



APPENDIX

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Appendix 1: Organizational details

The group MANTU is a multinational corporation composed of its global parent, MANTU GROUP SA (Switzerland), and all its affiliated entities established in about 60 countries.

MANTU GROUP SA is a “Société Anonyme” (Limited Liability Corporation) incorporated under the laws of Switzerland. Its ownership is divided between its Founders and the top management/employees of the group. This structure of ownership allows the group to live in line with its primary core value: independence. All the other entities of the group are limited liability companies and branch offices controlled directly or indirectly by MANTU GROUP SA or its shareholders.

HEADQUARTER ADDRESS

📍 Place de la Gare 4
1225 Chêne-Bourg
Switzerland

Appendix 2: Entities included in the report

APPROACH

Financial control approach

DEFINITION

Unless otherwise stated. The reporting company accounts the activities from all operations over which it or one of its subsidiaries has financial control.

APPLICATION TO MANTU

Consolidated entities: all entities worldwide considered “fully consolidated” by Mantu group accounting.

Please refer to the Transparency Report for the complete list of entities.

Appendix 3: Material topics

To obtain more information on policies, actions and results associated with each topic, we invite you to refer to the GRI Index and Mantu Sustainability report.

2023 MATERIAL IMPACTS

Theme	Topic	Sub-topic	Positive / Negative impact	Localization (Mantu activities / Upstream value chain / Downstream value chain)	GRI Correspondence
Governance	Business Conduct	Innovation and Research & Development (R&D)	Positive impact	Mantu activities	Indirect economic impact
Governance	Business Conduct	Protection of whistle-blowers	Negative impact	Mantu activities	None
Environment	Circular economy	Resources inflows including resource use	Negative impact	Upstream value chain	Waste / Emissions

Theme	Topic	Sub-topic	Positive / Negative impact	Localization	GRI Correspondence
Environment	Circular economy	Resources outflows related to products and services	Negative impact	Downstream value chain	Waste / Emissions
Environment	Circular economy	Office waste	Negative impact	Downstream value chain	Waste / Emissions
Environment	Circular economy	Electronic waste	Positive impact	Downstream value chain	Waste / Emissions
Environment	Climate change mitigation	Greenhouse gas emissions	Negative impact	Mantu's activities. upstream and downstream value chain	Emissions
Environment	Climate change mitigation	Energy	Negative impact	Upstream value chain	Energy
Social	Impacted communities	Communities' economic. social and cultural rights	Positive impact	Mantu's activities and downstream value chain	Local communities
Social	Own workforce	Equal treatment and opportunities for all - diversity	Negative impact	Mantu's activities	Employment/ Non-Discrimination/ Diversity and equal opportunity
Social	Own workforce	Equal treatment and opportunities for all - Employment and inclusion of persons with disabilities	Negative impact	Mantu's activities	Employment/ Non-Discrimination/ Diversity and equal opportunity

Theme	Topic	Sub-topic	Positive / Negative impact	Localization	GRI Correspondence
Social	Own workforce	Equal treatment and opportunities for all - Gender equality and equal pay for work and equal valuemment	Negative impact	Mantu's activities	Employment/ Non-Discrimination/ Diversity and equal opportunity
Social	Own workforce	Equal treatment and opportunities for all - Measures against violence and harassment in the workplace	Negative impact	Mantu's activities	Non-Discrimination
Social	Own workforce	Equal treatment and opportunities for all - Training and skills development	Negative impact	Mantu's activities	Training and Education
Social	Own workforce	Working conditions - health and safety	Negative impact	Mantu's activities	Occupational Health & Safety
Social	Value chain workers	Other work-related rights - child labour	Negative impact	Upstream value chain	Child Labor
Social	Value chain workers	Other work-related rights - forced labour	Negative impact	Upstream value chain	Forced or compulsory labor

2023 MATERIAL RISKS

Theme	Topic	Sub-topic	Risk/ Opportunity	Risk classification	GRI Correspondence
Governance	Business Conduct	Corporate culture	Risk	Business risk Reputational risk	Economic performance
Governance	Business Conduct	Innovation and Research & Development (R&D)	Opportunity	Financial opportunity	Indirect economic impact
Environment	Climate change	Climate change adaptation	Risk	Market risk	Emissions
Environment	Climate change	Climate change adaptation	Risk	Physical acute risk	Emissions
Environment	Climate change	Climate change mitigation	Risk	Legal risk Market risk	Emissions
Environment	Circular economy	Resources inflows including resource use	Risk	Market risk	Procurement practices/ waste/ emissions
Environment	Circular economy	Waste	Risk	Market risk	Waste
Social	Consumers and end-users	Information-related impacts for consumers and/or end-users - privacy	Risk	Reputational risk	Customer privacy

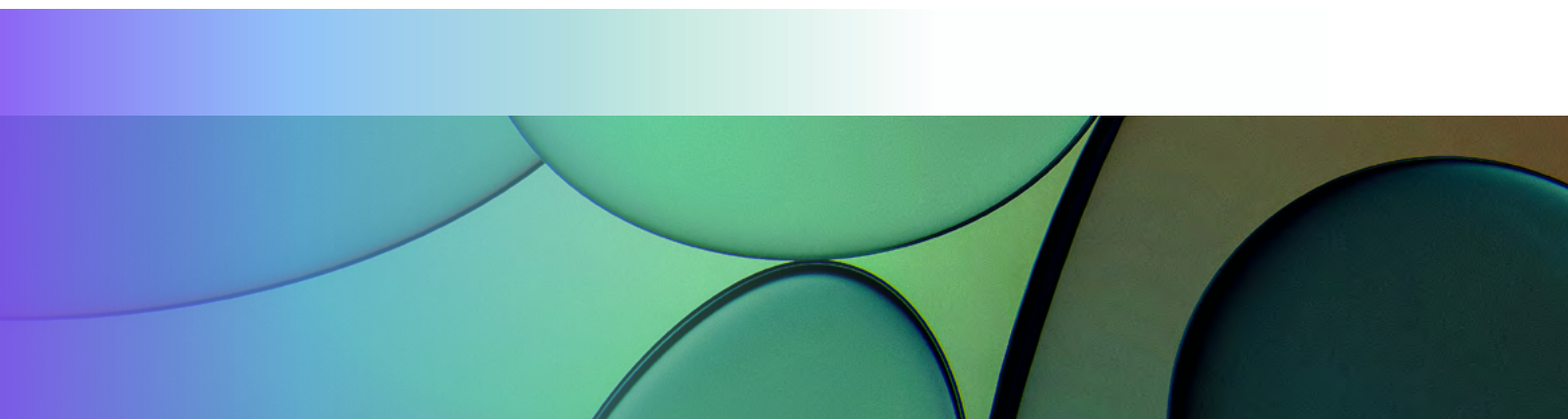
Theme	Topic	Sub-topic	Risk/ Opportunity	Risk classification	GRI Correspondence
Social	Consumers and end-users	Information-related impacts for consumers and/or end-users - Privacy	Opportunity	Customer appeal	Customer privacy
Social	Consumers and end-users	Social inclusion of consumers and/or end-users - Responsible marketing practices	Risk	Reputational risk Legal risk	Marketing and labeling
Social	Own workforce	Equal treatment and opportunities for all - Employment and inclusion of persons with disabilities	Risk	Legal risk	Employment/ Non-Discrimination/ Diversity and equal opportunity
Social	Own workforce	Other work-related rights - Privacy	Risk	Legal risk	Employment
Social	Own workforce	Working conditions - Secure employment	Risk	Market risk	Employment

Appendix 4: Restatement of previous year information

Due to demands for the SBTi to align our most recent assessment with the recalculation operated on our 2019 baseline assessment, we recalculated our 2022 assessment, which now equals 11,518.32 tCO₂e. Find the detailed emissions per scope and emissions categories below:

Emission category	GHG Emissions in tCO ₂ e (2022)	GHG emissions in tCO ₂ e / FTE (2022)
Scope 1	592.31	0.18
Fugitive Emissions	192.64	0.06
Mobile Combustion	397.23	0.12
Stationary Combustion	2.44	0

Scope 2	351.34	0.1
Purchased Electricity	351.34	0.1
Scope 3	10,574.68	3.13
1. Purchased goods and services	8,240.64	2.44
3. Fuel- and energy- related activities	93.18	0.03
5. Waste generated in operations	78.15	0.02
6. Business travel	1,409.52	0.42
7. Employee commuting	592.23	0.18
9. Downstream transportation and distribution	0.1	0
11. Use of sold products	141.92	0.04
12. End-of-life treatment of sold products	1.53	0
15. Investments	17.42	0.01
TOTAL	1,1518.32	3.41



Appendix 5: Sustainability Policy

Mantu is committed **to enhance its multifaceted sustainability performance** by:

- Identifying and limiting Mantu's negative impact on the environment.
- Ensuring equal rights and opportunities for Mantu's stakeholders.
- Developing sustainable business models and reporting its impact on society and the planet.
- Supporting the integration of sustainability within business activities by developing new business models and reporting the environmental impacts of business project.
- Empowering the Mantu community to contribute to the sustainability journey.



Mantu also acts towards the **principles of the Sustainable Development Charts of the United Nations Global Compact**, and has integrated those principles in the development of a 4-pillars strategy:

ENVIRONMENT

Mantu committed to the **SBTi to reduce its carbon footprint by 90% by 2050**. Mantu commits to a **continuous improvement** of its environmental performance through its Environmental Management System. This management system is aligned with the **highest internationally recognized standards** on the topic.

- A **decarbonization action plan** and yearly objectives have been set accordingly, covering all Mantu's activities and governance.
- A special attention has been given to **energy sources emissions, significant energy usage and energy efficiency of our equipment**.
- Mantu supports a precautionary approach to environmental challenges and undertakes initiatives to promote greater environmental responsibility.

ECONOMIC

We are implementing sustainable practices to tackle the challenge of humans' collective ecological footprint. We do so by:

- **Integrating sustainability** within the current activities at a Mantu level.
- **Creating new business models** to ensure a more sustainable growth.
- **Developing new sustainability-related initiatives** within the brands.
- **Training** our stakeholders to adopt a sustainable approach in their practices/processes.

SOCIAL

Mantu supports the following UNGC principles:

- Businesses should support and respect the protection of internationally proclaimed human rights.
- Businesses should make sure that they are not complicit in human rights abuses.
- Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- The elimination of all forms of forced and compulsory labor.
- The effective abolition of child labor.
- The elimination of discrimination in respect of employment and occupation.
- Businesses should work against corruption in all its forms, including extortion and bribery.

Mantu's social strategy focuses on creating **a diverse and inclusive workplace** (Disability accessibility, Gender equality, Cultural diversity) and a **responsible supply chain**, through a set of **policies**, best-practices **trainings** and awareness-raising **workshops**.

REPORTING

Mantu commits to be transparent and accountable on its sustainability practices, by reporting on its extra-financial performance using the highest internationally-recognized standards.

We include both our **internal and external stakeholders in the process**, to understand and address their needs and expectations regarding our sustainability practices.

Mantu also anticipates **legal requirements** by integrating the CSRD and Green taxonomy requirements into its daily activities.

Sustainability is now totally included in Mantu's strategy. We focus on continuous improvement on all the above-mentioned topics. We aim at making sustainability a collective journey at Mantu, thus multiplying engagement opportunities for stakeholders among all pillars of our activity.



Appendix 6: Sustainable procurement charter

MANTU'S SUSTAINABLE PROCUREMENT VALUES, VISION AND OBJECTIVES

At Mantu, we are always driven by five key values: Pioneer Spirit, Independence, Trust, Performance and Care.

In accordance with these values, our Sustainable Procurement vision is to improve our sustainability performance hands in hands with our suppliers by providing them the means to collect the relevant sustainability data, mitigate and neutralize sustainability risks and work together towards having a positive impact on society and the planet.

Our objective for 2030 is to reduce procurement-related greenhouse gas emissions by 50% compared to our 2019 baseline by collecting primary data from suppliers, implementing sobriety in our procurement practices and promoting eco-friendly products purchasing while mitigating and reducing social risks and ensuring fair treatment in our value chain.

OUR COMMITMENTS

In line with the vision and objectives mentioned above, Mantu commits to:

- Upholding all relevant laws and regulations and resorting only to practices promoted by the International Labour Organization.
- Endorsing the highest standards of economic, social, ethical and environmental practices.
- Upholding principles of competition, equity, privacy and transparency.
- Providing suppliers with the means to improve their sustainability performance and provide relevant data.
- Insuring supplier fair treatment.
- Identifying and mitigating social and environmental risks associated with our procurement processes.

SUPPLIERS' COMMITMENTS

In accordance with our commitment to the highest standards, we also expect our suppliers to aspire to the same standards in their business operations, including but not limited to:



Environmental protection

Suppliers and subcontractors commit to integrate environmental protection as a key priority. They strive in their respective domain to:

- Reduce greenhouse gas emissions by minimizing energy and natural resources consumption, and moving towards low-emission delivery processes.
- Decrease waste through responsible consumption practices, circular economy practices and optimal end-of-life treatment of products.
- Avoid and/or limit pollution.
- Optimize water use and consumption by implementing circular economy processes.
- Identify, reduce and mitigate impacts on biodiversity.
- Respect the environmental and energetical criteria required by Mantu when applicable.



Human Rights

Mantu's suppliers and subcontractors ensure that they comply with the legal rules and regulations applicable in the countries where they operate, the norms laid down by the International Labour Organization concerning workers' rights as well as collective agreements, especially in the area of:

- Social security.
- Working hours.
- Compensation.
- Exercising freedom of association.
- Promote collective bargaining, prevent labour conflicts and find peaceful solution to conflicts.
- Ensuring a non-discriminatory working environment.
- Setting up a continuous improvement process regarding working conditions.

In particular, they commit not to resort in any way, shape or form, either directly or through their own subcontractors or suppliers to:

- Forced or mandatory labour.
- Child labour.



Business Ethics

Suppliers commit to:

- Carry on their activities in strict compliance with applicable domestic and international legal standards.
- Prohibit any actions liable to falsify or distort free competition or market access.
- Reject any form of active or passive corruption in domestic or international transactions.
- Refrain from any practice aimed at interesting any Mantu employee with whom they have a business relationship.



Diversity & Inclusion

Mantu is dedicated to promoting Diversity and Inclusion (D&I), implemented throughout the employee lifecycle, from recruitment, training, engagement, promotions and retention. We encourage supply chain partners to share these values by:

- Endorsing D&I initiatives at the top management level.
- Developing an inclusive work environment through concrete actions such as awareness raising.
- Demonstrate transparency by measuring demographic data of employees and establishing D&I targets to enhance diversity.

Appendix 7: Waste management

WASTE BY COMPOSITION IN METRIC TONS (T)

Waste composition	Waste generated (in t)	Waste diverted from disposal (in t)	Waste directed to disposal (in t)
Paper and cardboard	7.20	1.11	6.09
Metal	0.80	0.11	0.69
Glass	1.45	0.19	1.27
Plastic	0.74	0.11	0.63
Organic	5.22	0.00	5.22
Electronic	11.47	2.32	9.15
Mixed waste	22.49	2.11	20.38
Hazardous waste	0.10	0.01	0.09
Equipment waste	0.00		
Total	49.47	5.96	43.52

WASTE DIVERTED FROM DISPOSAL BY RECOVERY OPERATION, IN METRIC TONS (T)

	Offsite	Total
Hazardous waste		
Preparation for reuse	0.68	0.68
Recycling	1.65	1.65
Total	2.33	2.33
Non-Hazardous waste		
Recycling	3.62	3.62
Total	3.62	3.62
Waste prevented	5.96	5.96

WASTE DIRECTED TO DISPOSAL BY DISPOSAL OPERATION, IN METRIC TONS (T)

	Offsite	Total
Hazardous waste		
Other disposal operations (Average)	9.24	9.24
Total	9.24	9.24
Non-Hazardous waste		
Landfilling	0.30	0.30
Other disposal operations (Average)	33.98	33.98
Total	34.28	34.28
Waste directed to disposal	43.52	43.52



Appendix 8: Anti-corruption

The organization's anti-corruption policies and procedures have been communicated to a total of 1,945 members of the governance bodies.

Regions	% of governance body that the organization's anti-corruption policies and procedures have been communicated to
Africa	100%
America	100%
Asia	100%
Europe	100%
Oceania	0%

Region	% of consultants that the Mantu's anti-corruption policies and procedures have been communicated to	% of business staff that the Mantu's anti-corruption policies and procedures have been communicated to	% of corporate functions that Mantu's anti-corruption policies and procedures have been communicated to
Africa	0%	67%	0%
America		40%	
Asia		42%	
Europe		63%	
Oceania		100%	

Regions	% of business partners that Mantu's anticorruption policies and procedures have been communicated to
Africa	100%
America	100%
Asia	100%
Europe	100%
Oceania	0%

Throughout 2023, Mantu's employees and governance bodies did not receive training specifically focused on anti-corruption practices.

Appendix 9: 2023 Taxonomy Declaration

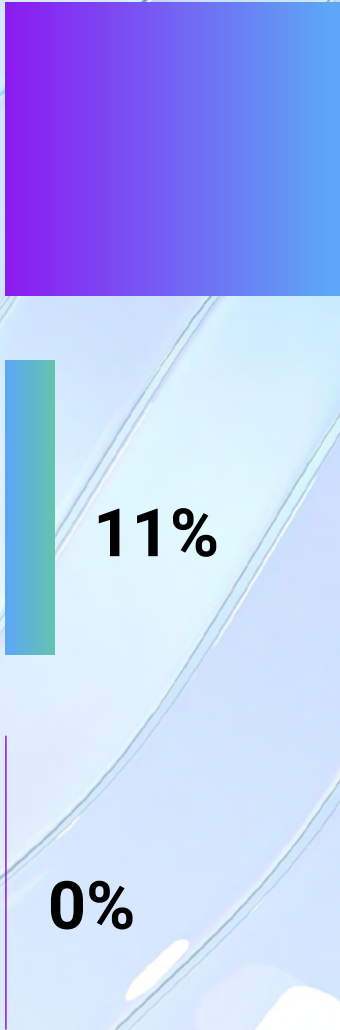
Activity	Eligible			Aligned					
				Climate change mitigation			Climate change adaptation		
	% Revenue	% OPEX	% CAPEX	% Revenue	% OPEX	% CAPEX	% Revenue	% OPEX	% CAPEX
Close to market research, development and innovation	0.06%	0.06%	0.05%	0.02%	0.02%	0.01%	0.00%	0.00%	0.00%
Computer programming, consultancy and related activities	5.16%	4.99%	6.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Data processing, hosting and related activities	35.31%	35.44%	34.38%	0.04%	0.04%	0.03%	0.00%	0.00%	0.00%

Activity	Eligible			Aligned					
				Climate change mitigation			Climate change adaptation		
	% Revenue	% OPEX	% CAPEX	% Revenue	% OPEX	% CAPEX	% Revenue	% OPEX	% CAPEX
Engineering activities and related technical consultancy dedicated to adaptation to climate change	25.41%	24.58%	31.11%	0.02%	0.02%	0.02%	0.04%	0.04%	0.03%
Provision of IT/OT data-driven solutions and software	9.38%	9.74%	6.87%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%
Consultancy for climate risk management	0.02%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Professional services related to energy performance of buildings	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Data-driven solutions for GHG emissions reductions	0.02%	0.02%	0.01%	0.02%	0.02%	0.01%	0.00%	0.00%	0.00%
Computer programming, consultancy and related services	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Appendix 10: Occupational health & safety

Mantu has implemented an occupational health and safety management system based on legal requirements and recognized standards.

Employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by an occupational health and safety management system



74%

Employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by an occupational health & safety management system that has been internally audited

11%

Employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by an occupational health & safety management system that has been audited or certified by an external part

0%

Appendix 11: Workers who are not employees



Region	Number of freelancers
Africa	32
America	230
Asia	152
Europe	250
Oceania	0
No data on region	2,736
Total	3,399

Appendix 12: Ratio of basic salary from women to men

Continent	Consultants	Business staff	Corporate functions	Total
Africa	59%	88%	75%	74%
America	102%	114%	59%	92%
Asia	81%	62%	88%	77%
Europe	74%	60%	84%	72%
Oceania	No data			
Total	63%	65%	61%	65%

Appendix 13: Annual Total Compensation



Annual total compensation ratio

6.74



Change in the annual total compensation ratio

4.17

The annual total compensation includes salary, bonus, stock awards, option awards, non-equity incentive plan compensation, change in pension value, and nonqualified deferred compensation earnings provided over the course of a year. It has been calculated according the GRI guidelines, dividing the Annual total compensation for the organization's highest paid-individual by the Median annual total compensation for all of the organization's employees excluding the highest-paid individual. For more contextual information please refer to the GRI index.



Appendix 14: Diversity of Governance Bodies

COMPOSITION OF THE MANTU EXECUTIVE COMMITTEE

Gender	% of Mantu Executive Committee
Men	67%
Women	33%
Under 30 Years old	0%
30-50 years old	67%
Over 50 years old	33%
Executive	100%
Independent	0%

PERCENTAGE OF EMPLOYEES PER EMPLOYEE CATEGORY IN EACH OF THE FOLLOWING DIVERSITY CATEGORIES

Employee category	Consultants	Business staff	Corporate functions
Men	72%	64%	43%
Women	28%	36%	56%
Gender not known	0%	1%	0%
Under 30 Years old	33%	47%	53%
30-50 years old	55%	47%	46%
Over 50 years old	7%	4%	1%
Age not known	6%	2%	0%



