



CSR Report 2024



Baker Tilly means the independent French entity, a member of the Baker Tilly international network. The Baker Tilly network is home to Baker Tilly STREGO SAS and its accounting and auditing subsidiaries, various other subsidiaries (including Goodwill-management and Act21) along with the law firm Oratio Avocats.

Produced by



Thibaut Rimaud
HR, CSR and Internal
Communications
Director



Thomas Lable
CSR Manager



Émilie Restout
Communications and
Marketing Manager



Frédérique Gautier
Editorial Content Manager
Baker Tilly



Valentine Smets
External Communications
Manager



Nicolas Dady
Graphic Creative
Baker Tilly

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Finally, a big thank you to all the employees who bring the Group's CSR commitment to life each and every day, in particular the CSR ambassadors, the Foundation volunteers and also all those who are involved in Baker Tilly's philanthropy and its community-minded and charitable activities.

Editorial



How would you describe your first year as President of Baker Tilly Group?

When I joined Baker Tilly 30 years ago, I never dreamt that one day I would be its President. Yet here I am! The confidence placed in me by our teams has helped me to grow over the years, and it is now with great pride and pleasure that I take on the role of President. I've been on a Tour de France of our 60 offices since January, and at every one I've noticed the team spirit and commitment shown by our people. For me, it's been a great opportunity to share with them what I've learnt at Baker Tilly, namely that with confidence, by tackling issues head on and not setting ourselves any limits, we're capable of rising to any challenge.

What will be the next challenges for the Group?

Like any business, Baker Tilly is facing many challenges. I'd say there are two main ones: digital and CSR.

The rise of digital technology and artificial intelligence is leading to a deep-rooted transformation in how we work. This means, firstly, making the right technological choices to suit our organisation and our clients' needs. The second issue is to include and support all of our employees in this change process.

As far as CSR is concerned, while awareness is growing fast, our economy and the vast majority of businesses are still a long way from keeping within the planet's limits. More than a market to be milked, we believe that it is a historic responsibility for our profession and our generation to support this movement promoting sustainability and decarbonisation of our economies. Although we have long been committed to CSR, we must set an example, both to attract talent and to retain our capacity to support and guide our clients in this area. I am convinced that the economy can be more inspiring and desirable.

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What cards does the Group hold for rising to these challenges?

Our Group's greatest strength is undoubtedly our people. By drawing on their expertise and skills, I have every confidence in our ability to adapt and overcome these challenges. With an offering that now covers more than 250 services, we are in a position to address all of our clients' needs.

Moreover, our Group has always been able to preserve its long-standing values and share them with its teams even as it has expanded. We firmly believe that success lies not merely in facts and figures, but also in how we interact with all of our stakeholders, partners, clients and employees. And if we manage to double in size again in the next five years - and that is very much where we're heading with our Convergence strategic plan - we will retain this guiding principle, as we always have.

Lastly, focusing on the CSR challenge, our merger with Goodwill-management in 2020 was a significant milestone for the Group. This strategic alliance has enabled us both to expand Baker Tilly's CSR expertise for clients and to speed up our own CSR policy. The Baker Tilly International network has moreover recognised our expertise, and made us the worldwide lead for the sustainability arena.

Can you tell us more about the values that guide your actions and your CSR policy?

Since the day it was formed, our firm has been guided by core human values. In 2024, a collaborative effort ultimately enshrined four values that embody our Group's culture, namely teamwork, boldness, trust and commitment. Our partner-led approach, our ongoing support for non-profits in areas where we operate, the introduction of incentive schemes for our employees in 1987, and the creation of our corporate foundation alongside Oratio Avocats ten years ago all serve to illustrate the depth of our involvement.

Although our CSR policy began in 2008 at our teams' instigation, obtaining LUCIE 26000 CSR certification in 2015 recognised how seriously we take CSR, and our desire for excellence in this area. Deploying a dedicated CSR team and a network of CSR ambassadors makes it possible for us to bring about changes to our routine practices, including with regard to the environment, this being a dimension that we have now fully incorporated into our strategy.

Why a first CSR report this year?

While we have typically said very little about our CSR commitment, it's time to come out of our shell. We are very proud of the initiatives we are taking, and keen to be recognised for who we are and what we do. In 2023 we determined our overarching purpose to ensure everything the Group does embodies our worldview: "Advise our clients to drive sustainable growth".

This first CSR report gives us the opportunity to highlight what we believe, our uniqueness and the steps we are taking to contribute to a more sustainable economy.

Samuel Ronflé
President
Baker Tilly



A person is standing on a rocky mountain peak, looking out over a vast landscape that includes a lake and distant mountains. The scene is captured in a dark, moody style with a blue and grey color palette. The image is overlaid with several thin, white, curved lines that sweep across the frame, creating a sense of movement and design.

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CSR at Baker Tilly in figures

THE 3 COMPONENTS



Component People

88 / 100

Egapro pay gap index (2023)



91.5%

on permanent
contracts (2023)

94%

of the workforce
trained per annum
(2023)

92%

of employees satisfied with
their work environment
(2023)

23 / 60

Number of offices
with a CSR ambassador
(June 2024)



Component Regions

4.4 / 5

Average client
satisfaction score
(2024)

73

non-profits backed
via the Foundation
since 2013 (2024)



23%

Proportion of offices making use of
supported employment providers
(employing staff with disabilities)

3,185

Direct and indirect jobs
supported
(2022 triple bottom line)



Component Environment

25.62%

Proportion of "soft
mobility" in all employee
travel
(2023)

4.4 tCO₂ eq /employee

Carbon footprint
per employee
(Bilan Carbone® carbon
assessment 2023)

184 / 2 000

Number of sustainable
mobility allowance recipients
(June 2024)



90%

Proportion of offices with
a green power supplier
(2024)



A scenic landscape photograph serves as the background. It shows a person standing on a rocky mountain peak, looking out over a calm lake and distant mountains under a cloudy sky. The image is partially obscured by a dark overlay and white curved lines that frame the text.

1

Baker Tilly

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1.1

Baker Tilly at a glance

A consultancy, auditing, legal, accountancy, HR and employment services firm, for more than 60 years, Baker Tilly has been supporting and guiding senior executives and organisations of all sizes in all sectors of the economy in growing their businesses.

Working alongside its specialist partners, the Group offers a comprehensive range of solutions contributing to the **overall performance** of each and every organisation.

The growth of the business is underpinned by the skills and shared values of its 2,200 employees and 119 partners providing support and guidance on a daily basis to 40,000 clients in a close relationship built on trust.

Baker Tilly is committed, alongside its clients, employees and suppliers, to making every day an opportunity to meet the challenges of tomorrow, starting now.



Since joining the Baker Tilly International network in 2017, the world's ninth largest audit and advisory network, the company has been opening up new prospects for development across the world, while strengthening its commitment to CSR.

**Now,
for tomorrow**



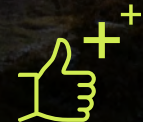
€207m
revenue



2,200
employees



119
partners



40,000
clients

Working locally to further management objectives

As befits its roots in the north-western quadrant of France, Baker Tilly's head office is in Angers. Over the course of 60 years, the company has expanded to become a nationwide group with almost **60 regional offices**, covering the whole of France from east to west and north to south.

Its strategy of growth by acquisition will enable it to meet its target of covering the whole of France, including the major cities, while at the same time offering new products and services.

France's sole representative in the Baker Tilly International network, the Group now blends **strong local presence and global reach**, including by working with other members of the network in 141 countries.

Top **10**
in France

more than

60 years
of experience

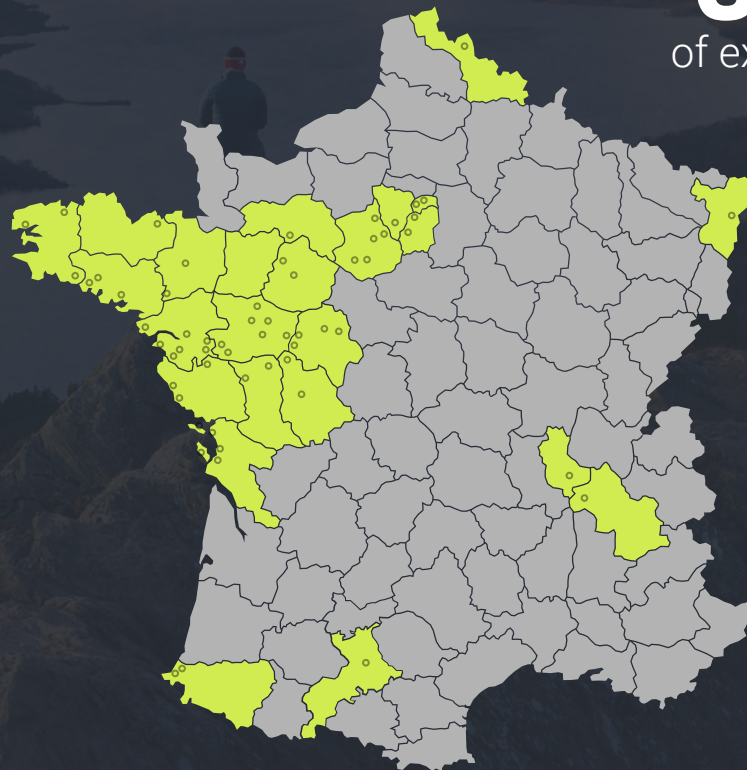


60
offices



10
new offices since
2021

**Greater territorial
coverage**
for service delivery
locally.



1.2

A Group supporting the **sustainability performance** of businesses

Baker Tilly's range of services is intended to be flexible and proactive,

designed to meet the priorities of businesses in an increasingly volatile environment, while supporting and guiding their transition to a sustainable and resilient growth model.



Accountancy services & consultancy

Support and guidance in accounting, tax, management, accounts consolidation, advice on strategy, training, bespoke support for start-ups, acquisitions and takeovers, international development, etc.

**1,000 employees including
147 qualified accountants**



Audit

Legal and contractual assignments, Independent Third Party (I3P)*, information system performance controls and audits, sustainability report audits, etc.

**200 auditors and statutory auditors including
40 signatory statutory auditors
/ 2,020 appointments as auditor**



Legal

Company law, taxation, employment law, contracts (distribution, consumer), legal proceedings (arbitration, mediation), real estate law, rural law, intellectual property law (IP/IT), criminal law, insolvency proceedings, businesses in financial difficulties, inheritance law.

**More than 230 employees
including 104 qualified lawyers**



HR and employment expertise

HR consultancy, personnel administration, pay slip production, HR IT, retirement assessment strategy, remuneration and social protection, employee induction programmes, etc.

**303 employees
9,500 clients supported**



Advisory

Transformation of the finance function, IS integration, improving process security, strategic and operational CSR consultancy, Corporate Finance, cybersecurity, etc.

**105 dedicated employees
1,000 clients supported**



*Baker Tilly STREGO is accredited by COFRAC (French Accreditation Committee) under number 3-1883, the scope of which is available on the website at www.cofrac.fr

The Baker Tilly network in France

To support the implementation and development of all of its clients' projects, Baker Tilly has built up a multidisciplinary range of services combining the expertise of its own people with the advice of its specialist partners.

The Baker Tilly network in France includes Tilly STREGO SAS, the other subsidiaries (including Goodwill-management and Act21 for CSR matters) plus law firm Oratio Avocats.



To be there at every stage of a company's development, offering support and advice tailored to the needs and specific features of each one of them; that is our aim.



Laurent Rivault

Management Committee Member,
COO
Baker Tilly



A unit dedicated to CSR

Baker Tilly has embedded the challenges of environmental transition and sustainable development at the heart of its business model, in particular by guiding its clients towards sustainable improved overall performance.

To offer comprehensive, high-quality support on sustainability issues, the Group has gradually strengthened its CSR expertise, firstly by merging with **Goodwill-management** (a CSR consultancy started in 2003) and then with **Act21** (a publisher of software solutions for managing organisations' sustainability performance, formed in 2007).

These mergers demonstrate the company's full commitment to the challenge of ecological transition.

360° support for efforts towards **sustainable performance**

Audit

CSR and sustainability audits



Advisory

CSR consultancy and impact assessment



Software

Software solutions to manage CSR performance



More than a market to be milked, we believe that it is a historic responsibility for our profession and our generation to support this movement promoting sustainability and decarbonisation of our economies. Using the skills of our people, our aim during my term as Group President is to offer each of our clients, depending on their size, and of course feasibility, a service connected to CSR or sustainability.



Samuel Ronflé
President
Baker Tilly



Market expertise

Our teams comprise people who have acquired proven expertise over the years, specialising in specific sectors of the economy.

These experts work to offer dedicated support to professionals operating in these particular fields, providing them with advice tailored to whatever it is they do.



Baker Tilly has been the go-to partner for business managers for over 60 years and has developed dedicated tools and methods to meet the requirements of each sector of the economy.



Halima Bensalah

Management committee member,
Head of Markets
Baker Tilly



1.3

Governance that is collaborative and engaged

The management committee

Its main function is to determine Baker Tilly's general policy and strategy. It approves the budget and also coordinates partnership activities. It is chaired by Samuel Ronflé and has seven members.



Samuel Ronflé
President
Baker Tilly



Sylvain de Chaumont
President
Oratio Avocats



Laure Mounier
CEO
Baker Tilly



Halima Bensalah
Head of Markets



Ludovic Griveau
Head of Regions



Laurent Rivault
Chief Operating
Officer



Laurence Lambin
Assistant Director

Governance bodies

The management committee, the executive committee and the regions committee are the Group's three main governing bodies.

The executive committee

Devises and runs operational implementation of the action plan, in line with the Group's strategy direction. It has eleven members.



Laure Mounier
CEO
Baker Tilly



Laurent Rivault
Chief Operating Officer



Philippe Gislard
Chief Financial Officer



Thibaut Rimaud
HR, CSR and Internal
Communications
Director



Nicolas Brouard
Marketing
and External
Communications
Director



Olivier Clos
Chief Information Officer
and Group Projects
Director



Philippe Cabon
HR and Employment
Services Director



Élise Boureille
Accountancy and
Consultancy Services
Director



Vincent Pierre
Audit Services Director



Valérie Giet
Representative of
Oratio Avocats



Laurence Lambin
Assistant Director

The regions committee

Chaired by Ludovic Griveau, the Head of Regions, it ensures the operational implementation in the regions of the action plan determined by the executive committee. The regions committee has eleven members:

- **Laure Mounier** - CEO - Baker Tilly
- **Ludovic Griveau** - Head of Regions
- **Sylvia Pelé** - Anjou regional manager
- **Claire Pellerin** - Brittany regional manager
- **Édouard Chatry** - Cholet-Vendée regional manager
- **Cyrille Pineau** - Loire-Atlantique regional manager
- **Cyrille Baud** - Paris regional manager
- **Jean-Marc Lamirault** - Centre-Maine regional manager
- **Olivier Feys** - Representative of Oratio Avocats
- **Laurence Lambin** - Assistant director

A dynamic and engaged partner-led approach

From the outset, Baker Tilly developed a flexible organisation based on an open and accessible partner-led approach. Every year, new partners working at grassroots are appointed during the AGM, after being proposed by the management committee. In 2023, the company welcomed 20 new partners, bringing the total to 119.

They all proudly embody the Group's humanist values and actively contribute to its CSR approach, including the sustainability commitments set out in the new Convergence 2030 strategic plan.



The long-standing connection between Baker Tilly and Oratio Avocats reflects the strength of the teamwork that has fuelled our success since 1963.



Sylvain de Chaumont

President
Oratio Avocats



We are committed to taking social and environmental issues into account in all our strategic decision-making. CSR is not just a concept, it takes a tangible form that guides our day-to-day actions. It is a topic that has a place in all of our management committee meetings. During our discussions and at the end of each session, we moreover make sure that all our decisions are consistent with our values and the Group's CSR approach.



Laure Mounier

CEO
Baker Tilly

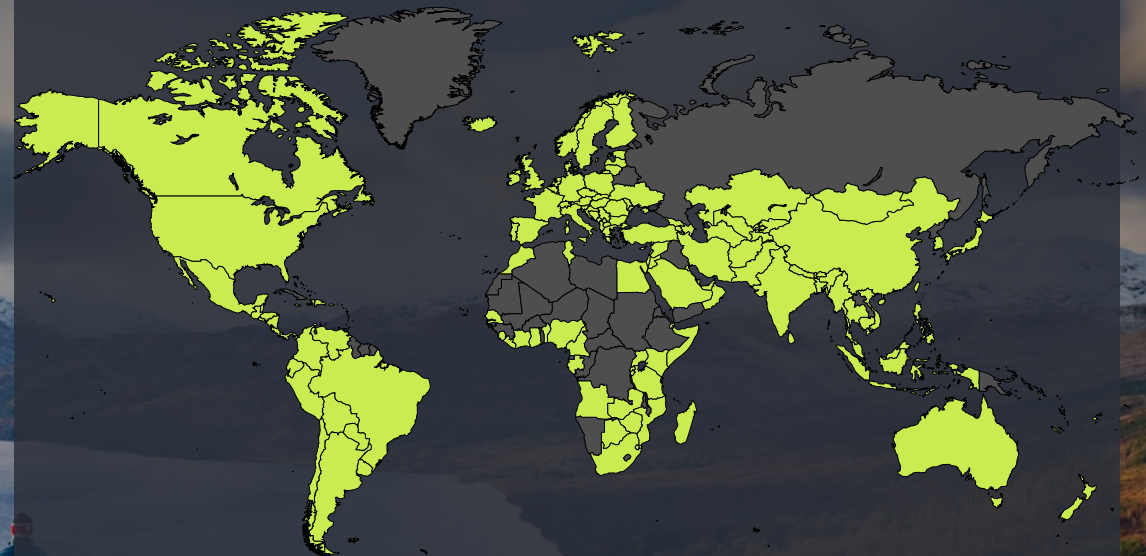


1.4

The Baker Tilly International network

In 2017, STREGO became an independent member of the Baker Tilly International network and its sole representative in France. The Group now blends a strong local presence with international reach. STREGO adopted Baker Tilly branding permanently in 2022.

The Baker Tilly international network shares a common aim: **to provide a service that meets the demands of today's top management**. The network supports organisations in both the private and public sectors, helping them to achieve their objectives, seize opportunities and remain competitive. Its strength and potency lie in its international expertise and the coherence of its joint offering.



43,000
employees



658
offices



141
countries



Network members' commitments

Network partners must meet stringent quality standards:

- ✓ lead by example,
- ✓ deliver a quality service and a high level of standards on domestic and international markets,
- ✓ communicate transparently and fairly, consistent with what they are,
- ✓ conduct themselves with probity,
- ✓ encourage collaborative teamwork between all member firms,
- ✓ create an environment in which everyone can flourish.

France, the CSR engine room of Baker Tilly International

Baker Tilly International has tasked Baker Tilly in France with building and deploying the ESG (Environment, Social and Governance) service range for our clients.

A strategy choice that confirms France's prominence in sustainable development, including through its specialist subsidiary Goodwill-management. Its CEO, Arnaud Bergero, aims to boost the uptake of CSR by member countries and bolster skills within the international network.



Baker Tilly International staff at the American regional conference in Miami where Arnaud Bergero led an ESG workshop



As the ESG lead, we help network members to develop high-quality support and guidance services to facilitate a sustainable transition for their clients. We also intend to strengthen the Baker Tilly network's position as a major player in CSR and environmental transition internationally. This entails training, working groups and sharing best practice and expertise.



Arnaud Bergero

Chief Executive Officer of Goodwill-management and
Worldwide ESG lead for Baker Tilly International



Arnaud Bergero joined Goodwill-management in 2013 to support and guide firms towards adopting sustainable business models. Firstly as a consultant, later manager, and then COO by 2018, Arnaud assumed the mantle of the company's Chief Executive Officer in September 2023. A graduate of the prestigious Arts et Métiers engineering school, Arnaud has 5 years' experience in construction and ten in sustainable development consultancy.



2

Sustainability strategy and challenges

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2.1

A long-standing commitment to CSR

1963

STREGO formed by Vincent Bukowski and Henri Degonde, a business of qualified accountants and lawyers, organised around an open and accessible partner-led approach

1970

SJVL formed, becoming Oratio Avocats in 2010

2011

Development of a multi-disciplinary network offering wide-ranging expertise to business managers

2013

Baker Tilly & Oratio Foundation is formed

1994

Expansion of domestic network coverage in north-western France

2020

Merger with Goodwill-management, a CSR consultancy formed in 2003, to bolster the CSR offering

2015

Recognition of the Group's CSR commitment through LUCIE 26000 certification

2016

Corporate positioning on CSR set: sustainable value creator

2021

Triple bottom line - economic, social and environmental evaluation

2022-23

Group decarbonisation strategy

2023

Overarching purpose defined
Group's CSR offering expanded with the acquisition of Act21, a publisher of software solutions for managing organisations' ESG performance

2024

Group's values redefined
Be Care programme launched

2.2

Our overarching purpose

In a shifting world where businesses are constantly evolving, it is essential to set a course, a meaning we can give to our day-to-day work, and the role the company intends to play with all of its stakeholders.

The outcome of teamwork undertaken in 2022, Baker Tilly's overarching purpose (its mission statement or *raison d'être*) has been carefully considered and formulated. The wording has been chosen to faithfully reflect the Group's identity, vision and role.

This overarching purpose was permanently adopted in June 2023. It ensures consistency between our business plan and the resulting actions.

It expresses the reason our company exists and its utility.

In October 2024, Baker Tilly reached another milestone in announcing to all staff that the Group intends to work towards becoming a "mission-led company" (a status defined in the French Commercial Code).

Advise our clients to drive sustainable growth.

Help organisations and their decision-makers to improve their overall performance by providing fair yet bold advice, underpinned by staff committed to nurturing a close relationship, in order to further sustainable growth.



Our overarching purpose is the outcome of teamwork that started in 2022 alongside partners and employees of the Group. Against a backdrop of strong growth, our overarching purpose serves as a compass, pulling our business lines, our commitments and our deliberations together towards a single objective: to advise our clients to drive sustainable growth.



Laure Mounier
CEO
Baker Tilly



2.3 Our values

The work on determining Baker Tilly's overarching purpose paved the way for further reflection on enshrining the Group's values.

Revealed to the whole workforce during the United Convention in October 2024, these values are the cornerstones of Baker Tilly's mindset. Detailed in a booklet given out to all employees, these values form the guiding principles behind our decisions and actions at every level of the Group.



Baker Tilly's four values of teamwork, boldness, trust and commitment are the result of a collaborative effort. These values underpin our overarching purpose and everything we do. "Advise our clients to drive sustainable growth" embodies them all at once. Let's say them loud and clear in all of our offices, in every business line, and everywhere we work.



Thibaut Rimaud
Human Resources, CSR and
Internal Communications Director



The UNITED Convention to celebrate Baker Tilly's mindset

On 3 and 4 October 2024, Baker Tilly brought its 2,200 employees to Angers for its UNITED Convention. The Group came together to celebrate its successes, outline its future, and reinforce that factor behind Baker Tilly's strength: team spirit and the desire to move forward together. A number of announcements were made during the UNITED Convention, for example:

- The intention to become a "mission-led company";
- The Group's 4 values;
- The doubling of the annual budget for the Baker Tilly and Oratio Foundation;
- The Be Care programme, a set of measures to improve workplace quality of life and working conditions (QWL - quality of work life) and to make the firm more attractive;
- The establishment of management ownership



2.4 CSR at the heart of the Group's strategic plan

Taking the overarching purpose as the obvious starting point, the management team was able in 2023 to establish **Convergence 2030, the Group's strategic plan**.

Convergence 2030 also serves as a guide for everyone in the company, as a uniform approach to the work to be done and objectives to be reached collectively by 2030, with one shared goal: **to become the business life partner for business managers committed to transforming their organisations for improved overall performance**.



Our goal is to help companies take full advantage of digital challenges as an opportunity to improve their performance, transform and innovate. We also want to support them in incorporating CSR into their business models, and we aim to consolidate our leading position in responsible transformation.



Samuel Ronflé

President
Baker Tilly



The foundations

Close client relationships



Functional expertise



CSR



Digital



International



CONVERGENCE
NOW FOR 2030

The strategic components

- 1 Expand our value offering to clients
- 2 Prioritise operational excellence
- 3 Build a lasting desirable organisation
- 4 Improve our commercial performance
- 5 Blend long-standing values and financial performance

CSR is one of the five foundations of the strategic plan. This is reflected in tangible actions within the 5 components, such as:

- ✓ broadening our value proposition to support our clients in their transitions to more sustainable practices;
- ✓ the priority given to operational excellence through high added-value areas of expertise, reinforced application of processes and methods, or business line transformation and support in change management;
- ✓ maintaining the Group's attractiveness to attract and retain talent, including by innovating on QWL issues, pursuing our policy of parity and diversity, personalising HR support, improving ongoing training, and continuing to decarbonise our activities.

2.5

Recognised CSR commitment

Baker Tilly's CSR policy has been recognised since 2015, when it secured LUCIE 26000 certification, based on the seven core subjects in ISO 26000, the benchmark international standard for corporate social responsibility.

LUCIE 26000 certification is a demanding process. Every 3 years, the Group has to update its CSR strategy and make fresh commitments to improve its social, societal and environmental impact. The CSR policy is assessed every 18 months by an external auditor as part of this certification.

This audit includes consultations with internal and external stakeholders.



Obtaining LUCIE certification is official recognition of our commitment and demonstrates our determination to create a positive impact on our environment. Through this certification, we are committing to incorporating sustainability principles in every aspect of our business.



Thomas Lable
CSR Manager



LUCIE 26000
certified for

9 years

83 %

of commitments achieved or in progress during the certification cycle (2023)



Responsible
governance



Human
Rights



Responsible working
relations and
conditions



Environment



Ethical business
conduct



Consumers'
interests



Local development
and public interest

The Group endorses the Global Compact

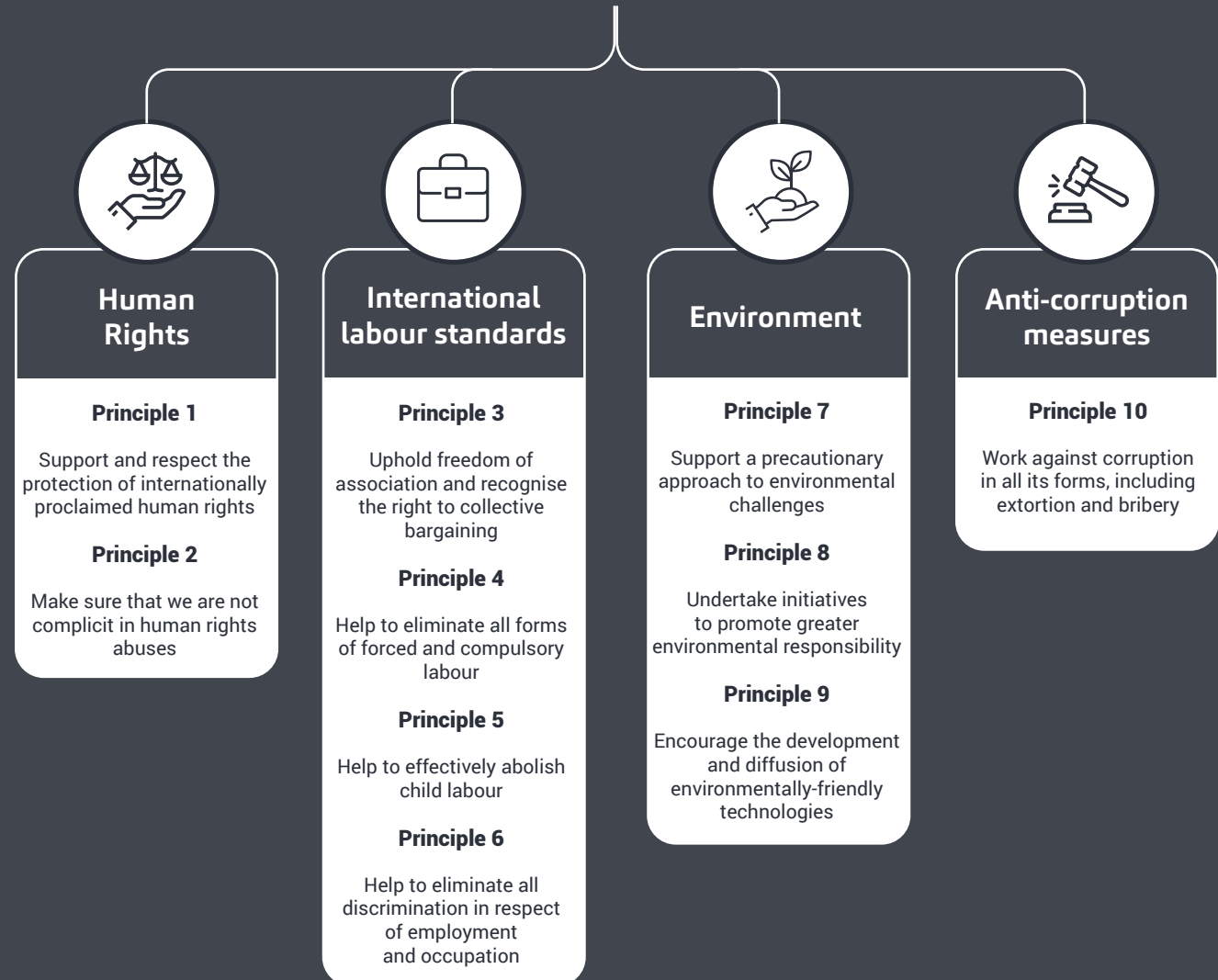
Baker Tilly endorsed the United Nations Global Compact's Corporate Social Responsibility initiative and its 10 principles around human rights, labour standards, the environment and anti-corruption in 2024.

The United Nations Global Compact is the largest worldwide network of businesses committed to working for social responsibility. It includes some 17,000 businesses and non-profit organisations.

As a member of the Global Compact, Baker Tilly pledges to:

- ✓ sustainably incorporate the 10 principles of the United Nations Global Compact into its strategy and operations,
- ✓ publicly report on progress achieved by publishing a report on its commitments every year,
- ✓ involve the highest levels of the organisation in the process,
- ✓ act to support the sustainable development goals,
- ✓ promote the United Nations Global Compact and its 10 principles within its sphere of influence.

WE SUPPORT



2.6

The 3 components of Baker Tilly's CSR strategy

Baker Tilly has made CSR a core aspect of its strategy for many years, aware that sustainability and ethics are essential both to its success and that of its stakeholders. The Group's governance is also fully involved in this commitment, helping to incorporate these principles in its decision making as a matter of routine.

Baker Tilly's CSR commitment is consequently based on the 3 components associated with the stakeholders connected to it:

• The planet

- Management
- Employees
- Subsidiaries
- Works & financial committee

- Suppliers
- Public authorities
- Partners
- Investors, banks
- Regulated & professional networks
- Baker Tilly International
- Job applicants
- Prospects
- Clients
- Schools
- Non-profits
- Media



Component 1 People

As a consultancy, auditing, legal, accountancy, HR and employment services firm, Baker Tilly offers day-to-day support and guidance to its 40,000 clients thanks to the energy of its 2,200 employees.

People are central to the Group's value creation and consequently its CSR policy. Partners, employees, subsidiaries, etc - all are committed to and help with Group performance.

By recognising each individual's importance, Baker Tilly is committed to cultivating mutually beneficial relationships based on respect, transparency and trust. Internally, employees are encouraged to thrive, develop professionally and personally, speak out when they have an idea, etc.



While environmental protection and a strong local presence are key values for us, the Group makes people its top priority. We firmly believe that the commitment of our 2,200 employees makes Baker Tilly the force that it is, and contributes to its success, day in, day out. This also explains why the CSR unit reports to the Human Resources Department.



Thibaut Rimaud

Human Resources, CSR and
Internal Communications Director



Component 2 Regions

Baker Tilly makes an active contribution to the vibrancy of the areas in which it operates.

First and foremost, through clients - we listen to them and deliver high value-added advice to guide them through an ever more uncertain environment. To take it further, and ensure its clients' long-term futures, Baker Tilly puts all its CSR expertise at their disposal to support them in attaining a sustainable, improved overall performance.

Because the Group's partners and suppliers contribute to its success, Baker Tilly fosters long-term relationships, preferably with local firms, and ones that share its values. Transparency, trust, fairness and integrity are the cornerstones of healthy, long-term economic relationships. The Group and its partners together create economic and social value for communities.

Lastly, Baker Tilly is proud to contribute to community-minded and charitable activities through corporate philanthropy and its Foundation.

Component 3 Environment

The Group is shouldering its responsibilities to reduce its environmental impact. Aware that neither the economy nor people can continue to prosper in a damaged and unstable environment, Baker Tilly is committed to decarbonising its business activities and, in the future, moving towards a sustainable model that keeps within the planet's limits.

The Group has been measuring its carbon footprint for several years now. In 2022, it went a stage further by structuring its low-carbon strategy around the ACT® step-by-step method. An action plan is currently being implemented to decarbonise the Group's procurement, mobility and fixed assets. The objective is clear: a 30% reduction in the Group's greenhouse gas emissions by 2030.



Committed to reducing its environmental footprint for a number of years, our Group was among the first to structure its low-carbon strategy around the demanding ACT step-by-step method developed by ADEME (the French Agency for Ecological Transition). While our goal is to reduce our greenhouse gas emissions by 30% by 2030, we want to go further by putting in place a triple capital accounting method that takes all of the planet's limits into account.



Ludovic Griveau

Management committee member,
Head of Regions
Baker Tilly



2.7

En route to the CSRD: transforming this regulatory obligation into a strategic tool for the Group

Baker Tilly is due to publish its first sustainability report in 2026; a deadline for which the Group is already preparing.

To set to work on Corporate Sustainability Reporting Directive (CSRD), take a look at the materiality matrix and the assessment of the impacts, risks and opportunities associated with the Group's sustainability challenges.



Because the European Green Deal is essential if the European Union and its economy are to embark on the path to ecological transition, Baker Tilly plans to turn these new obligations into a strategic exercise. The CSRD means we can go further in incorporating sustainability challenges into the Group's strategy, with the aim of seeing our financial and extra-financial information at the same level.



Delphine Leduc

Partner and Strategy
and ESG Audit Director,
Baker Tilly



Baker Tilly's materiality assessment, a lynchpin of the sustainability report

This materiality matrix serves to rank the Group's various ESG issues hierarchically.

Supported by its subsidiary Goodwill-management, the Group will delve deeper into this materiality assessment in 2025, to confirm the environmental, social and governance issues that it is to publish in its sustainability report in 2026, as the CSRD requires.

For each issue defined by the sustainability standards, the double materiality assessment will evaluate both the company's impact on the ESG issue and the impact that the ESG issue might have on its financial performance.

Impact of Baker Tilly's activities on society
(economic, social, environmental)



Society's impact on Baker Tilly's activities

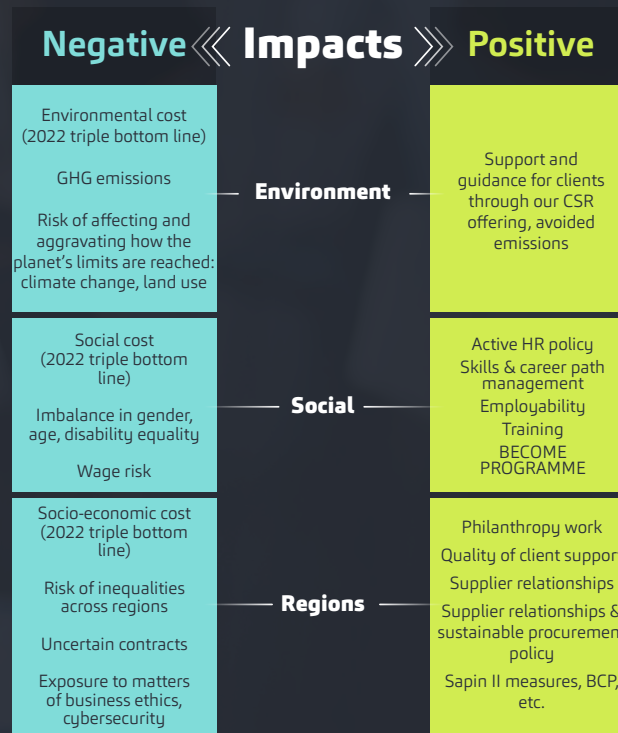
Critical
Decisive
Material

Impacts, risks and opportunities assessment

To determine the material sustainability issues for the Group in the context of the CSRD, an assessment of the impacts, risks and opportunities of each ESG issue is conducted first.

This process is already underway at Baker Tilly, including as part of a risk assessment conducted to structure its low-carbon policy.

The chart shows a summary of impacts, risks and opportunities already identified by the Group:



A sense of worth for employees

 CSR= Additional performance

Opportunity for the Audit and Advisory business lines to also handle extra-financial reporting. In France for example, CSRD will require an audit for those businesses subject to it.

For Baker Tilly

Opportunities

For society in general

Lobbying to transform economic benchmarks and promoting integrated measurement

Supporting clients' environmental transitions

Wealth and job creation

Supporting business line transformations and the continued employability of employees in our regions

Risks

regulatory

operational

reputational

financial

Environment

Carbon levy, CSRD, tertiary govt order, etc.

Resource scarcity, compromised supply chain

Failure to meet climate commitments, public criticism, harm to image

Weakened clients, rising costs of energy and goods, bad debts, loss of business versus more advanced competitors

Social

Egapro pay gap index, Agefiph levy (under-employment of those with disabilities), labour law, CSRD

More leavers, teams struggling, lower productivity

Risk of failing to recruit, bad buzz

Disputes, hidden costs of staff turnover, absence rates, accidents

Regions

CSRD, Sapin II regulation, regulated professions, quality control over Baker Tilly International

Failures in the controls conducted, cyber risks

Business scandals, SSE loss of trust

Lost clients and tenders through failure to meet CSR criteria, risk of being unable to secure finance (subsidised loans, ESG criteria)

2.8

A stage further, with **triple capital accounting**

While the CSRD represents a challenge for Baker Tilly, the Group fully intends to go beyond regulatory requirements. Because successful transition to a sustainable business model needs more than just publishing ESG indicators. By converting its social and environmental impacts into monetary values, the company aims to take a fresh look at its profitability and steer its transition towards a sustainable business model that is compatible with the planet's limits.

In 2020, Goodwill-management, the Group's specialist CSR and impact measurement subsidiary, developed a triple capital accounting model, i.e. **Thesaurus-3K**. This system makes it possible to account for the company's impact upstream (supply chain), downstream (clients and consumers), and on stakeholders ignored by the current accounting system (employees, society, the environment).

The method entails two stages. First of all, it enabled the company's **triple bottom line** to be evaluated, this comprising its social, societal and environmental impacts. After a year of R&D, the method was expanded to include THRESHOLDS to be

reached on the social component to create value and, conversely, not to be exceeded in the environmental component to keep within the planet's limits. Thesaurus-3K now makes it possible to produce an extended evaluation that includes the company's debits and credits on the environment and society, an exercise that raises questions about the company's long-term profitability and sustainability.

In 2021 and 2022, Baker Tilly evaluated its triple bottom line. Taking it a stage further, the Group plans to imminently implement triple capital accounting, incorporating the planet's limits.



In 2021, Baker Tilly was one of the first businesses to measure its triple bottom line. The results presented here are incomplete. The Group needs to move a notch further on and implement triple capital accounting, recognising debits and credits relative to the environment and wider society. It requires courage and boldness to communicate transparently about the negative impacts of a business. Nonetheless, this is what Baker Tilly is doing through this exercise, and we should be proud of the fact.



Alan Fustec

Founder and Head of R&D
Goodwill-management



Triple bottom line (2022 results)



Socio-economic impact

+ **€211 million** of added value supported in France
+ **2,907** jobs supported in France



Social impact

+ **€200k** of total social value created



Environmental impact

- **€1.56 million** of environmental value destroyed

2.9

Upcoming limits and challenges

CSR constitutes a genuine continuous improvement approach, and is not merely a series of one-off actions. Quite the contrary; CSR becomes properly meaningful when it is core to a company's strategy. So while we are proud of how far we have come, there are still many challenges ahead.

Converting the CSRD into an opportunity

CSRD compliance should not be viewed as an additional regulatory constraint. It is instead an excellent way to incorporate sustainability challenges into our corporate strategy, improve our overall performance and ensure the Group's long-term future.

Moving towards triple capital accounting

A genuine compass, the introduction of triple capital accounting will enable the Group to set the trajectory needed to keep to the planet's limits, while creating social and societal value.

Setting up management for responsible performance and aligning systems to this end

Committed as we are to a number of responsible initiatives (LUCIE 26000 certification, the Global Compact, etc.), and soon to become a mission-led company and subject to the CSRD, Baker Tilly must build on what already exists and rationalise its systems to focus on what matters: taking tangible action to improve our impact.

Continuing to decarbonise our activities

To comply with the Paris Agreements and contribute to carbon neutrality, Baker Tilly must reduce its greenhouse gas (GHG) emissions by 30% by 2030.

Committing to responsible digital technology

Security, data protection, respect for privacy, digital restraint... as its digital offering is ramped up, the Group must incorporate the principles of responsible digital technology into the services it offers, and its own activities.

Engaging clients and stakeholders

Strengthen clients' and stakeholders' commitment to the company's CSR initiatives by encouraging collaboration and jointly creating value around sustainability challenges.

Incorporating CSR at all levels of the organisation

Include CSR objectives in all of the company's activities, by building them into functional processes and business objectives.

Involving employees in CSR policy

Encourage employee involvement in the Group's CSR initiatives through corporate philanthropy programmes offering opportunities for involvement in high-impact projects.

“

CSR entails a perpetual re-appraisal of our practices and policies, and a constant quest for new opportunities for innovation and progress. It pushes us to go beyond mere regulatory compliance, encouraging us to go the extra mile to create a lasting positive impact within our communities and our environment.

”

Samuel Ronflé
President
Baker Tilly



3

Component 1

People, Baker Tilly's greatest asset

With its 2,200 employees working for 40,000 clients, Baker Tilly makes people its key focus, and thus a central component in its CSR policy.

Quality of working life (QWL), health, safety, training, employer brand, diversity... Every day, the firm demonstrates its commitment to cultivating a caring, enriching and inclusive working environment.

The Group's actions contribute to the following Sustainable Development Goals:



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3.6	A network of ambassadors to promote CSR at Baker Tilly	56

IN BRIEF

Baker Tilly's
social impact

The social impact reflects the positive or negative financial consequences of working conditions at Baker Tilly (direct impact) and within its supply chain (indirect impact).

Under the Group's triple bottom line produced in 2022, valuation of the social impact involved the following aspects:



Health and
safety



Job
(in)security



Workplace
integration



Philanthropy



Gender pay gap



Working from
home



Training



Procurement from
sheltered employment
sector

Socio-economic impact outcome

+ €600k
of total social value
created in 2022

+€3.2m of social value created

-€2.6m of social value destroyed

Key figures
for the people component

88 / 100

Egapro pay gap index (2023)



94 %

of the workforce trained per annum
(2023)

92 %

of employees satisfied with
their work environment
(2023)

91.5 %

on permanent contracts(2023)



23 / 60

Number of offices
with a CSR ambassador
(June 2024)

3.2

Innovate to improve quality of life and ensure the best working conditions

Be Care, the QWL programme

To continue to innovate in terms of workplace quality of life and working conditions (QWL - quality of work life), in January 2024 Baker Tilly began a consultation with all employees and partners.

Building on some 1,000 responses and 100 proposals, 14 working groups were formed, bringing together over 100 contributors.

This collaborative effort culminated in 2024 in the signing of two new agreements with social partners, namely the agreement on QWL and the agreement on skills &

career path management. The Be Care programme highlights these measures and reflects Baker Tilly's commitment to supporting its employees and providing a working environment conducive to thriving both professionally and personally.



96.6%

satisfaction level
regarding working
atmosphere

92%

of employees believe
their working conditions
are satisfactory.

Top 10

of the best employers in the
Capital Magazine's "Audit and
Consultancy" category

Baker Tilly, a great place to work

To monitor and understand employee sentiment about quality of life in the workplace and employment matters, Baker Tilly conducts an annual survey of all Group partners and employees, including staff at subsidiaries.



Balance

In a world where the boundaries between working and personal lives are becoming increasingly blurred, Baker Tilly is committed to offering practical solutions to enable employees to balance their professional goals and their personal aspirations with peace of mind.

This commitment to supporting work-life balance is the first aspect of the Be Care programme and is reflected in a number of practical measures including flexible working hours, working from home, special leave, etc.



Baker Tilly's flexibility allows me to achieve work-life balance. I can adjust my timetable to suit my needs: take part in a sporting or cultural activity, adapt to fit with my child's school timetable, etc. I appreciate this flexibility and the trust that goes with it.



Claude Orange
Data Controller
Baker Tilly's Anglet office



Some initiatives helping to make work more flexible

WORKING FROM HOME

The WFH agreement was extended to 8 days per month in 2024. Employees who are carers, have a disability, or are pregnant can work from home 12 days per month.

RIGHT TO DISCONNECT

Signed in 2022, the ICT and disconnection policy aims to demarcate the use of information and communication technologies and to promote disconnection to provide a better work-life balance.

"TIME SAVINGS ACCOUNT"

All employees have the option of opening a "time savings account", in which they can accumulate up to 10 days of paid leave and rest days per year. This "saved" paid leave can be used for immediate or deferred payment, taken as leave later, or be used for preparing for retirement.

EXTRA REST DAYS

Extra rest days are available to staff at Baker Tilly, Oratio Avocats, Capital Compétences, Goodwill-management and Ombello.

EMERGENCY LEAVE

A new mechanism announced late in 2024, employees can now take 5 "emergency leave" periods per year, of 2 hours maximum. This option enables employees to respond to obligations or emergencies arising in daily life, for which they have generally not been able to anticipate their short-term absence.



Providing a safe and healthy working environment is the company's primary responsibility. Yet every year, thousands of work-related accidents and illnesses occur in France.

To protect against these risks, Baker Tilly makes health and safety matters a top priority. The Group consequently appointed a health and safety officer at the start of 2023, tasked with ensuring adherence to regulatory obligations in this area and rolling out best practice. She also chairs meetings of the Group's four occupational health and safety committees (OHSC).

Jointly built health and safety systems

- The **company's statutory OHS workplace risk assessment report** (the "DUERP") was produced alongside members of the works & financial committee (the "CSE").
- The **annual programme for the prevention of occupational risks and improvement of working conditions** (known as "PAPRI Pact") was drawn up by the office managers, in conjunction with their teams, before being submitted to the CSE for consultation.

The health and safety officer supports Group subsidiaries in producing their own DUERP risk assessments and PAPRI Pact programmes.

Mandatory training dispensed every year

- Occupational first aider
- Emergency response team member
- Electrical accreditation
- Basic first aid
- Cardiac arrest briefings

A training tracker enables each office manager to anticipate the training required over the year, plus any actions to be carried out, such as fire drills.

4 OHSC meetings per year

Top-up programmes to reduce psycho-social risks

Modules on **caring management** are included in the training programme for all Group managers, including those at subsidiaries.

Resources relating to preventing and managing stress are moreover made available to all employees on Edflex, an online training platform.

A **harassment officer** has also been appointed to prevent and manage harassment and bullying within the Group. She is supported in her duties by a member of each of the works & financial committees.

3.35%

Sick leave rate
(2023)

0

Occupational
illnesses
(2023)

20

Workplace accidents
(2023)



As Health and Safety Officer since 2023, my first task is to ensure compliance with regulatory obligations for Baker Tilly, all its subsidiaries and our legal partner Oratio Avocats. To this end, I facilitate the deployment of best health and safety practice, communicate regularly, and make teams aware of certain risks, such as road safety measures in snow, rain and icy conditions. I get support every day from Valérie Courtinier for all these tasks.



Lucie Dufossé
Labour Relations Manager
Baker Tilly





Health

The Group's health and safety policy offers a number of schemes to help employees who are caregivers or who have a disability.

Examples of initiatives aimed at
caregivers and employees with
disabilities

GIFTING REST DAYS

Employees can donate days off to help caregivers who need time to look after their children or parents.

LONG-TERM ILLNESS SUPPORT

Employees suffering from an illness that affects their attendance at work for several months are entitled to a meeting before and after their absence. To facilitate reintegration after a long absence, employees are offered e-learning and self-training content.

INCAPACITY AND HEALTH

The incapacity (income protection) and supplementary health insurance plans offer many benefits such as simpler access to healthcare, access to psychological and social support services, etc.

FINANCING EQUIPMENT

If an employee is officially recognised as a worker with a disability and has out-of-pocket expenses for equipment needed in the workplace, the Group will pay 50% of this amount, capped at €200 per annum.

AUTHORISED ABSENCE

An employee officially recognised as a worker with a disability can have one day of paid leave to prepare the administrative requirements to renew their official recognition.



Benefits

Soft mobility incentives, mobility or new clients allowance, luncheon vouchers, establishment of management ownership, etc.

To secure its future as a desirable organisation, the Group offers a collection of employee benefits intended to both encourage more responsible practices and improve employees' purchasing power.

Some benefits offered by the Group

SUSTAINABLE MOBILITY ALLOWANCE

Since 2023, Group employees who use "soft mobility" (non-motorised transport) to commute have been eligible for the sustainable mobility allowance, a scheme worth up to €300/year/employee.

CAR SHARING PARTNERSHIP

The Group has set up a partnership with Blablacar Daily, a car-sharing platform, to put Group colleagues who offer car-sharing in touch with each other.

MOBILITY POLICY

A mobility policy will be put in place imminently. It will include help for moving house and authorised absence. A mobility allowance equivalent to one month's salary will be paid if a spouse accompanies the employee.

NEW CLIENT BONUS

A bonus is awarded for each new client introduced by an employee for which a project is actually carried out.*

LUNCHEON VOUCHERS

The Group introduced luncheon vouchers for the entire Group at the start of 2025.

* excluding Project Directors, Project Managers and any other employee whose employment contract includes a variable remuneration component

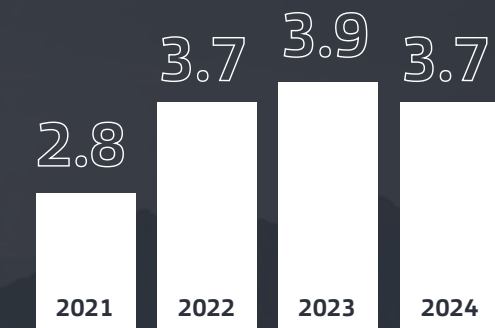
FOCUS ON

sharing value at
Baker Tilly

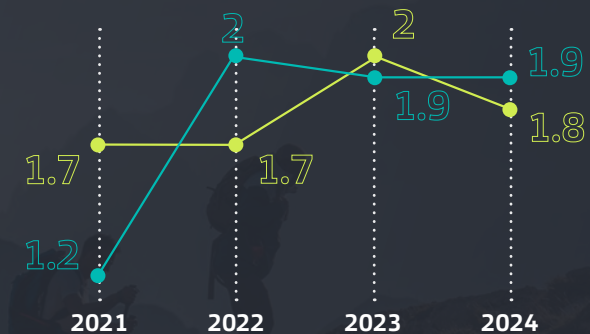
At a time when not much was ever said about sharing value, Baker Tilly introduced profit-sharing within the Group in 1987, with the aim of redistributing part of the value that was created by its teams.

Sharing value is therefore a basic principle at Baker Tilly, a potent driver of recognition, staff retention and fulfilment. Nowadays, while the number of value-sharing schemes has multiplied, the philosophy remains the same, i.e. to recognise each individual's contribution to collective success, by rewarding efforts fairly and encouraging a fair distribution of profits.

INCENTIVES & PROFIT-SHARING



Baker Tilly Group's incentives and
profit-sharing budget
(in €m)



● Incentives
● Profit-sharing

€1,827,532

SAS Baker Tilly STREGO incentives
in 2024

€1,871,598

Group profit-sharing
in 2024



Development

18.1%

Promotion rate
in 2023

In the firm belief that collective success is built on individual progress, Baker Tilly is implementing a set of ambitious measures to enable each employee to make the most of their potential and to develop throughout their time working in the Group.

From the moment employees join the Group to the moment they leave, appraisals are held to provide support, identify training needs, and offer specialised, individualised career paths or internal transfers. The measures outlined here are detailed later in the CSR Report.

Some measures offered
by the Group

MANAGEMENT OWNERSHIP

During the United Convention in October 2024, Baker Tilly announced that its share capital was to open up to admit Group executives as shareholders (on a voluntary basis).

EFFECTIVE ONBOARDING

To ensure new employees integrate successfully, the Group has introduced a number of measures, including an induction day, a personalised induction programme, a welcome booklet, and designated mentors.

TRAINING COURSES

Training is essential to ensure our employees' employability and provide upskilling. In addition to individual training, other measures such as specific courses (academies, P'Ose Manager, etc.), support in obtaining qualifications and international training are on offer.

EMPLOYEE MONITORING

Employees' performance and development is monitored throughout the year by means of annual and mid-year appraisals, plus career development interviews.

INTERNAL MOBILITY

The Group encourages internal mobility by publishing all vacancies for employees.

BECOME

Become is a programme enabling employees to fulfil their potential through 6 programmes tailored to their professional and personal aspirations: Explore, Move, Create, Dream, Share and Travel.

OFFBOARDING

In order to better support leavers and understand their reasons, an exit interview with the Human Resources Department will be offered to employees who hand in their notice.

OLDER STAFF AND RETIREMENT

Measures to support and facilitate the transition to retirement are offered to relevant employees. Employees can consequently have interviews and training to prepare for retirement, or be offered a reduction in working hours.

3.3

Expand and develop our employees' skills sets

The Skills Development Plan is produced jointly by the works & finance committee's Training Committee and the Human Resources Department.

It is primarily based on training needs identified by employees during the **various interviews they are offered at each stage of their working lives:**

- Annual appraisals and career development interviews,
- Mid-year appraisals,
- Professional interviews before and after any prolonged absence.

Every year, the catalogue of training on offer to our people is expanded, both to meet the requirements of the Group's regulated professions, and to keep pace with changes in our business lines, such as digitalisation and the incorporation of social and environmental issues.

All members of staff can, furthermore, use the annual appraisal form to request a confidential meeting with a member of the Human Resources Department to receive bespoke support and guidance, including for their particular career plans.

Such requests are always discussed between the employee and HR. This might mean information on schemes such as the professional development advice ("CEP"), the personal training account ("CPF"), career transition ("PTP"), accreditation of prior learning ("VAE"), skills assessments, training courses, measures from the Become programme, etc.

2.09%

of payroll expense allocated
to training in 2023

71,000

hours of training
over fiscal 2023-24

94%

of the workforce trained
in 2023



Our HR development policy is intended to be ambitious and bold, to meet the challenges of maintaining and developing skills, and engaging and retaining employees. Baker Tilly encourages everyone to nurture their bold side, to embrace new experiences and to realise their potential to the full.



Delphine Roth

Development HR Training Manager
Baker Tilly



FOCUS ONInnovative training
within the Group**STUDENT CLUB****TO SUPPORT ACCOUNTANTS YET TO
FULLY QUALIFY**

A special programme has been set up within the Group to support employees in preparing for their chartered accountancy or statutory auditing qualifications. The programme includes training courses, guidance on taking the exams, and individual interviews, for example, in helping to choose the subject.

This programme creates a support network for Baker Tilly's accountants yet to fully qualify. An annual day of lectures on the challenges of public accounting in future are a feature of this programme.

P'OISE MANAGER**FOR RESPONSIBLE MANAGEMENT**

By driving or reinforcing commitment in their teams, managers actively help to build a working environment conducive to innovation, operational efficiency and the achievement of the company's strategic goals.

To support managers in their duties and strengthen roles, Baker Tilly in France offers them a training pathway designed to encourage them to adopt a bold approach, and to develop as well-informed leaders, able to reconcile high standards and kindness, with flexibility.

230

managers trained
to date (2024)

BUSINESS ACADEMY**FURTHERING CLIENT RELATIONSHIPS**

Launched in 2020, the Business Academy offers all employees with a sales role a 6-day course to develop their sales and customer relations skills. The programme includes practical methods and relevant content for developing a business portfolio, positioning techniques, understanding client issues and explaining offerings, conducting discussions, etc.

This course offers an opportunity to rub shoulders with colleagues from different business lines, and hold fruitful discussions around a wealth of experiences, in a welcoming environment. The practical exercises offered from the first day onwards also help to build group cohesion.



Aymeric Étienne
Development Manager
Goodwill-management



FOCUS ON

Innovative training
within the Group

PROM'ESS

AN SSE CURRICULUM

Prom'ESS is a training and support programme for Baker Tilly teams wishing to specialise in the social and solidarity economy. Launched in 2021, this in-house academy enables some fifteen employees each year to deepen their knowledge of the sector, and join it possessing all the necessary expertise.

17

employees trained

EDFLEX

SELF-TRAINING PORTAL

Freely available to all employees, Edflex offers a wide range of resources to enhance and digitalise the Skills Development Plan. The tool offers a variety of content (management, soft skills, AI, desktop software, client relations, languages, etc.) in different formats (articles, podcasts, videos, e-learning, etc.). It means everyone can play an active role in their own professional development.

HRIS ACADEMY

Digital is fundamental to the Group's Convergence 2030 strategic plan. This commitment is reflected in the implementation of a new HRIS (HR Information Systems) Academy, a course enabling HR and payroll staff to support clients effectively in their digital transformations. The course on offer comprises 10 days of training to better understand the HR issues encountered by clients, HRIS information systems, project management, and CRM.

11

participants en 2024



This course is not necessarily designed to help attendees move into HR Information Systems consultancy roles. The aim is rather to instil an HRIS culture in them, and to enable them to become, at the very least, HRIS experts, prime contacts for teams in the offices. This course is also designed to anticipate potential changes in payroll management.



Benjamin Lemoine
HRIS team leader
Baker Tilly



FOCUS ONInternational
training**LEADERS OF TOMORROW**

The course provides managers with 2 to 5 years' experience with methods and tools to understand and develop emotional intelligence and self-awareness, to better understand how they themselves manage and communicate, to be able to delegate, engage and guide others.

OXFORD PROGRAMME

The programme is aimed at those who have been partners for under 3 years, with the objectives of clarifying their leadership role, strengthening their engagement and leadership skills, and developing relationships within the international network.

4

attendees from Baker Tilly
in 2024

3

attendees from Baker Tilly
in 2024

become

The BECOME programme, to dare to go further

Aligned with Baker Tilly's values, **Become** reinvents how the reciprocal engagement between employers and employees is viewed; a win-win situation that showcases the company's most precious resource: its people.

Boost skills donation with Vendredi

As part of the Share aspect, Baker Tilly has been using the Vendredi platform since 2025.

This new systems makes it possible to increase skills donation opportunities with non-profit organisations for all employees.

72

projects completed through the *Become* programme since 2018

Available to all employees, *Become* is organised into 6 programme:



explore

to go on secondment to one of Baker Tilly International's 141 countries for a period of 3 to 24 months

3

EXPLORE



move

to explore one of the network's business lines so as to interact better with other business lines, or even to transfer internally

42

MOVE



create

to start or take over a business thanks to Baker Tilly's support

2

CREATE



dream

to undertake a personal social and/or societal project (humanitarian mission, non-profit work, sporting competition)

4

DREAM



share

to share skills with a non-profit organisation or foundation during working hours, through skills donation

20

SHARE



travel

to work in the same job in a different country in the Baker Tilly network

1

TRAVEL

The BECOME programme, to dare to go further



Move

This Move enabled me to realise the importance and the quality of communications roles targeting prospects and clients. Move is a great experience to explore the business lines within the Group.



Marion Pezot

Payroll Manager, undertook a Move into the Communications and Marketing Department in Angers



Share

This initiative helps to make my workplace commitment worthwhile. I can only promote such measures!



Guillaume Charruault

Application Support Manager, Saumur, spends a few hours of working time as treasurer for the "Dys x 10" charity



Dream

With Dream. Baker Tilly gives us all the chance to complete a personal humanitarian, non-profit or sporting goal. This programme enabled me to take time out to manage this project and Baker Tilly provided €1,000 in financial support. A real helping hand in supplying the school equipment needed for this community-minded work.



Chantal Moreau

Project Director, Vallet



Travel

Baker Tilly's Travel programme meant I could continue in my role 2,500 km from Brest, while exploring Sweden. An opportunity for my clients, who are still in France, and more so my colleagues in Brest, to travel a bit.



Vincent Le Quellec

Senior Auditor, Brest, who used the Travel programme to go to Stockholm for two periods of six months.



3.4

Attract and retain talent

“Dare to be Baker Tilly”, the employer brand

In a market as competitive as business services, the ability to attract and retain talent has become a major strategic challenge for Baker Tilly. To develop its appeal as an employer, Baker Tilly has been working on its employer brand since 2019, with boldness as the watchword.

In 2023, the employer brand changed, highlighting the Group's vibrancy. Why? To share the Baker Tilly mindset and employees' lived experience.



“

By showcasing our employees and what they have to say, the Baker Tilly employer brand, Dare to be Baker Tilly, perfectly embodies our corporate culture, based on caring, trust, recognition, personal development and work-life balance...

”

Jacques-Joseph Bouyer
Recruitment Manager



The employer brand is expressed in job adverts and also through posts on Instagram and LinkedIn. The Group's employees are the focus of these communications, which aim to create a close, value-sharing relationship between the Group and its future talent.

Recommendation at Baker Tilly

Employees play a key role in recruiting fresh talents at Baker Tilly. Being the people best placed to know about the Group's business lines, values and benefits, they are invited to share profiles from their professional or personal circles with HR. After the trial period has been completed, a welcome bonus of €1,500 is paid to the new colleague and to the employee who recommended them.

45

employees recommended in one year (2023)

13.8%

Level of recommendations out of total recruitment per year (2023)

64

school events set up since September 2023

92

schools contacted

School relations

Faced with intensifying competition in the business consultancy market, meetings with young talent are a strategic driver in securing the Group's recruitment needs. In response to this challenge, a new position was created in 2023 to develop relations with schools. Since then, a number of initiatives have been undertaken with various target schools, to establish solid, lasting partnerships throughout the country. In addition, ambassadors are working within various offices and business lines to promote the company to students.

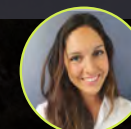
66

By promoting the Baker Tilly employer brand in schools and universities, we are working to build solid bridges between the academic world and the Group. In this way, we want to give students a clear picture of our corporate culture, role and values, while encouraging them to develop the skill sets that will make them productive and engaged as soon as they enter the job market.



Lisa Simier

School relations Manager
Baker Tilly



Onboarding, a key stage for talents

Baker Tilly organises around ten induction days for new employees every year, including for employees from Group subsidiaries.

These induction days, organised at the head office in Angers, serve to build a dynamic within these new teams, deepen their knowledge of Baker Tilly's history, and create a sense of belonging.

New employees are also placed on a year-long

onboarding program. This personalised onboarding programme includes three individual meetings involving the new starter, their line managers and the training team from the Human Resources Department.

400

people onboarded
per year

59.21%

of new starters placed on a personalised
onboarding program in 2023



Induction day
in October 2024

FOCUS ON

Hosting interns

The Group plays host to a large number of interns every year, and innovates to make the experience as rewarding as possible for them.

For example, to introduce interns to the profession of chartered accountant, Baker Tilly created the "Stage game" [sic]: a training programme for interns that includes the use of practical cases based on real problems encountered by clients. By resolving these practical cases, interns discover chartered accountants' daily routines and range of skills, in a friendly, pressure-free environment, with support from their supervisor.

It is therefore a real hands-on experience for each of them.

Moreover, they are trained in the accounting systems used in the firm, and given a presentation of the Group's various activities (chartered accountancy, employment, legal, etc.). This is an opportunity to discover a range of business lines, and to join them as soon as they finish their placement, either as part of a sandwich course or at the end of a longer study curriculum.

Onboarding
sandwich students

Photo of the sandwich students' induction day in 2024



Over and above the support provided by mentors, the Group has set up a special induction and training day for sandwich (work-study) students to familiarise them with Baker Tilly's systems and methods.

- Payroll sandwich students are linked to the employment academy.
- Sandwich students studying accountancy follow a technical training programme led by an in-house trainer.
- The onboarding programme for auditing sandwich students runs over two days and includes training in the use of the Global Focus Finance system.



76.9%

of the Group's trainees recommended
Baker Tilly in 2024

A successful end to working together

To support its employees at every stage of their career, including when they leave the Group, the Human Resources Department has introduced an offboarding policy.

To ensure that working together comes to a calm and positive end for all concerned, Baker Tilly offers a range of measures for employees leaving voluntarily or retiring.

These measures are part of the Be Care programme.

OFFBOARDING

In order to better support leavers and understand their reasons, an exit interview with the Human Resources Department will be offered to employees during their notice period.

At the same time, an offboarding guide helps managers to support leavers, to facilitate the end of the working relationship and the transfer of responsibilities and knowledge.



Leaving is an integral part of any employee's career and can have an impact on work organisation and the employer brand. This is why we have set up an offboarding programme to ensure that employees leave under the best possible conditions.



Jacques-Joseph Bouyer
Recruitment Manager



3.5

Make diversity a strength

Diversity works towards an inclusive and dynamic corporate culture.

It stimulates innovation and fosters creativity by encouraging dialogue and collaboration between people from different backgrounds. The Group's commitment in this area is reflected in tangible measures intended to promote gender equality and to welcome people with disabilities. The aim is to create a welcoming working environment that excludes no-one.

be-equal Encouraging gender equality

Promoting gender equality is not only a question of social justice, but also a crucial driver for the performance and competitiveness of a business.

A workplace gender equality agreement was first signed in 2019, before being redrafted in July 2023.

In 2020, Baker Tilly conducted an assessment. Despite the progress made and the actions taken within the Group, disparities persist, including the under-representation of women in governance bodies.

Baker Tilly is making use of the Be Equal committee to deploy its ambitious gender equality roadmap. Its mission statement is to **promote gender diversity in decision-making and management bodies, encouraging women to step up.**

The 2021-2024 roadmap for Be Equal sets targets for 6 areas of work

Work-life balance

1

2

Governance
gender diversityLeadership
and agility

3

4

Values
and cultureCommunication
and marketing

5

6

Talent
management

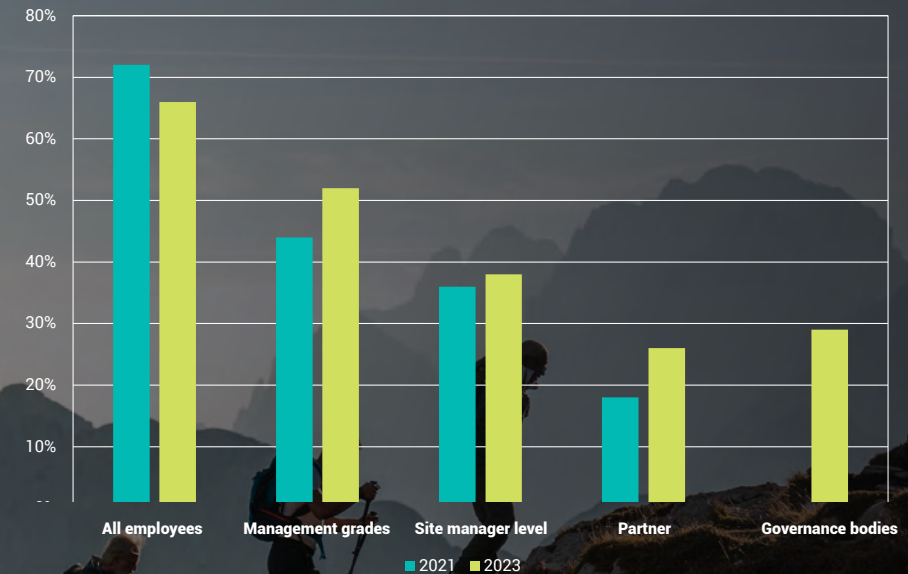
be-equal Assessment 2021-24

Measures taken and in progress

Actions taken by the Human Resources Department as part of the Be Equal programme:

- ✓ Increase female representation on Management and Executive Committees
- ✓ Include diversity and equality in our values and partner policy
- ✓ Strengthen work-life balance in Be Care (WFH, monitoring maternity/paternity leave, etc.)
- ✓ Offer a development programme specifically for women: Ell'Ose
- ✓ Support training accountants until they are fully qualified
- ✓ Showcase model roles
- ✓ Ensure fair representation among company spokespersons
- ✓ Support, through the Baker Tilly Foundation, projects that benefit women and girls
- ✓ Set up an equality index for governance bodies (in progress)
- ✓ Eliminate the pay gap, including at the time of hiring (in progress)

Change in proportion of women in 2023



Because gender diversity in positions of responsibility is a strategic issue for the Group, the Ell'Ose programme was created in 2022 to encourage its female talent to step up!



Élise Boureille

Accountancy and Consultancy Services Director



Workplace
equality index
in 2024

88/100

for Baker Tilly

70%

women in
the headcount

93/100

for Oratio Avocats

9 to 3 points

reduction in pay gap

The Ell'Ose programme

Be Equal's flagship initiative, Ell'Ose is a 12-month coaching programme based on a series of workshops, talks and meetings with one objective, namely to uncover and support female talent within the company.

Over the course of the year, participants work on self-assertion, setting career plans in line with their professional ambitions and the company's strategy, developing the image they project and their uniqueness, networking, etc.

Step up with clients

Higher revenue
Diversified roles
Greater value placed on teams' work

Step up with teams

Stabilisation, reorganisation, recruitment
Better managerial stance
Sense of belonging



The positive impacts of Ell'Ose

for participants,
that also ripple through
to clients, teams
and the Group.

Step up involvement in professional networks

Visibility and influence
Development and co-leadership

Work-life balance

Opportunity within the Group
Personal development

24

female Group employees
supported in 2022 and 2023



The Ell'Ose programme enabled me to flourish and gain confidence. I now dare to say that I would like to become a Baker Tilly partner.



Manon Israelian
Project Director



Promoting inclusion of persons with disabilities

Consistent with its values and CSR policy, Baker Tilly promotes the employment of people with disabilities.

The inclusion of people with disabilities is a source of wealth and also a driver of performance. Because every disability is unique, the Group has appointed a Disability Officer. At least once a year, she conducts an individual interview with the persons concerned identified within the company. The purpose of this discussion is to check that the working

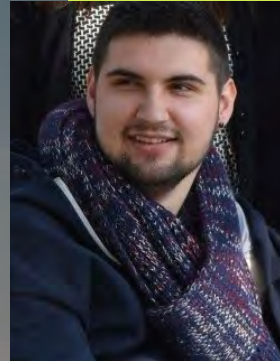
environment and conditions are properly adapted to the person with the disability.

To raise awareness in all employees, the Disability Officer presents her role during induction days.

2.83%

of employees officially recognised as
workers with a disability at Baker Tilly

Lucas, payroll manager, Cholet



Lucas Manceau

Since an accident deprived him of much of his mobility in 2013, Lucas Manceau has been using a wheelchair.

After a long period of uncertainty following his accident, Lucas began retraining to become a payroll manager. On the advice of Cap Emploi, he completed his first work placement in April 2022 at the Cholet office, a venture that continued in October with a one-year apprenticeship contract. Lucas is now part-time payroll manager at the Cholet office.



Lucas's integration has been a major success. We trust each other implicitly. Although the Group is committed to welcoming talents with disabilities, like Lucas, we do not currently meet the statutory quota of 6% of employees officially recognised as workers with a disability. To reach the quota, we also need to support employees who need help securing official recognition because, we must reiterate, 80% of disabilities are invisible.



Sylvie Colineau

HR Manager and Disability Officer
Baker Tilly



3.6

A network of Ambassadors to promote CSR at Baker Tilly

While CSR needs to be promoted at the top level of company management, it will not spread and help to improve company practices without the involvement of a majority of employees.

With more than 2,200 employees working in nearly 60 offices, this is a significant challenge for Baker Tilly and its network of partners and subsidiaries. Since 2019, the Group has been able to rely on a network of CSR Ambassadors, being around forty employees spread across some twenty offices.

42 / 60

Ambassadors
(2024)

offices have
a CSR Ambassador (2024)

Essential links in our commitment chain,
CSR Ambassadors are both invaluable
communicators at grassroots and key
players in the Group's CSR policy.



Thomas Lable
CSR Manager





CSR is not a passing fad; it's a real issue that concerns us all. It has a tangible impact on everyday life, and on how we view the future. As CSR ambassadors, our role is to support and guide employees and offices in these transitions. These transitions can sometimes mean changing our ways, which can be uncomfortable, but there really are ways of doing things differently to improve our daily lives, reduce our impacts and strengthen our commitments.



Coralie Feral
Project Manager



19.8%

of employees briefed and
directly involved in CSR issues
(in 2024)

68.2%

of employees believe they receive sufficient
support about the impact that CSR could have
in their business line (employee survey 2023)



The Group's Bilan Carbone® (carbon assessment) highlighted two areas where we could make a difference, i.e. mobility and optimising work spaces. In terms of mobility, this entails rethinking how we travel. For example, in our Nantes office, in 2019 we organised a "mobility forum" during which employees were made aware of existing solutions locally, and tested some equipment. The local authority also helped us to map our journeys and calculate the potential for switching to soft (non-motorised) forms of transport such as cycling and walking, or public transport or car-sharing, as well as working from home. Solutions exist, we just need to use them.



Gatien Vincendeau
Accountancy Services
Project Manager



FOCUS ON

Employee Engagement Day

The Group can count on a network of committed employees, including CSR ambassadors, Foundation volunteers and employees making skills donations (the “Share” aspect of the BECOME programme).

Every year, Baker Tilly organises an “Employee Engagement Day”, an event dedicated to those employees who are actively involved in the Group’s CSR policy.

The day’s timetable includes announcements, inspiring speakers and hands-on

workshops, designed to boost the Group’s CSR work.

In 2024, these “committed employees” were the first to be introduced to the “Vendredi” platform, and attended a talk by Maxime Blondeau on cosmography.



Photos of the 2024 Employee Engagement Day

Communication and awareness-raising

Because employees are the Group's best ambassadors, a range of methods are used for internal communication to ensure the best possible communication to staff, including in terms of CSR. Six channels are used to inform and brief employees:

- The Wego intranet (daily news, new starters, important dates, posts about CSR, etc.);
- "Le Mag" published quarterly;
- The Newsletter sent out every month;
- Posters in offices;
- Various events (annual news, the Convention, etc.);
- Daily email.

Alongside these various communications, CSR ambassadors run numerous awareness-raising activities in offices.

Le saviez-vous ?

Le chauffage

Le chauffage est le premier poste de consommation d'énergie.

La température de l'air conseillée pour notre bien-être est de 19°C.

Source : ADEME



Le geste simple pour agir au bureau

Quelles solutions avons-nous ?

- Éteindre le chauffage lorsque les fenêtres sont ouvertes et pensez à fermer les volets de votre bureau le soir.
- Éviter de surchauffer les salles communes (salles de réunions...).
- Dégager les radiateurs de tout ce qui peut empêcher une bonne diffusion de la chaleur.
- Réglage du chauffage à 19° en occupation.

Baker Tilly se met en ordre de marche pour répondre aux problématiques actuelles et met en place un plan de sobriété en 3 phases :

1	2	3
COURT TERME Les écogestes simples et immédiats	MOYEN TERME Etat des lieux général et correctifs associés.	LONG TERME Changements en profondeur
Avant de grands chantiers de transformation, nous pouvons déjà réaliser des premières actions simples et rapides et qui auront un effet immédiat sur la réduction de nos consommations.	Pour commencer à réaliser de premiers ajustements plus conséquents, il est nécessaire de procéder à un premier diagnostic rapide interne des bureaux, aidé par les Ambassadeurs RSE et les Assistants de Bureau. En parallèle, une évaluation énergétique Externe est à piloter par bureau, avec de possibles correctifs à mener.	Dans la continuité des actions immédiates et de l'état des lieux général, le Plan d'Actions Sobriété Énergétique s'attache à orchestrer des modifications profondes des bâtiments et des usages. Cela s'inscrit sur du long terme, et en accord avec nos engagements de réduction d'Emissions GES de 50% d'ici 2030.

Quel futur désirons-nous ?
Tous ensemble nous avons les moyens d'agir et d'être acteur

 bakertilly

Example of a sheet sent to employees sharing advice on going green.

4

Component 2

Help to build dynamic and sustainable regions

Baker Tilly's commitment to CSR can also be seen in the way it supports its clients in adopting more responsible business models and practices followed with its suppliers and partners, business conduct, and the Group's involvement in the localities in which it operates.

The Group's actions contribute to the following Sustainable Development Goals:



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4.5	Ensure independence and prevent corruption risk	72
4.6	Forge lasting connections with suppliers	74
4.7	Our Foundation and community-minded and charitable activities	76
4.8	Our contribution to networks and communities	81

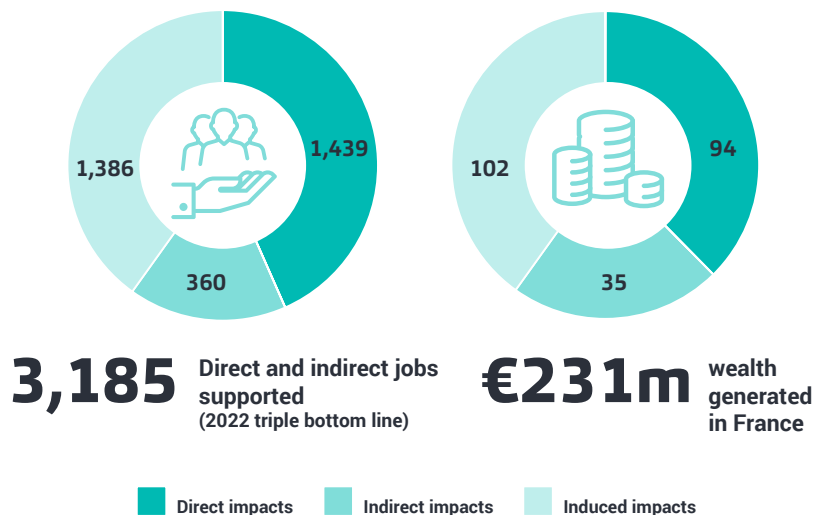
IN BRIEF

Socio-economic impact
of Baker Tilly

The socio-economic impact measures the jobs and value created and sustained by an organisation through its activities in a given locality. It is expressed in euros and jobs.

Under the Group's triple bottom line produced in 2022, the results of its socio-economic impact are shown below:

Socio-economic impact

Key figures
for the Regions component

Average client satisfaction score (2024) **4.4 /5**



79 non-profits backed via the Foundation since 2013 (2024)

23%

Offices using supported employment providers

4.2

Our consultancy, driving responsible growth

Support SSE players

At Baker Tilly, the social and solidarity economy (SSE) is supported by a specific structure, the SSE unit, which brings together all the skills needed to support players in this sector.

Baker Tilly's range of SSE services covers all the essential aspects needed to support the development and sustainability of such organisations: general management, accounting, running payroll, etc. The unit also includes a legal and strategy department, comprising specialist teams from the Group's network of partners/subsidiaries (Oratio Avocats and Goodwill-management).

*Cyrille Baud and Aurélie Carlier
giving a talk at the 2023 National
forum of non-profit organisations
and foundations*



2,500

SSE structures supported
every year

100

dedicated experts



Baker Tilly was involved in shaping the beginnings of the social and solidarity economy sector back in the 1960s. We also have a representative on the High Council for Non-profit Organisations (HCVA) and we are very close to bodies such as the French Development Agency (AFD). With the help of our network and our partners, we are committed to helping SSE players meet the challenges they face. For example, Goodwill-management's expertise in impact assessment helps SSE structures find new sources of funding.



Cyrille Baud
Partner and
SSE Sector Manager



Guide clients towards more sustainable models

With the integration of Goodwill-management, working in CSR and impact assessment consultancy since 2003, and Act21, a publisher of ESG management software since 2007, Baker Tilly has surrounded itself with pioneers to develop a high-quality offering on sustainability issues.

Its CSR unit is now structured around three areas of expertise, Auditing - Advisory - Software, so as to offer 360° support to serve business performance.



Our commitment to CSR does not stop at the office door. Environmental transition is a strategic issue for all businesses. Drawing on our CSR unit's expertise, we have, for example, launched a CSR diagnosis, accessible and tailored to suit any client.



Ludovic Griveau

Management committee member,
Head of Regions
Baker Tilly



A 360° range of CSR services to support and guide clients sustainable performance.



Advisory

Impact assessment

- Triple capital accounting
- Socio-economic impact
- Social impact assessment
- Cost-benefit analysis
- Environmental impact
- Biodiversity

Circular economy and low-tech

- Low-tech
- Circular economy
- Eco-design/LCA

Carbon & climate

- GHG footprint using Bilan Carbone®
- Low carbon strategy, ACT®, SBTi trajectories
- Adaptation strategy

CSR consultancy

- CSR diagnosis
- Sustainability strategy, "Y strategy"
- CSRD, taxonomy and SFDR support
- Mission-led company
- Responsible procurement

Responsible digital

- Responsible digital strategy
- Impact of digital tech

Intangible capital

- Company valuation
- Brand valuation
- Building value in-use

goodwill management
GROUPE BAKER TILLY



Audit

- CSRD and taxonomy audit (CAC)
- Mission-led company audit (I3P)
- Extra-financial performance statement audit (I3P)
- LUCIE 26000 certification audit
- Responsible Digital certification audit
- Bilan Carbone® carbon footprint and environmental audit

bakertilly



Software

- ESG reporting for businesses or networks
- CSRD reporting
- Bilan Carbone® (carbon assessment)
- Public policy management platform

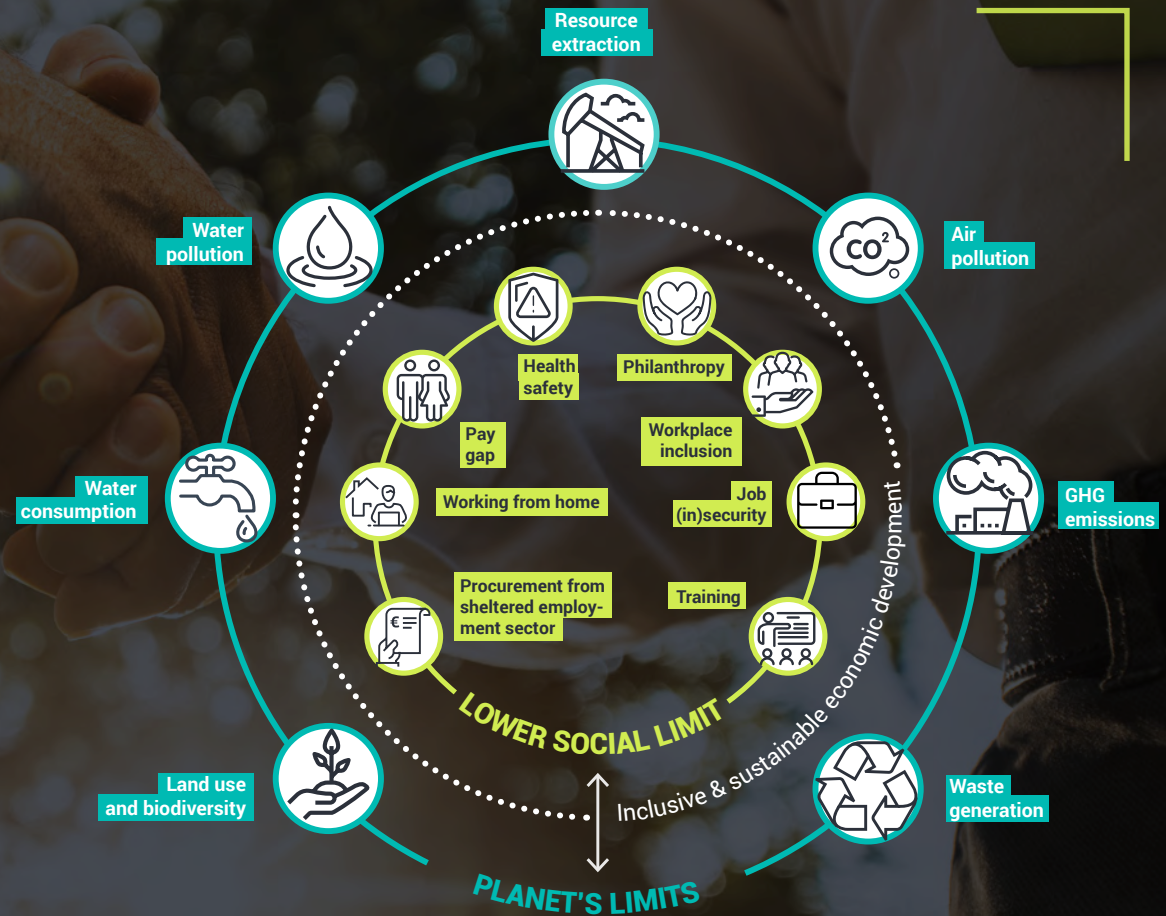
act21
GROUPE BAKER TILLY

FOCUS ON**Methods for keeping
businesses within the
planet's limits****Triple capital accounting, to evaluate the company's
economic, social and environmental (or profit,
people & planet) impact**

Goodwill-management, a Baker Tilly subsidiary, has developed a triple capital accounting methodology: Thesaurus-3K. This method takes the planet's limits into account when measuring a company's social and environmental performance in the same way as its financial performance.

The "Y strategy"

The "Y Strategy" is a new strategy approach enabling companies to meet the economic, social and environmental challenges they will face over the next two decades, while keeping within the planet's limits. The method helps companies to consider their development over the long term, with projections over 10 or 15 years, and to then operate ambitious but controlled transformations.

**Launch of triple capital accounting
chair in 2025**

In 2025, Baker Tilly and its subsidiary Goodwill-management are stepping up their R&D effort around triple capital accounting by launching a chair in partnership with the Réseau Louis Bachelier and the Aix-Marseille School of Economics.

Supporting the rising importance of ESG issues within the Baker Tilly International network

In 2023, Baker Tilly France was designated the worldwide ESG (environment, social and governance) lead by the Baker Tilly International network.

Represented by Arnaud Bergero, Chief Executive Officer of Goodwill-management, Baker Tilly France has a dual role:

1. Expand the network's CSR offering across 141 countries;
2. Increase members' CSR commitment.

The actions carried out in 2023 and 2024:

Sharing knowledge and information

In 2023, Baker Tilly France and Goodwill-management coordinated a [European study](#) working closely with Baker Tilly Spain, Italy and Netherlands. Using data from more than 300 respondents in 16 European countries, the study assessed companies' degree of preparedness for CSRD, the new European regulation on ESG reporting. The study has been translated into five languages.

Upskilling the network

At international conferences in San Francisco, Miami and Amsterdam, Arnaud Bergero has led workshops on major ESG regulatory developments, either worldwide or more specifically in the region concerned. With contributions from other network members, examples of client support were also shared.

Supporting development of the ESG offering

Two working groups comprising representatives from Baker Tilly in the United States, the UK, the Netherlands, Spain and some Eastern European countries have been working on structuring the network's CSR consultancy and audit offering. These working groups are aiming to develop a common CSR offering across the network, by conducting market research, sharing best practice and developing methodologies.

Developing the network's CSR commitment

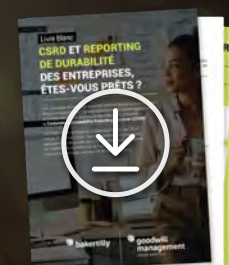
One of the working groups led by Baker Tilly France aims to structure the CSR commitment of network members. This working group has identified a series of ESG indicators to be monitored by network members, such as the calculation of carbon footprints. Members are also invited to produce CSR reports to showcase their commitment, and to join the UN Global Compact.



CSR is not new to companies, but in response to pressure from consumers, employees, clients and investors, it is gaining ground and can have a real impact on a company's overall performance. Baker Tilly France is a driving force in CSR, both to help expand Baker Tilly International network's CSR offering and to reinforce its own commitments. It truly is the engine room.



Francesca Lagerberg
CEO
Baker Tilly International



Download the study
"Are companies ready
for the CSRD?"

4.3

Ensure client satisfaction

As the business life partner for business managers, Baker Tilly's people are perpetually listening out for new issues they might have. The goal is to team up with clients and jointly create tailor-made solutions to support their success and responsible growth.

With a large proportion of our employees working in regulated professions (chartered accountants, statutory auditors, lawyers, etc.), ethics and transparency are the cornerstones on which the relationship of trust between the company and its clients is built. The Group also applies these values with its suppliers each and every day, to forge win-win relationships over the long term.

★★★★☆ 4.4 /5

Client satisfaction
in 2024

Our priority is to ensure client satisfaction

Regardless of the assignment (consultancy, auditing, chartered accountancy services, HR and employment expertise or legal services), all of the Group's clients are regularly invited to complete a satisfaction survey.

In cases of recurring or long-term assignments, the client is asked to complete a satisfaction survey once a year. For one-off assignments, the client is asked to take the survey once the assignment is complete.

“

Baker Tilly Saumur has been supporting us since we started our business. Their team has provided us with excellent advice at various stages, from hiring our first employee to monitoring our innovation projects. We are completely satisfied with this support and can only recommend them.

”

Brad Niepceron
President
Kaptios



FOCUS ON

Actions that contribute to
the quality of our support

THE DUTY TO INFORM

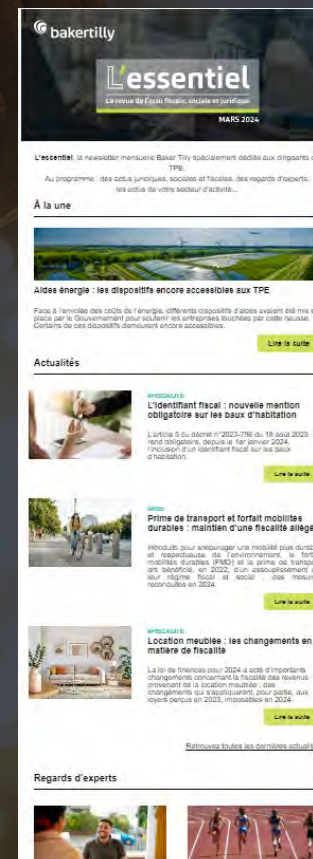
Irrespective of the expertise a client has ordered, Baker Tilly has a duty to inform, in view of the many regulatory changes that have a direct impact on businesses. While senior managers concentrate on the day-to-day running of their business, the Group's experts are there to remind them of legal deadlines, or help them anticipate compliance with forthcoming regulations or a change in thresholds.

That's why the Group organises communications and events across the country throughout the year to inform its clients about issues relevant to them. In addition, two newsletters are sent out: "L'essentiel" for micro-enterprises and SMEs with less than 50 employees and "Know for tomorrow" for SMEs with more than 50 employees and ISEs.

*"L'essentiel", the newsletter
for micro-enterprises and SMEs
with less than 50 employees*



*Client meeting on "Senior management issues"
organised by Baker Tilly La Rochelle.*



*Know for Tomorrow,
the newsletter for SMEs with more
than 50 employees and ISEs*

FOCUS ON

Actions that contribute to
the quality of our support

THE CHALLENGE OF THE SERVICE OFFERING

The Group's service offering is vast and in a state of constant evolution. To make it easier for all employees to understand and assimilate the offering, the Group has designed a *"Become an employee" game as fun, innovative and collaborative way to pass on the message.*

The game confronts employees with client issues that they might encounter in real life. The goal is to build in-depth knowledge to identify the service to meet a client's needs, whether already identified by the client or identified proactively.



**Become
[an] employee**
The challenge of the service offering

CLIENT AREA

In 2025, a new client area will be made available to the Group's 40,000 clients. Designed to meet the needs of our clients and our business, this web and mobile portal aims to centralise interactions with clients, save time, simplify exchanges, and secure data.

This new client area has been built through a collaborative effort involving both our teams and our clients, some of whom were asked to take part in interviews and tests to help in creating it.

Eco-designed, it will incorporate principles designed to minimise its environmental impact, while offering an optimised user experience. The eco-design approach is based on France's general eco-design standard for digital services (RGESN).

In practical terms, the project was challenged throughout its development in four areas:

1. Energy efficiency: reduced resource consumption (CPU, memory, bandwidth)
2. Lifespan
3. Accessibility
4. Streamlined use of data.

4.4

Our quality
process

Just like CSR, quality is part of a continuous improvement process.

The Group is committed to a stringent quality process not only to ensure clients receive excellent support, whatever the business line concerned, but also to meet the expectations of the Baker Tilly international network and its governance bodies.

All of our people are committed to the correct application of professional standards in auditing, chartered accountancy, HR, employment and consultancy services.



The annual quality control exercise is therefore part of a continuous improvement process, both individual and collective, the main aim of which is to increase client satisfaction.



Antoine Guiot

Partner Accountant - Continuous Improvement and Business
Quality Coordinator
Baker Tilly

Quality, non-negotiable for the
Baker Tilly International network

As a member of Baker Tilly International, the Group follows the continuous improvement process for quality of the network, which includes:

- A periodic formal assessment of the risks at each firm;
 - Quality review checklists for:
 - the quality level of each member firm;
 - post-assignment reviews;
 - A methodology and guidelines to help member firms conduct Root Cause Analysis of shortcomings;
 - A due diligence process to assess potential member firms.
- Each member firm is required to comply with the standards applicable to all aspects of its work, including:
- Auditing standards (at minimum the International Standards on Quality Management ISQM1 and ISQM2, the International Standards on Auditing (ISAs), and the International Code of Ethics from IESBA);
 - Codes of professional conduct and other independence requirements;
 - Any other current standards in the country where the member is based.

Both internal and external quality controls

In accordance with its commitments and to comply with its legal and regulatory obligations, an internal quality control is conducted every year at all of the Group's sites.

It is implemented by a 40-member quality control team, looking in particular at:

- ✓ current hot topics;
- ✓ the appropriateness of the organisation and assignment planning;
- ✓ how risk management is measured.

The statutory and other auditing business lines undergo periodic quality controls. For auditing, Baker Tilly International network examines a sample of files then checks that the network's procedures have been followed and methodologies correctly applied. Dovetailing with that, an in-house quality control instigated and inspected by the ATH auditors' federation is conducted annually by independent associates.

ATH also conducts an annual external quality control exercise of its members, which include Baker Tilly.

These quality controls, both internal and external, serve to:

- ✓ calibrate and refine the requirements level for current processes, and thus define a corrective action plan for both auditing and accounting;
- ✓ evaluate and target areas for improvement for each site checked;
- ✓ improve the quality of our professional practices.

The QUALITY MANAGER'S role

The Quality Manager, who is a Management Committee member, is in charge of Corporate and Ethics Risks. In conjunction with the Continuous improvement and Quality Coordinator, they lead the Risk and Quality Management Committee, which reports to the Management Committee.

FOCUS ON

The Group's
quality mechanisms

QUALITY MANUAL

The quality manual contains all of the procedures that apply at Baker Tilly. Updated twice a year by a special committee, it is made available to all employees.

The contents:

- ✓ an introduction to the firm and its networks, and management processes, including the quality policy,
- ✓ cross-functional processes, including those relating to human resources and information systems,
- ✓ processes for regulated activities, i.e. chartered accountants and statutory auditors.

QUALIOPI CERTIFICATION

France's Qualiopi training provider quality certification guarantees the quality of the training Baker Tilly offers. It confirms our compliance with the requirements of France's National Quality Standards, reinforcing our commitment to offering tailored, highly-effective courses that meet the needs of learners, and public-sector or mutual funding bodies. In December 2021, Baker Tilly STREGO consequently obtained Qualiopi certification for its training activities, this certification being renewed in 2022, 2023 and 2024.



The Qualiopi certification was issued in respect of the following category of activities: **TRAINING ACTIVITIES**

RISK AND QUALITY
MANAGEMENT COMMITTEE

A Risk and Quality Management Committee was formed in 2023. The role of this committee is to:

- ✓ ratify the risk mapping (ISQM1, BCP, Sapin II, etc.);
- ✓ ratify cross-functional procedures (LAB, conflict check, prohibited activities, tax code review, etc.)
- ✓ ratify the annual quality control plan, the quality manual and the transparency report;
- ✓ coordinate continuous improvement initiatives.

Reporting to the Management Committee, this committee is chaired by the Quality Manager, in conjunction with the Continuous improvement and Quality Coordinator. It also has representatives from the five Baker Tilly business lines (Auditing, Accountancy services and consultancy, HR and employment, Advisory, Legal services) and a coordinator from "Firm risk assessment processes". Each business line and support department helps build risk and quality management for the areas that affect it, and ensures it is implemented operationally.

4.5

Ensure independence and prevent corruption risk

Baker Tilly's work encompasses many regulated professions. These professions are subject to strict standards to ensure compliance and integrity.

The Group is moreover committed to promoting transparency in its operations, compliance with confidentiality obligations and a proactive approach to anticipating and managing the risks associated with its business lines.

All work undertaken by our people forms the subject of a letter of engagement or a proposal setting out the terms of their assignment and their fees.



Acting with integrity means guaranteeing our independence, preventing conflicts of interest and committing to a stringent anti-corruption policy. Ethics are not just a value, they are the cornerstone of the trust we build with our partners.



Laurent Rivault

Management Committee member, COO
Baker Tilly



100%

Headcount receiving
ethics training*

FOCUS ON

Our approach to ethical issues

CONFIRMATION OF
INDEPENDENCE

A confirmation of independence is required from all Baker Tilly interns and employees working with or in contact with client data.

The confirmation of independence is collected on hiring then renewed every year in February. This confirmation takes the form of a digital signature.

The confirmation of independence templates are reviewed annually by the business lines, and confirmations of independence are kept by the Human Resources Department.

100%

Confirmation of independence
signatories*

CONFLICTS OF INTERESTS

As a group working in multiple disciplines, Baker Tilly encompasses regulated activities such as statutory auditing, chartered accountancy and legal services. Work in these fields is governed by legal obligations and codes of conduct.

To ensure compliance with these obligations, transparency and avoid any conflict of interest, the Group has introduced a procedure known as "Conflict check".

This procedure is followed before any assignment is accepted by any Group business line, and it includes:

- gathering relevant information about the entity and, if applicable, the group to which the entity belongs and its subsidiaries;
- a process to confirm the absence of conflicts of interests affecting partners of all structures comprising the Baker Tilly network in France and the Baker Tilly International network.

ANTI-CORRUPTION
POLICY

Baker Tilly supports the fight against corruption in all its forms and is committed to working ethically, lawfully and professionally.

The Group has adopted a policy to prevent corruption risk, making use of the "Ethicorp" whistleblowing system, which enables situations of this kind to be handled with the necessary confidentiality. This system is part of the company's approach to ethical issues, which aims to establish and perpetuate a culture of integrity and transparency.

Pursuant to the Sapin II legislation, the Group has put various measures and procedures in place to combat corruption, including:

- an assessment procedure for third parties;
- an in-house accountants checking procedure;
- an anti-corruption code of conduct;
- internal policies and procedures;
- a whistleblowing procedure.

4.6

Forge lasting connections with suppliers

Baker Tilly is committed to building lasting and fair relationships with its suppliers. To this end, a policy was drawn up in 2017 governing relations with all the Group's suppliers. A contract is in place with a specialist service provider to monitor the dependency level on each supplier and check the administrative aspects of invoicing.

In 2022, moreover, the Group endorsed France's government-sponsored Supplier Relationships and Responsible Procurement Policy, confirming its commitment to adopting responsible practices vis-à-vis its suppliers.

To boost the Group's commitment in this area, a Sustainable Procurement Manager was also recruited in 2024.

12

Average length of
collaboration with
suppliers

30

Maximum payment
terms in days for
invoices

23%

of our offices made use
of supported employment
providers (employing staff
with disabilities) in 2023

“

A key function, procurement is a strategic driver in improving the company's overall performance. While the Group has forged a relationship of trust with its suppliers, we want to go further by systematically incorporating social and environmental criteria into our calls for tender, and lifecycle and total cost concepts into our strategic procurement.

”

Claire Lannez

Sustainable Procurement Manager
Baker Tilly



Supplier Relationships and Responsible Procurement Policy

By endorsing France's government-sponsored Supplier Relationships and Responsible Procurement Policy in 2022, the Group committed to following and implementing the principles and undertakings it contains.

Led by France's business ombudsman and France's national procurement trade body (CNA), this initiative aims to promote harmonious cooperation between supply chain stakeholders and establish business practices that adhere to environmental, social and economic principles.

By endorsing this policy, companies and organisations commit to implementing ethical and sustainable purchasing processes, thereby fostering relationships based on trust and long-term joint development.

Charte RELATIONS FOURNISSEURS ET ACHATS RESPONSABLES

1
Ensure a
responsible
financial
relationship with
suppliers

2
Maintain a respectful
relationship with
all suppliers,
conducive to building
collaborative
relationships

3
Identify and
manage situations
of reciprocal
dependency with
suppliers

4
Involve signatory
organisations in
their industry

5
Evaluate all costs
and impacts
over the whole
lifecycle

6
Include
environmental
and social
responsibility
issues

7
Ensure the
organisation is
accountable locally

8
Professionalism
and ethical conduct
by the procurement
function

9
A procurement
function tasked
with supplier
relationships
overall

10
A "supplier relations"
mediator function,
tasked with
smoothing relations
inside and outside
the company



Premium SAS has been managing Baker Tilly's copiers for a number of years. As a local service provider committed to CSR, we take care to ensure data security and reduce the environmental impact of desktop applications. Our target is to recycle 80% of consumables and worn out parts.



Morgan Launay
Head of sales
Premium SAS



4.7

Our Foundation and community-minded

The Baker Tilly & Oratio Foundation for young people

Since 2013, the Baker Tilly & Oratio Foundation has been committed to supporting non-profits working with the most vulnerable children and young people from disadvantaged social backgrounds, in the areas of schooling, education, social work, culture and sport.



The idea of the Baker Tilly & Oratio Foundation was born in 2013 during a meeting to prepare for the Group Convention. Around the table, we came to the same conclusion: we're all lucky! We're lucky to have had a good education, to have studied and obtained qualifications leading to a good job in a good company. By founding the Baker Tilly & Oratio Foundation, we are trying to give back to the Company what the Company has given us.



Samuel Ronflé

President, Baker Tilly
Co-president, Baker Tilly & Oratio Foundation

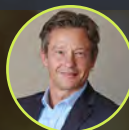


The interesting thing about the Baker Tilly & Oratio Foundation is the possibility of galvanising people to work on projects, going beyond just contributing financially, thanks to the efforts of each individual.



Sylvain de Chaumont

President, Oratio Avocats
Co-president, Baker Tilly & Oratio Foundation



With a team of 18 volunteers from several Group offices, the Baker Tilly & Oratio Foundation has been involved in supporting over a hundred charity projects since it was formed.

These varied projects testify to the need to provide help and support in the regions where the Group operates. A doubling of the budget was moreover announced at the end of 2024, enabling the Foundation to expand its work. Beyond the financial support provided to each project, volunteers are also involved at grassroots, spending

time and energy on hands-on work and operational support. By working directly with beneficiaries in this way, they create strong human bonds and make a tangible lasting impact more likely.





more than
€410k
in subsidies
distributed

since 2013



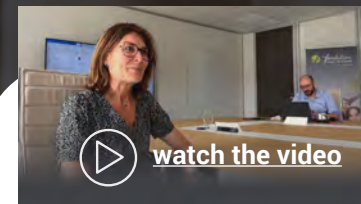
**Core aim of
this project:**
support for
the most
vulnerable
children and
young people



114
projects
backed



79
non-profits
supported



The Foundation on video:
meeting stakeholders and
beneficiaries.

FOCUS ON 2024

18



volunteer
employees

11 non-profits
supported

more than



€46.7k

in subsidies

and skills donation
activities by Baker Tilly and
Oratio Avocats
employees



“

As a volunteer, I have seen how essential our active presence and commitment are to boosting the impact of charities' projects. Every minute spent listening to them and supporting them is a worthwhile contribution to building a brighter future for young people.

”

Frédérique Gautier

Editorial Content Manager
Baker Tilly Angers



FAVOURITE CHARITY

To galvanise employees and raise awareness of the charities backed by the Baker Tilly & Oratio Foundation, the Group invites all employees to vote for their “favourite charity”.

The 3 finalists receive additional financial support, approved by the Board.

Baker Tilly's community-minded and charitable activities

Over and above the work of the Baker Tilly & Oratio Foundation, the Group plays a committed role and pays close attention to local realities and issues.

Drawing on its strong regional coverage and its 60 offices, the Group actively participates, through **sponsorship programmes, in supporting clubs and non-profits** with a cultural or sporting goal (Festival de Trélazé, Les Ducs d'Angers, etc.).

The Group is also involved in various philanthropy activities, including as a:

- major sponsor of the human resources chair at Angers Catholic University of the West;
- partner sponsor of "Toit à Moi", a charity that helps the homeless.

Under the internal "Share" scheme, employees have taken part in skills donation initiatives with the non-profit organisations such as Apprentis d'Auteuil, Unis-Cité, Philantro-Lab, via WeAct, and so on. In 2025, corporate philanthropy activities will be carried out using the Vendredi platform.

The Group's committed employees (CSR ambassadors, Foundation volunteers and employees who have completed activities within "Share") occasionally organise community-minded activities in their offices, such as blood donations, charity collections, etc.

7

offices undertook at least one CSR activity in 2023 (collecting clothes, charity races, etc.)



Pink October, Toulouse office



Collecting for charity, Nantes office

“

Being a CSR ambassador means the opportunity to get involved in practical, community-minded initiatives organised in a large number of offices throughout France, such as charity collections, blood donations, mobility challenges, etc. It's truly motivating to see how our initiatives have a positive impact on our working environment and our community.

”

Lauriane Mille
Marketing Manager
Baker Tilly, Angers office



**FOCUS ON THE VALENCE
MARATHON**

After the New York and Berlin marathons, Baker Tilly runners took part in the Valence marathon on 3 December 2023. Some 200 employees from more than 11 countries in the Baker Tilly International network (including 150 Baker Tilly France employees) took part in this event. Each kilometre run meant a one euro donation to the charity “Magie à l’hôpital” (“magic in hospital”). In total, the charity received more than €25,000 after the race, which was a blend of sporting and charitable challenges.

4.8

Contributing to networks

Baker Tilly, an active member of CSR networks

Over the years, the Group has joined many networks of organisations committed to CSR. The active presence of our people in these professional networks makes it possible to contribute daily to France's economic influence.

Joining these networks means Baker Tilly's employees can:

- ✓ discover and take inspiration from best CSR practice in other companies;
- ✓ train and upskill;
- ✓ showcase its CSR activities;
- ✓ meet other committed people and organisations.

FOCUS ON

Responsible Managers association

Involved for many years in the Responsible Managers association, Baker Tilly has, for example, participated in the group ACT[®] step-by-step method offered by the association in partnership with ADEME (the French Agency for Ecological Transition). This support helped to structure the Group's low carbon strategy.

ruptur

As an active member of non-profit Ruptur, Baker Tilly, in partnership with Goodwill-management, CSR consultancy specialist subsidiary, leads the working group of Ruptur members implementing triple capital accounting.

8 COMMITTED PROFESSIONAL NETWORKS OF WHICH BAKER TILLY IS A MEMBER



Raise awareness locally about the environmental transition

Baker Tilly and its CSR consultancy subsidiary Goodwill-management take part in a number of events throughout the year to raise awareness of environmental and social issues among economic players in the regions where it operates.

Events and involvement have increased since 2023, and operate at different levels:

- with clients, as part of webinars or events such as the CSR morning held in Angers in June 2024;
- during professional events, such as the Think Forward festival, the Produrable trade fair, or the Nantes financial marketplace breakfast events;
- at CSR workshops organised in partnership with committed networks (Produced in Brittany federation, Responsible Managers association, and Ruptur);
- during webinars to share the Group's CSR best practices, as part of the LUCIE community or in partnership with Goodwill-management;
- during talks at educational establishments (Mines Saint-Étienne, Sciences Po Paris, IET Nantes, HEG Genève, Institut Supérieur de l'Environnement, Brest Business School, etc.), or during events organised by Baker Tilly International.



Talk by Arnaud Bergero, Goodwill-management CEO, during the CSR morning in Angers in June 2024.



Talk by Alan Fustec, Goodwill-management founder, during the Produrable trade fair in October 2024.



Leading a CSR conference for the Nantes financial marketplace network in 2024.

5

Component 3

Preserving the environment

The nature of its business activities means that Baker Tilly has a moderate environmental impact. However, the Group has chosen to shoulder its responsibility, and reduce its environmental footprint by implementing an ambitious low-carbon strategy. The target of a 30% reduction in the Group's greenhouse gas emissions by 2030 is included in the Convergence 2030 strategic plan.

The Group's actions contribute to the following Sustainable Development Goals:



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IN BRIEF

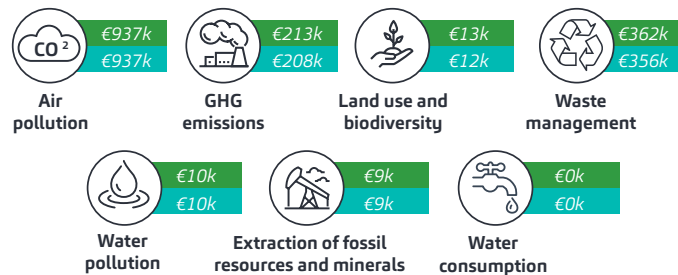
The **environmental impact**
of Baker Tilly

Every organisation also has an environmental impact on the locality in which it operates. It uses water and materials, discharges pollutants into water and the atmosphere, generates greenhouse gases, harms natural landscapes, and produces waste. The economic knock-on effect means the environmental impact can be broken down into two types, i.e. direct and indirect.

Under the Group's triple bottom line produced in 2022, the results of its environmental impact are shown below:

Environmental impact

-€1.54M of environmental value
destroyed in France



Direct impacts Indirect impacts

The key figures
of the environment component

4.4 tCO₂ eq /employee

Carbon footprint per employee
(Bilan Carbone® 2023 carbon
assessment)



217 / 2,200

Number of sustainable
mobility allowance recipients
(December 2024)



90%
of offices powered
with green electricity
(2024)

25.62%

Proportion of "soft mobility" in
all employee travel
(2023)

5.2

Reduce the Group's carbon footprint

Against a global backdrop of the climate emergency, businesses have a central role to play in environmental transition. As a committed group, Baker Tilly is fully aware of the environmental impact of its activities and of its responsibility to build a sustainable future.

Reducing the Group's carbon footprint is a strategic driver for innovation, supporting its stakeholders, making the organisation desirable and contributing positively to global targets for reducing emissions.

Through a structured approach and tangible measures, the Group aims to reduce its emissions by 30% by 2030 to contribute to carbon neutrality, in line with the Paris Agreement.

-30%

Greenhouse gases reduction target
by 2030 compared with 2022



CARBON INTENSITY
PER EMPLOYEE



10 tCO₂e

Average for the consultancy
and financial services sector

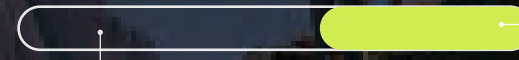
4.4 tCO₂e

per Baker Tilly employee

▼ - 18% between 2022 and 2023



CARBON INTENSITY
OF REVENUE



110 kgCO₂e

Average for the consultancy
and financial services sector

44.9 kgCO₂e

Baker Tilly revenue

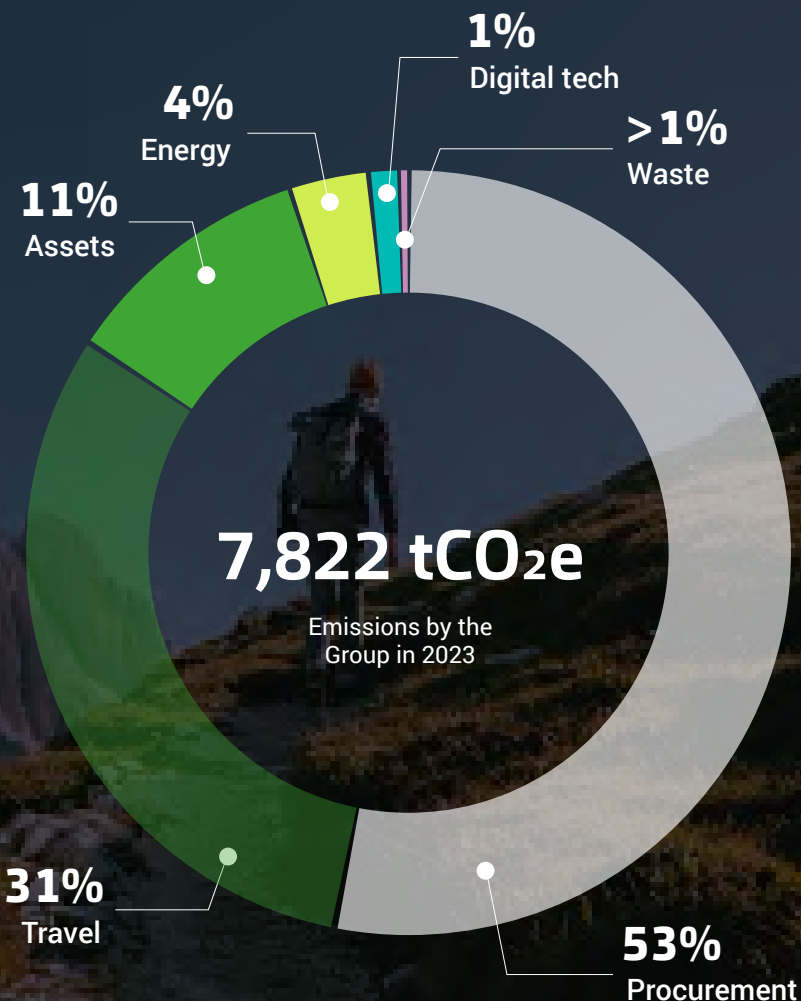
▼ - 20% between 2022 and 2023

The Group's carbon assessment in 2023

Every year, Baker Tilly produces its greenhouse gases emissions assessment. Since 2023, this has been produced by the Goodwill-management team using the Bilan Carbone® carbon assessment method.

Covering Scopes 1, 2 and 3, this carbon assessment quantifies the greenhouse gases emitted by the Group's activities, encompassing the entire value chain. This constitutes the starting point for identifying the Group's main sources of emissions and defining the low-carbon trajectory to follow to contribute to carbon neutrality.

Good news! In 2023, Baker Tilly reduced its emissions by 5% in absolute value terms. These positive results are the outcome of the steps taken to decarbonise the Group's procurement, mobility and fixed assets. They are encouraging the Group to continue its efforts to reduce its activities' carbon footprint.



7,822 tCO₂e

Emissions by the
Group in 2023

-5%

Reduction in the
Group's emissions
between 2022 and 2023

The Group's low-carbon strategy

In 2022, alongside around ten members of the western France Responsible Managers association, Baker Tilly introduced the ACT[®] step-by-step method.

Going further than the Bilan Carbone[®] carbon assessment, this method, developed by ADEME (the French Agency for Ecological Transition) and the CDP (Carbon Disclosure Project), enables

companies to work on a business model that is compatible with climate issues, and to build a structured approach to progress towards a low-carbon world.



By adopting the ACT[®] step-by-step method in 2022 to produce its low-carbon strategy, Baker Tilly confirmed its intention to lead by example to reduce its carbon footprint. Producing the low-carbon strategy has involved management, partners and employees, including the CSR ambassadors, through collaborative workshops that have culminated in practical and ambitious projects.



Léa Mansour Dollé
Manager
Goodwill-management



The steps in the ACT[®] step-by-step method



Current situation

- 1.A. Profile of the enterprise
- 1.B. Maturity of the current decarbonisation strategy



Issues and challenges

- 2.A. Identification of carbon indicators (Bilan Carbone[®] carbon assessment)
- 2.B. Evaluation of carbon indicators (Bilan Carbone[®] carbon assessment)
- 2.C. Strategic analysis
- 2.D. Management training



Vision

- 3.A. Long-term vision
- 3.B. Transition roadmap
- 3.C. Management buy-in



New strategy

- 4.A. Carbon performance objectives
- 4.B. Strategic plan
- 4.C. Management commitment



Action plan

- 5.A. Definition of the action plan
- 5.B. Implementation
- 5.C. Monitoring of the action plan

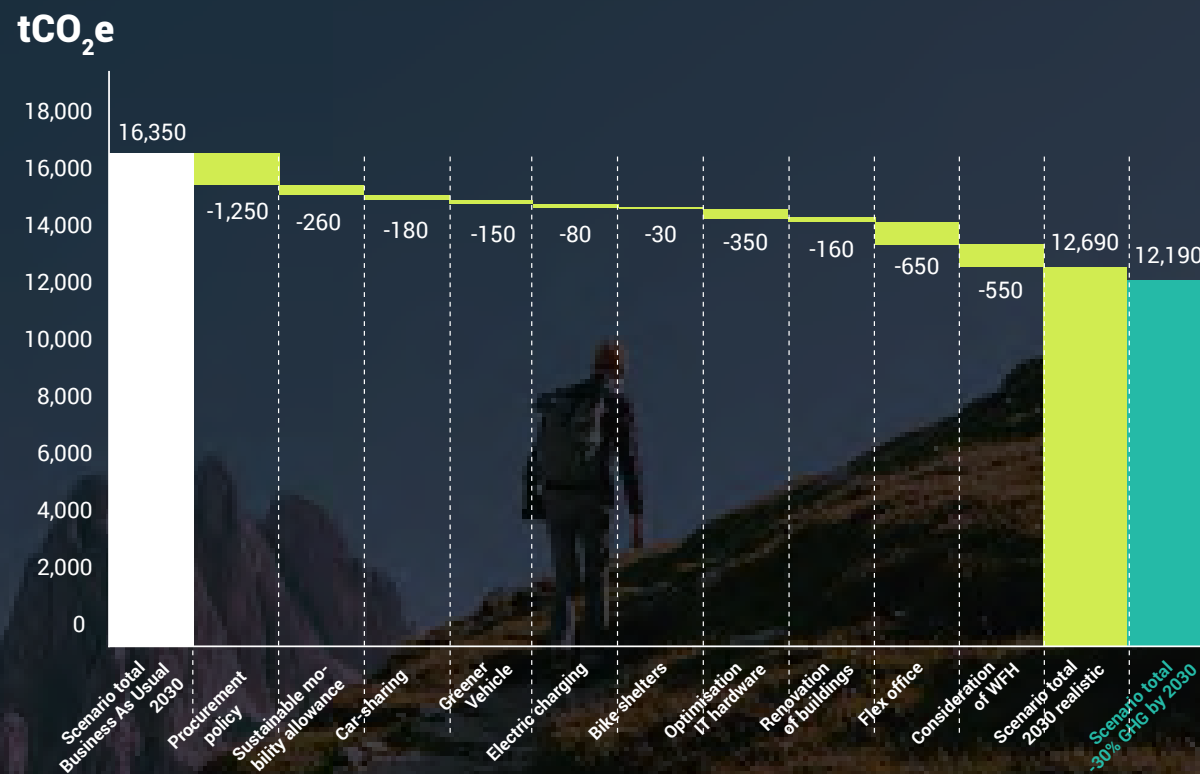
The Group's low-carbon trajectory

The ACT® step-by-step method made it possible to determine the trajectory that Baker Tilly must follow to contribute to carbon neutrality and adhere to the Paris Agreement.

To reduce its footprint by 30% by 2030, the Group has produced an action plan, to act on the main emissions items.

-4,160 tCO₂e

GHG emissions reduction target to
meet the objective of -30% by 2030



Business as usual scenario

Realistic scenario, updated 2023

30% GHG reduction target by 2030

19 measures to reduce the Group's carbon footprint

The Group has identified three main areas for action to reduce its greenhouse gas emissions by 30% by 2030:

1. **Procurement:** buy less, buy better and centralise
2. **Mobility:** optimise travel arrangements, reduce distances and frequency
3. **Assets** including:
 - **Responsible digital:** extend life-in-use and recondition hardware
 - **Buildings:** optimise space, renovate and adopt self-consumption

Alongside these direct measures, a series of indirect measures have been identified to raise awareness and spread a CSR culture throughout the company and among its stakeholders.

35%

Proportion of low-carbon action
plan measures already taken
(2024)

Procurement	Mobility	Assets	Cross-functional
Procurement process	Sustainable mobility allowance	Optimisation IT hardware	Working from home
Responsible buyer	Car-sharing	Building renovation	CSR engagement-platform
CSR supplier questionnaire	Greener vehicle fleet	Energy management	CSR ambassadors' time
	Electric charging points	Flex office	Foundation volunteers' time
	Bike shelters		Awareness-raising in employees and clients
	Mapping		Carbon contribution

13 direct measures
to reduce GHG emissions

6 indirect measures
to reduce GHG emissions

5.3

Buy less, buy better

First emissions item, procurement is already a key driver in reducing Baker Tilly's carbon footprint.

While responsible and ethical practices are already in place (see section 4.6), if it is to reduce its carbon footprint by 30% by 2030, the Group must also include environmental criteria in its purchasing decisions. Objective: buy less, buy better and centralise

To speed up the incorporation of CSR criteria, including environmental criteria, in procurement, the position of Sustainable Procurement Manager was created in 2024.

23.8 tCO₂e

Carbon intensity per €k of
procurement (2023)

In 2022, Baker Tilly signed France's government-sponsored Supplier Relationships and Responsible Procurement Policy, which also includes environmental criteria. The Group's buyers are in particular committed to assessing all lifecycle costs and impacts, and to including environmental and social responsibility issues.



FOCUS ON

Measures to help decarbonise
procurement

REDUCE PLASTIC

For all its 60 offices, the Group has decided to replace disposable crockery and plastic bottles with reusable crockery and cutlery.

Employees are encouraged to take re-usable water bottles to events.

6.62

tonnes of waste
avoided through re-use
measures (2023)

"THINK: RE-USE" PROGRAMME

As a member of ADECC (Association for the development of the circular and collaborative economy), under the impetus of the Maine & Loire Chamber of Commerce & Industry, Baker Tilly has joined the "Think: re-use" programme.

Under the programme, the Group has introduced many initiatives for the re-use of office equipment:

- ✓ more than 100 items of office equipment and furniture have been donated by the Cholet office to the Cholet local authority, companies and non-profits;
- ✓ some fifty items of office furniture were reconditioned at Baker Tilly's head office in Angers by Revisit, a committed local company with Ruptur accreditation;
- ✓ the practice of re-using office equipment was implemented in around ten Group offices in 2022 and 2023.



As part of the refurbishment of the Angers office, we used the Revisit non-profit, which gives a second life to office furniture. Thanks to Revisit, we have, for example, used corner desks to reduce their size and save space on our premises. Other offices, such as Le Mans, have followed this example.



Sophie Veger
Facilities Manager
Baker Tilly



5.4

Encourage more sustainable mobility

Second emissions item, travel generates some 30% of the Group's carbon footprint.

Mobility Week, sustainable mobility allowance, car-sharing platform, a greener vehicle fleet, gradual installation of electric charging points at our sites... Baker Tilly is implementing a wide range of measures to decarbonise mobility, both for business travel and commuting.

Mobility survey

Every year, a Group-wide mobility survey is conducted. It is used to collect data on employees' commutes, which is then fed into its Bilan Carbone® carbon assessment.

The survey also makes it possible to analyse employees' travel habits and potential changes from one year to another.

The survey is essential for prioritising the refurbishment work on various offices and offering the right solutions to our people.

5,897 km

average total per employee per year
for commuting

17

17 priority sites
for bike shelters

25.62%

Proportion of "soft mobility" in
all employee travel (2023)

FOCUS ON

Measures to help
decarbonise travel

SUSTAINABLE MOBILITY ALLOWANCE

To encourage Baker Tilly's employees to reduce their greenhouse gas emissions from commuting, Baker Tilly has introduced a sustainable mobility allowance.

In force since January 2024, it enables employees who use soft mobility, by travelling by bike, scooter, car-sharing or car-pooling with an electric, hybrid or hydrogen vehicle, or an electric scooter, to receive financial support of up to €300 per annum per employee.

10%

Proportion of employees
receiving the allowance
(2024)

In 2024, we introduced the sustainable mobility allowance. Almost 10% of the workforce has taken up the offer after one year, and the figure is gradually rising. Personally, I cycle every day, which is good for both my health and the planet.



Antoine Ecuyer
Recruitment Manager



MOBILITY WEEK

Mobility Week is held in June at Baker Tilly. This is an opportunity to encourage Group employees to travel to work using more environmentally-friendly modes of transport: walking, cycling, scootering, public transport or car-sharing.

A number of initiatives are organised as part of Mobility Week:

- ✓ a mobility challenge between offices;
- ✓ a reminder about the sustainable mobility allowance;
- ✓ events by various non-profits to raise awareness and help employees service their bikes;
- ✓ announcement of the partnership with Blablacar Daily for car-sharing.

ENCOURAGE CAR-SHARING

In 2024, Baker Tilly announced a partnership with the Blablacar Daily platform, the leading car-sharing network in France.

By registering on the platform, Group employees can be put in direct contact with colleagues offering to car-share.

Throughout the year, and particularly during Mobility Week, employees are encouraged to give priority to car-sharing.

What are the benefits?

- ✓ Help to reduce the Group's carbon footprint,
- ✓ Create links between people,
- ✓ Increased purchasing power thanks to the sustainable mobility allowance, the government's car-sharing bonus, and the pooling of costs.



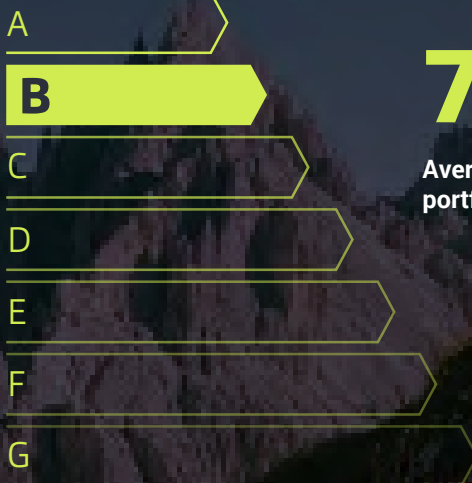
5.5

Reduce the impact of buildings and IT

11% of the Group's greenhouse gas emissions come from fixed assets. This means from business assets that generate emissions across their entire lifecycle.

The Group's main fixed assets are buildings and IT equipment.

Energy
usage



77.7 kWh/m²

Average for property
portfolio

Building eco-construction and eco-renovation

With almost 60 offices throughout France, the Group's property portfolio has a significant impact on its carbon footprint. To limit its environmental impact, Baker Tilly includes CSR criteria when specifying buildings' requirement.

A property policy was drawn up in 2019 and is regularly updated to incorporate new criteria in terms of CSR, carbon footprint and energy performance.

Studies conducted by a service provider sensitive to CSR issues are currently underway on the overall optimisation of the Group's property portfolio, including to limit the extent of land artificialisation associated with future growth in the Group's activities.

Roll out an energy restraint plan

At the end of 2022, the Group announced a restrained energy use plan. It consists of three phases, from the simplest and most immediate, to the most complex and ambitious.

Firstly, the Group distributed a booklet to its staff of simple and useful good practice on going greener.

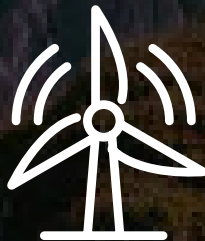
At the same time, the CSR Department, with the help of the CSR ambassadors, collected energy consumption data for all of our establishments.

Various steps were taken in 2024 to improve the Group's

energy footprint. A number of fundamental aspects are currently being examined, including building insulation and renovation, self-consumption, etc.

Furthermore, since 2021 Baker Tilly has been using green electricity purchased from "Énergie d'ici" for almost all of its property portfolio.

90%
Offices powered by
green electricity (2024)



Extend the lifespan of IT equipment

Being a service company, digital technology is one driver for decarbonising the Group's activities. This is why, Baker Tilly's Information Systems Department is committed to lengthening the lifespan of its IT equipment.

To pursue its commitment to digital responsibility, the Group is drawing on the expertise of Tibco, a digital services company itself committed to CSR, accredited as a responsible digital user, and promoter of its Perma'touch




As a committed supplier, Tibco is supporting Baker Tilly's IS department in including CSR in its information systems. Because 80% of any IT department's carbon footprint comes from hardware, our priority is to extend the lifespan of the IT equipment used by the Group's 2,200 employees. In 2024, for example, we improved the performance of a thousand PCs to extend their lifespans.



Éric Coly
CSR Director



A person in a blue jacket and red hat stands on a rocky peak, looking out over a vast landscape featuring a large lake, forested hills, and snow-capped mountains under a cloudy sky. Three large, thin white arcs are overlaid on the image, creating a sense of depth and framing the scene.

A huge thank you to all of the Group's employees who, through their everyday actions and the inclusion of CSR into their work, are contributing to a more sustainable future.



The company Baker Tilly STREGO SAS, which trades as Baker Tilly, is a member of the worldwide network Baker Tilly International Ltd, the members of which all are separate and independent legal entities.

Registered office: 4 rue Papiou de la Verrie, 49 009
ANGERS (France)



www.bakertilly.fr