

Nexus

PREMIUM REPORT

EthiFinance 2022 Campaign based on year-end 2021 data



Nexus

Premium report

EthiFinance 2022 Campaign
on data for the financial year 2021



ISIN DE0005220909

Macro-sector Service

General information about Nexus

Macro-sector Service

Sector Health Care

Sub-sector Health Care Equipment & Services

This report displays the following information:

- Nexus's ESG scorecard, including: trend, benchmark, and scores per pillar and sub-pillar
- More detailed benchmarks *
- A focus on key indicators per ESG pillar (Environmental, Social, Governance, External Stakeholders) *
- A graph showing the distribution of ESG scores *
- The ranking of the company *
- The top 5 companies in the sub-sector
- Research on controversial activities
- Research on Sustainable Development Goals (« SDGs »)
- Modelled carbon footprint (scopes 1 & 2 & 3)
- EU taxonomy: estimating eligibility and alignment of contributions to the EU Taxonomy
- The raw ESG data including the analyst's comments
- A communication kit: certificate and medal to download separately

* This information is broken down by country, sector, and turnover.

In this report, the term « EthiFinance 2022 Campaign » refers to the list of companies whose ratings based on their 2021 ESG data have been published as of the date of this report, i.e. 1135 companies. The benchmarks provided are calculated from this list of companies.

Who are we?

EthiFinance

Founded in 2004, EthiFinance is an independent French player in financial and non-financial rating, research and consulting. Our ambition is to become one of the leading agencies on "double materiality" in Europe.

Contact

gaia-reporting@ethifinance.com

Our methodology

We assess companies according to a framework of approximately 140 criteria divided into 4 pillars: Environment, Social, Governance and External Stakeholders (ESG-ES). We update our rating framework annually depending on the results of previous years and emerging ESG risks (new criteria, level of detailed information by answer, rating algorithms, etc.).

The evaluation process is as follows:

1. Collection of public ESG information for the past 3 years
2. Data quality control
3. Dialogue with the company to complete and clarify the data collected
4. Checking the consistency and homogenisation of data
5. Calculation of scores and publication of data

From 2022, the overall ESG score takes account of a malus associated with any controversies linked to the company ESG practices:

- *No controversy identified*: the overall score is unchanged
- *Low exposure*: 3-point malus
- *Significant exposure*: 8-point malus
- *High exposure*: 15-point malus
- *Critical exposure*: 20-point malus

ESG Scorecard

Overall score over 3 years

Year	ESG rating
2021	63
2020	32
2019	36

The table shows the ESG score under the EthiFinance 2022 framework for the past three years. The scores range from 0 to 100, 100 being the highest score.

The table on the next page highlights the details of the scores by pillar (ESG-ES) and sub-pillar. The benchmark used includes all companies in the Health Care sector rated during the 2022 EthiFinance campaign, i.e. 107 companies.

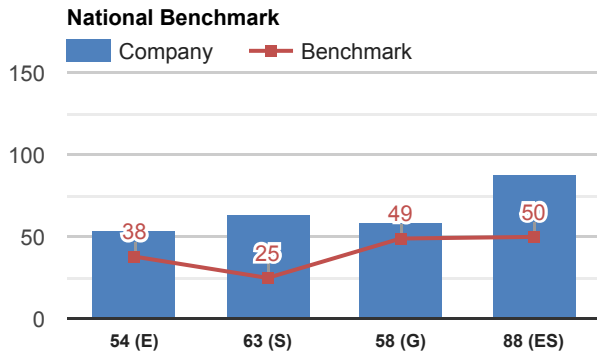
Red means that the company is underperforming the benchmark. Conversely, green indicates that the company is outperforming. Yellow means that the company's rating is similar to that of the benchmark.

EthiFinance has not identified any significant controversies for Nexus.

Rating	2019	2020	2021	Tendency 2020-2021	Benchmark
GOVERNANCE	31	31	58	↗	56
Dilution risk for minority shareholders	100	100	100	=	71
Composition of governance bodies	28	28	44	↗	61
Operation of governance bodies	42	42	75	↗	74
Remuneration of officers and directors	38	38	63	↗	60
Business ethics	35	35	69	↗	47
CSR policy and non-financial issues	0	0	31	↗	37
SOCIAL	38	25	63	↗	36
Social characteristics and policy	13	13	13	=	50
Working conditions	56	38	44	↗	41
Skills development	33	0	92	↗	26
Equal opportunities	25	25	75	↗	39
Health and safety	69	63	69	↗	30
ENVIRONMENT	9	14	54	↗	34
Environmental policy and management system	0	0	50	↗	30
Energy and Greenhouse Gases	20	30	59	↗	35
Water management					27
Waste management	0	0	50	↗	42
Biodiversity					7
EXTERNAL STAKEHOLDERS	70	70	88	↗	44
Relationship with suppliers	25	25	69	↗	36
Relationship with suppliers, customers, civil society and product responsibility	100	100	100	=	41
Cybersecurity	100	100	100	=	55
Rating	36	32	63	↗	42

Benchmarks

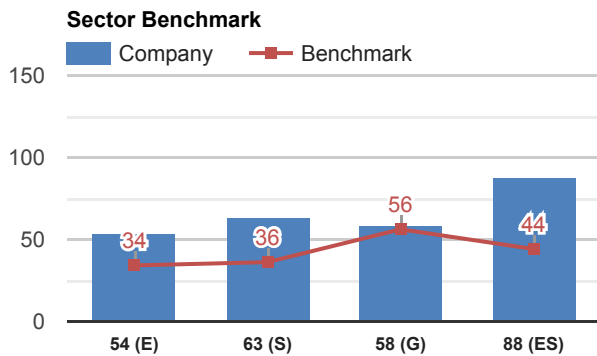
To offer a better comparison of performance by pillar, EthiFinance presents three types of benchmark. Nexus can compare its results with those companies in its country, sector and turnover category.



National benchmark

The national benchmark is made up of all **companies in Germany** covered by EthiFinance during its 2022 campaign, i.e. **235 companies**.

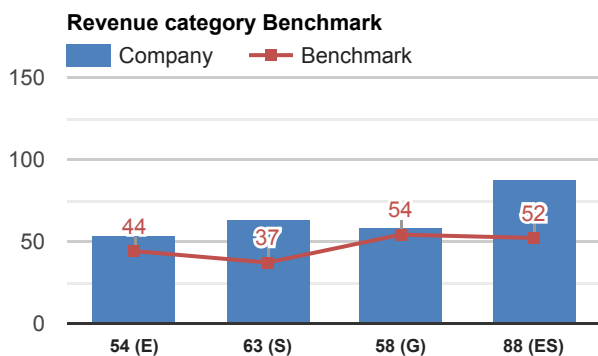
The overall average of the national benchmark is **39/100**.



Sector benchmark

The sector benchmark consists of all companies included within the **Health Care sector** in the EthiFinance 2022 campaign, i.e. **107 companies**.

The overall average of the sector benchmark is **42/100**.



Turnover benchmark

EthiFinance distinguishes three turnover categories:

- <150 million €
- >150 Million €
- >500 Million €

Nexus's turnover category benchmark consists of all the companies in our coverage in the 2022 campaign **with >150 million in turnover, i.e. 281 companies.**

The overall average benchmark by turnover category is **46/100.**

Focus on key indicators

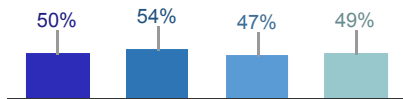
In order to compare the company's performance with its peers, EthiFinance provides a focus on several key indicators, each broken down by E-S-G-ES pillar. Below you will find Nexus's performance on several key issues, compared to its various benchmarks (country, sector, and turnover).

■ Company ■ Sector ■ Country ■ Revenue category

Governance

Percentage of independent Directors on the Board

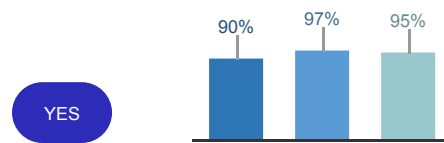
The independence of the Board of Directors aims at ensuring a diversity of interests in corporate governance. The independent Director is generally a professional who has no personal or financial interest in the structure: the company then benefits from this outside perspective for strategic decision making.



Nexus has 50% of independent directors. The average is 54% in its sector, 47% in Germany, and 49% in its revenue category.

Presentation of the CSR strategy to the Board

This indicator highlights the companies that present their CSR (Corporate Social Responsibility) approach to their Board of Directors. This enables to assess the level of support for CSR issues in companies.



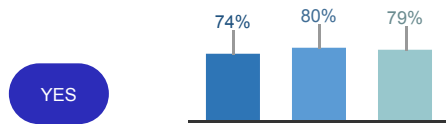
Nexus presents its CSR strategy to the Board, against 90% of the companies in its sector, 97% in Germany, and 95% in its revenue category.

Governance

■ Company
 ■ Sector
 ■ Country
 ■ Revenue category

Formalization of a business conduct and anti-corruption policy

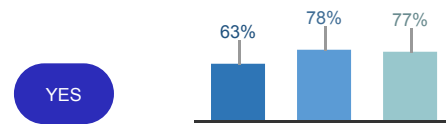
Business ethics help to ensure confidence in the market and thus guarantee its good functioning. Corruption and anti-competitive practices are closely regulated and mismanagement of these risks can result in significant fines and financial penalties.



Nexus has formalized a business conduct and anti-corruption policy, against 74% of the companies in its sector, 80% in Germany, and 79% in its revenue category.

Existence of a whistleblowing system

A whistleblowing system is a mechanism available to a company's internal and sometimes external stakeholders to report violations of laws and regulations, as well as any actions or any other breaches of the company's code of conduct, ethical principles, etc.



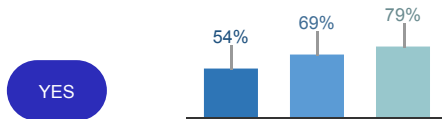
Nexus has implemented an alert system, against 63% of the companies in its sector, 78% in Germany, and 77% in its revenue category.

Environmental

■ Company ■ Sector ■ Country ■ Revenue category

Formalization of an environmental policy

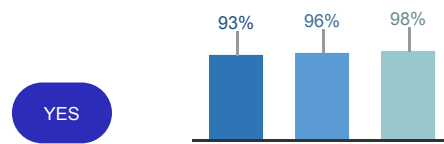
The formalization of an environmental policy shows that the company has identified material environmental issues for its sector of activity. It is a starting point to define an action plan on these issues. Companies can go further by adding quantified objectives to the policy.



Nexus has formalized an environmental policy, against 54% of the companies in its sector, 69% in Germany, and 79% in its revenue category.

Measures to save energy and reduce greenhouse gas emissions

Beyond the protection of the environment, energy savings and the use of renewable energies have become real opportunities for companies to reduce their operating costs.



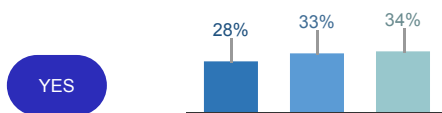
Nexus has an action plan to save energy and reduce GHG emissions, against 93% of the companies in its sector, 96% in Germany, and 98% in its revenue category.

Environmental

■ Company ■ Sector ■ Country ■ Revenue category

Publication of greenhouse gas emissions for scope 3 (indirect emissions) (tons CO2 equivalent)

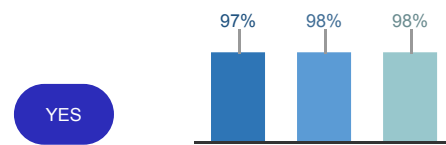
While reporting on scopes 1 and scope 2 is now common practice, this is not the case for scope 3 yet. This is why we believe that a company communicating its scope 3 shows a desire for transparency and will to reduce its carbon footprint throughout its value chain.



Nexus publishes its GHG emissions for scope 3, against 28% of the companies in its sector, 33% in Germany, and 34% in its revenue category.

Existence of a waste management plan

This indicator rewards companies that have implemented an action to reduce their waste production. It shows its commitment to tackle waste-related issues.



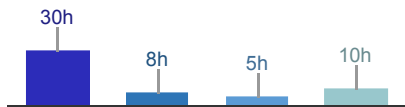
Nexus has defined a waste management plan, against 97% of the companies in its sector, 98% in Germany, and 98% in its revenue category.

Social

■ Company ■ Sector ■ Country ■ Revenue category

Average number of training hours per employee

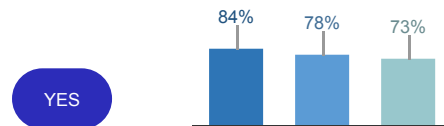
Training, considered as an investment in human capital, is one of the axes of a company's strategy. A structured skills development plan enables a match between the company's skills needs and the actual skills of employees. It is one of the company's responsibilities to maintain a high level of employee skills.



In average, employees of Nexus have been trained 30 hours in 2021. The average is 8 hours in its sector, 5 hours in Germany, and 10 hours in its revenue category.

Existence of a Human Resources Department

The Human Resources Department has both technical, strategic and operational functions, and plays an essential role in supporting employees and managers. It is an important marker of the company's social policy.



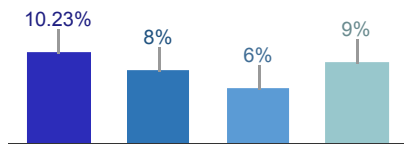
Nexus has a Human Resources Department, like 84% of the companies in its sector, 78% in Germany, and 73% in its revenue category.

Social

■ Company ■ Sector ■ Country ■ Revenue category

Turnover rate of permanent employees

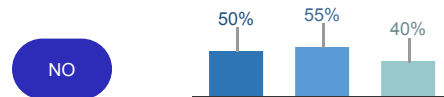
In order to assess the attractiveness of the company and its ability to retain talent, it is interesting to evaluate the proportion of voluntary departures compared to the total number of departures.



In average, the departure rate of the employees of Nexus is 10.23%. The average is 8% in its sector, 6% in Germany, and 9% in its revenue category.

Commitment to the promotion of social dialogue

This indicator aims at determining whether the company is explicitly committed to promoting social dialogue. According to the International Labour Organization (ILO), social dialogue includes all forms of negotiation, consultation and exchange of information between representatives of governments, employers and workers on matters of common interest related to economic and social policy.



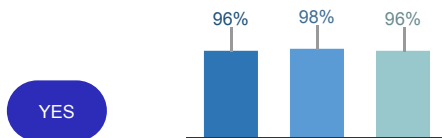
Nexus is committed to promotion of social dialogue, against 50% of the companies in its sector, 55% in Germany, and 40% in its revenue category.

External Stakeholders

■ Company ■ Sector ■ Country ■ Revenue category

Integration of social criteria in purchasing/subcontracting practices

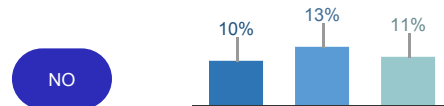
Companies are increasingly integrating their social responsibility approach into their relationships with their suppliers and subcontractors. Therefore, groups tend to establish "responsible purchasing charters" defining product selection criteria and "supplier charters" which require suppliers and subcontractors to make commitments and abide by a certain number of social standards and legislation (e.g. fundamental ILO conventions).



Nexus integrates social criteria in its purchasing/subcontracting practices, against 96% of the companies in its sector, 98% in Germany, and 96% in its revenue category.

Publication of a due diligence on the management of human rights and the environment in the supply chain

The company has developed, implemented and published a due diligence plan containing measures to identify risks and prevent serious violations of human rights and fundamental freedoms, the health and safety of individuals and the environment, resulting from the activities of the company, its subsidiaries or its subcontractors or suppliers with whom it has an established business relationship.



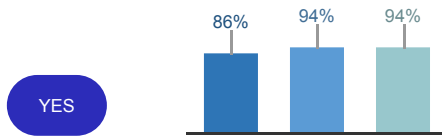
Nexus publish a due diligence plan relating to the respect of human and environmental rights in its supply chain, against 10% of the companies in its sector, 13% in Germany and 11% in its revenue category.

External Stakeholders

■ Company ■ Sector ■ Country ■ Revenue category

Customer satisfaction surveys

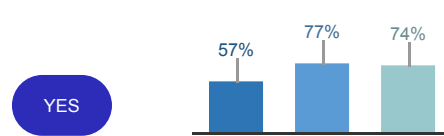
The attention given to customer satisfaction is a key issue for the sustainability of the company. The level of customer satisfaction and the quality of services determine the perceived value of products and services sold. Conducting customer satisfaction surveys suggests a willingness to market products or services in line with customer expectations.



Nexus conducts customer satisfaction surveys, against 86% of the companies in its sector, 94% in Germany, and 94% in its revenue category.

IT risks are reported to the governance bodies at least once a year

This indicator aims at determining whether cybersecurity issues are considered significant by the company, and the associated risks managed by the governance bodies. In order to counter the threat of cyber-attacks, strategies must be put in place. The first step is to identify these risks in order to counter them.



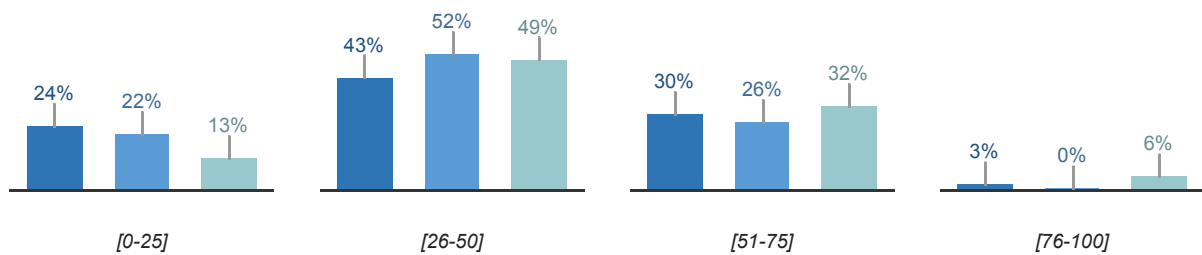
Nexus present IT risks to its governance bodies, against 57% of the companies in its sector, 77% in Germany, and 74% in its revenue category.

Positioning of the issuer in comparison with its peers

The graph below highlights the distribution of EthiFinance ESG ratings according to Nexus's sector, country and turnover category. The arrow points to the company's ESG performance.

Distribution of ESG ratings

■ Sector ■ Country ■ Revenue category



Ranking of Nexus

Country ranking
13/235

Sector ranking
9/107

Turnover ranking
50/281

Top 5 companies in the sector

The companies listed below are the best performing ESG companies in our coverage and are in the same sub-sector as Nexus, namely the Health Care Equipment & Services sub-sector.

Top 1
BioMerieux

Top 2
Guerbet

Top 3
Bastide Le Confort Médical

Top 4
Nexus

Top 5
Korian

Controversial activities

The company is not exposed to activities considered controversial. EthiFinance research focuses on the following activities: controversial arms, chemical production (especially pesticides), fossil fuels, alcohol, tobacco and gambling. It should be noted that the first three activities mentioned are mandatory indicators (RTS) of the Sustainable Finance Disclosure Regulation (SFDR).

The activities identified as controversial in the ESG analysis are at the heart of the implementation of the responsible investment strategy of investors. This information will allow the issuer to identify the extent to which part of its activities may be controversial and therefore to organize its communication to investors accordingly.

Alignment with the United Nations' Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs) were adopted in 2015 by 193 countries with a target date of 2030. 17 goals, broken down into 169 targets, were defined with the aim of mobilizing the international community through public and private actors to create a more sustainable society. They cover various issues related to sustainable development such as poverty eradication, gender equality, environmental protection, education, etc.

The methodology developed by EthiFinance enables the assessment of a company's contributions to each of the core SDG issues through its products and/or services as well as its operations.

The scale of contribution to the SDGs is as follows: Very Positive - Positive - Neutral - Negative - Very Negative

Three measures of contribution to 16 SDGs are available, along with a comparison with a benchmark made up of companies in the same sector and in the same revenue category.

- The "Contribution via operations" column indicates company contribution to an SDG via its internal practices. The "operations" score is calculated using indicators from the EthiFinance questionnaire that are relevant to the assessed SDG;
- The "Contribution via Products" column indicates company contribution to an SDO via its products/services;
- The "Total Contribution" column indicates the aggregated contribution of the "Contribution via Operations" and "Contribution via Products" columns. This column indicates company total contribution to a given SDG.

Contributions of Nexus to SDGs:

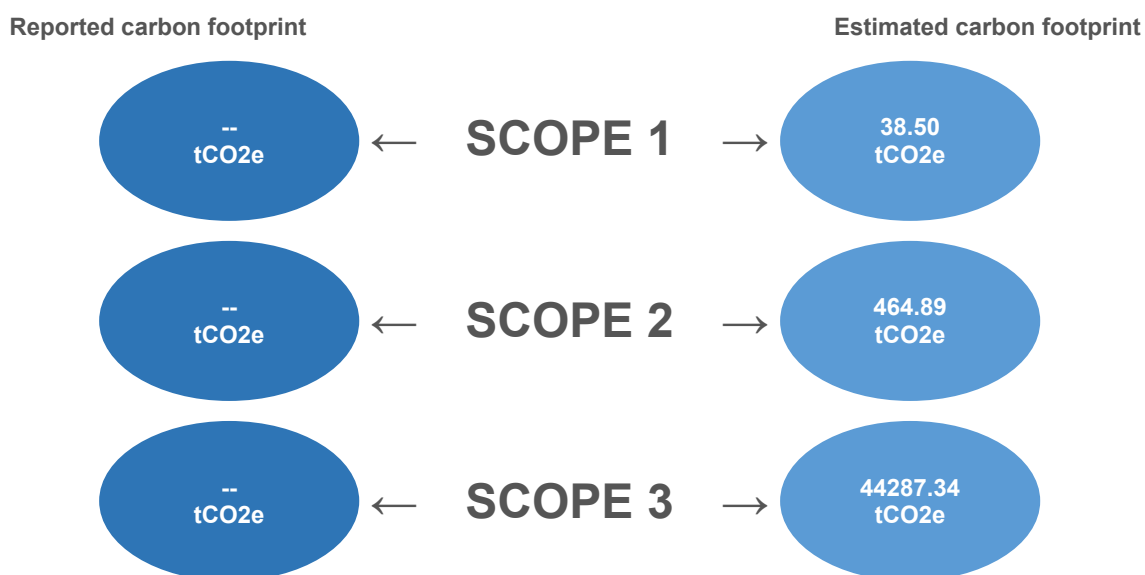
	Total contribution	Contribution via Operations	Contribution via Products	Benchmark
SDG 1 No poverty		NA		
SDG 2 Zero Hunger		NA		
SDG 3 Good Health and Well-Being				
SDG 4 Quality Education				
SDG 5 Gender Equality			NA	
SDG 6 Clean Water and Sanitation				
SDG 7 Affordable and Clean Energy				
SDG 8 Decent Work and Economic Growth			NA	
SDG 9 Industry, Innovation and Infrastructure		NA		
SDG 10 Reduced Inequalities		NA		
SDG 11 Sustainable Cities and Communities		NA		
SDG 12 Responsible Consumption and Production				
SDG 13 Climate Action				
SDG 14 Life Below Water		NA		
SDG 15 Life on Land		NA		
SDG 16 Peace, Justice and Strong Institutions				

Modelled Carbon Footprint

Some companies do not report their greenhouse gas (GHG) emissions data. EthiFinance has developed a model to estimate the missing GHG emissions data based on available data, including revenues, number of employees, main sector of the company, electricity and fuel consumption, etc. This module gives you access to an estimate of your scope 1, 2 and 3 carbon footprint.

N.B.:

- Scope 1 corresponds to direct emissions resulting from the combustion of fossil fuels.
- Scope 2 covers indirect emissions related to the consumption of electricity, heat or steam required to manufacture the product.
- Scope 3 corresponds to other indirect emissions, such as the extraction of materials purchased by the company for the production of the product or emissions related to the transportation of employees and customers who come to buy the product.



European Green Taxonomy

Regulation (EU) 2020/852 (hereafter "taxonomy") came into force for companies and investors in 2022. This applies to financial and non-financial companies subject to the Non-Financial Reporting Directive (NFRD), i.e. European companies with more than 500 employees, a turnover of more than 40 million euros, or a balance sheet of more than 20 million euros.

EthiFinance collects annually from companies the share of turnover, CapEx and OpEx eligible for and aligned with the taxonomy.

To complement this service, EthiFinance has developed an internal methodology to determine the share of revenue eligible for the taxonomy, as well as the share of revenue aligned with the taxonomy for companies that have not yet published these indicators.

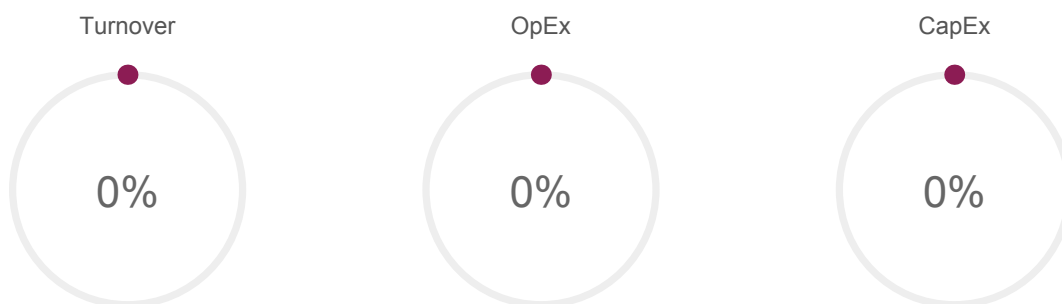
- The estimated taxonomy eligibility (turnover) of each of the companies covered by our EthiFinance universe is determined by a semi-automatic analysis of the NACE codes, and then through a case-by-case restatement when necessary. The restatement methodology is strictly based on the eligibility criteria of the EU Regulation 2021/2139.
- The estimated alignment (turnover) with the taxonomy of each of the companies covered by the EthiFinance universe is determined using sectoral alignment coefficients based on a legal rationale and a market analysis, derived from an internal methodology. EthiFinance's methodology is inspired by the work carried out by the European Commission Research Center (JRC) in 2020 (Alessi et al.) on the determination of a taxonomy Alignment Coefficient.
- The estimated data was analyzed by EthiFinance in the absence of a publication by the company, and on the basis of the company's public documentation at the time of the analysis. They therefore represent an estimate that cannot be substituted for a proper analysis performed by the company. EthiFinance cannot be held responsible for any non-compliant use of this data.

Objective 1 - Climate change mitigation

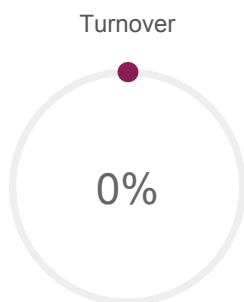
Reported Eligibility



Reported Alignment

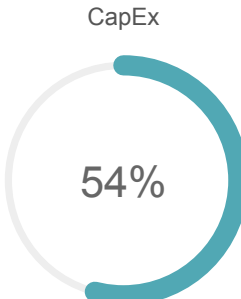
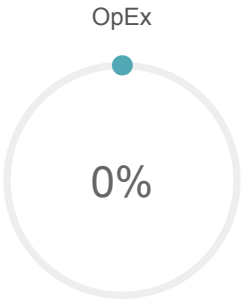
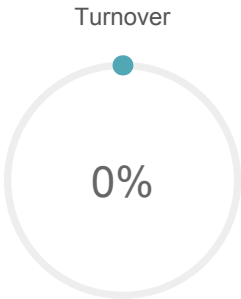


Estimated Alignment

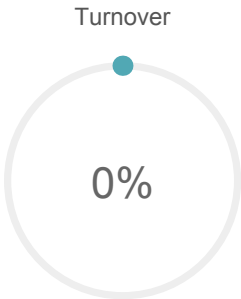


Objective 2 - Climate change adaptation

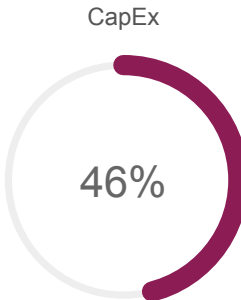
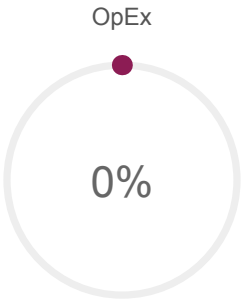
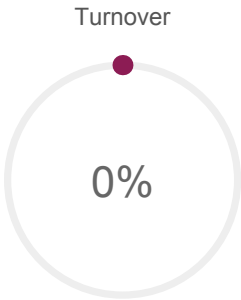
Reported Eligibility



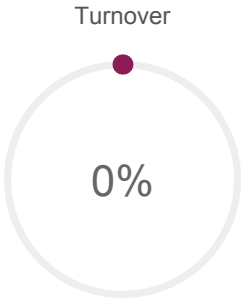
Estimated Eligibility



Reported Alignment



Estimated Alignment



Raw data

On the following pages, EthiFinance presents the raw data from your evaluation of the 2019-2020-2021 fiscal years for the EthiFinance 2022 campaign:

ECONOMIC DATA		2019	2020	2021	Source	Comment
Q73	Consolidated turnover (m€)	147,65	162,94	188,18	Public disclosure	
Q105	Market capitalization at the end of year (31/12) (m€)	545,00	803,40	1 131,38	Public disclosure	
Q133	Enterprise Value (m€)	538,08	790,95	1 121,84	Automatically calculated	
Q176	The company is above the minimum thresholds of the NFRD	1,00	1,00	OUI	Automatically calculated	
COMPANY RESPONSE		2019	2020	2021	Source	Comment
Q217	Company response to the Gaia questionnaire	YES	YES	YES	Public disclosure	
GOVERNANCE		2019	2020	2021	Source	Comment
Q2	Share of capital held by founders, family members and top executives	10,00	0,00	0,00	Public disclosure	
Q401	Control of capital (ownership >=34% of shares) by a shareholder or group of shareholders	NO	NO	NO	Public disclosure	
Q6	Share of capital held as treasury stock	0,10	0,00	0,00	Public disclosure	
Q4	Share of capital held by employees (excluding top executives)	2,00	0,00	0,00	Public disclosure	
Q3	Share of capital held by significant shareholders (at least 5% of total shares)	16,24	0,00	26,05	Public disclosure	"Analyst: - Allianz 8,94% - Brown Capital Management LLC 9.92% - Fidelity Management & Research Co. LLC 9.75% - GUB Investment Trust GmbH & Co. KGaA 6.38%
Q19	Double or multiple voting rights	NO	NO	NO	Public disclosure	
Q216	Disclosure on the Company website of Rules of Procedure of the Board	YES	YES	YES	Public disclosure	
Q140	Separation of the roles of CEO and Chair of the Board	YES	YES	YES	Public disclosure	"Analyst: - Chair: Dr. jur. Hans-Joachim König - CEO: Ingo Behrendt"
Q7	Number of Board members	6,00	6,00	6,00	Public disclosure	"Analyst: - Dr. jur. Hans-Joachim König - Felicia M. Rosenthal - Dr. Ulrich Krystek - Dr. Alexander Pocsay - Dr. Dietmar Kubis - Jürgen Rottler"
Q159	Number of independent Board members	3,00	3,00	3,00	Public disclosure	"Analyst: - Felicia M. Rosenthal - Dr. Dietmar Kubis - Jürgen Rottler"
Q528	Share of independent Directors	100,00	100,00	50,00	Automatically calculated	

Q9	Number of Executive Board members	0,00	0,00	0,00	Public disclosure	"Analyst: - No director identified for this role"
Q175	Number of Board Members representing a significant shareholder (owning >10% of shares or voting rights) (excluding families and founders)	0,00	0,00	0,00	Public disclosure	"Analyst: - No director identified for this role"
Q10	Number of (non-executive) members representing the founders and families on the Board	0,00	0,00	0,00	Public disclosure	"Analyst: - No director identified for this role"
Q11	Number of employee representatives on the Board	0,00	0,00	0,00	Public disclosure	"Analyst: - No director identified for this role"
Q12	Number of women on the Board	1,00	1,00	1,00	Public disclosure	"Analyst: - Felicia M. Rosenthal"
Q529	Share of women within the Board	16,67	16,67	16,67	Automatically calculated	
Q141	Expertise of Board members	Finance/Audit experience AND industry experience	Finance/Audit experience AND industry experience	Finance/Audit experience AND industry experience	Public disclosure	"Analyst: - Audit: Dr. Ulrich Krystek - Business sector: Dr. jur. Hans-Joachim König, Felicia M. Rosenthal, Dr. Ulrich Krystek, Dr. Alexander Pocsay, Dr. Dietmar Kubis, Jürgen Rottler"
Q116	Number of members of the Executive Committee (or Management Committee)	43,00	47,00	54,00	Public disclosure	"Analyst: - Stefan Berg - Stefan Born - Marc-Francois Bradley - Ivo Braunschweiler - Clas Clasen - Sabine Dold - Uwe Engelmann - Markus Erler - David Fernández Fernández - Klaus Fritsch - Christine Gärtner - Joost van Geijn - Udo Geißler - Andreas Giebsich - Wolfgang Haolki - Uwe Hannemann - Marion Hartel - Daniel Heine - Fred Hiddinga - Timo Hornig - Melanie Ilic - Katharina Kajzer - Dennis Klein - Jacek Kobusinsk - Eric van Kooten - Hagen Kühn - Thomas Lichtenberg - Arnd Liman - Pawel Masadynski - Heiko Münch - Sebastian Münch - Cornelia Neuendorf - Thomas Nieth - Jurg OTT - René Pfeiffer - Jörg Polis - Roland Popp - Svenja Randerath - Loïc Raynal - Friedhelm Rosner - Claus Ruckert - Tobias Schlecht - Wolfgang Schmezer - Thorsten Schmidt - Andreas Schwengeler - Ulrike Stahnke - Marc Sterenberg - Sabine Süsskind - Ewa Szalczyk - Jean-Marc Trichard - Sylvia Unger - Hannes Wehinger - Tobias Wunden - Michael Ziegler
Q605	Share of women in the Executive Committee (or Management Committee)	20,93	21,28	18,52	Public disclosure	"Analyst: 10/54 - Sabine Dold - Christine Gärtner - Marion Hartel - Melanie Ilic - Katharina Kajzer - Heiko Münch - Cornelia Neuendorf - Ulrike Stahnke - Sabine Süsskind - Ewa

						Szalczyk"
Q15	Commitment to comply with the recommendations of a corporate governance code	YES	YES	YES	Public disclosure	"Analyst: - German Corporate Governance Codex"
Q168	Assessment of the functioning of the Board of Directors	YES, self-assessment	YES, self-assessment	YES, self-assessment	Public disclosure	
Q118	Number of Board meetings during the financial year	6,00	8,00	10,00	Public disclosure	
Q119	Average attendance rate at Board meetings	91,67	93,75	96,67	Calculation with published data	
Q97	Existence of an Audit or Risk Management committee	YES and the Chair is an independent Director AND has a significant experience in audit/finance	YES and the Chair is an independent Director AND has a significant experience in audit/finance	YES and the Chair is an independent Director AND has a significant experience in audit/finance	Public disclosure	Analyst: - Chair: Dr. Ulrich Krystek
Q405	Existence of a Remuneration and/or Appointments committee	YES	YES	YES	Public disclosure	Analyst: - Remuneration Chair: Dr. jur. Hans-Joachim König - Nomination Chair:
Q114	Total compensation paid to Board members (k€)	112,00	129,00	129,00	Public disclosure	
Q92	Total compensation of the CEO (excluding potential attendance fees) (k€)	1 386,00	1 037,00	1 042,00	Public disclosure	
Q407	Disclosure of the criteria for calculating the variable compensation of the CEO	YES, with performance indicators	YES, with performance indicators	YES, with indicators and objectives including ESG issues	Public disclosure	"Analyst: - Group EBITDA: 80% - Non financial 20%
Q630	Voting result of the General Assembly of Shareholders on the resolution concerning the remuneration of the CEO			84,31	Public disclosure	Analyst: - Resolution 5
Q134	CEO-to-worker pay ratio (CEO salary / average employee wage)	28,23	16,95	18,49	Automatically calculated	
Q120	Public disclosure of a formalised Business Code of Conduct and Corruption Policy	YES	YES	YES	Public disclosure	"Analyst: - Code of conduct"
Q26	Activities in high-risk countries for corruption	NO	NO	NO	Public disclosure	"Analyst: - No subsidiary in a country exposed to corruption"
Q135	Sector's exposure to corruption	Medium	Medium	Medium	Other source(s)	
Q136	Share of employees who received anti-corruption training during the reporting year (%)			100,00	Internal information	COMPANY anti corruption training has been held within the code of conduct information webinar
Q620	Existence of a whistleblowing system	YES, with a compliance officer and the system is confidential	YES, with a compliance officer and the system is confidential	YES, with a compliance officer and the system is confidential	Public disclosure	"Analyst: - Report of a breach or violation can be done anonymously."
Q621	Number of alerts / questions / requests for advice received via the whistleblowing system			0,00	Internal information	

Q603	Disclosure of lobbying expenses	No	No	Company states having no lobbying activities	Internal information	
Q16	Share of audit costs in total auditors' fees	86,21	82,50	85,82	Calculation with published data	"Analyst: - 224/261"
Q76	Formalisation of a structured CSR strategy which (with or without targets)	YES	YES	YES	Public disclosure	"Analyst: - company in its sustainability report discusses issues related to environment, employee and society."
Q169	Existence of a manager or a division in charge of CSR / sustainability and presence in the Executive committee (or Management Committee)	No information	No information	No information	Not identified	
Q170	Presentation of the CSR strategy at the Board of Directors during the reporting year	No information	No information	YES	Internal information	COMPANY its part of the annual strategy presentation
Q137	Existence of a CSR/ Sustainability Committee at Board level	NO	NO	NO	Public disclosure	"Analyst: This committee does not exist"
Q139	Does the company have ESG objectives in its statutes and/or does it have a B Corp certification (or equivalent)?	NO	NO	NO	Not identified	COMPANY ESG Reporting
Q631	Assessment and prioritisation of the group's ESG issues	YES, with a consultation of external stakeholders AND a prioritisation of ESG issues	YES, with a consultation of external stakeholders AND a prioritisation of ESG issues	YES, with a consultation of external stakeholders AND a prioritisation of ESG issues	Public disclosure	
Q138	Is there a CSR reporting and has it been certified by an external auditor ?	NO (CSR report but not audited)	NO (CSR report but not audited)	NO (CSR report but not audited)	Not identified	
Q650	Global Compact Status	Not a signatory	Not a signatory	Not a signatory	Other source(s)	
Q171	Formalisation and certification of a Business Continuity Plan	No information	No information	No information	Not identified	
ENVIRONMENT		2019	2020	2021	Source	Comment
Q418	Public disclosure of a formalised environmental policy (identification of issues and objectives)	YES	YES	YES	Public disclosure	Company ESG Reporting
Q143	Existence of an environmental management system (EMS) and share of activities covered by an external certification (e.g. ISO 14001, EMAS)	No information	No information	Existence of an EMS but no certification	Public disclosure	Company ESG Reporting
Q435	Ecodesign and share of products/services covered by a Life-Cycle Analysis (LCA)	NA	NA	NA	Public disclosure	Company ESG Reporting, Green Coding
Q65	Total amount of provisions for environmental liabilities and charges	NA	NA	NA		
Q142	Share of products/ services (or sales)	No labeled products	No information	No information	Not identified	

	covered by an ecolabel					
Q144	Has the company analysed its exposure to transition risks and/or physical risks linked to climate change ?	No information	No information	No information	Not identified	
Q145	Has the company set itself a quantitative climate target (energy, GHG emissions)?	YES	YES	YES	Public disclosure	"Analyst: - Aims to increase efficiency by 20% as compared to 2015 (power consumption)
Q58	Measures to reduce greenhouse gas emissions and energy consumption	YES	YES	YES	Public disclosure	"Analyst: - Focused on reducing power consumption by concentrating on data centers and using efficient cooling systems. - Use of electric vehicle and shared vehicle. - Video conference in place of trips. "
Q172	Completion of an energy audit (and its scope) within the last 3 years	Audit completed, scope unclear	Audit completed, scope unclear	No information	Not identified	"Analyst: - Last audit happened in 2018.
Q423	Total energy consumption (MWh)		4 499,04	4 169,82	Public disclosure	Company total electricity and heat ESG Reporting
Q56	Total electricity consumption (MWh)	1 454,96	1 614,51	1 490,02	Internal information	Company ESG Reporting
Q71	Total oil consumption (MWh)		3 015,00	31,14	Internal information	Company We heat with district heating or natural gas at virtually all our sites. At only one location in Germany do we heat with oil
Q72	Total gas consumption (MWh)		141,93	166,88	Public disclosure	Company ESG Reporting
Q125	Consumption of produced/bought renewable energy (MWh)		0,00	0,00	Internal information	
Q146	Scope 1 greenhouse gas emissions (tCO2e)				Not identified	
Q147	Scope 2 greenhouse gas emissions - location-based method (tCO2e)				Not identified	
Q148	Scope 2 greenhouse gas emissions - market-based method (tCO2e)				Not identified	
Q126	Greenhouse gas emissions, Scope 1 (direct emissions) and Scope 2 (indirect energy-related emissions) (tCO2e)		2 400,00	1 856,00	Public disclosure	
Q149	Upstream scope 3 greenhouse gas emissions (tCO2e)				Not identified	
Q150	Downstream scope 3 greenhouse gas emissions (tCO2e)				Not identified	
Q425	Greenhouse gas emissions, scope 3 (other indirect emissions) (tCO2e)				Automatically calculated	
Q68	Initiatives to treat, recycle or reuse water	NA	NA	NA		
Q67	Water consumption (m3)	NA	NA	NA		

Q662	Water discharge of priority substances (tonnes)	NA	NA	NA	Internal information	
Q173	Existence of an action plan for waste management	No information	No information	YES	Public disclosure	Company ESG Reporting
Q61	Volume of non-hazardous waste (tonnes)	NA	NA	NA		
Q62	Volume of hazardous waste (tonnes)	NA	NA	NA		
Q64	Share of re-used/ recycled/recovered waste (internally or externally)	NA	NA	NA	Internal information	Company old computers are donated
Q642	Biodiversity diagnosis (assessment of impact and dependency of company activities)	NA	NA	NA		
Q661	Impact of activities on protected and/or biodiversity-sensitive areas	No information	No information	NO, no significant impact was identified after the impact assessment	Internal information	
Q652	Critical natural resources diagnosis	NA	NA	NA		
SOCIAL		2019	2020	2021	Source	Comment
Q174	Existence of a Group Human Resources Officer (or dedicated HR responsibility for smaller companies)	HR officer/ supervisor	HR officer/ supervisor	HR officer/ supervisor	Public disclosure	Analyst: Svenja Randerath
Q410	Total staff at the end of the financial year (full-time equivalent [FTE], including fixed-term contracts, temporary work, apprenticeship but excluding interns)	1 296,00	1 322,00	1 636,00	Public disclosure	"Analyst: - In number (Average)"
Q411	Permanent workforce at the end of the financial year (FTE)			1 636,00	Automatically calculated	COMPANY 282 employees were part time employees and 55 apprentices
Q412	Non-permanent workforce at the end of the financial year (FTE, fixed-term contracts + temporary work + apprenticeship)			0,00	Internal information	
Q30	Share of non-permanent staff			0,00	Automatically calculated	
Q124	Evolution of the workforce compared to the previous year at constant/pro forma perimeter, e.g., excluding acquisitions & disposals (net job creation, FTE)				Automatically calculated	
Q91	Implementation of a restructuring plan that has led to collective redundancies over the financial year	No information	No information	NO	Internal information	
Q608	Share of total workforce located in the Company's home country	57,00	54,00	60,00	Internal information	

Q177	Publicly disclosed commitment to promote freedom of association and collective bargaining	NO	NO	NO	Public disclosure	
Q31	Permanent employee turnover rate (number of permanent employee departures (FTE) / total workforce (FTE))	9,64	8,74	10,23	Public disclosure	"Analyst: - As per companies methodology"
Q45	Existence of profit-sharing schemes (free shares, stock options, saving plans, etc.), going beyond legal requirements	No information	No information	NO	Internal information	
Q160	Number of employees operating under collective bargaining agreements			0,00	Internal information	Company no collective agreements at NEXUS.
Q208	Share of the workforce operating under a collective bargaining agreement	0,00		0,00	Automatically calculated	
Q302	Employee satisfaction/ engagement survey conducted in the past three years	YES	YES	YES	Public disclosure	
Q122	Share of employees operating in high-risk countries for Human Rights violations	0,00	0,00	0,00	Internal information	
Q43	Percentage of the workforce having an annual individual assessment interview	100,00		100,00	Internal information	
Q40	Employee training ratio	100,00	100,00	100,00	Internal information	
Q416	Average number of training hours per employee (total training hours / total workforce)	30,00	30,00	30,00	Not identified	Company mainly virtual webinars
Q417	Action plan to promote equal opportunities and diversity	No information	No information	YES	Public disclosure	
Q35	Share of women in the workforce	33,90	34,20	31,55	Public disclosure	
Q36	Share of women in management positions			30,00	Public disclosure	Company ESG Reporting
Q641	Gender wage gap	0,00	0,00	0,00	Public disclosure	Company ESG Reporting
Q38	Share of employees with disabilities	0,50		0,50	Internal information	
Q166	Existence of an HSS management system (health, safety, security) and share of activities covered by an external certification (ISO 45001)	No information	No information	Existence of an HSS management system but no certification	Public disclosure	Company ESG Reporting
Q49	Absenteeism rate for illness and work accidents	2,30	2,61	2,60	Internal information	
Q50	Accident frequency rate(number of accidents with lost days x 1,000,000 / number of hours worked)	0,00	0,00	0,00	Public disclosure	

Q51	Accident severity rate (Number of days lost to accidents or occupational diseases x 1000 / number of hours worked.)	0,00	0,00	0,00	Public disclosure	
Q606	Accident frequency rate of temporary staff (Number of accidents with lost days x 1,000,000 / number of hours worked)	NA	NA	NA		
EXTERNAL STAKEHOLDERS		2019	2020	2021	Source	Comment
Q54	Responsible purchasing policy including social criteria	YES	YES	YES	Public disclosure	Analyst: - Company takes into consideration Social parameter into consideration for selecting supplier.
Q59	Responsible purchasing policy including environmental criteria	YES	YES	YES	Public disclosure	Analyst: - Company takes into consideration environmental parameter into consideration for selecting supplier.
Q162	Share of suppliers/ subcontractors who were audited on site on social criteria	No information	No audits carried out	No audits carried out	Public disclosure	
Q163	Share of suppliers/ subcontractors who were audited on site on environmental criteria	No information	No audits carried out	No audits carried out	Public disclosure	
Q161	Publication of a due diligence plan on the management of human rights and the environment in the supply chain	NO	NO	NO	Not identified	
Q647	Identification of economically dependent suppliers	No information	No information	YES	Internal information	Company we do not have dependencies on any supplier
Q167	Existence of a quality management system (QMS) and share of activities covered by an external certification (e.g ISO 9001)	Certification of the whole Group (> 90% of sites)	Certification of the whole Group (> 90% of sites)	Certification of the whole Group (> 90% of sites)	Public disclosure	"Analyst: - ISO 9001"
Q128	Implementation of customer satisfaction survey in the past three years	YES	YES	YES	Public disclosure	"Analyst: - ISO 9001"
Q433	Effective tax rate paid by the group	28,12	23,00	24,30	Public disclosure	
Q604	Registration of subsidiaries in high-risk countries for Financial Secrecy or in tax havens	YES	YES	YES	Public disclosure	"Analyst: - Switzerland - Netherlands - USA"
Q634	Presentation of IT risks to the governance bodies at least once a year	YES	YES	YES	Public disclosure	
Q164	Is the company ISO 27000 certified (cyber security)?	YES	YES	YES	Public disclosure	"Analyst: - ISO 27001"
Q165	Share of employees who received cybersecurity training			100,00	Internal information	

Q635	Existence of intrusion tests of IT systems	YES	YES	YES	Public disclosure	"Analyst: - ISO 27001"
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