

The background is a vibrant green with a paper-cut aesthetic. It features a city skyline in the center, composed of various geometric shapes representing buildings. The foreground and background are filled with diverse foliage, including ferns, broad leaves, and circular motifs with internal patterns. The overall composition is layered and textured.

nomios

ESG Report 2025

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A word from our CEO

When I look back on 2025, the word that comes to mind is momentum. We crossed EUR 553 million in revenue and delivered EUR 61 million in EBITDA, which are results that clearly reflect the hard work and dedication of nearly 1,300 employees. We also welcomed the Inragen team into the Nomios family, and for the first time this report captures the full breadth of our community, including our colleagues at TDS and Dionach. Numbers tell part of the story - but the people behind them are what this report is really about.

That progress shows up clearly in this report. For the first time, we have a proper ESG baseline – 2025 is our reference year, built on a formal double materiality assessment conducted with external specialists. That work gave us a structured, honest picture of where our impacts and responsibilities lie, and it now underpins everything we report here. It's the kind of foundation that turns good intentions into accountable commitments, and I'm glad we invested in getting it right.

On the environment, we made real progress. We expanded our emissions reporting, brought in specialist support for our GHG calculations, and saw tangible action across our entities, which resulted for example in Group companies signing renewable energy contracts, having solar panels installed, and an ever-growing EV fleet.

Every entity completed their EcoVadis assessment, and our Group score improved from 64 to 71. I'm pleased with that direction of travel. Our next steps are clear: setting our environmental targets in line with the Science-Based Targets initiative and reflecting our ESG posture in our supply chain, and I look forward to reporting on those in the years ahead.

What I'm most proud of, though, is our people. We strengthened social dialogue, employee engagement as well as continued building a culture where people genuinely enjoy coming to work. That matters a lot to me personally. The "Great Place to Work" recognitions we received in 2025 are not just awards to me - they reflect something real about who we are as a company, and that is something I want to protect and build on as we grow.

Thank you to every colleague who contributed to making 2025 what it was. There's meaningful work ahead – and I'm looking forward to doing it with you.

Sebastien Kher
CEO

“**At Nomios, we believe that integrating ESG principles into our business strategy is fundamental to our mission of delivering secure and sustainable digital solutions.**





Introduction

Purpose of the report
Reporting scope and approach
Alignment with global frameworks
2025 highlights

Purpose of the report

This report captures Nomios Group's progress on Environmental, Social, and Governance (ESG) matters during 2025 and it reflects our commitment to embedding ESG principles into our business and demonstrates the progress we have made to integrate sustainability into our strategy, governance, and operations. This report outlines our commitments, actions, and year-on-year progress as part of our broader responsibility to operate ethically, reduce our environmental footprint, and contribute positively to society.

The report has been prepared with reference to the Corporate Sustainability Reporting Directive (CSRD) and EFRAG's simplified ESRS draft published in November 2025. While these frameworks have guided the selection of topics and disclosures, this document does not yet constitute full alignment with ESRS requirements.

Reporting scope and approach

This report covers Nomios Group's activities in France, the Netherlands, the United Kingdom, Poland, Belgium, Germany, and Italy, and includes the actions and initiatives of all wholly owned entities. Environmental, social and governance (ESG) data for newly acquired companies Intragen (acquired in 2025), Dionach and TDS (acquired in 2024) has also been incorporated where available. Where data for these entities is not yet included, this is clearly indicated through footnotes in the relevant metrics. Through these acquisitions, Nomios' operational footprint extends to additional jurisdictions, including Finland, Greece, and other regions covered by remote workers.

The reporting scope is defined on a jurisdictional basis, reflecting the legal entities and operational jurisdictions included within Nomios Group rather than a purely geographic view. The reporting period covers the calendar year 2025, which has been established as the baseline year for all ESG key performance indicators (KPIs).

Disclosures across the Environmental, Social and Governance sections are informed by Nomios' 2025 double materiality assessment. Our approach aligns with the principles of the UN Global Compact and the Science-Based Targets initiative (SBTi); greenhouse gas emissions are calculated in accordance with the GHG Protocol, and social policies and commitments are primarily aligned with EFRAG's simplified ESRS draft published in November 2025.

In 2025, Nomios finalised its double materiality assessment to identify and prioritise ESG topics most relevant to the business and its stakeholders. As a result, the scope of reported data has been expanded, including additional Scope 3 emissions categories and enhanced social KPIs, to improve completeness, comparability, and transparency of disclosures.

2025 ESG highlights

Building the foundation for sustainable growth

In 2025, Nomios strengthened the foundations for Group-wide ESG management. Key progress was made across governance, people, climate, reporting and responsible business practices.



ESG governance and reporting

- Completed the double materiality assessment.
- Published the 2024 ESG Annual Report on the company website.
- Communicated the Group ESG commitment and roadmap across the organisation.
- Established Group-wide procedures for consistent ESG data collection.



People and culture

- Initiated the establishment of a works council.
- Introduced regular town hall meetings.
- Conducted employee surveys across 90% of Group companies.
- Received Happy at Work and Great Place to Work recognitions.



Climate and environmental action

- Engaged specialist firms to support greenhouse gas emissions calculations.
- Implemented local climate initiatives, including solar panels and 100% renewable electricity contracts.
- Expanded the company's electric vehicle fleet.
- Strengthened the basis for future emissions reduction planning.



Ethics, policies and responsible business

- Introduced Group-wide policies on Anti-Fraud, Working Conditions, Career Management and Social Dialogue.
- Formalised the Group Code of Conduct.
- Provided ethics training on Code of Conduct topics.
- Achieved EcoVadis medals across Nomios-branded countries, with Nomios Group Operations awarded Bronze.



About Nomios

Nomios is a leading Pan-European provider of cybersecurity solutions, managed security services, and secure networking for blue-chip clients across key markets. Our business is built on deep technical expertise, strong customer relationships, and a clear commitment to supporting our clients in navigating an increasingly complex digital landscape.

Nomios operates primarily in the IT services and cybersecurity sector, as classified NACE 62.02 (Computer consultancy activities) which is closely associated with material ESG risks and impacts related to data protection and cybersecurity, resilience of digital and information systems (including those supporting critical infrastructure), and human capital.

Given the nature of its activities, Nomios is exposed to material sustainability risks and opportunities related to data protection, digital trust, workforce skills, and supply-chain governance, which are addressed through the Group's strategy and operating model.

Nomios does not operate in the fossil fuel sector, chemicals production, controversial weapons, or tobacco industries.

We operate in France, the Netherlands, the UK, Poland, Belgium, Germany, Italy, Finland, Greece, and have sales offices in the United States, while also supporting additional geographies through remote workers.

Our teams in each region deliver a blend of professional services, system integration, and managed services, helping clients design, build, and secure their digital infrastructures. This local presence, combined with our strong vendor partnerships, ensures that we can deliver tailored solutions that align with each client's specific needs.

Our offering includes a comprehensive suite of cybersecurity and secure networking services, ranging from managed Security Operations Centre (SOC) and Vulnerability Operations Centre (VOC) services to high-level consultancy and project-based engineering.

Our capabilities also encompass threat intelligence, penetration testing, and identity and access management, enabling us to support clients across the full security lifecycle—from prevention and detection to response and recovery.

In addition, we maintain strategic partnerships with more than forty leading technology vendors, including Cisco, F5, Juniper HPE, Fortinet, and Palo Alto Networks, providing our clients with access to best-in-class solutions.

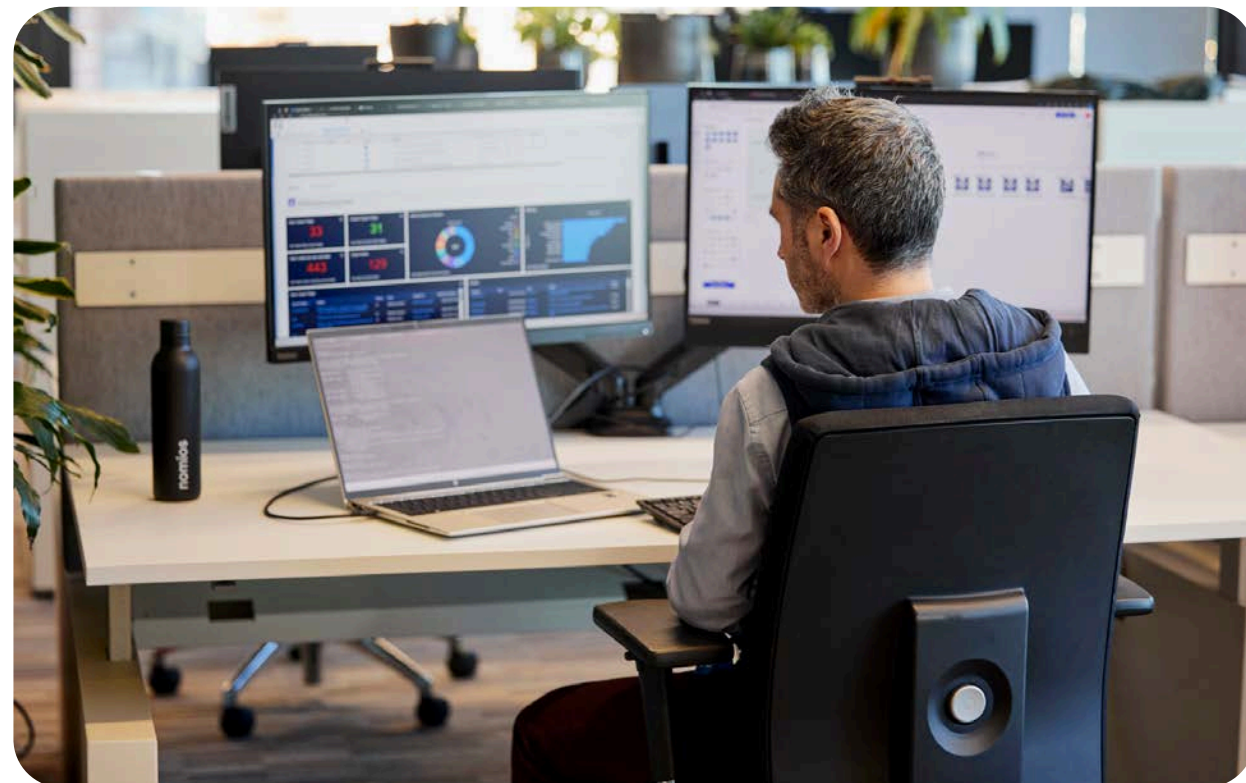
Through ongoing innovation and targeted acquisitions, we continue to expand our service portfolio to address evolving cybersecurity risks and market needs.

Nomios serves a broad range of industries where secure, resilient, and trusted digital infrastructure is mission-critical. Our expertise supports organisations across sectors including broadband and internet service providers, telecommunications, datacentre and cloud services, software and technology, media and broadcasting, and retail and e-commerce.

We also work closely with highly regulated and sensitive industries such as government and the public sector, healthcare and pharmaceuticals, financial services, energy and utilities, transport and logistics, industrial and manufacturing, legal and consulting, education and science, and hospitality and travel. This diversified sector coverage reflects Nomios' ability to tailor cybersecurity and secure networking solutions to complex operational, regulatory, and risk environments across the value chain.

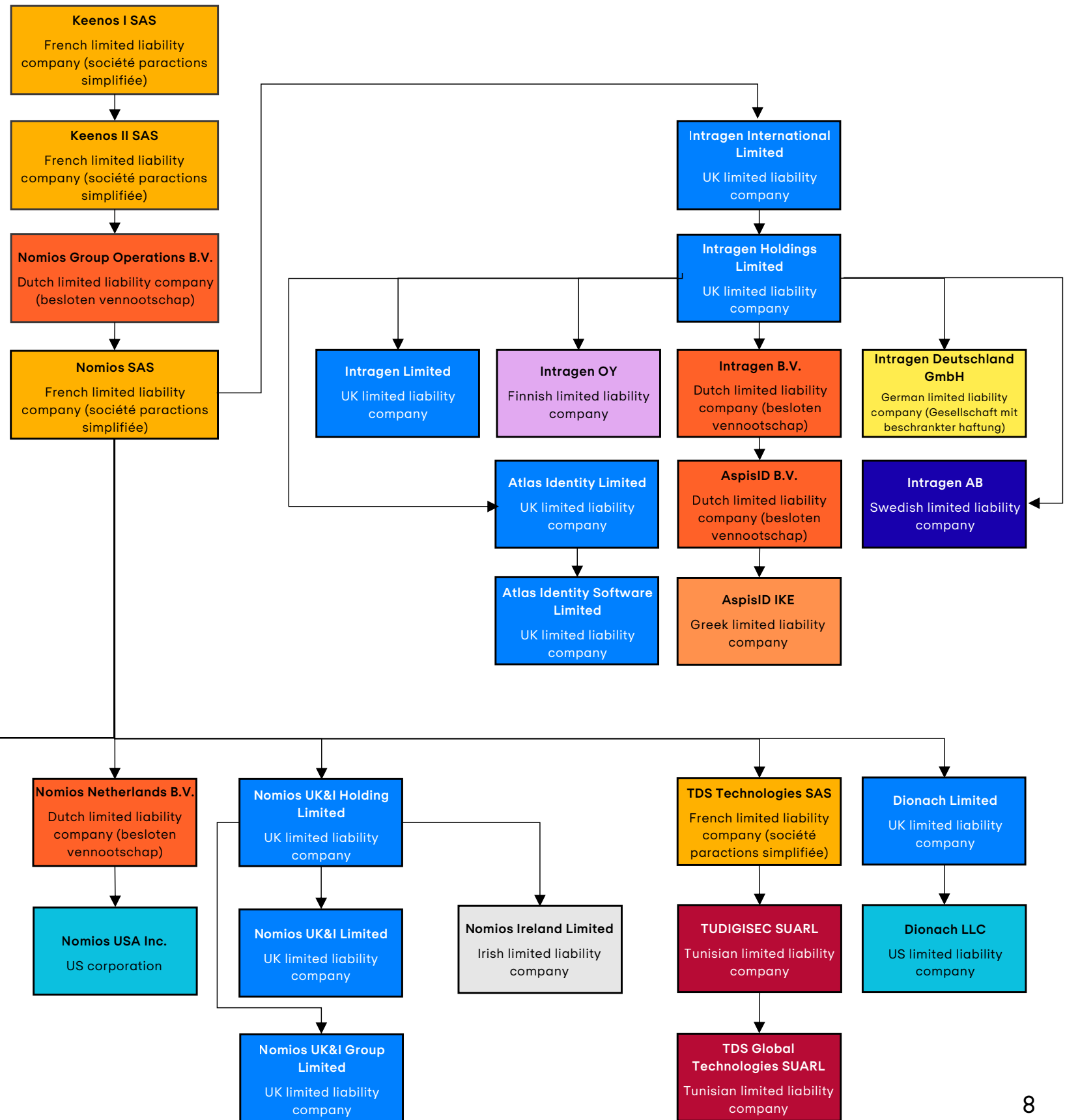
Nomios is owned by its management team, staff, and Keensight Capital. As of year-end 2025, we employ close to 1,300 people, whose expertise and dedication are at the heart of our success. For the 2025 financial year, the Group generated a consolidated revenue of EUR 553 million and achieved an EBITDA result of EUR 61 million.

We see ESG as integral to our strategy. For us, it is not an add-on but a fundamental part of how we operate—from managing our environmental footprint to the way we engage with our people and partners. Our approach to sustainability is pragmatic and focused: we aim to make a measurable impact while ensuring that our business remains agile, resilient, and ready to meet the challenges of a rapidly evolving market.



Organisational chart

France	Kosovo
Netherlands	Poland
UK	Greece
Belgium	Sweden
Italy	Finland
US	Ireland
Germany	Tunesia



Governance and ESG oversight

ESG governance structure
Roles and responsibilities
Policies and procedures
Integration into business strategy
Continuous improvement
EcoVadis

ESG governance structure

Strong governance is essential to embedding ESG considerations across Nomios' operations. Our governance model reflects the importance we place on accountability, transparency, and continuous improvement. Oversight of ESG matters is anchored at Group level, with the Board of Directors retaining ultimate responsibility for Nomios' ESG strategy, performance, and oversight of material impacts, risks, and opportunities.

The Board receives regular updates on ESG performance, progress against targets, material risks, and relevant regulatory developments. It oversees progress against ESG objectives—including climate, social, and governance targets—through quarterly reviews. Significant deviations from agreed objectives are escalated to the Board for discussion and decision-making.

An ESG Steering Committee, reporting to the Board, supports the delivery of Nomios' ESG strategy. The committee provides strategic guidance, monitors progress on key initiatives, and ensures that ESG considerations are integrated into decision-making across the Group. It is composed of senior leaders from relevant functions, including legal, human resources, finance, and operations.

The committee meets every six weeks and is responsible for promoting cross-functional collaboration, addressing issues that may hinder ESG progress, sponsoring key ESG initiatives, and approving internal and external ESG communication strategies. Where necessary, it escalates emerging risks, issues, or decisions to the Board.

Roles and responsibilities

At regional level, designated ESG leads are responsible for implementing Group-level ESG strategies locally and reporting on progress. They work closely with local management teams to adapt initiatives to regional market conditions and regulatory requirements.

At Group level, the ESG programme is led by the General Counsel, who coordinates ESG activities across the Group and is supported by a cross-functional team including representatives from risk, compliance, human resources, and operations.

Day-to-day monitoring and coordination of ESG performance are supported by the ESG Steering Committee. The committee tracks progress against agreed targets, oversees the implementation of action plans arising from the double materiality assessment, and monitors defined ESG KPIs through periodic reporting. Significant risks, issues, or deviations are escalated to the Board as appropriate.

ESG Steering Committee



Tim Fleur
Chief Legal Officer
Nomios Group



Romain Quinat
Chief Marketing Officer
Nomios Group



Clare Thompson
Chief Human Resources Officer
Nomios Group



Reinier Veldhuis
Head of Accounting &
Reporting
Nomios Group



James Allen
Managing Director
Nomios UK&I



Jan-Willem Sipman
Sales Director & Sustainability Lead
Nomios Netherlands



Maria La Chica
Project Manager &
ESG Compliance Manager
Nomios UK&I



Laurie Delmond
Executive Assistant
Nomios Group

Policies and procedures

Nomios' commitment to ESG is underpinned by a suite of policies that guide our business conduct and risk management. These include our Code of Conduct, Environmental Policy, Working Conditions Policy, Career Management Policy, Anti-Corruption Policy, Whistleblowing Procedure, Data Privacy Policy, and Supply Chain Management Policy – among others.

All policies apply to every legal entity fully or partially owned through the Nomios Group and are distributed to all employees via central distribution channels, including HR systems, Microsoft Teams, SharePoint, or any other approved method of document sharing. Each policy is reviewed regularly to ensure alignment with evolving regulatory standards and stakeholder expectations.

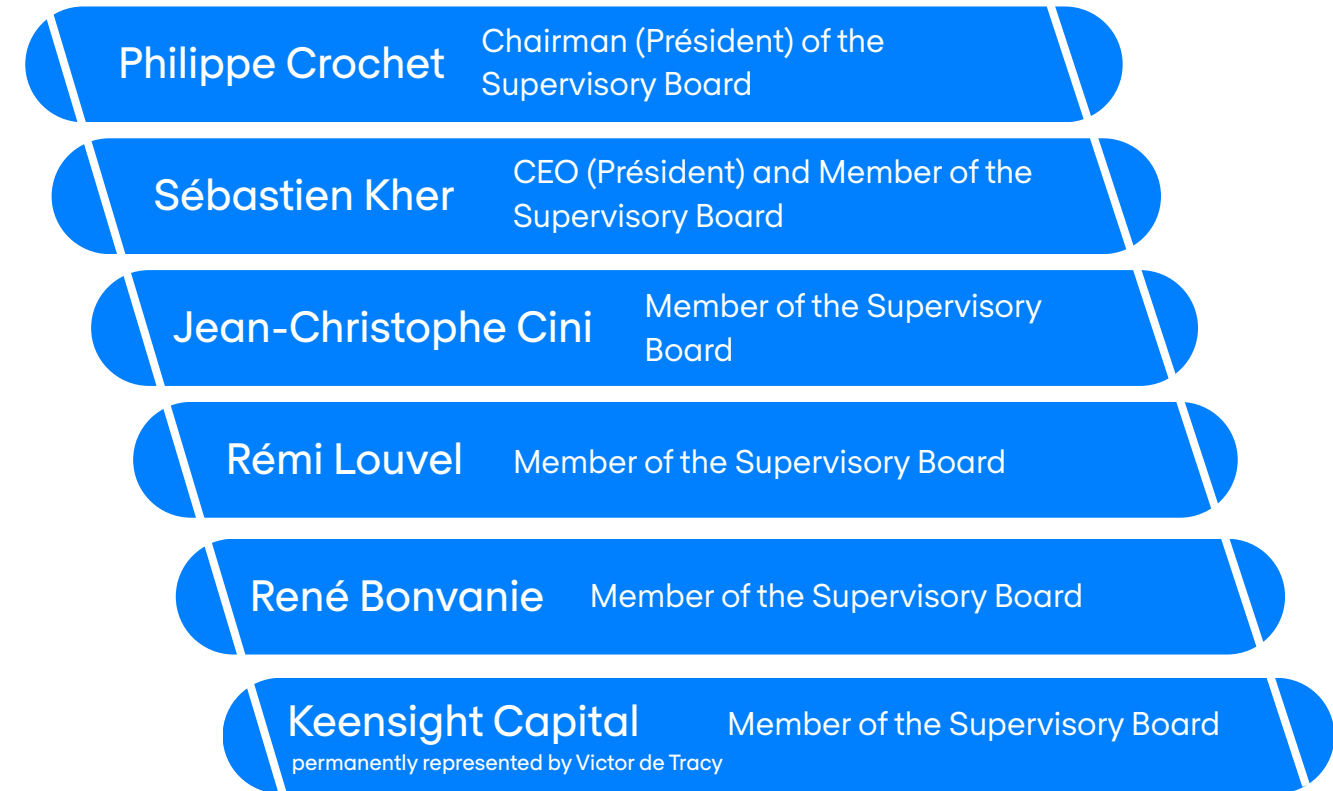
Integration into business strategy

We see ESG as a driver of long-term value creation, not a standalone initiative. ESG considerations are integrated into our investment decisions, product development, and client engagements. This integrated approach ensures that we can anticipate and manage risks, capture opportunities, and strengthen our relationships with key stakeholders.

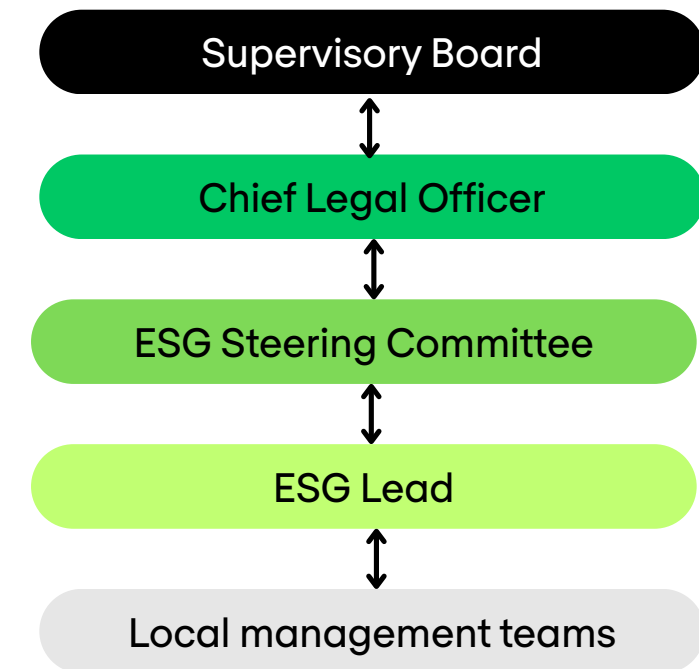
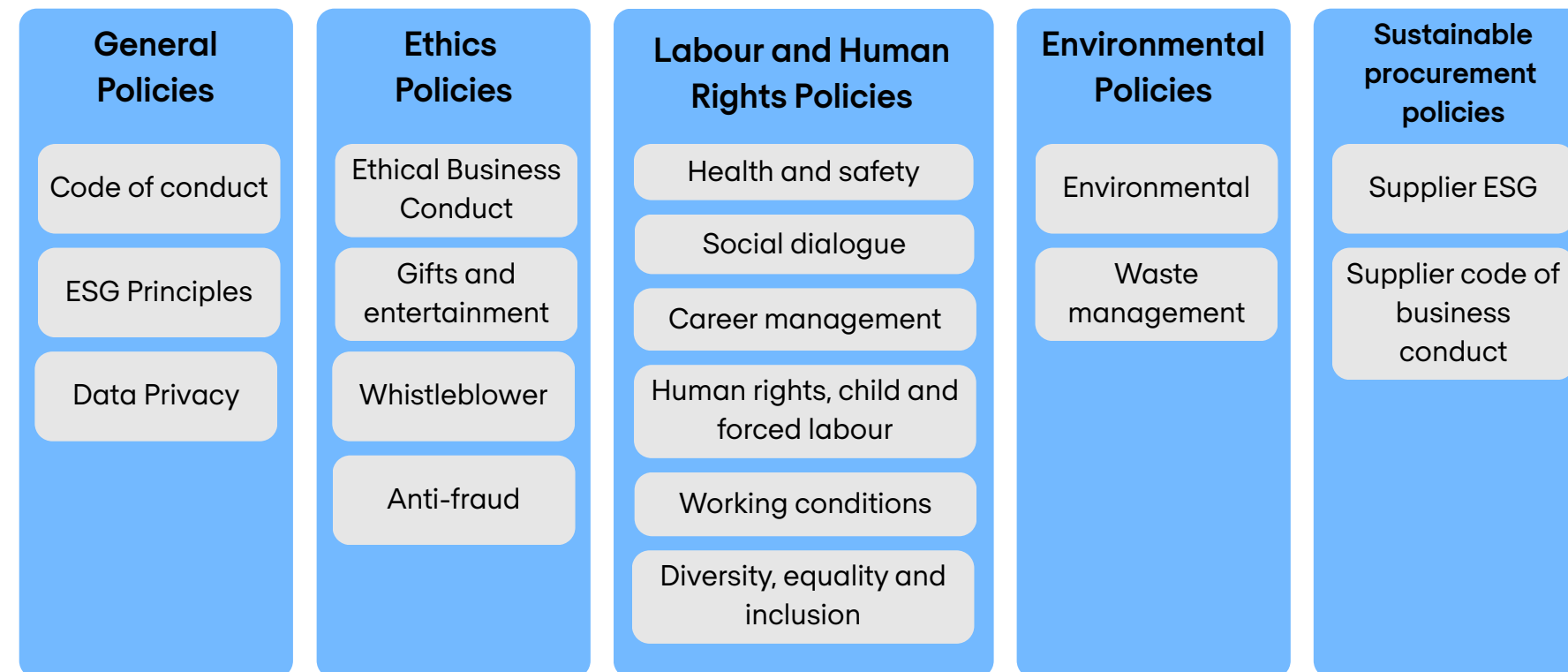
Continuous improvement

Our governance framework is designed to evolve. We regularly review and refine our ESG governance processes to reflect regulatory changes, stakeholder expectations, and best practices. This includes annual reviews of ESG policies, Board-level briefings on ESG risks and opportunities, and continuous dialogue with stakeholders to understand their evolving priorities.

Supervisory Board (Comité de Surveillance)



Group Policies



EcoVadis

EcoVadis is an important benchmark for Nomios' ESG performance, providing an independent, data-driven assessment of our environmental, social, and governance practices.

In 2024, Nomios achieved Bronze Certification across the Group, reflecting our commitment to continuous improvement. We completed and submitted our next EcoVadis assessment in 2025, with the results issued in 2026, making our updated award reflect the year it was issued in (2026). Our overall score increased from 64/100 to 71/100, demonstrating meaningful progress towards best practices and reinforcing trust with our stakeholders.

The EcoVadis assessment process has proven valuable in identifying strengths and areas for improvement, informing our ESG roadmap and strategy. All Nomios-branded companies—France, Netherlands, UK&I, Germany, Belgium, Poland, and Italy—submitted their EcoVadis assessments in 2025.

In addition, our newly acquired company, Intragen, is preparing to participate in the EcoVadis assessment cycle and intends to submit its first assessment in 2026, further aligning with Nomios Group's ESG standards and expectations. This process has guided each entity toward further strengthening internal processes and embedding ESG principles into daily operations. We view EcoVadis not merely as a reporting tool, but as a catalyst for performance enhancement and continuous improvement. The following benchmarks have been achieved by our operational entities:

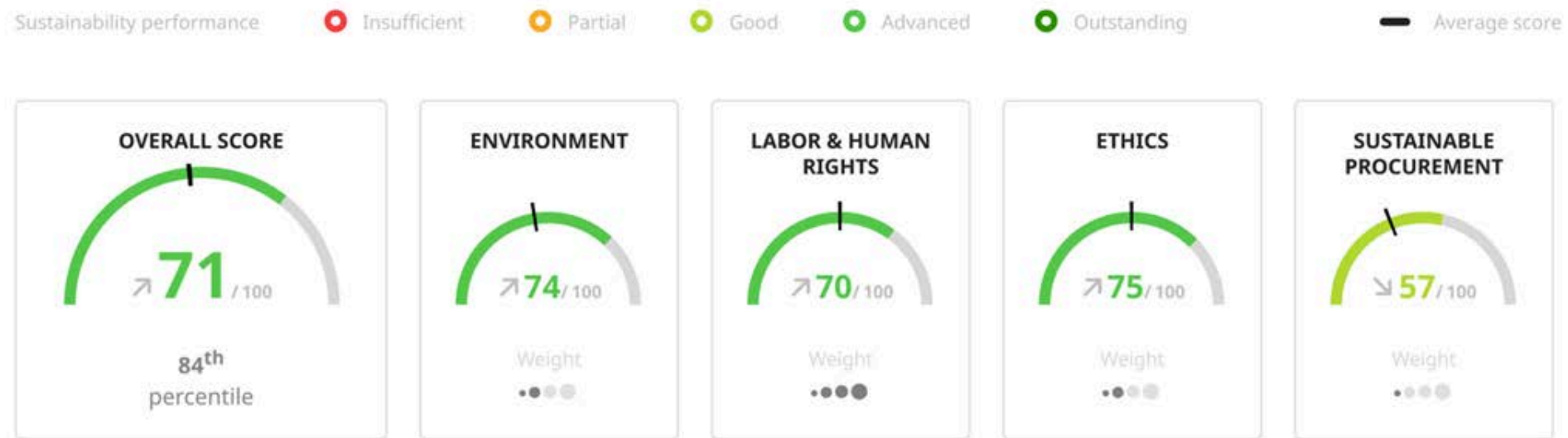


View our [EcoVadis sustainability rating](#)

“ We are proud of our Bronze EcoVadis Sustainability Rating for Nomios Group. It's our goal to further improve our sustainability rating in future assessments.

Governance and ESG oversight

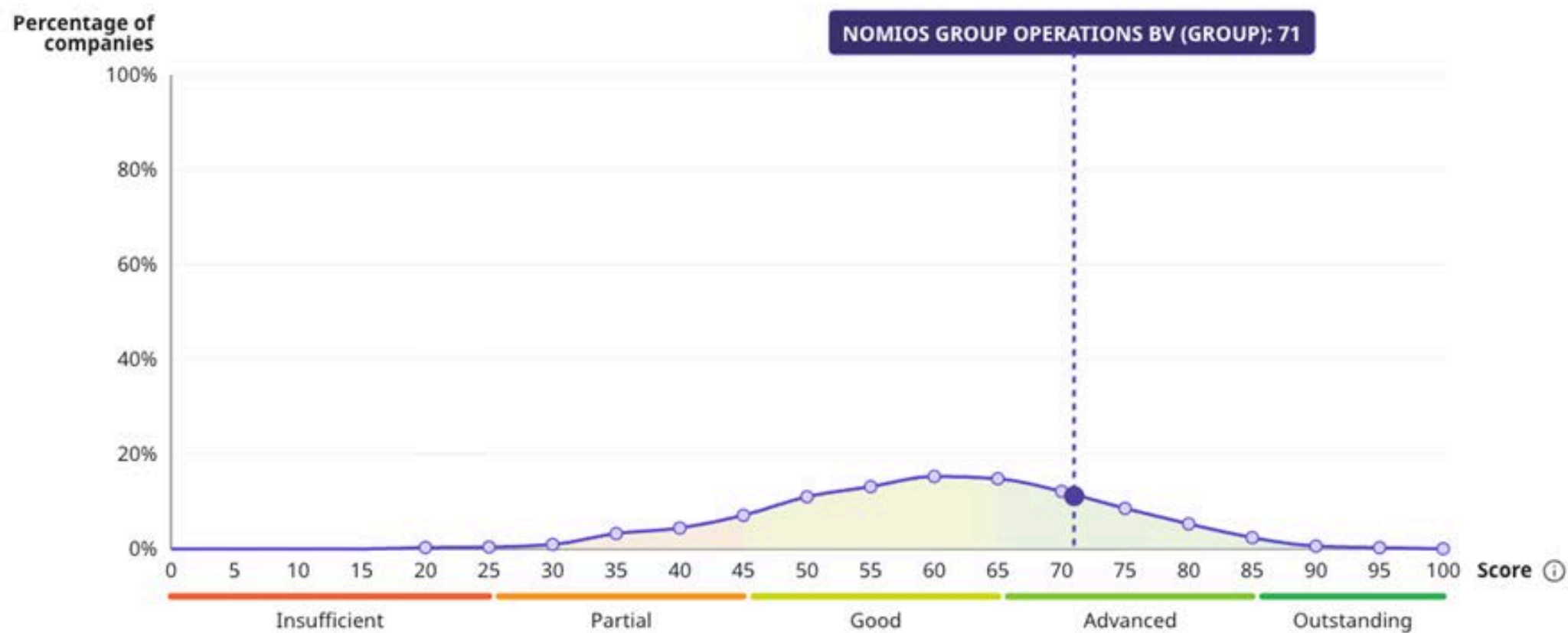




EcoVadis assessment of Nomios Group

Nomios Group is in the top 10% of companies rated by EcoVadis in the Computer programming, consultancy and related activities industry. Our score of 71 places us in the “advanced” category and slightly above the peak of the distribution, indicating performance that exceeds the majority of companies. This means Nomios is ahead of many peers with well-developed ESG practices already in place.

Notably, the highest-weighted themes—Labour & Human Rights and Ethics—both demonstrate strong performance, with scores of 70 and 75 respectively, and exceed the industry average. This is particularly significant, as robust results in the most heavily weighted areas are the primary drivers of Nomios’ strong overall ESG performance.



Understanding which ESG topics matter most to our stakeholders—and to our business—remains a cornerstone of our sustainability strategy. We see this as key to ensuring that our sustainability efforts are focused on the areas where we can deliver the most value and manage risk effectively.

Double Materiality Assessment

Nomios undertook a double materiality assessment in 2025 as a strategic initiative to reinforce our governance and market leadership. Our consultants ERM's work included a thorough review of our entity scoping, value chain mapping, and the identification of key ESG topics relevant to our business operations. This process included interviews with key internal stakeholders and an analysis of our business relationships across the value chain.

This assessment aimed to identify and evaluate impacts, risks, and opportunities (IROs) across Nomios' operations. These IROs were initially identified through a combination of document reviews and stakeholder interviews, ensuring a comprehensive and broad overview. This assessment represented a strategic opportunity for Nomios to:

- Demonstrate its ESG ambition and commitment to responsible business practices
- Enhance its reputation and stakeholder trust through transparency and accountability
- Create business value by aligning ESG priorities with commercial strategy
- Strengthen internal governance by integrating sustainability into risk management frameworks

Identified impacts, risks and opportunities were prioritised using qualitative criteria based on severity and likelihood for impact materiality and potential financial magnitude and probability for financial materiality, consistent with Nomios' risk-management framework.

Stakeholder interviewees were selected to represent a cross-section of the business, reflecting different functions, regions, and levels of responsibility to ensure a balanced and comprehensive perspective. Sustainability risks were assessed alongside other business risks to ensure consistent prioritisation. The results inform management decision-making by guiding the selection of material ESRS topics and the definition of related actions and targets, and are reviewed by senior management as part of strategic planning and annual risk-assessment cycles.

As part of our continuous improvement cycle, Nomios will conduct a review of the double materiality assessment in 2026 as part of our annual risk-assessment review, ensuring alignment with evolving ESG risks, regulatory expectations, and organisational priorities.

ESG priorities and materiality

Double Materiality Assessment
Alignment with the UN Global Compact and
SDGs

Double Materiality framework

The graphic below summarises the topics and sub-topics identified as material to Nomios' operations through the DMA process.

Topics	ENVIRONMENT					SOCIAL				GOVERNANCE	ENTITY SPECIFIC
	E1: Climate change	E2: Pollution	E3: Water & marine resources	E4: Biodiversity & ecosystems	E5: Resource use and circular economy	S1: Own workforce	S2: Workers in value chain	S3: Affected communities	S4: Consumers and end-users	G1: Business conduct	
Sub-topics	Climate change adaption	Pollution of air, water, and soil	Water	Direct impact drivers of biodiversity loss	Waste	Working conditions	Human rights consideration (CVC DIF-specific)	Communities' economic, social, and cultural rights	Information-related impacts for consumers / end-users	Protection of whistle-blowers	Cybersecurity
	Climate change mitigation and energy	Substance of concern	Marine resources	Impacts on the state of species	Resource outflows products and services	Equal treatment and opportunities for all	Working conditions	Communities' civil & political rights	Personal safety of consumers and/or end-users	Corruption & bribery	
		Substance of very high concern		Impacts on conditions of ecosystems	Resource inflows, incl. resource use	Other work-related rights	Equal treatment and opp'y for all	Rights of indigenous people	Social inclusion of consumers / end-users	Corporate culture	
		Microplastics		Impacts and dependencies on ecosystem			Other work-related rights			Animal welfare	
		Pollution living organisms and food resources								Political engagement and lobbying	
										Mgmt. of relationships with suppliers	

Not material
Material

Alignment with the UN Global Compact and SDGs

In parallel with our materiality work, Nomios continues to align its ESG strategy with global frameworks, including the UN Global Compact and SDGs. Our commitment to the UN Global Compact’s ten principles—covering human rights, labour standards, environmental responsibility, and anti-corruption—remains a cornerstone of our approach.

We responded to the United Nations Global Compact in 2025 under our Keenos I SAS name, demonstrating Nomios’ active commitment to aligning our strategies and operations with internationally recognised principles on human rights, labour, the environment, and anti-corruption. By submitting the required Communication on Progress, we reinforced transparency, accountability, and credibility with stakeholders, while also strengthening your position within a global network focused on sustainable and responsible business practices. This not only supports regulatory and ESG expectations but also helps build long-term trust with investors, clients, and partners.

- We also use the United Nations Sustainable Development Goals (UN SDGs) as a guide to shaping our sustainability efforts. While not every goal applies equally to our business, we focus on areas where we can make the most meaningful contribution. We continue to highlight key SDG themes relevant to our sector:
- **Decent Work and Economic Growth:** supporting secure, high-quality employment and safe working environments.
- **Industry, Innovation and Infrastructure:** strengthening digital infrastructure for cybersecurity and secure networking.
- **Responsible Consumption and Production:** promoting sustainable practices in our value chain, including hardware recycling and sustainable procurement.
- **Climate Action:** reducing our greenhouse gas emissions and contributing to global climate goals.

WE SUPPORT



UN GLOBAL COMPACT

#UnitingBusiness

The **Communication on Progress** is an annual disclosure to stakeholders on progress made in implementing the Ten Principles of the UN Global Compact in the areas of **human rights, labour, environment and anti-corruption**, and in supporting the **Global Goals**.



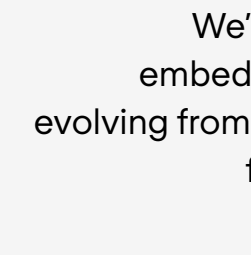



United Nations Sustainable Development Goals

We recognise the importance of all 17 UN Sustainable Development Goals; however, we have identified four goals where our business activities can make the most and meaningful contribution.



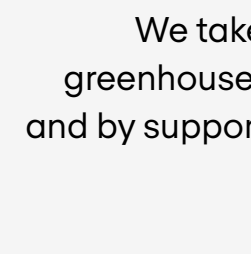
We promote decent work by fostering a safe, inclusive workplace and partnering with suppliers who uphold fair labour practices and sustainable growth.



We’re strengthening digital infrastructure by embedding sustainability into our business and evolving from a traditional integrator to a consultancy for secure, low-emission networking and cybersecurity solutions.

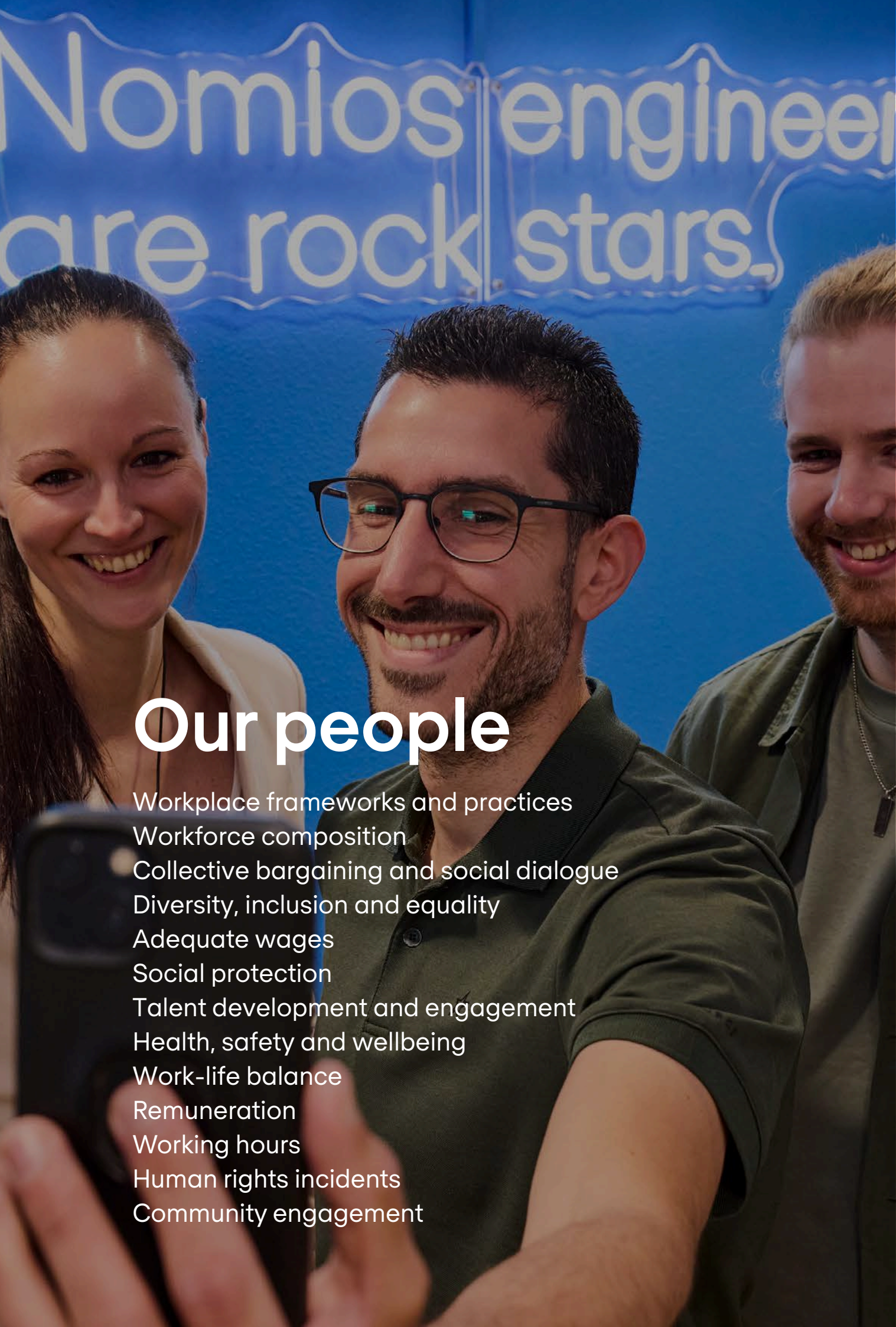


We promote responsible consumption by partnering with suppliers who meet strong ESG standards, enabling us to offer greener IT solutions. Our focus includes sustainable procurement and recycling of networking hardware to reduce environmental impact.



We take climate action by actively reducing our greenhouse gas emissions, with a focus on Scope 3, and by supporting carbon offset initiatives like Reforest to help meet global climate goals.





Our people

- Workplace frameworks and practices
- Workforce composition
- Collective bargaining and social dialogue
- Diversity, inclusion and equality
- Adequate wages
- Social protection
- Talent development and engagement
- Health, safety and wellbeing
- Work-life balance
- Remuneration
- Working hours
- Human rights incidents
- Community engagement

Our people are at the heart of Nomios' success. We believe that an engaged, inclusive, and healthy workforce drives innovation, resilience, and long-term growth. We strive to create a supportive and inspiring environment where every employee can thrive.

Workplace frameworks and practices

Nomios is a European Group with strong common values, but is led in a way that local management has a large margin to lead the local operation in a way that aligns with the local customs and expectations – which is to be expected from a cybersecurity company. This has an impact on how we set-up our policies and procedures.

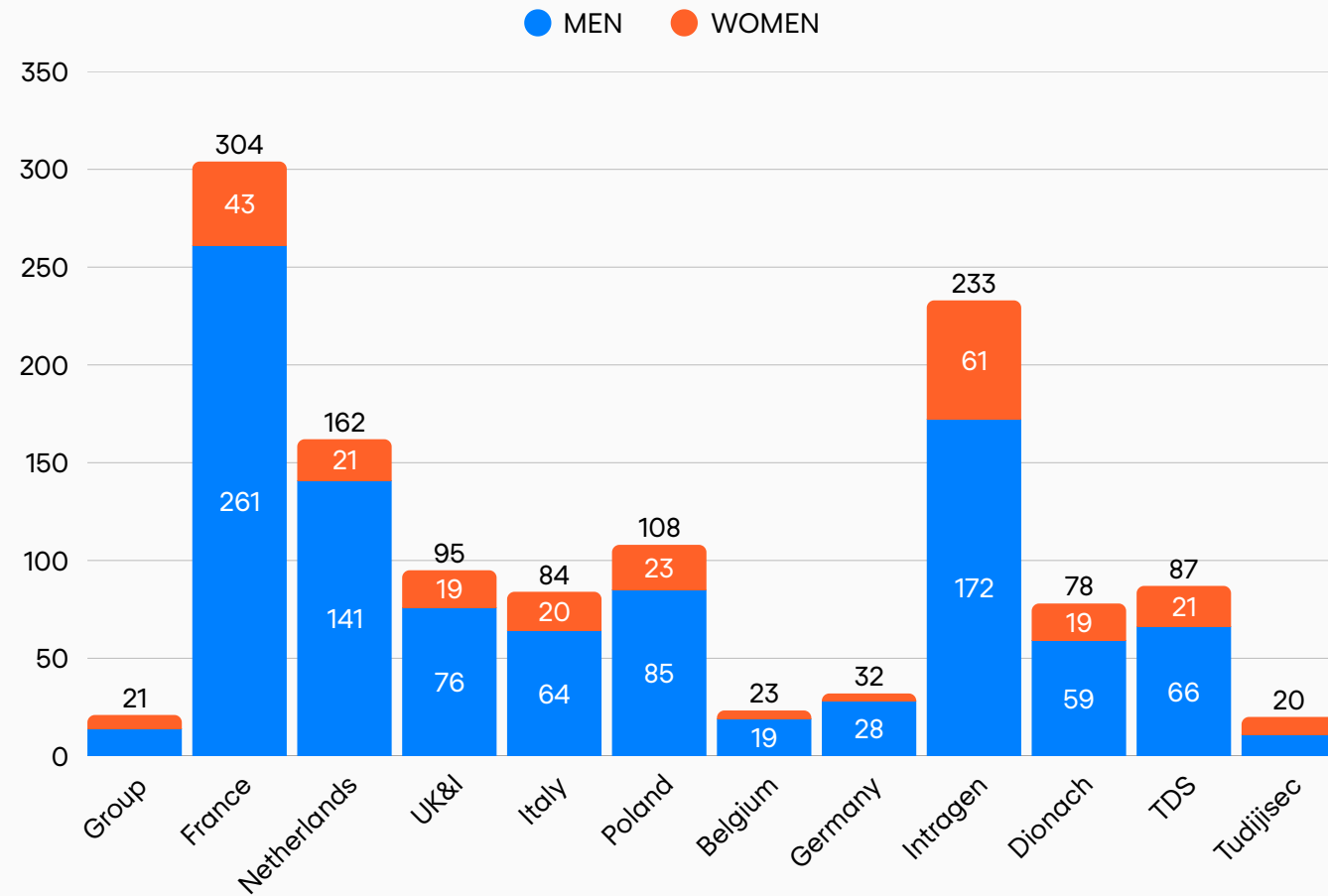
The Nomios Group has defined several head-line policies and procedures within Nomios Group, which give a basis on which we expect our individual Group Companies to base their local policies, on a comply or exceed basis. Each individual country can apply these policies and adjust where needed to make it fit their culture – as long as the baseline is met.

In 2025, Nomios expanded its suite of Group-wide people-related policies to strengthen our social governance framework and respond to the priorities identified through our double materiality assessment. As Social topics were identified as the Group's most significant area of impact, we broadened and formalised our policy framework to address gaps and support consistent people-management practices across the organisation. This included the introduction of a new Career Management Policy, a Working Conditions Policy, and an updated Social Dialogue Policy, complementing our existing policies on Diversity, Inclusion and Equality, and Health and Safety.

These policies apply to all permanent employees across all Nomios entities, including newly integrated businesses, ensuring a harmonised approach throughout the Group. Each policy is formally approved by the Board and forms part of Nomios' overarching governance framework for social sustainability. Policies are reviewed regularly as part of the annual governance and risk-management cycle, and the 2025 updates introduced quantitative targets and measurable commitments, strengthening alignment with ESRS expectations and enabling consistent performance monitoring and accountability.

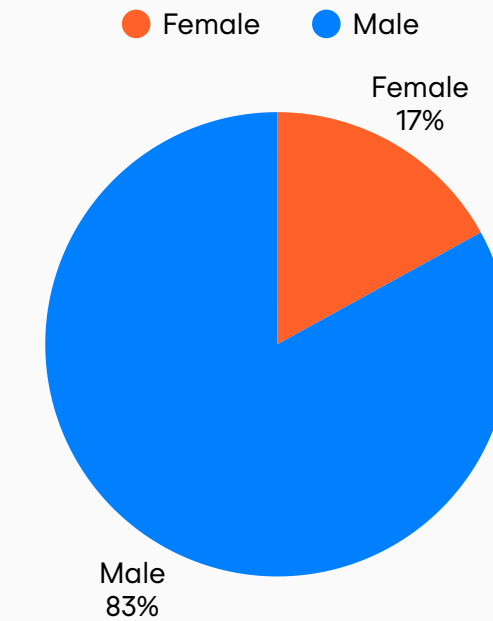
Together, these policies constitute Nomios' framework for managing the material impacts, risks and opportunities related to its own workforce, including working conditions, health and safety, employee wellbeing, career development and social dialogue. They explicitly prohibit forced labour, compulsory labour, child labour and trafficking in human beings and apply across all Group entities. The policies are communicated to employees through internal channels, including onboarding processes, internal platforms and regular management communications.

Total workforce composition



* Breakdown of male and female headcount for the TDS entity was not available at the time of reporting.

People manager breakdown



Nomios also voluntarily reports the male and female breakdown of people managers as part of workforce composition.

Workforce composition

Nomios' workforce is central to the Group's long-term success, and understanding its structure is essential to assessing how we manage and support our people. This section provides a detailed overview of our workforce profile, including the distribution of full-time and part-time employees, the number of new hires across our entities, and an outline of our people-management structure. These disclosures offer transparency into how our organisation is evolving, how we attract and retain talent, and how managerial responsibilities are allocated throughout the Group, supporting informed insight into our social impact and organisational capacity.

At present, Nomios does not monitor data on persons with disabilities at Group level; however, certain countries collect this information in accordance with local regulatory requirements. The Group intends to work towards the formal and consistent monitoring of this information in the near future.

As of December 2025, Nomios employed close to 1300 staff, including the companies that were acquired in 2024 and 2025 (Dionach, Intragen and TDS), with the full breakdown in [Annex 1](#).

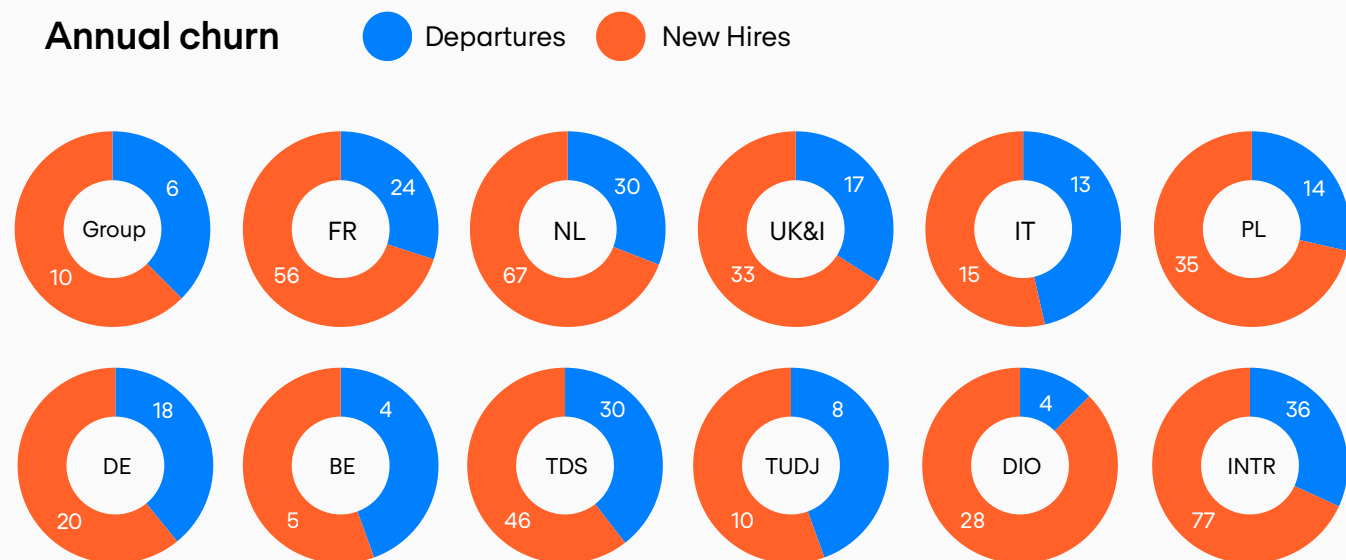
Workforce data is reported using annual average figures to ensure a representative reflection of staffing levels, rather than a year-end headcount.

The employee turnover rate for 2025 was **16.3%**, calculated as the number of permanent employees who left Nomios during the reporting period (204) divided by the average employee headcount (1,245)

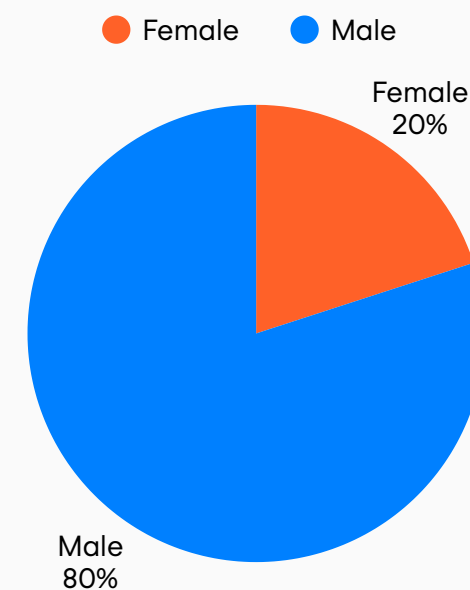
Nomios Group:

- Total: 1,245 employees
 - 80% men
 - 20% women

Annual churn



Headcount breakdown





Collective bargaining and social dialogue

At Nomios, we believe that our people play a central role in shaping the future of our business. Their insights and experiences are essential to ensuring that our policies, initiatives, and reward frameworks are meaningful, effective, and aligned with their needs. We are therefore committed to maintaining an open and structured dialogue across the organisation to understand employee priorities and continuously improve the employee experience.

Our primary channels for employee engagement include annual employee satisfaction surveys and regular company-wide “town hall” meetings, which were implemented in 2025. These mechanisms provide a platform for transparent communication on company performance, strategic priorities, and key developments, while also enabling employees to ask questions, share feedback, and propose improvements. Insights from these engagement activities are reviewed by management and used to inform decisions related to people policies, workplace practices and priority actions across the Group.

Collective employee representation is established through different models across the Group, reflecting local legal and industrial relations frameworks. Bargaining agreements cover 100% of employees in Belgium, France and Italy. In other countries, employees are not covered by collective bargaining agreements but, where relevant, are represented through works councils or employee representatives in line with national legislation.

All Nomios entities participate in an annual employee satisfaction survey, which is a key tool for gathering structured feedback and measuring engagement levels. Survey topics include employee engagement and satisfaction, autonomy and work flexibility, freedom of expression, management support, workload, and recognition. Following the results from the surveys, each country MD is responsible for working with their local HR team to feedback the results. The local leadership team is then responsible for responding to specific targeted areas with a view to improve the employee experience in their country/business unit.

Collective bargaining coverage and social dialogue	NL	FR	UK	BE	DE	PL	IT	INT R	DIO N
Employee satisfaction survey (participation %)	69%	87%	98%	78%	59%	68%	75%	84%	64%

The Employee Satisfaction Survey conducted during 2025 was delivered across the Group using a mix of Great Place to Work and Peakon surveys and achieved an average participation rate of 76% across all eligible entities. Although some related survey recognitions or medals were released in 2026, all underlying survey activity was carried out during 2025

Great Place To Work

Great Place to Work is a structured, benchmarked employee survey that measures trust, pride and camaraderie and can be used to support external certification.

Peakon

Peakon is a continuous listening and engagement platform that uses short, frequent pulse surveys to gather real-time feedback and track trends over time. The participation rate reflects engagement from employees across the organisation and excludes TDS, which did not participate in the survey.

Nomios does not currently apply differentiated engagement mechanisms for specific vulnerable groups; however, surveys are anonymous and accessible to all employees, enabling all perspectives to be captured. Under ESRS S1-2, Nomios' grievance mechanisms include internal reporting channels such as HR processes, management reviews and the whistleblowing mechanism, which enable employees to raise concerns related to discrimination or human rights.

Looking ahead, Nomios has set clear employee-engagement targets for 2026 to strengthen participation and inclusiveness across the Group. Our objective is to ensure that 100% of employees are given the opportunity to participate in an annual employee survey, reflecting our commitment to listening to all voices within the organisation.

In addition, we aim to achieve a minimum employee survey response rate of 80%, supporting the reliability and representativeness of survey results. Progress against these targets will be monitored at Group level and used to inform both local and Group-wide action plans, reinforcing continuous improvement in employee engagement and dialogue.



[Nomios France](#) [Nomios Nederland](#) [Nomios Poland](#)



[Nomios Germany](#) [Nomios Italy](#) [Nomios UK&I](#)



[Dionach UK](#) [Intragen Greece](#) [Intragen UK](#)

In addition to the Group-wide surveys, several Nomios entities received external recognition for employee experience in 2025.

Top Company in Germany

Nomios Germany was awarded the kununu Top Company seal, based exclusively on anonymous reviews from current and former employees on the kununu platform. The seal is granted to approximately 5% of listed companies and requires a minimum average rating of 3.8 out of 5. Nomios Germany also received the "Arbeitgeber der Zukunft" (Employer of the Future) and "Top Service" certifications from the German Innovation Institute for Sustainability and Digitalisation (DIIND), recognising performance in areas including digitalisation, modern workplace practices and service quality.



ChooseMyCompany in France

Nomios France received two ChooseMyCompany ESG certifications: the HappyIndex®AtWork label, which reflects overall employee well-being and engagement, and the WeImpactIndex® label, which assesses how employees perceive the company's ESG commitments and broader impact. Both certifications are based on anonymous employee feedback.



FIT Congress (Female in IT)

The FIT Congress, organised by Vogel IT Akademie, is an annual event for women in IT, eHealth and eGovernment in Germany, which has been running since 2017. The 2025 edition brought together over 220 participants to exchange knowledge and discuss digital transformation. A central element is the Reader's Choice Awards, presented by the Women's IT Network (WIN) and Vogel IT Akademie, recognising women in the categories "Digital Transformation", "Start Up" and "Leadership".

Nomios Germany has participated in and sponsored the FIT Congress since 2023. At the 2025 edition, one of our colleagues was nominated in the "Digital Transformation" category.



Diversity, inclusion and equality

Nomios is committed to fostering a diverse and inclusive workforce that reflects the communities and markets in which we operate. For us, diversity means valuing a wide range of perspectives, backgrounds, and experiences, and ensuring that all employees have equal opportunities to contribute, develop, and progress.

We continue to embed diversity and inclusion across our recruitment, training, and career-development processes, and we monitor our workforce data to assess our progress and strengthen accountability. We also report on the representation of women in executive-level management as well as the proportion of women in team-management roles, ensuring transparency in how leadership opportunities are distributed across the Group.

Adequate wages

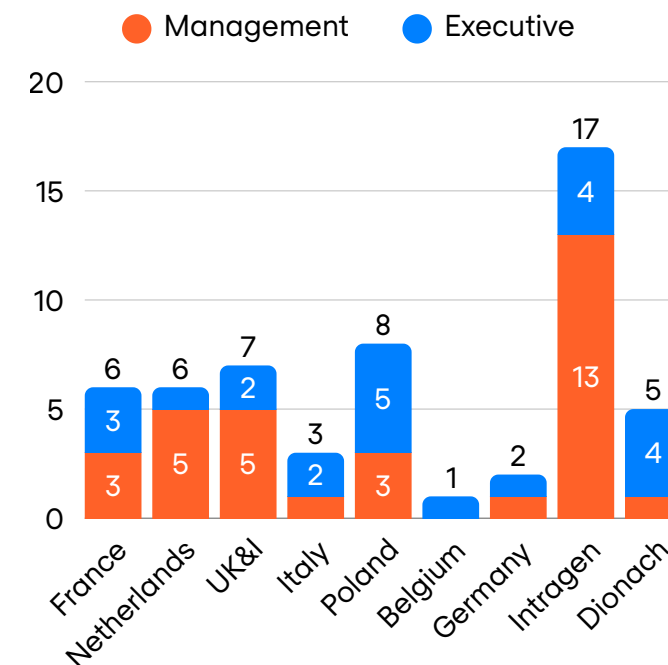
Nomios ensures that all employees are fairly compensated for their work and all employees are paid an adequate wage. Adequacy is assessed at country level by comparing the lowest wage paid by the Group with the applicable statutory minimum wage or collectively bargained wage, in line with local legal requirements. As all employees are paid an adequate wage, no further disclosure is required.

Women in management positions

Nomios defines Executive-Level Management as Women who report directly to the Managing Director (MD) or Chief Executive Officer (CEO), typically occupying senior leadership positions. Team Management is defined as Women who lead and manage a team of employees, regardless of their hierarchical level, and are accountable for team performance and development.

- Women in executive-level management: 22 total for the whole Nomios Group
- Women in team management: 32 total for the whole Nomios Group

Women employed in management and executive positions



Social protection

At Nomios, employee wellbeing and security are fundamental priorities. Across the Group, we provide a broad framework of social protection benefits intended to support employees through significant life events, promote financial security, and contribute to long-term health and resilience. Although specific arrangements vary in line with local legislation and social security systems, all Nomios-branded entities provide protection that is consistent with national requirements and internal standards.

Employees are covered, through statutory or company-provided arrangements, for sickness, unemployment, employment injury or acquired disability, and maternity leave in all countries where the Group operates. As of the reporting period, no operating country had been identified where employees were not covered for these key areas of social protection.

Nomios employees are entitled to maternity leave and are covered by statutory unemployment protection schemes in accordance with applicable local regulations in each country where the Group operates. Eligibility criteria, conditions and duration are defined by national legislation and, where relevant, any differences in coverage by country are explained in line with local regulatory frameworks. As of the reporting year, no material exclusions from maternity leave or unemployment protection have been identified.

Type of social protection	Percentage of employees covered
Sickness	100%
Employment injury or acquired disability	100%
Unemployment	100%
Parental leave (including maternity leave)	100%

Talent development and engagement

Nomios invests in the continuous development and engagement of its people by providing structured learning opportunities, mentoring programmes, and clearly defined career pathways that support professional growth across the Group. We report on the average number of training hours per employee, reflecting our commitment to building the skills and capabilities needed to meet current and future business demands.

In addition, we track and disclose the number of employees who participated in a formal performance review in 2025, ensuring that employees receive regular, structured feedback and that their individual objectives remain aligned with Nomios' strategic goals. Together, these processes reinforce a culture of continuous improvement, capability building, and transparent performance management.

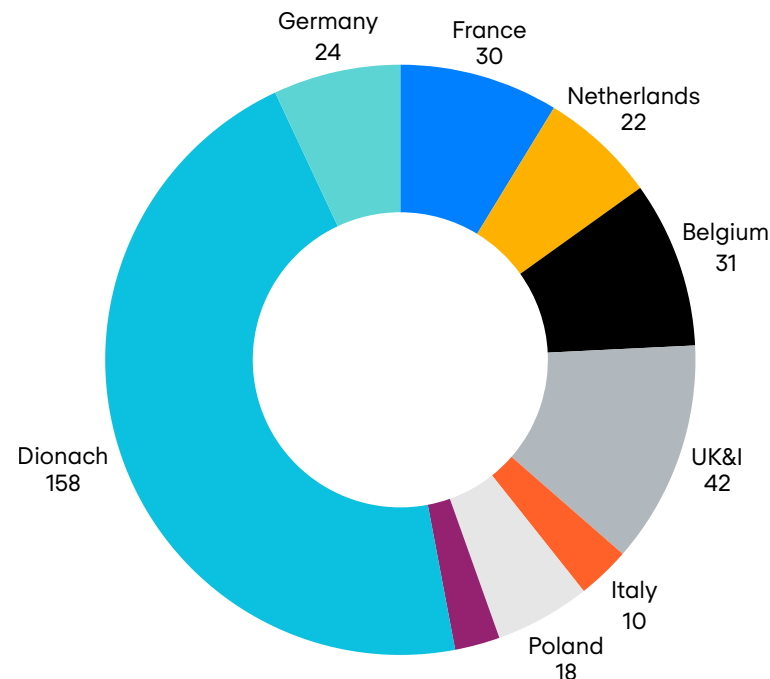
In 2025, **91.3%** of Nomios employees participated in a regular performance and career development review, calculated based on total employee headcount. The average number of training hours per employee for the Group during the reporting period was **38.2 hours**, calculated as total training hours delivered divided by the average employee headcount; as training is not yet formally monitored in all countries, this figure includes certain reasonable assumptions where complete data was not available.

Looking ahead, Nomios has set a Group-wide performance-management target to ensure full coverage of the workforce. By the end of 2026, 100% of employees will have the opportunity to participate in a formal performance discussion, supported by structured tools and guidance for managers. This commitment shows we're strengthening consistency, transparency, and employee development across all entities, and that every individual has access to regular feedback, objective setting, and career development dialogue as part of a maturing, ESRS-aligned people-management framework.



Training hours and skill development

Average training hours per employee



Personal development plans	NL	FR	UK	BE	DE	PL*	IT	INTR	DION
Conducted performance reviews	100%	100%	100%	100%	100%	N/A	100%	100%	100%

*No data exists at this stage



Health, safety and wellbeing

We prioritise the health, safety, and wellbeing of our employees, going beyond compliance to foster a culture where people feel valued and supported. Our approach includes policies, training, and initiatives that address both physical and mental health, ensuring a safe and respectful workplace.

In addition to complying with health and safety regulations within our own premises, Nomios is committed to upholding the highest applicable health and safety standards in any external environment where our employees operate. This includes vendor sites, partner and supplier facilities, and customer locations. Employees are required to follow all relevant local rules, induction protocols, and site-specific safety procedures, ensuring that our commitment to safety is consistently applied wherever work takes place.

Taking into account the non-material nature of occupational health and safety for the Group due to the low-risk profile of its activities, Nomios discloses the following health and safety metrics for the reporting period to support transparency and accountability:

- Percentage of employees trained in health and safety issues – **67%** across Group
- Work-related injuries – **3** recordable work-related injuries across Group
- Days lost due to occupational accidents or work-related incidents – **80 days** total across Group
- Number of fatalities (zero)

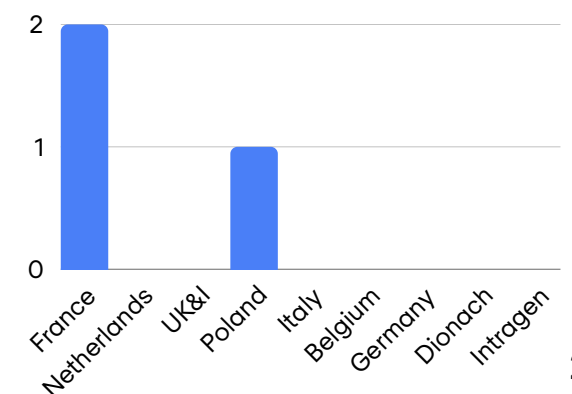
Occupational health and safety is not identified as a material topic for the Group, given the low-risk nature of its activities. The Group records work-related injuries where they occur; however, recordable work-related accidents are not systematically monitored at Group level.

To strengthen our approach further, we have established quantitative health and safety targets for 2026 onwards, designed to enhance training coverage and risk prevention across all operational contexts. These include:

- Ensuring 100% of staff receive mandatory H&S induction training within their first month of employment by 2027
- Maintaining 100% completion of annual H&S refresher training for all employees by 2027
- Providing task-specific training (e.g., manual handling, working at height) to 100% of employees whose roles require it before work begins

Together, these commitments illustrate our structured and continuous approach to safeguarding the well-being of all employees, whether at our sites or those of our clients and partners.

Work related injuries



Work-life balance

Nomios recognises that work–life balance is an essential factor in supporting employee wellbeing, engagement, and productivity. Across the Group, we offer flexible working arrangements where operationally feasible, including remote working, part-time roles, and adjusted working hours.

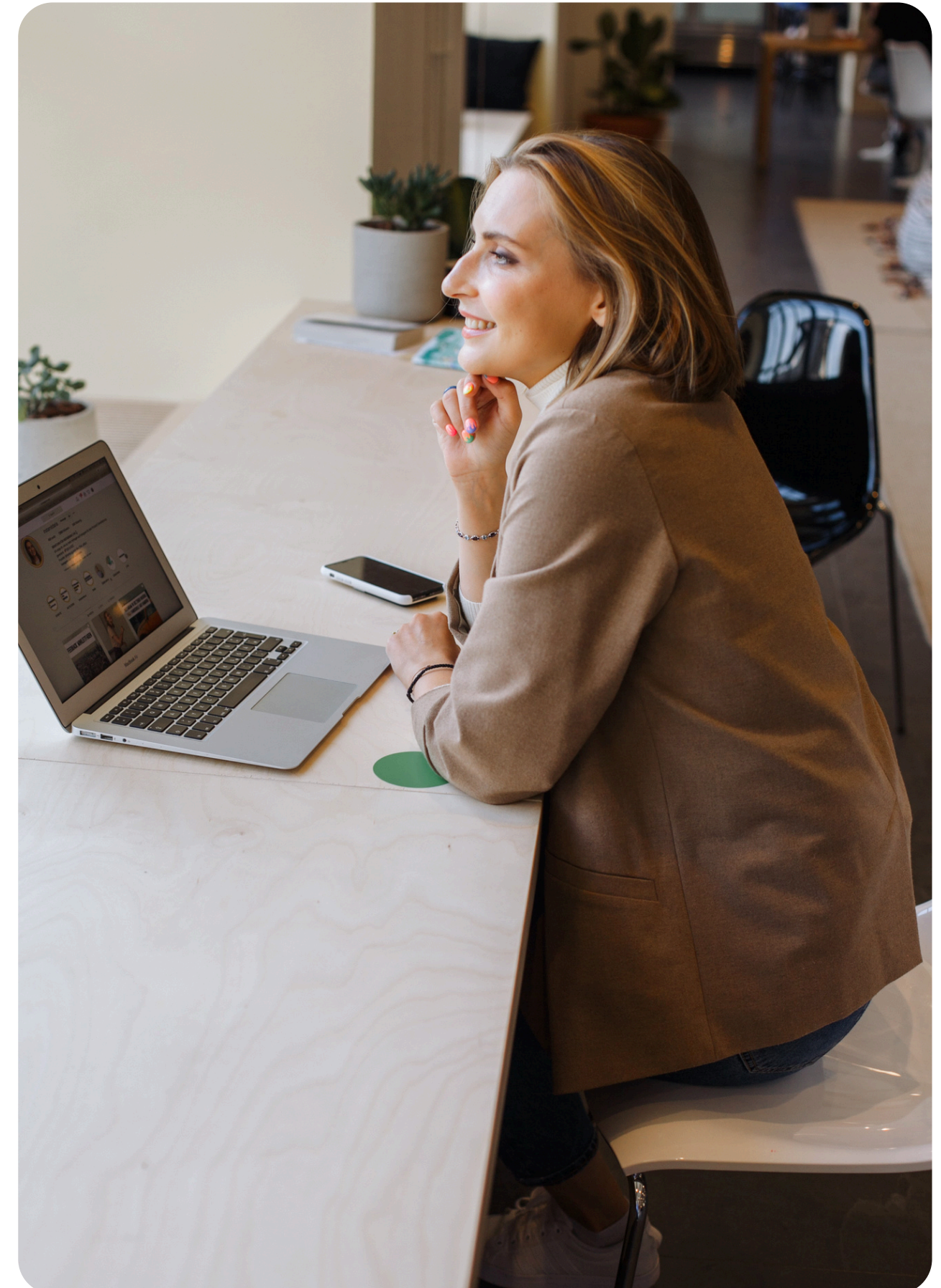
Several Nomios entities also deliver standalone mental-health awareness courses and wellbeing initiatives, reflecting our recognition that mental health is a critical component of overall employee wellbeing. These initiatives are designed to build awareness, reduce stigma, and ensure that employees are equipped with the knowledge and support needed to maintain their mental resilience. Through these measures, Nomios seeks to foster a supportive and inclusive working environment that promotes both personal well-being and sustainable performance.

Additionally, 100% of our employees are entitled to maternity leave, paternity leave, parental leave and carers' leave in accordance with applicable national legislation and internal policies. As a result, 100% of employees were entitled to take family-related leave during the reporting period.

Looking to the future, Nomios has established a set of Group-wide work–life balance and wellbeing targets for 2026, aimed at strengthening awareness, access, and inclusiveness across all entities:

- Ensuring that 100% of employees are reached by a mental-health awareness campaign during the year
- Increasing the number of employees eligible for healthcare coverage, in line with local frameworks and benefits structures
- Ensuring that 100% of employees are aware of their ability to work flexibly, subject to the requirements of their role and operational considerations

These targets were introduced as part of Nomios' updated Working Conditions Policy, issued in 2025. As they represent newly established commitments, no related KPIs are reported for the 2025 reporting year. Progress against these targets will be monitored throughout 2026, with outcomes and performance indicators disclosed in future reporting cycles.



Remuneration

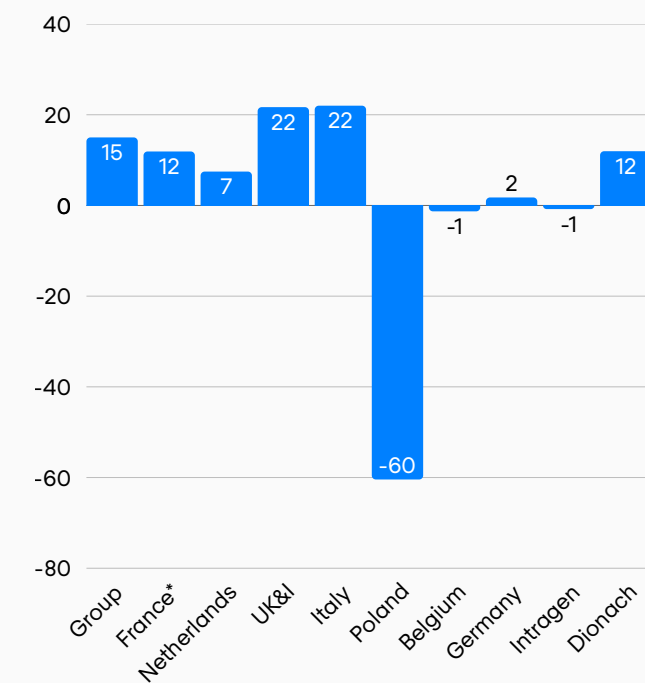
Nomios is committed to ensuring fair, transparent, and responsible remuneration practices across all entities. We are currently undertaking steps to implement the local requirements of the Pay Transparency Act, which will strengthen our ability to assess and report pay equity across the Group.

Our remuneration framework aims to ensure equal pay for equal work, support internal fairness, and promote non-discrimination in all compensation-related decisions. As part of our commitment to transparency, we report key remuneration indicators, including the Gender Pay Gap and the Annual Total Remuneration Ratio, to provide clear visibility into pay outcomes and support continuous improvement in our people-management practices.

The annual total remuneration ratio between the highest-paid individual and the median employee was **3.5:1**, calculated based on total gross remuneration and total employee headcount. This ratio represents the unweighted average across all companies within the Nomios Group included in the 2025 reporting scope.

Across the Group, gender pay gap figures at country level are generally fairly moderate and reflect the way teams are structured locally. An exception is Poland, where the gender pay gap is -60%, meaning that women on average earn more than men. This is largely driven by the workforce composition in that country, where a significant proportion of senior leadership roles are held by women. Overall, this variance is primarily reflective of differences in role distribution and seniority mix, rather than unequal pay for comparable roles.

Gender pay gap in % *



* Calculations are based on the contractual base salary
 *France's figure includes Nomios France + Keenos salaries

Working hours

At Group level, working hours are not formally monitored through a centralised system. However, several countries track working time locally in line with applicable regulatory requirements.

As a result, the total number of working hours reported has been estimated based on the average number of employees in each country and the standard contractual working hours for each entity, with appropriate allowances made for statutory annual leave. On this basis, the total number of working hours across the Group is estimated at **2,200,144.00** hours for the reporting period.

Human rights incidents

Nomios takes human rights seriously and is committed to respecting internationally recognised human rights across our operations. This commitment is consistent with the principles described earlier in this report regarding our alignment with the UN Global Compact and the UN Sustainable Development Goals (SDGs), and it underpins how we prevent, identify and address any potential human rights incidents affecting our workforce.

During the reporting period, Nomios recorded zero (0) incidents of discrimination affecting its own workforce. No other human rights-related incidents connected to the own workforce (0) were identified during the reporting period. Potential incidents are identified and monitored through internal HR processes and dedicated reporting channels, with cases reviewed and addressed in accordance with established procedures.

No cases of harassment or other forms of unfair or unequal treatment were reported through our internal channels or identified through management reviews. Nomios' grievance mechanisms include internal reporting channels such as HR processes, management reviews and the whistleblowing mechanism, which enable employees to raise concerns related to discrimination or human rights.

These mechanisms are used to identify, review and address potential incidents. No discrimination or other human rights-related incidents affecting the own workforce were identified during the reporting period.

Furthermore, the Nomios Group did not receive any fines, penalties, or non-financial sanctions related to breaches of human rights, discrimination, or equal-treatment regulations. We continue to maintain robust policies, training, and reporting mechanisms to support a safe, inclusive, and respectful working environment for all employees and stakeholders.

Community Engagement

Our commitment to social responsibility extends beyond our core business operations. Across our European offices, Nomios employees actively participate in community initiatives that reflect our values and contribute positively to society. Wellbeing initiatives and community engagement activities are presented as qualitative examples of Nomios' broader social contribution and culture.

These initiatives are not used to support or substitute ESRS quantitative disclosures, which remain focused on measurable outcomes and reported performance indicators.

A selection of local initiatives

- **Komeet Platform** (Nomios France): Employees use dedicated solidarity days to support local associations through practical volunteering missions across France, including food aid, animal welfare, health-related causes, environmental projects and digital inclusion, helping turn employee engagement into measurable social impact.
- **Environmental Partnerships** (Nomios Netherlands): We support reforestation projects in collaboration with Trees for All and Reforest, contributing to ecological restoration and carbon offsetting.
- **Selfless Days** (Nomios UK&I): Employees support environmental conservation efforts by working with local authorities to maintain biodiversity, including clearing invasive vegetation in nature reserves. Additionally, other volunteering activities take place over the year.

- **Running with Help** (Nomios Poland): Employees participated in the virtual Poland Business Run, covering kilometres in support of people with musculoskeletal disabilities and amputees, helping fund rehabilitation and modern prosthetics.
- **STEM Engagement** (Nomios France): Employees participate in cybersecurity education workshops for schools, promoting digital literacy and safety.
- **Support for the Po Drugie Foundation** (Nomios Poland): The team supported young adults at risk of homelessness by helping clean the foundation's building after renovation and collecting bedding, towels and household supplies for residents starting a new life.
- **Holiday Giving with Swings & Smiles** (Nomios UK&I): The team volunteered to support children with disabilities and their families, assisting with holiday gift-wrapping and community outreach.
- **Local Charity Partnerships**: Across our offices, teams engage in food drives, local fundraising and mentoring programmes, reinforcing our commitment to social and community impact.

By investing in our people—through diversity and inclusion, wellbeing, talent development, and community engagement—we create a workplace where employees are empowered to excel and contribute to Nomios' success. These efforts ensure that Nomios remains an employer of choice, fostering a culture of excellence and social responsibility.

Pictures from left to right:

- Food Bank Collection | Nomios France
- Race for the Cure | Nomios Italy
- Running Club | Nomios Netherlands
- Pink Day | Nomios Belgium
- Half Marathon | Nomios UK&I



Environmental responsibility

Policies and procedures
 Climate impact and carbon reduction
 Energy use and efficiency
 Climate ambition and targets
 E-waste and circular economy
 Green IT and innovation

At Nomios, we recognise that reducing our environmental footprint is integral to our business and our responsibility as a corporate citizen. We have a long-term commitment to environmental sustainability with a strategy that focuses on managing and reducing our own environmental impacts, whilst also using our business expertise to help clients address their own sustainability challenges.

Our environmental strategy focuses on aligning with the Science-Based Targets initiative (SBTi), reducing greenhouse gas emissions, and embedding sustainable practices across our operations and value chain.

Environmental policies and procedures

Nomios has adopted environmental policies, including its Environmental Policy and Supplier ESG Principles, which together define the Group's commitments and guiding principles to reduce greenhouse gas emissions, improve resource efficiency, and promote responsible environmental practices across its operations and value chain.

While the Supplier ESG Principles are shared with vendors and suppliers for information purposes, they are not currently enforceable and do not include defined KPIs or commitments for the supply chain. As such, these policies presently apply only to employees across Nomios Group entities and have not yet been formally extended to the supply chain. Each policy is approved by the Board and is reviewed regularly to ensure that it remains effective, up to date, and aligned with evolving regulatory requirements, stakeholder expectations, and best practice standards.

These policies have been designed to address the climate change mitigation and energy-related impacts and risks identified as material through Nomios' double materiality assessment and the initial focus has been placed on establishing robust environmental policies and governance frameworks.

Nomios intends to further assess and define climate mitigation actions as part of the ongoing development of its sustainability programme. Even though Nomios operates as a services-based and office-based organisation—resulting in relatively low Scope 1 and Scope 2 emissions compared with asset-heavy sectors—our materiality results demonstrate that climate-related considerations remain highly relevant to our stakeholders and to our long-term resilience.

This has reinforced the importance of strengthening our environmental policy framework to address our impacts, improve resource efficiency, and drive responsible behaviour throughout our value chain.

Together, these policies guide how we manage environmental impacts, what we expect from our employees, and how we continually work to reduce emissions, minimise waste, and operate responsibly. They also support the integration of sustainability principles through clear expectations for suppliers.

By reinforcing these policies across all entities, Nomios is better positioned to embed sustainable practices into day-to-day operations and contribute meaningfully to climate action and environmental protection.

Greenhouse emissions (Scope 1, 2 and 3) - Tons of CO2

Please refer to [Annex 2](#) for Scope 2 breakdown per country.

Please refer to [Annex 4](#) for a Scope 1 breakdown per country.

Scope	tCO2e
Scope 1 (Direct emissions)	818
Scope 2 (Energy use (indirect) – Market based)	380
Total Scope 3	113,443

Scope	tCO2e
Scope 1 (Direct emissions)	818
Scope 2 (Energy use (indirect) – Location based)	389
Total Scope 3	113,443

Scope 3 breakdown

Please refer to [Annex 3](#) for a breakdown of scope 3 per country.

Category	tCO2e
Goods & services	37,044
Capital goods	1,063
Fuel & energy related	326
Upstream transportation	427
Waste	33
Business travel	748
Employee commuting	308
Upstream leased assets	20
Use of sold products	73,384
Sold product end-of-life	88

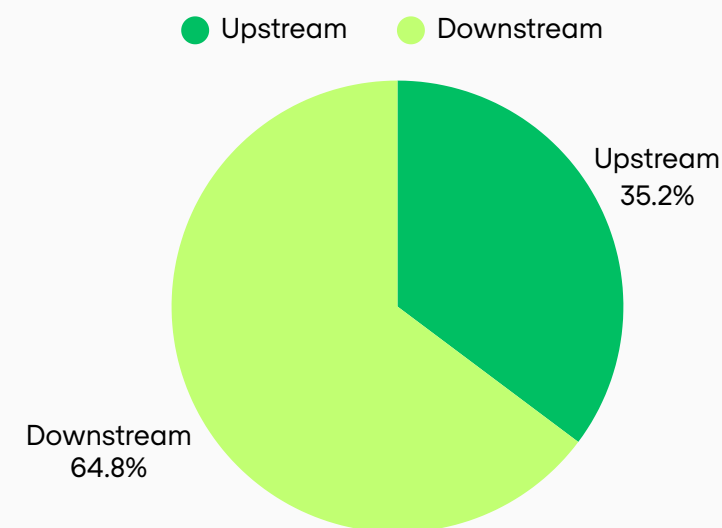
Intensity metrics | Nomios Group

tCO2e/M€	217.50
tCO2e/FTE	96.34

Please refer to [Annex 4](#) for a breakdown of intensity ratios per country.

Greenhouse gas (GHG) intensity metrics are calculated by dividing total emissions by a relevant activity measure. Emissions per employee are calculated by dividing total GHG emissions (tCO₂e) by the average number of full-time equivalent employees (FTEs), while emissions per revenue are calculated by dividing total GHG emissions by revenue in millions of euros (M€). These metrics help show emissions relative to the size of the business and allow for easier comparison over time.

Scope 3 | Upstream vs Downstream



Climate impact and carbon reduction

In 2024, we completed our first full Group-wide greenhouse gas inventory across key regions, laying the foundation for consistent and reliable emissions reporting. In 2025, we built on this progress by expanding our Scope 3 emissions categories to include a broader range of value-chain activities, enabling a more complete understanding of our indirect emissions.

We also introduced internal procedures for standardised data collection, strengthening the accuracy, traceability, and comparability of our climate-related data across the organisation. In addition, we enhanced our governance structures in each country, ensuring that responsibilities, oversight mechanisms, and local engagement on climate matters are clearly defined and consistently implemented. Together, these improvements reinforce our commitment to robust climate management and support our long-term decarbonisation strategy.

Greenhouse Gas Protocol

We use the Greenhouse Gas (GHG) Protocol to calculate and report our emissions, relying on its globally recognised methodology to ensure transparency, consistency, and comparability. We update our emissions inventory on a yearly basis across all Nomios geographies, ensuring our data remains accurate, current, and reflective of our evolving footprint.

Please refer to the tables under Greenhouse emissions - tons of CO₂ for full disclosure.

2025 - Established baseline year

2025 will serve as our established baseline year for all GHG Protocol calculations, providing a consistent and reliable reference point against which we will measure future emissions performance. By setting 2025 as our baseline, we ensure that all subsequent reporting reflects a standardised methodology, enabling accurate year-on-year comparisons and transparent tracking of our decarbonisation progress. This baseline will support the development of credible reduction targets and help us monitor the effectiveness of our climate actions over time.

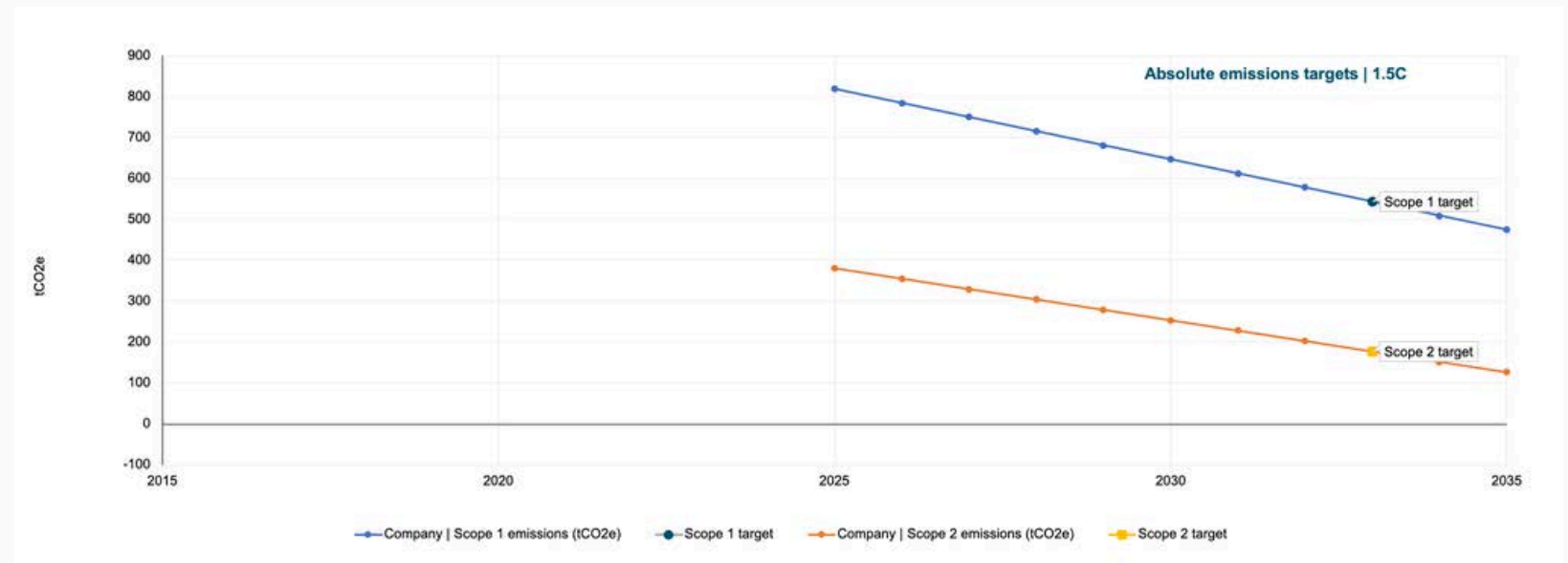
Reported greenhouse gas emissions include CO₂, CH₄ and N₂O, which are relevant to Nomios' activities, and are expressed in CO₂-equivalents using 100-year Global Warming Potential (GWP) values published by the IPCC. They represent gross emissions and do not include carbon removals, offsets, carbon credits or allowances. Emission factors applied include DEFRA 2025 for Scope 1; DEFRA 2025 and IEA 2025 for Scope 2; and, for Scope 3, a combination of relevant sectoral EEIO factors (US EPA v1.3, 2022), adjusted for inflation, as well as IEA 2025 and DEFRA 2025 where applicable.

GHG emissions are calculated using the financial control boundary, in line with the GHG Protocol Corporate Accounting and Reporting Standard and ESRS 1 requirements. Significant Scope 3 categories were identified based on their estimated emissions magnitude and relevance to Nomios' value chain.

Scope 1 and 2

For Scopes 1 and 2, the targets are being developed using the Absolute Contraction approach, with a target year of 2033. Nomios commits to achieving a 36.58% combined reduction in Scope 1 and Scope 2 emissions in line with this methodology.

	Base year (2025)	Target year (2033)	% SBT reduction
Scope 1 emissions (tCO ₂ e)	818	543	33.60%
Scope 2 emissions (tCO ₂ e)	380	177	53.33%
Combined Scope 1+2 emissions (tCO₂e)	1198	760	36.58%



Scope 3

We commit to a supplier engagement target covering 90% of Scope 3 emissions from Purchased Goods and Services (Category 1) and a customer engagement target covering 65% of Scope 3 emissions from the Use of Sold Products (Category 11) by 2031. Progress will be measured based on the proportion of emissions covered by suppliers and customers that have set and are implementing science-based emissions reduction targets, using a combination of primary disclosures and internally estimated data where required.



Nomios does not generate material biogenic CO₂ emissions from the combustion or biodegradation of biomass; therefore, no biogenic CO₂ emissions are reported. Nomios does not operate installations covered by the EU Emissions Trading System; accordingly, no Scope 1 emissions are subject to the EU ETS.

Energy use and efficiency

We continue to invest in improving the energy efficiency of our offices, even where we operate in leased premises. We work closely with landlords and facility managers to advocate for renewable energy sourcing and sustainable building management. All quantitative energy data is reported as final energy consumption, expressed in MWh, and reflects the energy actually consumed by Nomios' operations.

Total energy consumption from Nomios' own operations in 2025 amounted to **1,598.55 MWh¹**

- Non-renewable energy – 1,251.2 MWh
- Renewable energy² – 347.34 MWh

For certain leased offices, detailed information on the energy mix could not be obtained from landlords despite best efforts, so certain assumptions have been made. These data gaps will be progressively addressed in future reporting periods. We aim to include more granular data in next year's report.

Nomios does not operate in a high climate-impact sector; therefore, further fossil fuel disaggregation (coal, oil, gas) is not applicable.

1. The total energy consumption figure reported does not include energy associated with leased electric vehicles
 2. The classification of electricity as renewable is based on supplier contractual information, including standardised green tariffs and Guarantees of Origin where available. For the purpose of reporting the final renewable energy figure, only entities that were able to provide a valid contractual instrument, such as a Guarantee of Origin certificate, have been included. Where such contractual instruments are not in place, a location-based approach is applied, and the related consumption is not considered renewable in the reported total.

Climate ambition and targets

As of the reporting date, Nomios is finalising its near-term GHG emissions reduction targets for Scopes 1, 2, and 3 for submission to the Science Based Targets initiative (SBTi). The figures below are provisional and will be updated following validation. Targets were developed using version 2.5 of the SBTi Corporate Near-Term tool and align with the Group's greenhouse gas inventory boundaries.

Nomios is committed to:

- Reduce combined Scope 1 and 2 emissions by 36.6% by 2033 from a 2025 base year.
- Engage suppliers covering 90% of Scope 3 emissions (purchased goods and services) and customers covering 65% (use of sold products) in setting science-based targets by 2031.

In 2025, Nomios continued working with ERM to expand its Scope 3 inventory and develop SBTi-aligned targets. These targets have not yet been submitted or validated, and further detail on expected emissions reductions will be disclosed following validation.

Nomios Group, under its legal entity Keenos I SAS, remains committed to the Science Based Targets initiative (SBTi), as reflected in the targets published on the SBTi website dashboard.

E-Waste and Circular Economy

As a consultancy-based organisation that does not manufacture physical products, waste is not identified as a material topic in our double materiality assessment. However, we recognise the environmental relevance of the waste we do generate—particularly electronic waste—and we continue to take responsible steps to understand, manage, and reduce our impacts.

Our Environmental Policy includes a dedicated section on waste management and e-waste responsibility, outlining our expectations for responsible disposal practices, recycling, and the use of certified waste-handling partners. Our technology-focused business generates limited volumes of electronic waste, which we manage responsibly. We have implemented processes to collect, manage, and recycle hardware at the end of its lifecycle, with the objective of extending equipment lifespan and minimising the environmental footprint of our operations.

In 2025, we strengthened our approach by beginning to formally capture waste streams across our largest entities, allowing us to differentiate between waste that is recycled and waste that is sent for energy recovery. This enhances transparency, supports the establishment of baseline data, and helps identify opportunities to increase recycling rates over time. Our objective going forward is to have all of the Group companies monitoring waste on a local level, aiming at 100% by 2030.

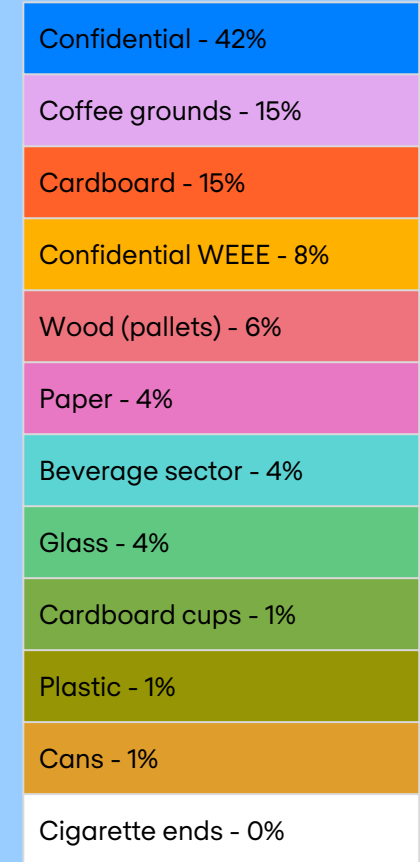
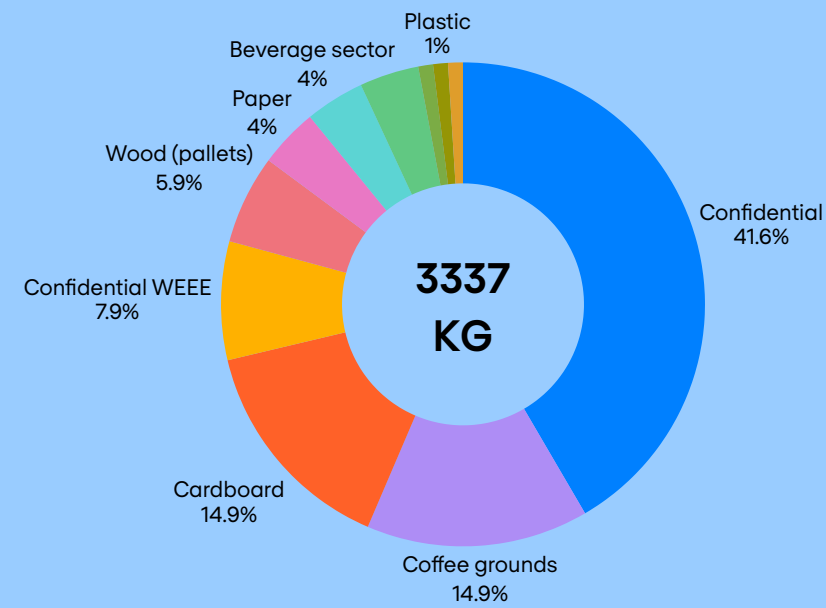
While certain WEEE waste streams may be classified as hazardous depending on their components, Nomios does not directly handle hazardous waste and ensures that all electronic waste is managed through certified channels in compliance with applicable WEEE regulations, supporting responsible recovery, treatment, and recycling of electronic components.

Nomios reports the total tonnes of CO₂e of waste generated from operations, including both general waste and recyclable waste. Please refer to [Annex 3](#) for a breakdown of tCO₂e for waste per country.

We also aim to enhance the monitoring of electronic waste streams and ensure that 100% of e-waste continues to be managed through certified WEEE-compliant contractors.

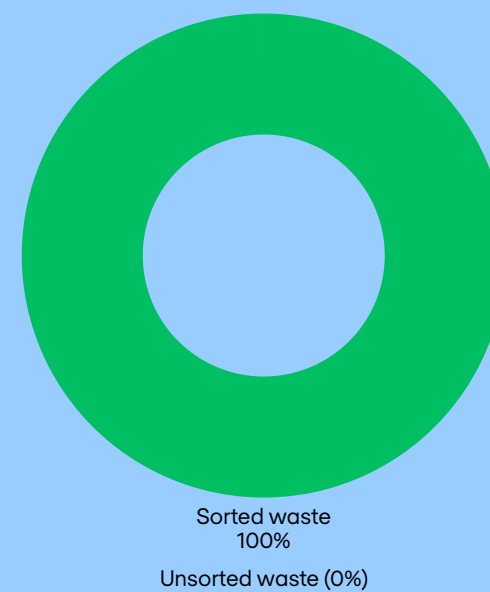
For entities where site-specific waste data was not available, waste generation has been estimated using a 'default office waste per FTE' methodology. This approach applies a standardised waste-generation factor per full-time equivalent employee, enabling Group-level coverage and comparability while more granular, entity-level waste tracking is progressively implemented. Together, these efforts support our commitment to circular economy principles, resource stewardship, and continuous improvement in our environmental performance.

Case study: Waste | Nomios France

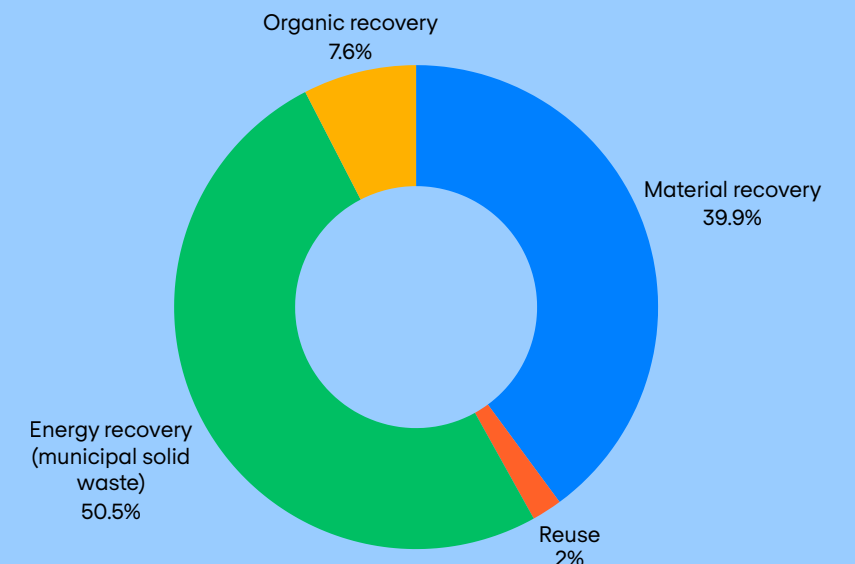


Recycling performance | Nomios France

Proportion of sorted waste



Recovery methods



Green IT and innovation

Sustainability at Nomios is closely linked to technological innovation. We continue to advance and promote green IT solutions, including energy-efficient networking, secure cloud architectures, and software-based approaches that reduce reliance on physical hardware.

Through our managed services model, clients benefit from shared, optimised infrastructure and expert operational support, reducing the need to invest in and maintain their own systems, data centres, or in-house teams—driving both cost efficiencies and a smaller environmental footprint.

In addition, we deploy secure access solutions such as SASE and Zero-Trust-based technologies (e.g., AWG) that enable employees to work remotely in a secure and efficient way. These solutions not only support modern, flexible work practices but also reduce travel-related emissions while strengthening the resilience and security of our clients' digital infrastructure.

Through these innovations, Nomios helps customers achieve measurable environmental benefits while enhancing cybersecurity and operational performance across their organisations.

Our environmental strategy is pragmatic, focusing on measurable progress and continuous improvement. We remain committed to reducing our impact on the environment while delivering on our promise of excellence to our clients and stakeholders.



At Nomios, strong business conduct is fundamental to how we operate and how we build trust with our stakeholders. Our commitment to ethical behaviour is reflected in the policies, training programmes, and governance processes that guide our daily operations. These frameworks establish the standards and expectations that inform our approach to ethics, anti-corruption, bribery prevention, and responsible corporate behaviour.

Standards for good business practice

To support our governance approach and ensure responsible conduct throughout our operations, Nomios maintains a suite of Group-wide policies that address key ethical and behavioural expectations. Nomios' ethics and anti-corruption policies are aligned with the core preventive principles of the United Nations Convention against Corruption (UNCAC), including the prevention of bribery, fraud, conflicts of interest and unethical conduct.

While Nomios has not conducted a formal, article-by-article assessment against the Convention, its internal control framework and policies are designed to reflect internationally recognised anti-corruption standards applicable to its activities.

Roles most exposed to corruption and bribery risks primarily include functions involved in commercial activities, procurement, and interactions with customers, suppliers, or public authorities. Nomios' set out Policies include:

- Child and Forced Labour Policy
- Ethical Business Conduct Policy
- Gifts and Entertainment Policy
- Whistleblower Policy
- Anti-Fraud Policy

These policies collectively outline the standards required of all employees and provide clear guidance for preventing misconduct, managing conflicts of interest, addressing concerns, and upholding human rights across our operations. In addition to the policies applicable to employees, Nomios has adopted a Supplier Code of Conduct, which sets out expectations for ethical behaviour, integrity, and respect for human rights and is applicable to vendors and business partners.

All business conduct policies are formally approved by the Board and issued to every Nomios company. Each entity within the Group is required to adopt and implement these policies in accordance with its own national legal and regulatory requirements, ensuring a consistent ethical foundation across our organisation while respecting local compliance needs. Together, these measures reinforce our commitment to integrity, transparency, and accountability across all our markets.

Business conduct

Standards for good business practice

Training and awareness

Absence of sanctions or violations

Customer privacy and data protection

Consumers, end users, sustainable procurement and supply chain

Training and awareness

In 2025, Nomios updated its policies as described above. In addition, a Group-wide expectation was introduced requiring all Nomios companies to implement training measures covering key ethics and compliance topics, including anti-corruption, anti-bribery, and fraud prevention. These measures support consistent understanding and application of responsible business conduct across the organisation.

Nomios has established a Group-wide objective to ensure that all employees are educated on fraud-related and broader ethics and compliance topics through training and policy awareness. For 2026, the target is for all employees to receive such training, with content tailored to their roles and levels of compliance exposure.

Ethics and compliance training is delivered through targeted programmes and periodic refreshers, with the aim of fostering a strong culture of integrity and accountability across the organisation. Where data is available, Nomios monitors training participation, and in 2025 approximately 52% of employees completed ethics or compliance-related training.

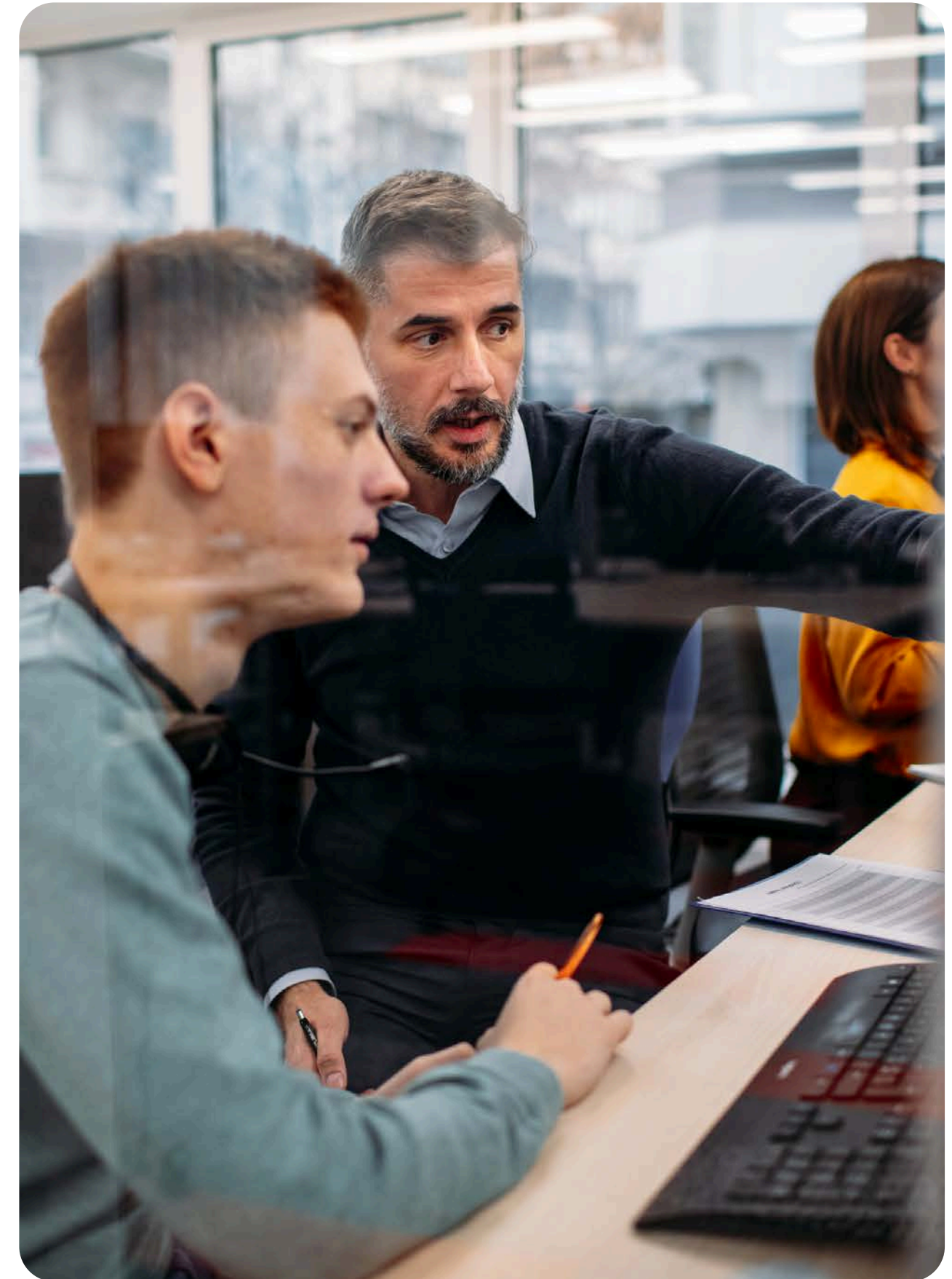
ETHICS	FR	NL	UK&I	IT	PL	BE	DE	DIO	INT
% of employees trained on Ethics	75%	100%	100%	0%	0%	89%	100%	0%	0%
Number of reports related to whistleblower procedure	0	0	0	0	0	0	0	0	0
Number of confirmed corruption incidents	0	0	0	0	0	0	0	0	0
Number of confirmed information security incidents	0	0	0	0	0	0	0	0	0

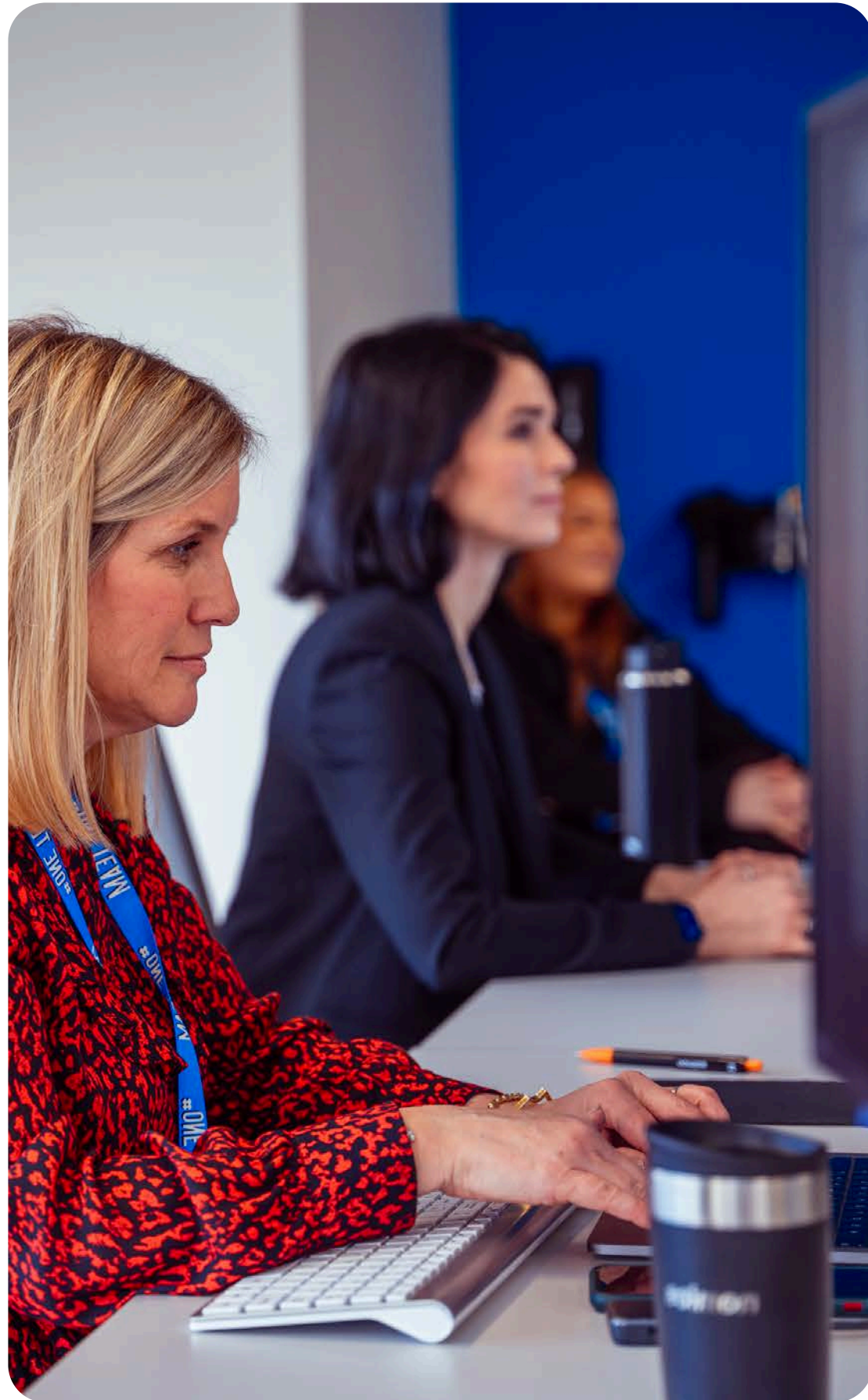
Absence of sanctions or violations

We confirm that none of the companies operating within the Nomios Group were subject to any convictions, sanctions, or fines related to violations of anti-corruption or anti-bribery laws during the reporting year.

This outcome reflects the effectiveness of our governance structures, policies, and internal controls in preventing unethical conduct and ensuring full compliance with applicable legal requirements.

Nomios does not engage in lobbying activities, political advocacy, or efforts to influence public policy in any jurisdiction, and therefore ESRS G1-5 is not applicable to our operations.





Customer privacy and data protection

Nomios monitors and manages risks related to customer data protection, privacy, and responsible business conduct. During the 2025 reporting period, the Group did not record any material or adverse incidents related to customer data that could result in reputational, operational, or financial risk.

The Group’s largest entities—including France, the Netherlands, UK&I, Intragen, and Dionach—are certified under the ISO/IEC 27001 information security management standard, demonstrating a structured and independently validated approach to safeguarding information assets.

This certification reinforces Nomios’ commitment to robust data protection practices, as it ensures the implementation of systematic controls, risk management processes, and continuous improvement mechanisms aligned with internationally recognised best practices, thereby supporting the Group’s overall risk posture in relation to customer data.

Specifically, there were no identified leaks, thefts, or losses of customer data, no information security incidents involving customer data, and no substantiated complaints from customers, external parties, or regulatory authorities. This outcome reflects the effectiveness of our governance framework, internal controls, and information-security practices designed to safeguard customer information and uphold trust across our value chain.

Targets for 2026

To further strengthen our governance and prevention framework, Nomios has set a Group-wide target to educate 100% of employees on fraud-related topics through mandatory training and policy awareness initiatives. This target supports the prevention of misconduct, reinforces a strong culture of integrity and compliance, and contributes to the protection of customers, end users, and business relationships in line with ESRS G1 expectations.

Sustainable Procurement and Supply Chain

As part of our managed services offering, Nomios provides customers with dedicated Service Delivery Managers who conduct regular service reviews. These reviews serve as an important platform through which customers and end users can raise concerns, request improvements, or provide feedback on the quality and effectiveness of the services delivered.

While we do not yet have a formalised and standardised grievance mechanism that applies uniformly across all Nomios entities, each country maintains its own customer communication and issue-resolution channels. This decentralised approach ensures that concerns can be addressed promptly and in line with local processes, while we continue working towards greater alignment and consistency within Group.

Our supply chain represents a significant part of our environmental footprint. We engage with key suppliers to promote sustainable practices, including responsible sourcing, energy efficiency, and waste management.

Our procurement policy requires that all suppliers adhere to applicable environmental regulations and align with Nomios’ values, and Nomios has established a Supplier Code of Conduct and ESG Supplier Principles. In light of our Scope 3 SBTi targets, which include a supplier engagement approach, we recognise supplier management as a critical lever for achieving emissions reductions in the near and medium term. Over 2026, Nomios will therefore continue to strengthen its supplier management practices and work to further formalise ESG onboarding of new suppliers, where we see a significant opportunity to drive improved environmental performance across our value chain.

The impact of cybersecurity

Securing the foundations

Protecting what matters

Expertise in action

Secure by design - resilient by default

Every day, the organisations that keep society running - hospitals, banks, energy networks, public institutions - face attempts to compromise the systems they depend on. For Nomios, protecting those systems is not a corporate responsibility initiative sitting alongside our core business. It is our core business.

As a pan-European cybersecurity provider serving essential sectors across nine countries, the work we do every day – detecting threats, securing infrastructure, protecting data – directly determines whether critical services remain available to the people who rely on them. Many of our clients operate as essential or important entities under the EU's NIS2 Directive, meaning that the services Nomios delivers directly underpin regulatory obligations designed to protect society at large.

Our Double Materiality Assessment confirms this: cybersecurity emerged as the sole entity-specific material topic in the assessment, reflecting the scale and significance of our impact on the digital ecosystems we protect. That is not incidental to our ESG commitments. It is the substance of them.

Securing the foundations

A substantial part of Nomios' client base operates in sectors designated as critical under NIS2 – including healthcare, finance, energy, and public administration. Across our full portfolio – spanning managed security services including our SOC and VOC, professional services, secure networking, and consulting on technology, security organisation and governance –

we help these organisations design, build, and continuously defend the digital infrastructure on which essential services depend. The resilience of those services is not incidental to what we do; it is the direct result of it.

Our pan-European presence across nine countries gives this work a dimension that a single-market provider cannot replicate. Operating across France, the Netherlands, the United Kingdom, Belgium, Germany, Italy, and Poland, we combine local regulatory knowledge and client proximity with cross-border threat visibility.

Patterns we observe across one market inform our response posture in others, and our clients benefit from that collective intelligence. At the same time, our local teams understand the specific legal requirements (following for example from NIS2, DORA, the Cyber Resilience Act, and more), sector regulations, and operational contexts of their markets – enabling us to support clients not just technically but in meeting their compliance obligations as essential or important entities.

Together, this positions Nomios as a structural contributor to European digital resilience – present, knowledgeable, and operationally connected across the markets where that resilience matters most.

Protecting what matters most

Data protection is a fundamental element of what our clients entrust to us. Nomios supports organisations across the full security lifecycle — from continuous threat monitoring and incident response, through security architecture design and implementation, to ensuring that the environments we help build meet the requirements of GDPR and applicable national data protection frameworks.

Security and privacy by design are embedded from the outset, not retrofitted after the fact.

The certifications we hold across our operational entities — maintained and expanded in line with client sector requirements — provide independent assurance of our delivery standards. These include internationally recognised frameworks that validate the rigour of our security practices and give clients auditable evidence of our operational integrity.

We are equally transparent about our own security posture. Nomios applies to its own infrastructure and internal operations the same standards we recommend to clients. Our internal environments are subject to the same principles of access control, monitoring, and incident response that underpin our managed service delivery.

We believe a cybersecurity provider that does not practise what it advises has limited credibility — and we hold ourselves to that standard.

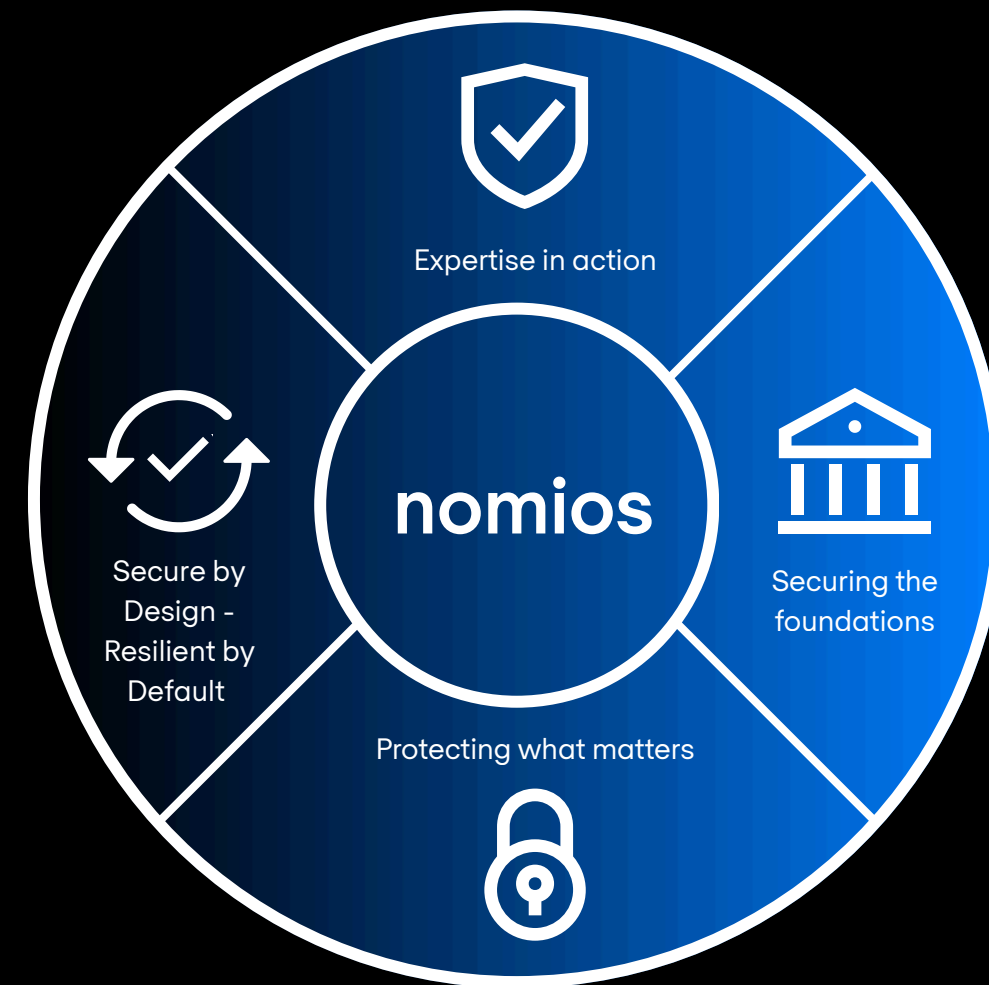
Expertise in action

Resilience in the digital economy is not achieved by any single organisation working in isolation. Nomios contributes to broader ecosystem awareness through client-facing training programmes, cybersecurity workshops, and sector-specific advisory engagements.

In 2025, we delivered awareness sessions across multiple regions, helping organisations at various levels of maturity understand the evolving threat landscape and strengthen their internal security culture. Across our Group, we also invest in the continuous development of our own people, ensuring that the teams delivering security services to clients maintain the knowledge and skills that a rapidly evolving threat environment demands.

Beyond direct client and employee engagement, Nomios contributes to the wider cybersecurity conversation through active thought leadership. Our regional teams regularly publish insights on emerging threats, regulatory developments, and security best practices — making that expertise accessible to a broader audience beyond our immediate client base.

Building on this foundation, Nomios has set an ambition to integrate with the CERT communities across our operating regions. We see this as a natural extension of our commitment to European cyber resilience - moving from serving individual clients to contributing to the collaborative infrastructure that benefits the ecosystem as a whole.



Secure by Design - Resilient by Default

Digital transformation carries inherent risk. Organisations that accelerate their adoption of cloud, AI, and connected infrastructure without adequate security architecture create exposures that compound over time. Nomios' role is to ensure that our clients' innovation agendas are matched by the security controls needed to sustain them — enabling growth without transferring risk onto customers, partners, or the public.

This includes advising clients on secure-by-design principles, supporting zero-trust network architectures, and integrating security into procurement and vendor management processes.

For the majority of our clients, NIS2 sets the regulatory baseline — establishing minimum requirements for risk management, incident reporting, and supply chain security across critical sectors. For our substantial financial services client base, DORA raises that bar further, imposing more demanding obligations around operational resilience, ICT risk management, and third-party oversight. Nomios provides the technical and advisory depth to help clients meet both frameworks — not as a compliance exercise, but as a foundation for resilience that outlasts any single regulatory cycle.

2025 marks Nomios' ESG baseline – the year we completed our double materiality assessment, established Group-wide KPIs, and put in place the governance structures needed to make our commitments credible. What follows sets out where we go from here.

Near-term priorities (2026-2027)

In the short term, we will focus on consolidating our ESG foundations and meeting our near-term regulatory and reporting obligations. This includes:

- Submitting our near-term greenhouse gas emissions reduction targets to the Science Based Targets initiative for formal validation, targeted for June 2026;
- Continue developing a central repository for ESG source data, methodologies, and supporting evidence to improve reporting readiness;
- Conducting an annual refresh of the Group double materiality assessment to ensure ongoing alignment with ESRS requirements and evolving stakeholder expectations;
- Updating our material ESG policies to reflect the DMA findings and ensure continued regulatory fitness;
- Adapting our reporting model to align with the CSRD and EFRAG's ESRS framework, including strengthening internal controls for sustainability information;
- Monitoring and responding to the national implementation of NIS2 across our operating jurisdictions and the requirements of the EU Pay Transparency Directive; and
- Translating Group ESG policies into locally applicable operating procedures, with ownership assigned in each jurisdiction.

Medium-term targets (2027-2029)

Our medium-term focus includes:

- Building toward ESG disclosures of a quality and completeness that would support external assurance;
- Defining and reporting transparently against concrete diversity and inclusion targets across the Group;
- Integrating ESG criteria into our M&A due diligence processes for future acquisitions;
- Improving EcoVadis certification across all Nomios-branded entities, with Intragen and any other meaningful acquisitions fully integrated into the Group's ESG reporting cycle;
- Expand ESG due diligence to a defined proportion of strategic suppliers and incorporate ESG expectations into supplier reviews;
- Implement targeted initiatives to reduce Scope 1 and 2 emissions, mainly focussed on office energy use and commuting-related impacts.

Future roadmap

Near-term priorities
Medium-term target
Long-term ambitions
Continuous improvement

Long-term ambitions (2030 and beyond)

Our long-term goals centre on integrating sustainability into the very core of our business strategy, including:

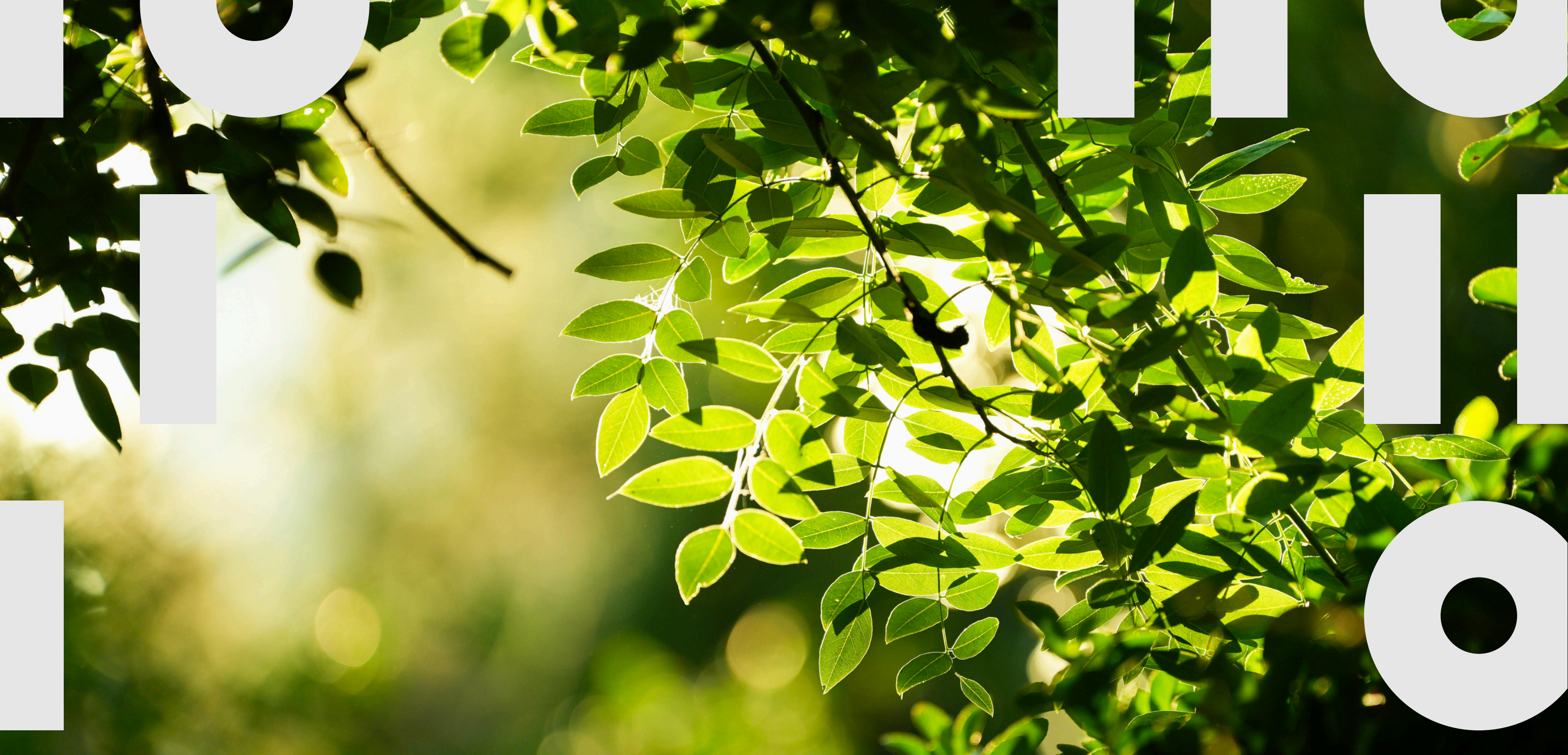
- Achieving a level of emissions in line with our validated SBTi targets;
- Achieving full CSRD and ESRS compliance, including assured disclosures, in line with the regulatory timeline applicable to a business of our scale;
- Establishing Nomios as a recognised ESG leader within the cybersecurity sector;
- Developing, as an ambition, capabilities that support our clients' own ESG and resilience objectives — building on the direct connection between the infrastructure we protect and the long-term sustainability of the organisations and critical infrastructure we serve.

Continuous improvement

We recognise that ESG is an ongoing journey. We will review and update this roadmap annually as part of the double materiality refresh, ensuring it remains grounded in current regulatory developments, stakeholder input, and our own performance data.

Near term	Medium term	Long term
2026-2027	2027-2029	2030 and beyond
Build the foundation	Scale and integrate	Lead and create value
Submit SBTi targets for validation	Build assurance-ready ESG disclosures	Reduce emissions in line with validated SBTi targets
Develop central ESG data and evidence repository	Define and report against D&I targets	Achieve full CSRD and ESRS compliance with assured disclosures
Refresh DMA and update material ESG policies	Integrate ESG into M&A due diligence	Establish Nomios as an ESG leader in cybersecurity
Align reporting model with CSRD and ESRS	Improve EcoVadis certification and ESG supplier due diligence	Support clients' ESG and resilience objectives
Translate Group ESG policies into local procedures	Reduce Scope 1 and 2 emissions from offices and commuting	Link cybersecurity, resilience and long-term sustainability

All reported metrics are based on manual reporting performed by local Nomios employees, and Nomios therefore cannot exclude that there are (marginal) errors in comparison between the various operational entities or the quality of the data. Nomios will continue to improve the data collection and verification efforts as part of its continued commitment to this process.



nomios

Want to know more?

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Appendix

Reporting framework followed

The report has been prepared with reference to the Corporate Sustainability Reporting Directive (CSRD) and EFRAG's simplified ESRS draft published in November 2025. While these frameworks have guided the selection of topics and disclosures, this document does not yet constitute full alignment with ESRS requirements.

Data used

The data presented in this report corresponds to the entities defined on page 4, Reporting Scope and Approach. Subsidiaries onboarded in 2024 and 2025, Dionach, Intragen and TDS, have been incorporated within the reporting boundary.

For UN Global Compact and SBTi purposes, Nomios Group operates under its legal entity name, Keenos I SAS.

UNGC Participant ID: 164245

SBTi ID: 40003642

While every effort has been made to ensure the accuracy and completeness of the data presented, certain limitations remain due to data availability. Where raw data for Scopes 1, 2, and 3 emissions was not available, estimates have been applied based on relevant assumptions, using recognised methodologies, including the use of country-specific emission factors, average energy consumption benchmarks, and activity-based proxies such as office size and headcount. These approaches are designed to reflect a conservative and reasonable estimate of actual emissions while maintaining consistency and comparability across the reporting boundary.

Note: Numerical data are expressed using British format (comma as thousands separator; full stop as decimal marker)

Nomios is committed to continuously improving data quality, coverage, and reporting processes in future reporting cycles.

Nomios Group headcount as of 31 December 2025*

	GROUP	NL	FR	UK	BE	DE	PL	IT	INTRAGEN	DIONACH	TDS	TUDIJISEC
Total permanent employees	21	162	304	94	23	32	108	84	231	78	87	20
Male	14	141	261	76	19	28	85	64	171	59	66	11
Female	7	21	43	19	4	4	23	20	61	19	21	9

*FTE data includes indefinite contracts, fixed term contracts, temporary contracts and contractors. Interns are excluded

Per department classification

	GROUP	NL	FR	UK	BE	DE	PL	IT	INTRAGEN	DIONACH	TDS	TUDIJISEC
Engineers	0%	71%	69%	48%	56%	44%	59%	55%	72%	72%	89%	75%
Sales, presales, sales admin	0%	18%	20%	38%	31%	41%	24%	29%	10%	22%	6%	10%
G&A	100%	11%	11%	14%	13%	15%	17%	16%	18%	6%	5%	15%

Scope 2 - Location based (in tCO2e)

Legal entity	Country	Sales (M€)	Number of FTE*	m2 surface	Scope 2 Energy use (indirect)
Nomios Italy	Italy	54,345,000	83	1,180	137
Nomios Germany	Germany	16,661,000	38	529	19
Nomios UK	United Kingdom	48,419,000	89	882	2
Nomios France	France	240,907,000	334	3,538	11
Nomios Poland	Poland	35,856,000	97	1,371	0
Nomios Netherlands	Netherlands	80,522,000	181	1,691	199
Nomios Belgium	Belgium	20,322,000	25	869	4
Dionach	United Kingdom	7,192,000	77	137	0
Intragen	United Kingdom	10,900,000	238	1,311	7
TDS	Tunisia	11,961,000	29	410	0
Nomios United States	United States	0	0	0	0
TOTAL		527,085,000	1,190	11,918	380

Scope 2 - Market based (in tCO2e)

Legal entity	Country	Sales (M€)	Number of FTE*	m2 surface	Scope 2 Energy use (indirect)
Nomios Italy	Italy	54,345,000	83	1,180	83
Nomios Germany	Germany	16,661,000	38	529	10
Nomios UK	United Kingdom	48,419,000	89	882	32
Nomios France	France	240,907,000	334	3,538	20
Nomios Poland	Poland	35,856,000	97	1,371	98
Nomios Netherlands	Netherlands	80,522,000	181	1,691	137
Nomios Belgium	Belgium	20,322,000	25	869	4
Dionach	United Kingdom	7,192,000	77	137	0
Intragen	United Kingdom	10,900,000	238	1,311	5
TDS	Tunisia	11,961,000	29	410	0
Nomios United States	United States	0	0	0	0
TOTAL		527,085,000	1,190	11,918	389

*The variance in the number of FTE reported here versus the number used when discussing the Nomios Group heacount, is caused by the number in this table being based on the yearly average versus the number of FTE on 31 December 2025.

Scope 3 in tCO2e

Legal entity	Scope 3 Goods & Services	Scope 3 Capital goods	Scope 3 Fuel & energy related	Scope 3 Upstream transportat ion	Scope 3 Waste	Scope 3 Business travel	Scope 3 Employees commuting	Scope 3 Upstream leased assets	Scope 3 Use of sold products	Scope 3 Sold product end-of-life	Total Scope 3
Nomios Italy	3,977	60	58	7	3	13	40	0	15,845	0	20,003
Nomios Germany	1,134	4	4	239	1	41	0	0	2,418	0	3,841
Nomios UK	3,317	129	12	57	0	231	39	1	7,380	1	11,167
Nomios France	19,930	613	57	22	5	155	101	5	14,073	84	35,045
Nomios Poland	1,521	112	26	58	4	48	65	13	18,292	1	20,140
Nomios Netherlands	5,156	132	156	45	7	101	23	0	9,681	2	15,303
Nomios Belgium	1,788	12	11	0	1	5	1	0	5,315	0	7,133
Dionach	0	0	0	0	3	35	1	1	0	0	40
Intragen	221	0	2	0	9	109	9	0	0	0	350
TDS	0	0	0	0	1	10	29	0	0	0	40
Nomios United States	0	0	0	0	0	0	0	0	379	0	379
tCO2e	37,044	1,062	326	428	34	748	308	20	73,383	88	113,441

Intensity ratios per country

Legal entity	tCO2e/M€	tCO2e / FTE
Nomios Italy	373	244
Nomios Germany	232	101
Nomios UK	231	126
Nomios France	147	106
Nomios Poland	562	208
Nomios Netherlands	197	88
Nomios Belgium	353	287
Dionach	6	0.5
Intragen	33	1.5
TDS	3	1.4

Scope 1 breakdown (in tCO2e)

Legal entity	Scope 1 Direct emissions
Nomios Italy	147
Nomios Germany	10
Nomios UK	2
Nomios France	262
Nomios Poland	15
Nomios Netherlands	339
Nomios Belgium	41
Dionach	0
Intragen	0
TDS	1

ESRS General Disclosures

ESRS2 | General Disclosures

Disclosure number	Disclosure description	Page	Reference
GOV-1	Role of administrative, management and supervisory bodies in relation to sustainability	9	ESG Governance Structure
SBM-1	Strategy, business model and value chain	6	About Nomios
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	13	ESG Priorities and Materiality
IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	14	Double materiality framework
GDR-P	Policies	10	Policies and Procedures.
GDR-A	Actions and resources	38	Future Roadmap

ESRS S1 | Own workforce

Disclosure number	Disclosure description	Page	Reference
S1-1	Policies related to own workforce	16	Workplace frameworks and practices
S1-2	Engagement with own workforce and workers' representatives	18	Collective bargaining and social dialogue
S1-3	Actions and resources related to own workforce	18	Collective bargaining and social dialogue
S1-4	Targets related to own workforce	18, 22	· Collective bargaining and social dialogue · Talent Development and Engagement
S1-5	Characteristics of the undertaking's employees	17	Workforce composition
S1-6	Characteristics of non-employees in the undertaking's own workforce	17	Workforce composition
S1-7	Collective bargaining coverage and social dialogue	18	Collective bargaining and social dialogue
S1-8	Diversity metrics	21	Diversity, Inclusion and Equality
S1-9	Adequate wages	21	Adequate wages
S1-10	Social protection	21	Social protection
S1-11	Persons with disabilities	17	Workforce composition
S1-12	Training and skills development metrics	22	Talent development and engagement
S1-13	Health and Safety metrics	23	Health, safety and wellbeing
S1-14	Work-life balance metrics	24	Work-life balance
S1-15	Remuneration metrics	25	Remuneration
S1-16	Incidents of discrimination and other human rights incidents	25	Human Rights incidents

ESRS S2 | Workers in the value chain

Disclosure number	Disclosure description	Page	Reference
S2-1	Policies related to value chain workers	33	Ethics policies

ESRS S4 | Consumers and end users

Disclosure number	Disclosure description	Page	Reference
S4-1	Policies related to consumers and end-users	33	Standards for good business practice
S4-2	Engagement with consumers and end-users	35	Sustainable Procurement and Supply Chain
S4-4	Targets related to consumers and end-users	35	Sustainable Procurement and Supply Chain

ESRS E1 | Climate change

Disclosure number	Disclosure description	Page	Reference
E1-4	Policies related to climate change	27	Environmental policies and procedures
E1-5	Actions and resources in relation to climate change mitigation and adoption	30	Climate ambition and targets
E1-6	Targets related to climate change	30	Climate ambition and targets
E1-7	Energy consumption and mix	30	Energy Use and Efficiency
E1-8	Gross Scopes 1, 2, 3 GHG emissions	28	Climate Impact and Carbon Reduction

ESRS E5 | Resource and circular economy

Disclosure number	Disclosure description	Page	Reference
E5-1	Policies related to resource use and circular economy	27	Environmental policies and procedures
E5-2	Actions and resources related to resource use and circular economy	31	E-Waste and Circular Economy
E5-3	Targets related to resource use and circular economy	31	E-Waste and Circular Economy
E5-4	Resource Inflows	31	E-Waste and Circular Economy
E5-5	Resource outflows	31	E-Waste and Circular Economy

ESRS G1 | Business conduct

Disclosure number	Disclosure description	Page	Reference
G1-1	Policies related to business conduct	33	Standards for good business practice
G1-2	Actions related to business conduct	34	Training and Awareness
G1-3	Targets related to business conduct	35	Targets for 2026
G1-4	Metrics related to Incidents of corruption or bribery	34	Absence of Sanctions or Violations
G1-5	Metrics related to political influence and lobbying activities	34	Absence of Sanctions or Violations

Acronyms

The table below lists acronyms used throughout this report.

Acronym	Meaning
BE	Belgium
CEO	Chief Executive Officer
CERT	Computer Emergency Response Team
CO2e	Carbon dioxide equivalent
CSRD	Corporate Sustainability Reporting Directive
DE	Germany
DEFRA	Department for Environment, Food & Rural Affairs
DORA	Digital Operational Resilience Act
EBITDA	Earnings before interest, taxes, depreciation, and amortization
EEIO	Environmentally-Extended Input-Output analysis
EFRAG	European Financial Reporting Advisory Group
EPA	Environmental Protection Agency
ESG	Environmental, Social, and Governance
ESRS	European Sustainability Reporting Standards
ETS	Emissions Trading System
EU	European Union
EUR	Euro
EV	Electric vehicle
FTE	Full time employee
FR	France
GDPR	General Data Protection Regulations
GHG	Greenhouse gas
GPW	Global Warming Potential

Acronym	Meaning
GPTW	Great Place to Work
ICT	Information and communications technology
IEA	International Energy Agency
IPCC	Intergovernmental Panel on Climate Change
IRO	Impacts, risks, and opportunities
IT	Italy
IT	Information technology
KPI	Key performance indicator
MD	Managing Director
NACE	Nomenclature of Economic Activities
NIS2	Network and Information Systems Directive 2
NL	Netherlands
PL	Poland
SASE	Secure Access Service Edge
SBTi	Science Based Targets initiative
SDG	Sustainable Development Goal
SOC	Security Operations Centre
tCO2e	Tons of Carbon dioxide equivalent
UK&I	United Kingdom and Ireland
UN	United Nations
UNCAC	United Nations Convention against Corruption
VOC	Vulnerability Operations Centre
WEEE	Waste Electrical and Electronic Equipment

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