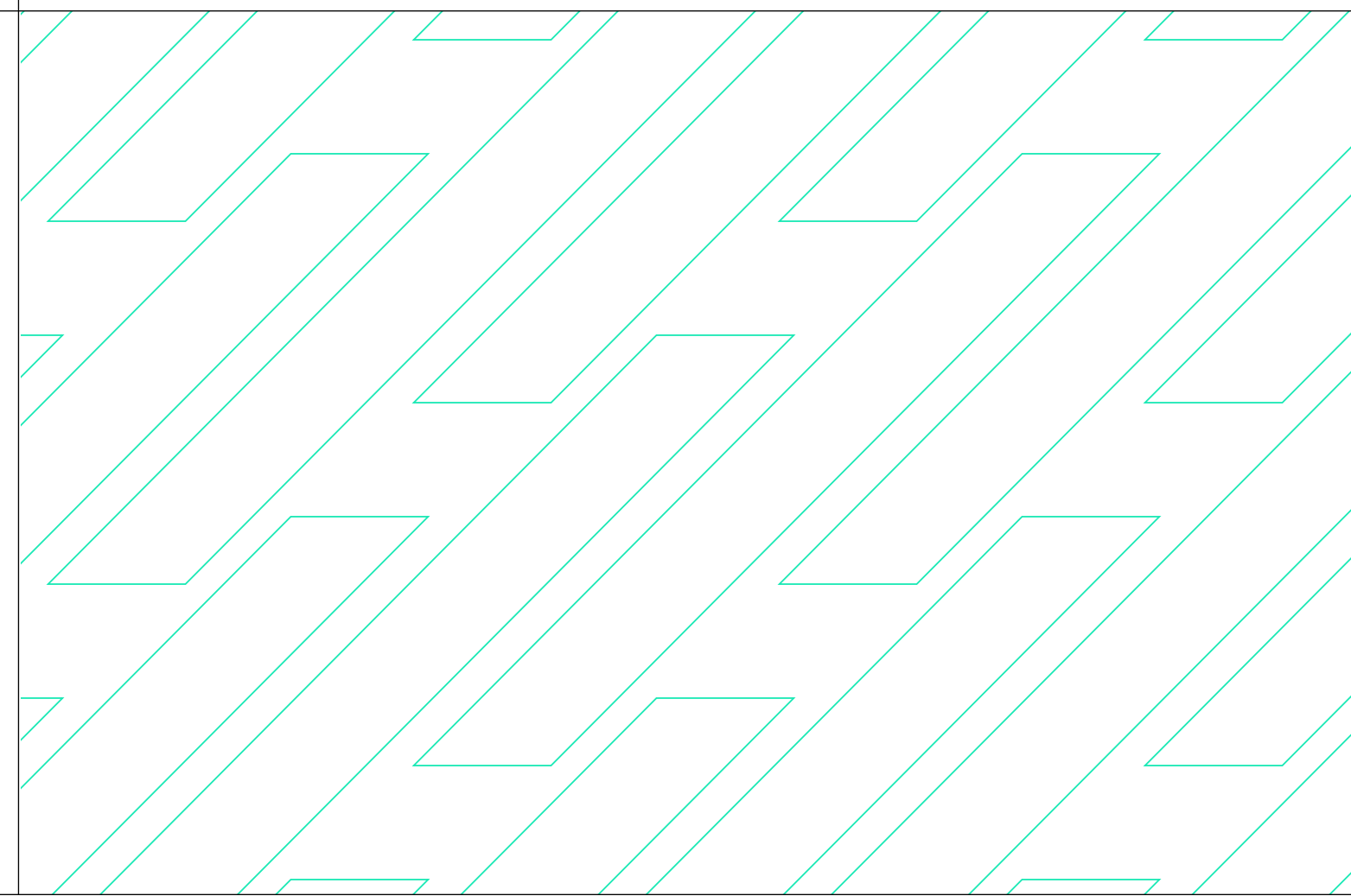
This work will continue through 2024 and will satisfy the requirements brought forth by the European Union’s Corporate Social Responsibility Directive (CSRD)

and better align the group’s reporting practices with the standards laid out by the Global Reporting Initiative (GRI).

In this report, we present the results of phase one of this exercise, focused on internal stakeholders. An updated assessment, with the addition of external stakeholders, will be made available in Sia Partners’ 2024 ESG Report.

Topics

- Human Capital Management
- Employee skill development
- Ethical Business Conduct
- Diversity, Equity, Inclusion, & Belonging
- GHG Emissions Reductions (Internal)
- Data Protection & Responsible AI
- Client Work (ESG)
- Local Communities



Appendix I: Materiality

Methodology

For this preliminary assessment, a dedicated team made up of CSRD consultants, overseen by a C-level steering committee, conducted a series of interviews with internal stakeholders, categorized as either ‘expert’ or ‘cross-functional.’

Expert stakeholders contributed specialized input, focused on a particular area of ESG. This group most notably included people with expertise in HR, CSR, ESG, and Finance. Cross-functional stakeholders provided more generalized input, with participants including the group Executive Committee, regional C-level leadership and employee representatives.

During the interviews, participants evaluated a list of ESG topics, taken from the European Sustainability Reporting

Standard (ESRS), to identify key material topics for Sia Partners. The materiality of each topic was then weighted via a scoring process distinct to each of the two stakeholder groups. Cross-functional stakeholders were asked to rank the topics in order of importance, with the results converted to a score of one to five. Expert stakeholders were asked to score the topics and their associated impacts, risks, and opportunities from one to five, for six criteria: scale, scope, irremediability, likelihood, and magnitude. Final scores were reached by aggregating the scores per session and weighting them based on the strategic influence of the stakeholder groups and sub-groups, as follows:

Expert stakeholders: 50%

Cross-functional stakeholders: 50%

- *Group EXCOM: 25%*
- *Regional C-level leadership: 15%*
- *Employee representatives: 10%*

The overall scores and scoring methodology were reviewed with both stakeholder groups for final input.

The next phase of our double materiality assessment in 2024 will engage external stakeholders, including clients, partners, key recruitment channels, syndicates, and other organizations. Our full double materiality assessment will be made available in Sia Partners’ 2024 ESG Report.

Topic Definitions

Human Capital Management: Action taken to attract top talent and create a high-quality work environment supporting their mental health and wellbeing.

Employee Skill Development: Resources and opportunities provided to employees to support their professional development and employability

Diversity, Equity, Inclusion, & Belonging: The attraction, development, and retention of talent from diverse backgrounds by creating an inclusive and equitable environment where diverse employees are valued and empowered.

Ethical Business Conduct: Carrying out all aspects of our business with the highest ethical standards, combatting corruption and providing transparency to our stakeholders.

GHG Emissions Reductions: Reducing our scope 1, 2, and 3 greenhouse gas emissions and adopting more sustainable business models to combat climate change and mitigate associated risks to our business.

Data Protection & Responsible AI:

Ensuring stakeholder data is collected and managed responsibly and in accordance to all contractual agreements, laws, and regulations, and developing and utilizing artificial intelligence in a way that prioritizes user safety, inclusion, and data reliability.

ESG Client Work: Expertise we provide our clients to support their environmental, social, and governance efforts.

Local Communities: Opportunities to positively impact communities local to our operations, and enhance our brand image, through outreach, philanthropy, and strategic investments.

Appendix II: UN Global Compact

UNGC principles

The Ten Principles of the United Nations Global Compact:

Human Rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights;

Principle 2: make sure that they are not complicit in human rights abuses.

Labor

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4: the elimination of all forms of forced and compulsory labour;

Principle 5: the effective abolition of child labour;

Principle 6: the elimination of discrimination in respect of employment and occupation.

Environment

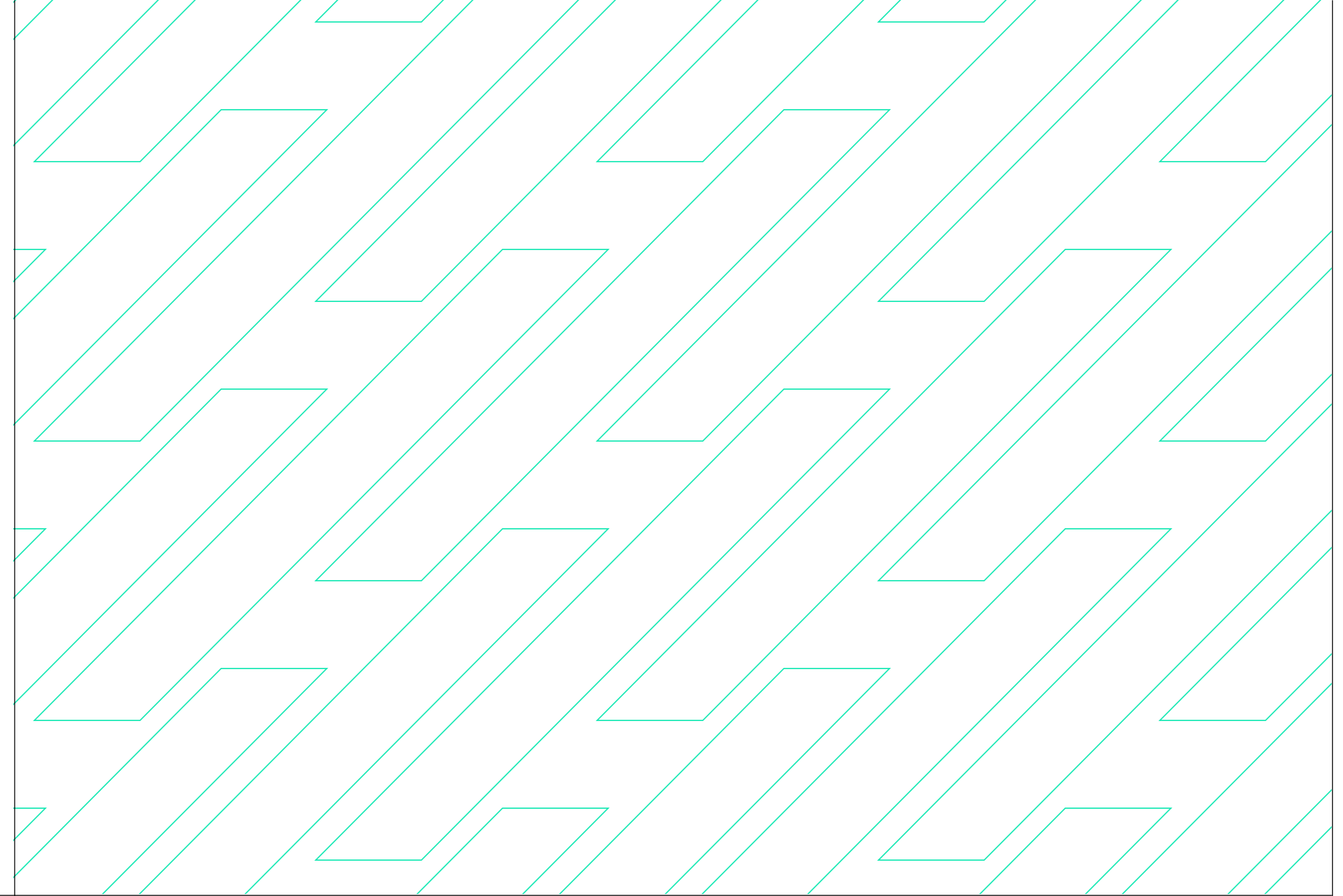
Principle 7: Businesses should support a precautionary approach to environmental challenges;

Principle 8: undertake initiatives to promote greater environmental responsibility;

Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.



Appendix III: Data Background

Social

Breakdown by Employment Contract and Type, by Region and Gender

	2021		2022		2023	
By employment contract, by hub	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
Asia	95%	5%	100%	0%	100%	0%
Australia	0%	100%	0%	100%	0%	0%
Belgium, the Netherlands	96%	4%	100%	0%	99%	1%
Canada	98%	2%	100%	0%	95%	5%
France, Luxembourg, Morocco	98%	2%	97%	3%	98%	2%
Italy	80%	20%	91%	9%	88%	12%
Middle East	95%	5%	91%	9%	98%	2%
UK & Ireland	95%	5%	100%	0%	100%	0%
US	96%	4%	94%	6%	94%	6%
Overall	97%	3%	97%	3%	97%	3%
By employment contract, by gender	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
Women	96%	4%	96%	4%	97%	3%
Men	97%	3%	98%	2%	97%	3%
Non-binary	100%	0%	100%	0%	100%	0%
By employment type, by gender	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Women	99%	1%	99%	1%	98%	2%
Men	99%	1%	99%	1%	100%	0%
Non-binary	100%	0%	100%	0%	100%	0%
Overall	99%	1%	99%	1%	99%	1%

Appendix III: Data Background

Social

New Hires

	2021	2022	2023
Total	887	881	827
By age	% of new hires		
Under 30 years old	73%	67%	74%
30-50 years old	24%	29%	23%
Over 50 years old	2%	4%	3%
By gender	% of new hires		
Women	39%	43%	44%
Men	61%	57%	56%
Non-Binary	0%	0%	0%
By Region	% of new hires		
Asia	4%	4%	4%
Australia	N/A	1%	2%
Belgium, the Netherlands	7%	7%	5%
Canada	8%	8%	8%
France, Luxembourg, Morocco	47%	49%	54%
Italy	2%	2%	3%
Middle East	3%	3%	6%
UK & Ireland	6%	4%	4%
US	23%	21%	14%

Environment

Notes on Methodology and 2022-2023 Emissions

Our carbon footprint was measured using a carbon accounting methodology that combines both monetary and physical approaches to measure all scope 1, 2, and 3 emissions. Our methodology respects the GHG Protocol and is certified ISO 14064.

Vehicle Fleet: In 2022, the majority of vehicle leasing expenses were categorized as fuel purchase, while most of our vehicles were electric. This was amended in 2023, which resulted in a decrease in scope 1 emissions. Our methodology was also updated, in accordance with the GHG Protocol, to cover the full lifecycle of vehicles newly purchased or leased in the reporting year. The new leasing of electric vehicles in 2023 is reflected in the increase in scope 3.2 emissions, ‘Capital Goods.’

Office Spaces: The acquisition of larger office spaces in some of our Hubs, as well as improved data quality pertaining to the energy consumption of our office spaces, resulted in an overall increase in our scope 2 emissions in 2023. Our methodology considers emissions from energy consumption as scope 1 or 2 for office spaces we own, lease, or otherwise maintain a reasonable amount

of operational autonomy. Where we rent coworking spaces, these emissions are largely categorized as ‘Upstream Leased Assets’ in scope 3. For some Hubs, changes in office spaces or improved data quality resulted in the recategorization of these emissions in 2023.

Business Travel: The business travel category of the GHG Protocol includes emissions from Sia Partners events, extending beyond travel to include lodging and venue rentals. An increase in this category is largely due to a three-day European seminar in 2023, which counted over a thousand attendees, 80% of which travelled by train.

Waste: In previous years, we estimated our emissions from waste using a monetary approach, with available data limited to expense reports. With the goal of improving our waste management practices over time, in early 2024, we updated our data collection process and methodology to estimate waste across our offices using a physical approach. An increase in emissions from waste in 2023 largely results from underreporting in this area in 2022.

Appendix III: Data Background

Environment

GHG Protocol: 2022 Emissions per reglementary post (t CO₂e)

	t CO ₂ e	2022	2023
Scope 1			
1.1	Generation of electricity, heat or steam	40.0	48.7
1.2	Transportation of materials, products, waste, and employees	182.1	54.7
1.3	Physical or chemical processing	0	0
1.4	Direct fugitive emissions	15.8	20.0
Scope 2			
2.1	Electricity energy related indirect emissions	303.2	412.2
2.2	Steam, heat and cooling related indirect emissions	0	0
Scope 3			
3.1	Purchased goods and services	3,149.0	3,096.7
3.2	Capital Goods	255.2	627.2
3.3	Fuel- and energy- related activities not included in Scope 1 or Scope 2	195.0	142.0
3.4	Upstream transportation & distribution	9.1	8.5
3.5	Waste generated in operations	38.4	101.3
3.6	Business travel	3,433.0	4,185.5

	t CO ₂ e	2022	2023
3.7	Employee commuting	231.3	324.2
3.8	Upstream leased assets	98.2	130.5
3.9	Downstream transportation and distribution	0	0
3.10	Downstream leased assets	0	0
3.11	Use of sold products	0	0
3.12	End-of-life treatment of sold products	0	0
3.13	Downstream leased assets	0	0
3.14	Franchises	0	0
3.15	Investments	0	0
4.1	Other emissions - Direct emissions from bio-mass (soil and forests)	0	0
4.2	Other emissions - Visitor and client transport	0	0
4.3	Other emissions - Other Indirect Emissions	0	0

Appendix III: Data Background

Environment

GHG Emissions Intensity (kg CO2e per employee)

	2022			2023		
	Scope 1	Scope 2	Scope 3	Scope 1	Scope 2	Scope 3
Global	106.9	136.3	3,330.0	48.3	161.9	3,384.1
Asia (Hong Kong, Japan, Singapore)	6.9	147.4	5,160.4	7.9	261.6	6,601.1
Australia	6.8	446.9	2,504.0	0	0	5,912.7
BENE (Belgium, Netherlands)	747.6	62.1	2,591.7	144.0	59.1	5,646.5
Canada	79.9	57.6	3,099.2	153.5	310.2	1,568.0
France, Luxembourg, Morocco	94.6	28.2	2,841.7	49.0	18.9	3,099.4
Italy	13.8	59.3	2,993.1	10.2	52.3	2,831.7
Middle East (Qatar, UAE, KSA)	5.9	202.5	15,730.0	6.9	482.2	9,501.2
UK and Ireland	10.4	338.2	3,609.7	8.0	482.2	9,510.2
USA	9.5	394.3	3,109.5	10.5	495.3	2,132.9

Appendix III: Data Background

Environment

Total Energy Consumption (MWh)

	2022		2023	
	Electricity	Natural Gas	Electricity	Natural Gas
Total	1,516.7	254.8	2902.8	357.7
Asia (Hong Kong, Japan, Singapore)	25.1	2.6	62.2	3.7
Australia	33.2	0	35.5	0
BENE (Belgium, Netherlands)	79.7	53.6	200.3	103.8
Canada	94.6	60.5	652.1	130.4
France, Luxembourg, Morocco	743.4	138.2	757.6	119.8
Italy	11.0	0	12.6	0
Middle East (Qatar, UAE, KSA)	27.3	0	174.7	0
UK and Ireland	118.0	0	384.2	0
USA	385.0	0	624.6	0

Appendix III: Data Background

Environment

Energy Intensity (kWh per employee)

	2022		2023	
	Electricity	Natural Gas	Electricity	Natural Gas
Global	0.7	0.1	1.1	0.1
Asia (Hong Kong, Japan, Singapore)	338.7	2.6	641.2	37.9
Australia	874.6	0	865.9	0
BENE (Belgium, Netherlands)	549.6	53.6	1,259.5	653.0
Canada	680.6	60.5	3,813.6	762.6
France, Luxembourg, Morocco	632.1	138.2	556.2	88.0
Italy	233.7	0	188.5	0
Middle East (Qatar, UAE, KSA)	487.1	0	1,696.4	0
UK and Ireland	1,131.0	0	3,201.7	0
USA	863.0	0	1,463.8	0

Appendix IV: GRI Content Index

Statement of use

Sia Partners has reported the information cited in this GRI content index for the period January 1st to December 31st, 2023 with reference to the GRI Standards.

GRI 1 used

GRI 1: Foundation 2021

GRI Content Index

Disclosure	Location
GRI 2: General Disclosures 2021	
2-1 Organizational details	Business Appendices
2-2 Entities included in the organization's sustainability reporting	Appendices
2-3 Reporting period, frequency and contact point	Appendices Contact
2-4 Restatements of information	Environment Appendices
2-5 External assurance	Appendices
2-6 Activities, value chain and other business relationships	Business
2-7 Employees	Social
2-9 Governance structure and composition	Governance
2-11 Chair of the highest governance body	Governance
2-12 Role of the highest governance body in overseeing the management of impacts	Consulting for Good Governance
2-13 Delegation of responsibility for managing impacts	Consulting for Good Governance
2-14 Role of the highest governance body in sustainability reporting	Consulting for Good
2-15 Conflicts of interest	Governance
2-16 Communication of critical concerns	Governance

GRI Content Index

Disclosure	Location
2-17 Collective knowledge of the highest governance body	Governance
2-22 Statement on sustainable development strategy	Consulting for Good
2-26 Mechanisms for seeking advice and raising concerns	Governance
2-27 Compliance with laws and regulations	Governance
2-28 Membership associations	Business
2-29 Approach to stakeholder engagement	Governance
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	Appendices
3-2 List of material topics	Appendices
3-3 Management of material topics	Appendices
GRI 205: Anti-corruption 2016	
205-2 Communication and training about anti-corruption policies and procedures	Governance
GRI 302: Energy 2016	
302-1 Energy consumption within the organization	Appendices
302-2 Energy consumption outside of the organization	Appendices
302-3 Energy intensity	Appendices
302-4 Reduction of energy consumption	Appendices

Appendix IV: GRI Content Index

Statement of use

GRI Content Index

GRI 304: Biodiversity 2016		
304-2	Significant impacts of activities, products and services on bio-diversity	Environment
304-3	Habitats protected or restored	Environment
GRI 305: Emissions 2016		
305-1	Restatements of information	Environment Appendices
305-2	External assurance	Environment Appendices
305-3	Activities, value chain and other business relationships	Environment Appendices
305-4	Employees	Environment Appendices
305-5	Governance structure and composition	Environment Appendices
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	Appendices

GRI Content Index

GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	Social
404-2	Programs for upgrading employee skills and transition assistance programs	Social
404-3	Percentage of employees receiving regular performance and career development reviews	Social
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	Social
405-2	Ratio of basic salary and remuneration of women to men	Social
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	Social

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