



Ipsos 2013

ENVIRONMENTAL

&

SOCIAL
REPORT



Nobody's Unpredictable



A socially responsible Group

Message from the Co-Presidents	4		
Introduction	5		
1. Social	8		
1.1 Labor practices and decent work	9		
1.1.1 Employment	9		
1.1.2 Labor/management relations	11		
1.1.3 Occupational health and safety	12		
1.1.4 Training and education	13		
1.1.5 Diversity and equal opportunities	15		
1.2 Promotion and enforcement of the fundamental conventions of the International Labor Organization regarding:	16		
1.2.1 Freedom of association and collective bargaining	16		
1.2.2 Investment and procurement practices	16		
1.2.3 Non-Discrimination	17		
1.2.4 Forced and compulsory labor	17		
1.2.5 Child labor	17		
		2. Acting responsibility towards society and communities	17
		2.1 Impact on communities and charity policies	17
		2.2 Outsourcing and suppliers	21
		2.3 Anti-Corruption	22
		2.4 Product Responsibility	22
		2.6 Anti-competitive behavior	23
		2.7 Compliance	23
		3. Taking responsibility towards the environment and future generations	24
		3.1 Waste and recycling	24
		3.2 Energy	24
		3.3 Water	25
		3.4 Biodiversity	25
		3.5 Greenhouse gas emissions	25
		3.6 The amount of provisions and guarantees for environmental risks, provided that such information would not likely cause serious harm to the company in an ongoing litigation	27
		3.7 Miscellaneous	27
		Cross reference table CSR report	28
		Assurance report by the appointed Independent Third Party, on the consolidated environmental, labour and social information presented in the management report	32

Message from the Co-Presidents

Ipsos commenced its journey on **Corporate Social Responsibility (CSR)** in late 2008 when it became the first global market research company to join the **United Nations Global Compact**. We are delighted to have been a continuous active member of the UNGC – the world's largest corporate sustainability movement – since that time. Different terminology is applied to this important area, but whether that term is corporate sustainability, corporate responsibility or, as in our case, CSR, our focus remains on three critical parts – social, societal and environmental. Since joining the UNGC we have developed our monitoring and evaluation of these three key elements through our primary reporting tools of the Ipsos Taking Responsibility Survey and the Ipsos GHG Audit. This has been overseen by our Group Head of CSR who was appointed to that role in October 2012.

We are also, increasingly, using our resources to the benefit of the community in which we live and work, and also utilizing our research skills to both benefit NGOs and to inform debate. In the Ipsos Global Advisor results released in June 2013 (sample of 18,000 adults across 24 countries) this revealed that 37% of employees rate corporate social responsibility as « very important » when it comes to their employer (with 80% of employees saying it was very or somewhat important). In addition 61% of respondents strongly agreed with the statement that « companies should pay more attention to the environment ». As Co-Presidents of Ipsos we are part of the 63% of CEOs who, according to the UNGC-Accenture Study on Sustainability 2013 expect sustainability to transform our industry in the next five years.

Ipsos adheres to the Ten Principles of the United Nations Global Compact. We continue to advance our policies in support of them. This year we have again extended our environmental reporting scope through our Taking Responsibility Survey and the

GHG Audit. We have also introduced a whistle blowing policy as part of our commitment to these principles. We believe it is critical to address this on a global level. In 2012 nearly 35 gigatons of CO₂ were emitted and in May 2013, for the first time in known history, the concentration of CO₂ in the atmosphere exceeded the milestone of 400 parts per million. We therefore believe it is critical for every business and every individual to play their part in creating a sustainable world for future generations.

As part of that sustainability, we believe it is imperative to enable education for all. A recent report from UNICEF and UNESCO highlights that there are still 57 million children out of school. We believe that equipping all citizens with basic skills is a prerequisite for removing obstacles to active participation in society. The business case for corporate engagement is already compelling; and a well educated and skilled workforce is crucial to corporate competitiveness and national growth.

As a result, Ipsos is now developing a three-year plan that will oversee the further development of key performance indicators relating to our CSR program. We will continue to develop the monitoring and evaluation of all elements of our CSR program and, in 2014, will incorporate key suppliers in our supplier chain in adherence to the UNGC Principles.

We also agree with the findings of the United Nations Global Compact Sustainability Report for 2013 that identified education as the top sustainability challenge. As a result, Ipsos is creating the Ipsos Foundation whose primary mission will be a global outreach program to support, develop and implement the education of children and youth worldwide.

Our support of the United Nations Global Compact is clearly stated in the goals of our vision statement, namely:

- 1) **Maintain excellence in all aspects of our client relations;** regularly follow up on their point of view;
- 2) **Create and maintain an organization where learning and personal development are actively promoted;** where people are recognized in line with their contributions; and employee enrichment programs are developed to support our vision, values and initiatives;
- 3) **Pursue a strategy of growth with our clients through the integration of the finest talents;** inject a certain sense of urgency and proactiveness into furthering our development to boost profitability and strengthen our organization;

- 4) **Communicate the implications of our strategic plan;** create a culture sharing and working together throughout the Ipsos community;
- 5) **Develop responsibly taking care to make the best use of Ipsos means and resources;**
- 6) **Maintain solid financial performance.**

As highlighted above, as we move forwards we will further translate our corporate social responsibility commitments into increased organization vision and action, and remain wholly committed to the UNGC Principles.

Didier Truchot & Jean-Marc Lech
Co-Presidents

Introduction

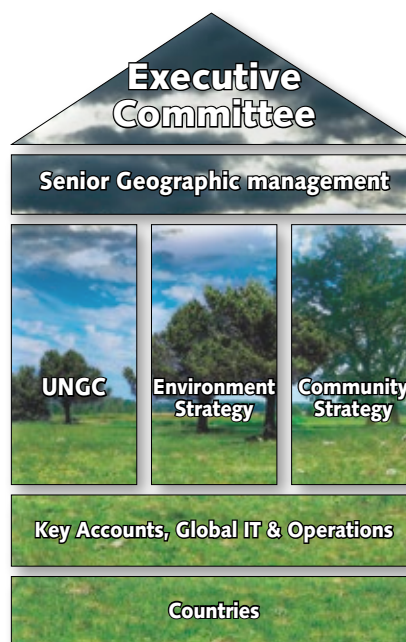
« **Proud to be Ipsos** » 'Proud to be Ipsos' is the long-term, but still accurate, Ipsos Vision Statement and is an excellent summary of the Company's intention to grow in a sustainable manner as it continues to broaden and build.

Alongside the Ipsos Vision '**Taking Responsibility**', the umbrella for all Corporate Social Responsibility (CSR) action within Ipsos, is intended to compliment this Vision and ensure it is embedded throughout the company to enable Ipsos to maximize its positive contribution to the world in which it operates by:

- Actively supporting the ten principles of the United Nations Global Compact;
- Having a Global Corporate Social Responsibility Framework to implement the *Taking Responsibility* mission and to support and enhance the Ipsos in-country CSR actions;
- Minimizing the environmental impact and carbon footprint of Ipsos;
- Creating a fair and engaging approach within which Ipsos operates in relation to its social and societal community;
- Linking to, and deepening, the Ipsos Vision, in the respect of the international Esomar Code (ICC / ESOMAR. International Chamber of Commerce, European Society for Opinion and Marketing Research), defining the main rules of professional conduct.

The *Taking Responsibility* Program defines the template that covers all aspects of Ipsos policy relating to the United Nations Global Compact, environment and community. This is specifically designed to enhance those countries that have an active Corporate Social Responsibility policy and to support those countries that have a less active Corporate Social Responsibility policy and help them easily implement the *Taking Responsibility* initiative.

Taking Responsibility Structure



Within these three pillars it is worth noting that the *Community Strategy* contains both the 'Social' and 'Society' strands as defined by Global Reference Initiative (GRI) creating a common framework for reporting on sustainability.

Taking Responsibility Mission Statement

- Be the Global Framework and platform for Ipsos Group Corporate Social Responsibility initiatives.
- Build upon the existing Taking Responsibility pillars and in-country actions by providing a consistent global framework to support and enhance these activities.
- Provide guidance and international networks to develop our global and domestic Corporate Social Responsibility actions to ensure a « *Better Ipsos* ».

2012/2013 Rankings and Achievements:

- Global Head of Corporate Social Responsibility position created and appointed;
- The « *Taking Responsibility* » Program requires Ipsos to report annually to the United Nations Global Compact (UNGC) on our sustainability performance, and integration of the 10 Global Compact principles. Due to the continued focus on « *Taking Responsibility* », Ipsos has now moved from the UNGC 'Learner Platform' to the UNGC 'Active Level'.

This new status means that the UNGC recognizes Ipsos is:

- > Addressing all of their issue areas;
- > Fulfilling our commitment to the Ten UNGC principles
- > Publicly disclosing our progress.
- The Ipsos Whistle-blowing System was launched in early 2013. To ensure Ipsos complies with the standards set in the *Green Book* every employee has a duty to report violations. Ipsos has set up an external alert system managed by an independent agency that will allow any employee to report ethical issues, risks and behaviors that can affect Ipsos' business in a serious manner or which are fraudulent in nature;
- In November 2013, Ipsos was awarded the prize for the French company that has most improved its disclosure to the *Carbon Disclosure Project (CDP)*. The *Carbon Disclosure Project* is an international, not for profit, organization providing the only global system for companies to measure, disclose, manage and share vital environmental information. Globally CDP works with over 4,000 companies and over 700 institutional investors (who between them have responsibility for \$87trillion in assets).

Note on the methods used in social and environmental reporting

The 2013 CSR report is intended to adhere to the UN Global Compact Communication on Progress (CoP) requirements and as such the report is structured around the *Global Reporting Initiative (GRI)* Sustainability Reporting Guidelines and the UN Global Compact Principles.

Indicator selection

- The selection of indicators and other qualitative information contained in this report is aligned with Ipsos CSR strategy and based both on the requirements of the Articles L.225-102-1, R.225-104 and R.225-105 of the French Commercial Code and the GRI indicators.
- Please note that as Ipsos is a professional services organization, not all GRI Disclosure Sections are felt to be relevant so only those with a direct relevance to an organization of this nature are highlighted in this report.
- The requirements of the French Commercial Code and the GRI table index can be found at the end of the report. They state which subjects have been considered applicable and then included in the report, or not applicable with the reasons for their exclusion.

Methodological procedures

Ipsos' procedures are specified in the following materials:

- For the Ipsos Group *Taking Responsibility* 2013 Survey:
 - > This online survey serves as a follow up to the 2010, 2011 and 2012 audits of all of the CSR activities being conducted globally, and results in a dedicated analysis and report. It was sent to 79 countries and covers activities undertaken between October 2012 – September 2013. Five of these countries were deemed ineligible so the base is 74 countries.
 - > Interviewing was completed from October 14 – November 1, 2013
- For GHG Emissions Report:
 - > The information is collected at country level via an excel file formatted by the Ipsos group (the Green House Gas (GHG) emissions calculation file) prepared on the basis of the tools provided by the « *Bilan Carbone* » Association.
 - > The GHG emissions calculation file was completed with the help of specific training provided by the Group central team, during which the

following materials were provided, which have been prepared based on a Carbon Balance methodology: instructions, GHG emissions calculation file (excel file) to be used by countries, « *Bilan Carbone* » spreadsheet user manual and a Methodology Guide.

- > The GHG emissions were reported for the period October 2012 to September 2013.
- For the Reporting systems iStaff and iTime:
 - > A guide containing social indicators definitions and the method to reporting system is available on the Group intranet.
 - > Headcount information corresponds to the situation as at 31 December 2013. Other social information relates to the period from January to December 2013.
- Teams were closely involved at local level, particularly during the preparation phase for the collection of data. Communication was coordinated by the Head of CSR.

Scope

- The Ipsos Group *Taking Responsibility* 2013 Country Survey, as undertaken in 2013:
 - > This survey represents data compiled from the 66 responding Ipsos Country Managers who were invited to submit responses to the on-line questionnaire. This represents a response rate of 89% and accounts for over 96% of Ipsos turnover;
- The GHG emissions report
 - > For 2013, GHG reporting is covering 22 countries⁽¹⁾ of the Group representing 80% of the turnover.
- Quantitative data drawn from the Reporting tools iStaff and iTime
 - > The iStaff and iTime reporting tools are covering all Ipsos Group entities since 2011. Regarding iTime, the scope of reliable countries is somehow reduced and is listed in the report whenever relevant.
 - > Concerning training, hours are declared by employees on their timesheets in iTime on a weekly basis. Timesheets are validated by line managers and automatic reminders are sent if not completed. Total training hours include participant training hours and staff trainer hours.

(1) USA, UK, France, Canada, Germany, China, Brazil, IIS Europe, Japan (new), Italy (new), Mexico, Turkey, Australia, Switzerland, Hong-Kong (new), Russia, Emirates (new), Singapore, South Africa, India, Argentina, Peru (new).

Limitations

The methodologies used for some social and environmental indicators may be subject to limitations due to:

- > Differences in labour and social laws in some countries; the fact that some estimates may not be representative or that some external data required for calculations may not be available, particularly data required for environmental indicators, where a statistical approach is being deployed for this purpose;
- > Changes in indicator definitions that could affect their comparability;
- > Changes in business scope from one year to the next;
- > The difficulty of collecting data from a subcontractor or joint venture with external partners;
- > The procedures for collecting and entering this information.

Consolidation et contrôle interne

- The Ipsos Group *Taking Responsibility* Country 2013 Survey requested Country Managers, or a suitably authorized delegate to complete the survey online. 66 countries completed the survey this year.
- **The 66 countries⁽²⁾** who participated in the 2013 TR Survey are highlighted below:

Argentina • Australia • Bahrain • Brazil • Bulgaria • Canada • Chile • China • Colombia • Costa Rica • Czech Rep. • Denmark • Dom. Rep. • Ecuador • Egypt • France • Germany • Ghana • Greece • Guatemala • Hong Kong • Hungary • India • Indonesia • Ireland • Italy • Japan • Jordan • Kenya • Korea • KSA • Kuwait • Lebanon • Malaysia • Mexico • Morocco • Netherlands • New Zealand • Norway • Pakistan • Panama • Peru • Philippines • Poland • Portugal • Puerto Rico • Romania • Russia • Singapore • Slovakia • South Africa • Spain • Sweden • Switzerland • Taiwan • Tanzania • Thailand • Turkey • UAE • Uganda • UK • Ukraine • USA • Venezuela • Vietnam • Zambia •

- Ipsos Group *Taking Responsibility* 2013 Country Survey:
 - > The collection, analysis and consolidation process of the data coming from the survey is under the responsibility of the Head of CSR.

(2) Eight countries did not complete whilst five countries were ranked ineligible as they did not have a country manager or suitable alternative with the requisite knowledge to complete the survey.

- The GHG emissions report
 - > The GHG emissions calculation files are filled in at country level and collected at Group level by a team from the Group finance under the supervision of the Deputy Group Finance Director. They have all received a « *Bilan Carbone* » certification.
 - > Data consistency checks are carried out at Group level. Comparisons are made with the previous year's data and any material discrepancies are analyzed in detail.
 - > The consolidation of data is made with the consolidating tools of the Method « *Bilan Carbone* ».
- Data coming from iStaff and iTime: the data is filled in the systems on a monthly basis by each operational entity in our countries. Data is locally checked and consolidation is reviewed by Group Finance and Group HR on a monthly basis.

Review of the info by independent auditors

The mission of verification was entrusted to KPMG. Their report may be seen in page 32 of this report.

1. Social

Market research is a service industry, and, as for all companies operating in this sector, our employees are our most important resource. Ipsos aims to attract the most talented people, offering its staff the framework of a top-performing company.

The Company's senior executives want its employees to be proud and happy to be working for Ipsos. This also means allowing all employees to realize their full potential, and sharing the fruits of its success with them.

Our Commitment

« **Proud to be Ipsos** » is a publication intended for Ipsos' clients and employees summarizing our vision of the business, our values, our goals and what makes Ipsos different. This leaflet, translated into the main languages spoken within the Group, was introduced by the Co-Presidents for the first time in summer 2007. It is given to all new employees accompanied by the following statement:

« Ipsos is currently a key player among international research companies. We work with the biggest companies and share with our clients a steadfast commitment to quality and excellence. The Ipsos name is well known and respected thanks to our teams of experts in every part of the world. [...] We want to continue to improve on our strong and profitable growth through the transformation of Ipsos. As we continue to expand our company globally, and expand the roles and diversity of our organization, we believe that Ipsos needs a simple, clear and concise expression that summarizes our Company. With help from many people at Ipsos, we have developed the enclosed Ipsos Vision Statement.

This statement summarizes our vision, values, goals, and most importantly, what makes us unique. Many of the thoughts contained in the Vision Statement are not new to Ipsos. One of the reasons we have been so successful is that we have built up our business on the basis of many of these principles. Additionally, as we recruit new people to our Company, expand our client activities, and expand our geographical boundaries, it is important that we act as one Ipsos, based on sharing one intent, and one set of values. Our new « Proud to Be Ipsos » Vision Statement is an excellent summary of our Company and our intentions as we continue to broaden and build our Company.

We wanted each of our employees to have this charter, to have a better understanding of the essence of Ipsos, and to share it with our clients as appropriate. The more we can act as outlined in our Vision Statement, the more successful we will be. »

Ipsos prioritizes the following values:

- **Integrity** – We maintain honest, direct, and loyal relations with clients and colleagues.
- **Client commitment** – As a market leader, we are committed to delivering the finest level of service to our clients, with the aim of going above and beyond their expectations.
- **Leadership** – We strive for excellence in everything we do, thereby setting new standards for the research profession.
- **Entrepreneurial spirit** – Curious and passionate professionals, we also know how to take risks when necessary for a given situation. Making mistakes is not harmful as long as we learn from them. We mobilize our expertise, skills and intelligence, and encourage innovative and new ideas to immediately set up working solutions for our clients and our company.

- **Accountability** – We are accountable and respect our commitments towards our clients and colleagues whatever it takes. We face up to each situation. We do not give up, we go all the way.
- **Partnership** – Together, we contribute to the success of our clients and our company. We know that we can count on each other. We appreciate and respect our differences.

It is also inherent in Ipsos values to measure its people's loyalty toward the Group and its management, through the yearly internal survey *Ipsos Pulse*. (Please refer to Focus on section 1.1.2 of the present CSR report to learn more about it).

Ipsos Green Book

The **Green Book** is the reference framework for all Ipsos employees. It provides a summary of Ipsos' organizational structure, objectives, values, code of ethics and the rules of behavior it respects. Published for the first time in 1998, a number of new editions have been published since. It is given to all newcomers to the Company, providing each member of the Ipsos community with a framework for assessing and, if necessary, adjusting their conduct in line with our values and principles. It is also available on the Ipsos intranet site.

Book of Policies and Procedures

The **Book of Policies and Procedures** is published in addition to the Green Book, providing a detailed presentation of the principles, rules and procedures in force within Ipsos and which each employee is required to respect. Also available on the Ipsos intranet site, it constitutes the reference framework for all questions of a regulatory nature or relating to Ipsos' organizational structure.

1.1 Labor practices and decent work

1.1.1 Employment

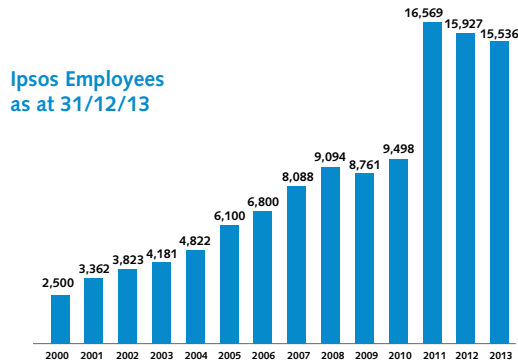
Since it was founded, the number of employees at Ipsos has risen significantly. A French company that became pan-European in the 1990s, it now operates on a global scale.

At 31 December 2013, the Group had 15,536 employees worldwide, compared with 15,927 in 2012 and 16,569 in 2011. This represents an overall 2.45% change in our headcount during the last year.

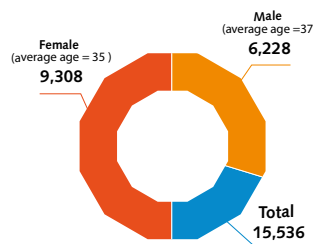
Definition of headcount: Ipsos is considering a broad definition of headcount as it includes all permanent, regular and permanent term contract employees, interns, students and apprentices, as well as contractors having an Ipsos email address.

In addition, the Ipsos group employs a large number of temporary workers to administer its questionnaires

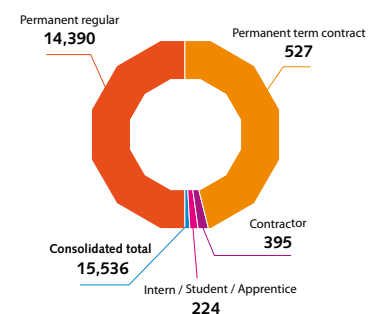
(the interviewers). These temporary workers are not counted in the headcount and the related variable costs are included in the direct costs of the Ipsos Consolidated Income Statement.



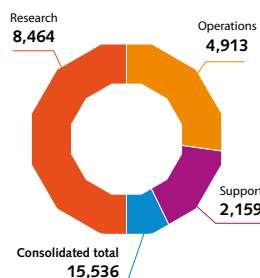
Gender Balance
(Ipsos as at 31/12/13)



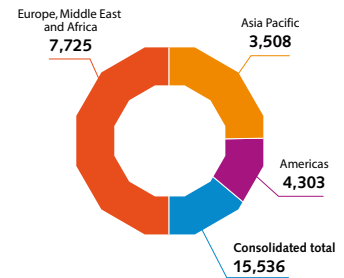
Employment by contract
(Ipsos as at 31/12/13)



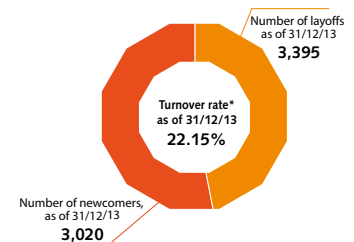
Employment by activity
(Ipsos as at 31/12/13)



Employment by region
(Ipsos as at 31/12/13)



New joiners, Departures & Turnover in 2013
(Ipsos as at 31/12/13)



**New joiners, departures and turnover rate concern permanent regular and fixed term contracts (excl. interns, apprentices and contractors). Departures include 623 involuntary departures. Calculation method: Ipsos Group turnover rate is defined as the total of voluntary and involuntary headcount departures in the year / total headcount at opening date of the year (excl. interns, apprentices and contractors).*

Internal mobility and international mobility

Ipsos encourages internal mobility and international mobility. Internal mobility gives all employees the opportunity to enhance their professional development and enables Ipsos to foster the loyalty of its talented staff. Employees can express an interest in moving to another area during their annual assessment interview or by making a spontaneous application to the Human Resources department.

Remuneration policy and the evolution of remunerations

The remuneration policy of the Group and the evolution of the remunerations are based on common principles, applied in a decentralized manner and adapted to local labor market and social legislation. This policy aims to:

- Attract and retain talent;
- Reward performance (personal and collective) through a flexible and motivating model of compensation;
- Act fair and respect the financial and operational Group objectives.

Thus, Ipsos applies a global staff grid comprising ten remuneration levels (i.e. from 0 to 9). Levels 0-3 correspond to the central management and major business unit levels and are reviewed centrally.

Ipsos' total remuneration including compensation, incentives and benefits amounts to 701.4 million euros for the year 2013, vs. 739 million euros in 2012, representing a -5.42% evolution compared to 2012 (evolutions of exchange rates and changes in the consolidation scope included). For more information, please refer to our consolidated income statement.

Employee shareholding and stock options

In order to strengthen unity across the Group, Ipsos has adopted a general compensation policy for its main managerial staff based on fixed compensation and a variable portion, as well as incentive schemes based on the company's development. The variable portion of compensation is based on quantitative criteria relating to the performance of the country, region and/or Group as applicable - and reflecting the Ipsos group's strategic priorities, as well as on qualitative criteria relating to individual performance.

Incentive schemes based on the company's development entail the allocation of stock options and/ or bonus share awards. Ipsos has therefore developed compensation policies shared by the entire Group in the area of performance management. Ipsos is a « people » business, and that our employees and officers are our primary asset. Therefore, it is essential that Ipsos be able to both attract and retain the best talent. The Company believes that the best way to accomplish this goal, and to align the interests of our senior employees and corporate officers with the interests of the shareholders, is to incentivize them through our free share plans which reward their involvement and performance.

In 1999, at the time of the IPO, and then in 2000 at the time of the capital increase, Ipsos offered its employees the opportunity to invest in the Company's shares as part of a Group savings plan. In 2002, the Group adopted a scheme to motivate and encourage loyalty among its staff – the Ipsos Partnership Fund – to which 80 executives signed up. The program has allowed for the creation of a real community of interests between the Group's main executives and managers and all Ipsos shareholders.

In 2012, a similar long-term incentive plan, (IPF 2020) was launched, consisting of the grant of free shares and stock options to top executives, provided that they acquired a certain number of Ipsos shares on the market. This five-year incentive plan gives to its 150 beneficiaries the opportunity to benefit from the increase in the value of Ipsos to which they contribute by their skills, motivation and performance (further information on the IPF 2020 program is provided in section 5.7 of the Management report).

The Group's managerial staff also benefit from annual awarding of performance shares, reflecting the Group's strategic targets and based on each entity's profitability. The plan is adjusted as necessary to give the best reflection of Ipsos' strategic priorities. These awards are renewed each year. (Further information on the annual free shares and stock options programs are provided in section 5.7 of the Management report).

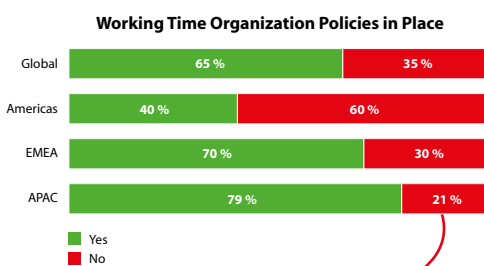
Employee shareholding agreement

In France, following the employee shareholding agreement introduced in 1997 and the company savings plan set up in 1999, the Group's French companies have created the « Ipsos Actionariat » mutual fund, which is designed to receive sums allocated to employees under profit-sharing schemes and paid as part of the Group savings plan.

1.1.2 Labor/management relations

Working time organization

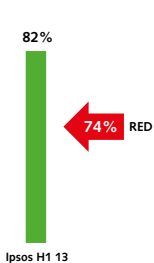
Ipsos pays particular attention to ensuring a good work-life balance and professional efficiency. Systems for organizing working hours are in place in each country in accordance with local legislation (part-time working, working from home, and agreement on the reduction in working hours in some countries in accordance with the local law in force).



Based on headcounts, 72% of employees globally are covered by working time organization policies

→ FOCUS IPSOS PULSE

Ipsos Pulse is one of Ipsos' tools for managing its Human Resources policy. This annual survey of all employees gives everyone the opportunity to express their opinion on their working environment, management and the Group's strategy. The *Ipsos Pulse* survey is conducted by teams at Ipsos Loyalty, specialists in company employee surveys. The survey is carried out online in the Group's different languages. Responses are processed anonymously and statistically, ensuring complete confidentiality.



The following scores are above or in line with RED[®] norms, ie Ipsos Representative Employee Database Benchmark. (RED[®] is based on a specific research program conducted since 1999 among representative samples of employees working in 100+ people organizations and covers 33 countries and 23 sectors.)

- 75% like their company's culture and values
- 82% have confidence in the decisions made by their manager
- 79% are optimistic about the Ipsos Group's future.

The in-house climate is very positive and our employees trust their management. They are confident in the strategic direction taken by the Group: **80% of Ipsos people declare they are proud to work for Ipsos.**

Labor dialogue's organization – in particular rules and procedures pertaining to how the company informs, consults and negotiates with the staff

Ipsos has implemented appropriate consultation procedures for employees in each of its subsidiaries in accordance with local laws. However, it is difficult to describe the rules and procedure pertaining to how the company informs, consults and negotiates with staff at Group level, given the nature of the labor organization concept itself. Indeed the labor dialogue's rules and organization are regulated on a country by country basis, within the legal context of each country.

→ FOCUS: FRENCH COLLECTIVE AGREEMENT

In 2012, the French Top Management signed two important agreements with the trade unions. These agreements have remained in force in 2013.

- An agreement to ensure the principle of equality between men and women: in this agreement, the management and the social partners wished to remind all employees of their commitment to respecting of the principle of non-discrimination based on gender, when considering recruitment, mobility, qualifications, compensation, promotion, training and working conditions. Broadly speaking, the agreements stated that non-discrimination is a principle of superior importance that shall be in all aspects of business life. This agreement has selected four themes: recruitment, training, promotion and remuneration and balanced work and family responsibilities.
- An agreement relating to the monitoring of jobs and skills: it has been decided to consider ways and means to achieve these goals and to globally reconcile collective business needs in terms of growth and aspirations of employees in terms of career and professional development.

In 2013, an agreement has been signed in relation to 2012 Profit Sharing (Prime 3P).

→ FOCUS ON GERMANY

Bargaining agreements e.g. "trust-based flexi time" agreements were agreed or renewed for each location in Germany in 2012. A lot of other bargaining agreements already existed from former years (e.g. bargaining agreement concerning variable pay based on Management Buy Out, or bargaining agreement in terms social benefits etc.). Currently there are four additional agreements under negotiation and will be most probably confirmed and implemented by Q1 2014 (e.g. whistle blowing, re-launch of variable pay, re-launch of social benefits and a bargaining agreement in terms of holiday or leave).

1.1.3 Occupational health and safety

Being a service company, where a large majority of employees work in offices, Ipsos has no dangerous business as such, but health and safety are important issues to the Group.

A large number of Group staff are based in buildings in which Ipsos is not the only tenant. Depending on local regulations, most of our offices have committees, with equal or multi-party representation to address health and safety issues. Thus, the structure of the health and safety organization may vary from country to country, as do the responsibilities of the different dedicated committees.

However, similar major topics are covered by these organizations:

- Ensuring a safe and healthy working environment;
- Making sure employees are comfortable with their working environment.

The Company adheres to applicable regulations, particularly those relating to working with computers.

For each country, Ipsos has developed a health and safety policy covering a number of areas such as working on site, fire and first aid training. Ipsos has no overall preventive programs for health risks at Group level, considering that it would not really be pertinent given the nature of its activity. However, the Group encourages its Country Managers to address this topic on a voluntary basis, for example in the following ways:

- For seasonal epidemics, such as the flu, vaccination campaigns can be organized (as is the case in France, for instance, where the headquarters are based);

- Information campaigns can be developed and rolled out in coordination with national local prevention programs, like anti-smoking, anti-alcohol programs or testing for certain pathologies.

Health and security topics covered in formal agreements with trade unions

Health and Safety Committees do not exist in every country because legal obligations differ, making a Group-level indicator inappropriate. Because Ipsos is based and operating in 86 countries, it does not seem relevant to list all topics related to Health and Safety covered by formal agreements as it would not be meaningful at Group level.

However, Ipsos complies with local requirements and national law in force to ensure that all employees work in a safe environment.

→ FOCUS ON FRENCH CHSCT

The CHSCT's (Health Safety and Working Condition Committee) mission is to contribute to the protection of the physical and mental health and safety of employees, to improve working conditions, and to ensure compliance with legislative and regulatory requirements.

Thus, it ensures:

- The analysis of occupational hazards;
- Regular inspections in-house;
- Investigations of occupational accidents or diseases of occupational nature; these investigations are conducted by a delegation comprising at least the person in charge of the building, or a representative designated by him/her, and a staff representative of the CHSCT. An informative note is then sent to the labor inspector within 15 days.

The CHSCT contributes to the prevention of occupational hazards in the facility, including raising any initiative he finds useful in this context and suggesting preventive actions.

The CHSCT can propose preventive actions in terms of sexual harassment and bullying.

→ FOCUS ON GERMANY

Companies in Germany are legally obliged to take care in terms of occupational health and safety. According to this, Ipsos Germany has a detailed policy in place which covers all aspects of what can be done to guarantee the health and safety of all employees:

- Works councils supervise the compliance in terms of laws, other regulations and bargaining agreements which are related to the health and safety of the employees.
- Ipsos Germany has engaged a company medical officer and trained 20 first-aiders for all locations so that in case of emergency the right measures can be taken with immediate effect.
- There are emergency plans rolled out in all locations and as well via intranet so that in case of emergency, no panic situation should arise as every employee basically knows how to behave, where the escaping doors are, where the first aid materials are stored etc.
- Health and safety audits are conducted on a regular basis in all Ipsos locations in Germany. e.g. the working environment (chairs, desks, displays etc.) are examined, eyesight tests with the employees are conducted etc..
- Exercises are conducted on a regular basis (e.g. leaving the building in terms of fire etc.)

The local Ipsos board for health and safety at the working place has to prove and report all the activities mentioned above to the responsible employers liability insurance association which observes and controls the abidance by the law.

Absenteeism Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region

The absenteeism rate is defined as the number of hours of absence from work (other than employee vacation or company holidays) related to the number of hours of theoretical work, that is to say the percentage of working time lost by employee absence. Typical reasons for absence from work are sickness, exceptional leave, marriage leave and long term leave (e.g. maternity leave).

We do our utmost to ensure that the iTime HR information system will enable to report on this data at a global level in the future.

For instance, in France, the absenteeism rate reaches 4.04% of the total hours declared.

Accidents at work, notably frequency and gravity, and professional diseases

Given the nature of Ipsos' activity worldwide, reporting on accidents at work or professional diseases does not really seem pertinent to the transparency of our health

and safety policy and for this reason, this has not been an indicator we have followed up on. However, Ipsos makes sure its employees have the opportunities to report on any kind of incidents and takes care of the prevention of psycho-social risks.

For instance, in France, In 2013, only 1 accident at work and 8 accidents during the home/workplace journey were recorded, which resulted in a total of 68 days of absence.

No work-related death occurred in France in 2013.

1.1.4 Training and education

Average hours of training per year per employee and by employee category

Ipsos believes that recruiting and training people who are deeply involved in their local market is a determining factor for a deep understanding of societal trends and a sound analysis of the behaviors, thoughts and desires of the consumer-citizen. Thus, Ipsos has developed comprehensive training programs that cover both areas of growing expertise in which we operate, but also training programs intended to individually support employees throughout their careers. This has been especially true in the context of the acquisition of Synovate and extra attention has been paid to new staff.

These programs are of several different kinds and can be rolled out both physically through ad-hoc seminars or through online trainings which reach the greatest number of Ipsos people. It is for this reason difficult to report on a number of total hours per employee at Group level.

This year, Ipsos can report on the total number of hours of training (including the hours of staff trainers) for a selected number of countries (Australia, Canada, Emirates, France, Germany, Hong Kong, Japan, Korea, Malaysia, Netherlands, Singapore, Spain, Sweden, Switzerland, UK) where the iTime HR information system enables to report on relevant information. Thus, for these countries, the average % of time spent on training amounts 2.04 % of the total hours declared.

It has to be noted that the Group pays extra attention to comply with the local law whenever it states that employees can benefit from a specific number of hours of training (in France for instance).

In addition to local and country based training, Ipsos provides centralized training and Ipsos is proud of the participation level of its people in the various programs of its online campus, *Ipsos Training Center (ITC)*.

As a way of promoting a learning culture, Ipsos created the ITC, the Company's e-learning institute accessible via a dedicated site available to all Ipsos employees and to Ipsos Clients worldwide. It offers training programs for three audiences: Newcomers / Specialism / Management & Leadership through a Learning & Development Philosophy that frames all our training practices.

The ITC Mission is to provide high quality and up to date training solutions that contribute to all Ipsos employees and key Ipsos clients' personal and organizational growth and development.

The training is designed to provide comprehensive research, managerial and leadership content and is broadly grouped into the following categories:

- **Newcomers:** Induction courses for new employees or employees who are new to research.
- **Specialism:** A wide range of content closely related to research topics. The ITC provides a broad e-learning course curricula aligned with the WSBLs (Ipsos Worldwide Specialized Business Lines) tools and methodologies and research strategies.
- **Management and Leadership:** An increasing offer comprising general and soft skill courses. It includes topics such as Client Management, Leadership, Cultural Diversity and Personal Effectiveness at the workplace.

The ITC currently offers 303 online training options to our employees (made of 195 e-courses and 108 webinar recordings) (As of 31/12/2013).

Total number of hours people trained through ITC – 2013	117,520
Total number of employees who received online training with ITC in 2013	7,170
Average training time per employee through ITC – 2013	16 hours

Employees can also take face to face training, especially within the framework of their expertise.

Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings

As stated earlier in this section, Ipsos considers that recruiting and training people in the areas of Market Research expertise and management skills, is key to our collective success.

Thus, local initiatives have been developed and implemented to enable employees to capitalize on their skills and therefore access career moves in order to take on greater responsibilities. It is key to our knowledge industry that our managers develop solid skills in management in order to cascade their expertise and enthusiasm to their teams.

It is Ipsos' Human Resources Department's duty to support them in this personal development.

→ FOCUS > Ipsos Marketing School

The Ipsos Marketing School is a two-step approach:

1. E-learning for « Qualification »: These modules cover theory and give researchers the ability to **market and present** (Qualification); this is a **mandatory step** to attend most in-person trainings at the Marketing School.

E-learning courses are offered through the *Ipsos Training Center (ITC)*.

2. In-person training for « Certification »: Conducted on an annual basis in each region, these trainings provide researchers with the ability to **execute and consult** (Certification). The Marketing School is a week-long program with half-day or full-day training sessions. The format is hands-on case studies and exercises, allowing people to train in business situations.

Main benefits of the Marketing School:

- **Global consistency:** trainings provided by the P3 Teams (Product, Pitches & Programs), with same content all around the world
- **Cost-effectiveness:** cost effective locations are chosen to limit travel budgets; this is less time-consuming and expensive than doing local trainings or road-shows
- **Business impact:** the Marketing School takes place early in the year (March/April), with sales commitment from the countries and local action plans, and possibility to plug client events or client meetings in the host country

- **Team motivation/retention:** the Marketing School is used as a management tool to incentivize or reward people; it creates a sense of community and facilitates connections
- Trainees are **very satisfied** with the Marketing School (63%) and find the in-person training **very useful** (78%) – 2013 results

In 2013, more than 700 people from InnoQuest and MarketQuest practices have been trained through the Marketing School: 237 in North America, 270 in Europe, 82 in Latam and 144 in Asia.

Percentage of employees receiving regular performance and career development reviews

It is the policy of the Group to enable each employee to benefit from a formal evaluation interview in order to better manage professional expectations through career development.

1.1.5 Diversity and equal opportunities



The research industry is predominantly female, as reflected by the proportion of women within the Group with the overall percentage of female/male 60%/40%. Ipsos, which has employees in 86 countries, supports diversity in its recruitment. In accordance with all applicable federal, state and local laws, Ipsos supports equality between its male and female salaries. Concrete applications of this gender policy are as following: promote equal opportunities and equal pay, in career promotion and progression for men and women, create a family-friendly workplace whenever possible or at least ensure work-life balance.

Ipsos pays extra attention to the respect of such internal rules and would be in a position to closely monitor any potential issue that could occur.

% women per employee category	
Research	64%
Operations	56%
Support	51%

Ipsos also ensures that women are well represented among the top levels of the hierarchy. Thus, about 29% of Ipsos Partnership Group managers, including the Top managers of Ipsos, are women.

Fight against discrimination

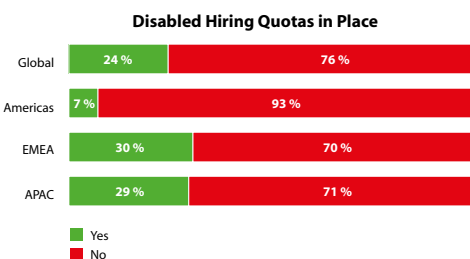
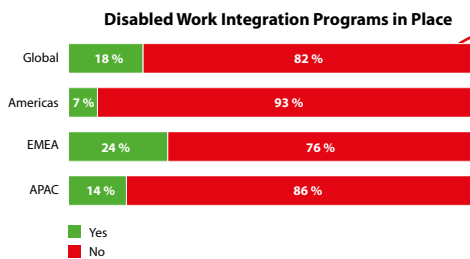
Ipsos considers difference as a factor that drives progress and performance and is thus committed to equity in employment and in providing a workplace environment that treats all employees with respect and dignity. We are committed to providing equal opportunity to all staff and applicants.

The Group encourages our employees to act in a respectful and responsible manner, including in particular codes of best practice concerning human rights, diversity and disability. Our employment policies meet not only legal and regulatory requirements, but also the highest standards in all countries in which we operate.

We are committed to treating all employees and all people applying to the company properly and fairly. Decisions relating to employment are based on merit, experience and potential, not taking account of ethnic origin, nationality, gender, marital status, age or religion.

Ipsos and disability

The company does not discriminate on grounds of disability and actively recruits people with a disability. Our approach is based on three main measures: communication and raising awareness among all staff in combating outdated ideas; helping to recruit people with disability by calling on specialist organizations; keeping workers in employment and those in difficulty for health reasons following an accident at the workplace, while traveling, a professional illness, a personal accident or a debilitating disease.



Based on headcounts, 25% of employees globally are covered by disabled work integration programs

1.2 Promotion and enforcement of the fundamental conventions of the International Labor Organization regarding:

1.2.1 Freedom of association and collective bargaining

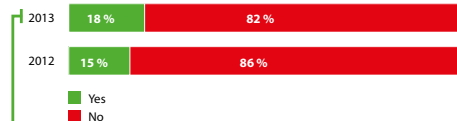


Respect of trade unions' freedom of association and collective bargaining

Freedom of association and collective bargaining, to be found under the Principle 3 of the Global Compact, are part of fundamental human rights, compliance with which is one of the Group's main concerns. In all countries in which Ipsos operates, the Group ensures unconditional compliance with this Principle.

Labour Unions

Are Ipsos Staff Members of Trade Unions?

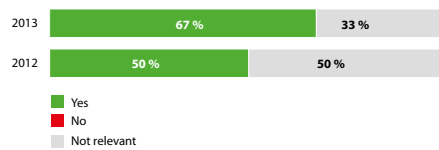


Trade Unions Mandatory by Law: 2013

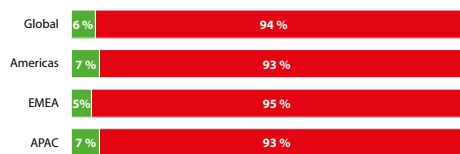


Collective Bargaining

Are Ipsos Employees Allowed Freedom of Collective Bargaining?

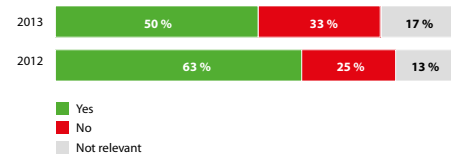


Collective Agreement Covering Ipsos Staff: 2013



Country	% of Staff Covered
Sweden	99%
Australia	100%
France	100%
Argentina	80%

Health and Safety Topics Covered in Formal Agreements with Trade Unions



1.2.2 Investment and procurement practices

In all countries in which Ipsos operates, with respect to the signature of the Global Compact, the Group ensures unconditional compliance with the Human rights, as well as ensuring that the key principles advocated by the ILO (International Labor Organization) are strictly respected. We also ensure that none in the organization knowingly aid or abet human rights violations. This applies to all Ipsos employees and suppliers. However, Ipsos cannot control its suppliers entirely (see section 2.2).

Percentage of significant suppliers and contractors that have undergone screening on human rights, and actions taken

Given the Group structure in terms of procurement, which is predominantly decentralized and processed at the country level, Ipsos is not in a position to release a centralized percentage of significant suppliers and contractors that have undergone screening on human rights.

However, instructions given to the local procurement department strictly respect the Principles 1 and 2 of the Global Compact, relating to the respect of Human and Fundamental Rights, and Ipsos commits itself to ask its major suppliers to comply with the UNGC principles, through a dedicated clause added to our contracts.



Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained

Compliance with human rights is part of Ipsos' internal values. It is a component of our « *Proud to Be Ipsos* » corporate statement. All employees, especially new recruits as they go through their initial orientation sessions, are reminded of these values, by taking an online or physical new-joiners training session.

One of the CSR objectives for 2014 is to fully review the requirements, and make appropriate recommendations, for putting an Ipsos accredited supplier assessment process in place.

1.2.3 Non-Discrimination

Non-Discrimination is a value supported by our Code of Conduct and in 2013, there hasn't been any incident of discrimination reported at the Group level.

In all countries in which Ipsos operates, the Group ensures unconditional compliance with the Principle 3 of the Global Compact relating to non-discrimination. (To read more about Ipsos policy, please refer to section 1.1.5).



1.2.4 Forced and compulsory labor

With regards to forced labor, given the nature of Ipsos activity, we do not directly entail any risk of forced or compulsory labor. Moreover, in all countries in which Ipsos operates, the Group ensures unconditional compliance with the Principle 4 of the Global Compact relating to the abolition of forced and compulsory Labor.



1.2.5 Child labor

Operations identified as having significant risk of incidents of child labor, and measures taken to contribute to the elimination of child labor

Given the nature of Ipsos activity, meaning delivering market research services, we do not directly entail any risk of child labor issues. Moreover, in all countries in which Ipsos operates, the Group ensures unconditional compliance with the Principle 5 of the Global Compact relating to the abolition of Child Labor.



In addition, Ipsos is particularly cautious when interviewing children and young people, and conducts all activities according to the ESOMAR Code. The consent of parents and responsible adults must be obtained before any such interview.

2. Acting responsibility towards society and communities

The Community pillar of the Taking Responsibility structure of Ipsos covers both the 'Social' and 'Society' aspects of the GRI structure. The Society aspect of GRI is an area that Ipsos has fully embraced and this chapter is intended to highlight the breadth of activities undertaken by Ipsos.

2.1 Impact on communities and charity policies

Territorial, economic and social impact on regional development and neighboring communities

Given the level of decentralization of its activities and the geographical dispersion of its staff, Ipsos has no significant direct impact on local employment. The

direct impact of the Economic and Social Group is thus that of a multinational company with some 16,000 employees in 86 countries.

However, we favor the recruitment of local populations in that we believe that their understanding of the social, economic and cultural thematic is a key success factor of our business with our local clients.

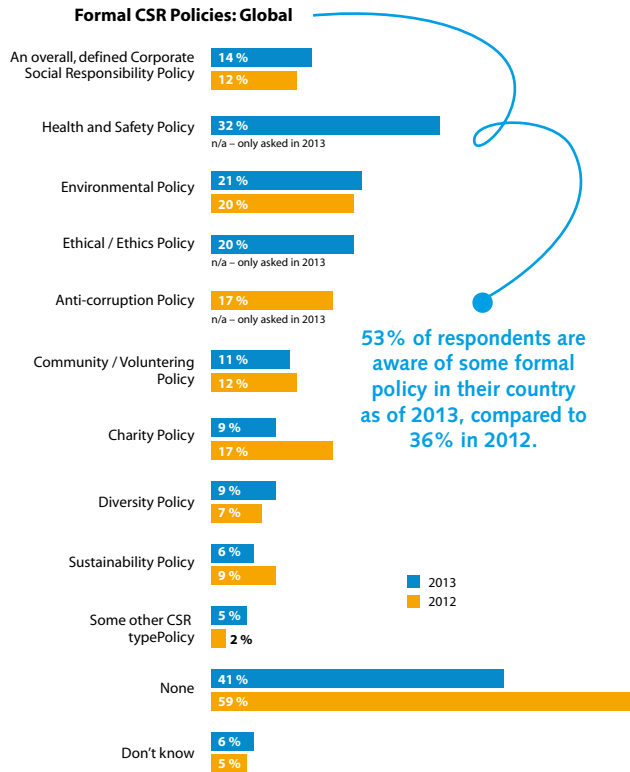
Engaging with and having active relations with societal and community stakeholders are a key component of the « Taking Responsibility » Program

In a significant proportion of Ipsos countries there are formal policies in place in relation to their charity, community and volunteering policies: 53% of audited countries are aware of some formal policy in their country as of 2013.

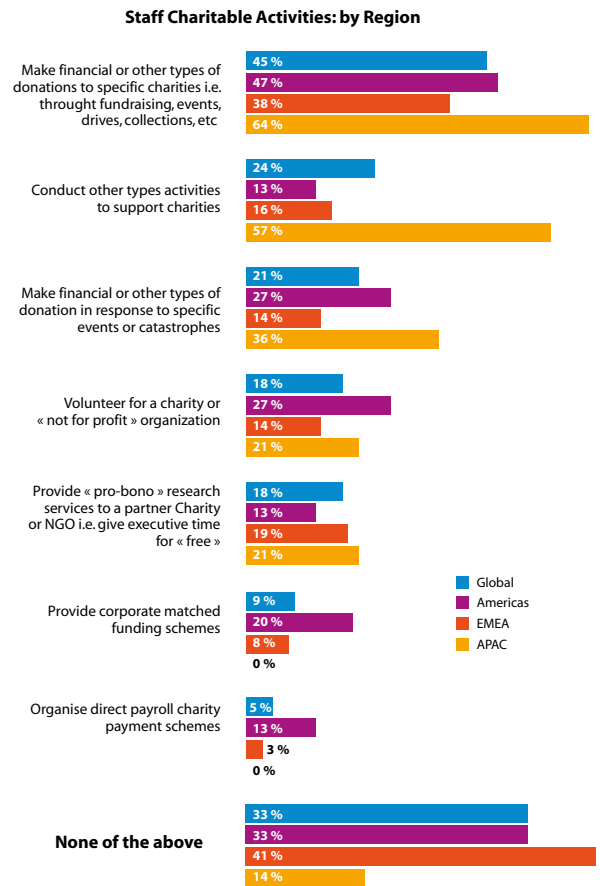
A socially responsible Group

Acting responsibility towards society and communities

The 2013 *Taking Responsibility* survey results highlight the existence of very specific and formal policies covering the following range of issues:



Ipsos allows and actively encourages its employees to engage in several kinds of charitable activities. As a result, in 2013 Ipsos people participated in the following activities:



For the 2013 reporting period, among the audited countries, 500 days of volunteering work have been conducted by Ipsos staff. When a value is attributed to the known activities undertaken by Ipsos in the 'Society' area the cumulative value is significant – equivalent to approximately 896,000 Euros in 2013.

These results are generally positive but it is believed that Ipsos can make a more positive community and societal impact and a number of initiatives including a *Global Taking Responsibility Network* and *Global Taking Responsibility Policy*, imminently due for launch will actively enhance this impact on both a local and broader stage.

Specific Charities and Actions supported

Country	Verbatim
Australia	Alzheimer Australia/ breast cancer foundation/ Red Cross/ Salvation Army
Brazil	Tucca (health)/ instituto ayrton senna (educational, health, homelessness)
Canada	Pancreatic Cancer Canada (health), Birchmount Bluffs Neighbourhood Centre (community), British Columbia Children's Hospital (health), British Columbia SPCA (animals), Covenant House Vancouver (homelessness), Women Against Violence Against Women (abuse), Movember (health), Run For The Cure (health), Winnipeg Harvest (homelessness), Christmas Cheer Board (homelessness), Joy Smith Foundation (abuse)
Chile	We support "manos Y naturaleza" foundation, that helps children to complete their education.
Costa Rica	Some clothes and food collection for poor people who live in the streets
Czech Republic	Liga proti rakovine/ pomozte detem/ lekari bez hranic/ FOD/ kapka nadeje/ ceska katolicka charita/ nadace nase dite/ svetluska/ cesky cerveny krit/ unicef/ clovek v tisni
Egypt	Blood donation campaign in June 2012, with the cooperation of vacsera "Egyptian blood bank"
France	La parisienne against cancer / secours populaire/ Blood collection
Germany	Arche in berlin/ tafel in mölln
Guatemala	Unete - against cancer foundation
Hong Kong	Feeding Hong Kong (food bank)/ kids for kids (educational)/ hope worldwide
Hungary	Károlyi istván gyermekközpont (home for orphans and handicapped children)/ hajléktalan kórház, Budapest (hospital for homeless people, Budapest)
India	Maharashtra blood service (health)/ uttrakand flood disaster relief (homelessness)/ cancer relief (health)
Indonesia	UKM seminar --> this is an educational seminar to small and medium enterprises as a form of Ipsos giving back to the community. The substantial of the seminar is to educate the enterprise about the knowledge of marketing research and how to build their brand. It was held in mar 2013.
Ireland	Blackrock hospice - health
Ivory Coast	THELETHON / other charities suggested from people interviewed for public affairs surveys detailed list will be available upon request as we need to find their names using bank details used for the donation)
Japan	Japan red cross society, care facility, and nursing home, etc.
Korea	Aid to colleague (health)/ charity show your love (the weaks)/ Salvation Army free food for the homeless
Lebanon	SOS - SESOBEL - St. JOUDE (cancer)
Malaysia	Bantus capoeira (M) sdn bhd (health & wellness)
Mexico	Donations to AISEC, conferences and international trainees to join Ipsos temporarily/ campaign to help CIM*AB a non profit organization to prevent and treat breast cancer/ Ipsos has launched a campaign to build a water well in a rural community with no access to drinking water, employees and company donate money to this
Netherlands	Aids foundation/ Amnesty International/ artsen zonder grenzen (Doctors Without Borders)/ dierenbescherming (animal protection)/ esterh vergeer foundation (handicapped foundation)/ fonds gehandicaptensport (sports for handicapped)/ het jeugd sports fonds (sport for children)/ khartoum (childhome in Sudan)/ KWF kankerbestrijding (cancer)/ nederlandse hartstichting (heart)/ nederlandse rode kruis (Red Cross)/ Oxfam novib/ foundation cliniclowns/ fonds slachtofferhulp (help to victims)/ KIKA kinderen kankervrij (research to childhood cancers)/ greenpeace nederland/ unicef nederland/ war child nederland/ wereld natuur fonds (world wide fund for nature)
New Zealand	NZ cancer foundation/ NZ fire service
Peru	Educational: fe Y alegría, crea más; math program/ health: liga perunaa de lucha contra el cáncer/ general: collect money to help people with health problems
Philippines	None in 2013, but participated in A client drive to provide poor children with books and toys in Christmas 2012.
Poland	Donation for orphan house, educational event
Portugal	Casa betânia - supply accommodation and education / professional training for intellectually disabled adults

A socially responsible Group

Acting responsibility towards society and communities

Country	Verbatim
Romania	Dec 2012: institutionalized children from family homes "sun house" "house of the Danube" "house st. John" "my house" and "green house" in giurgiu city (48 kids)/ starting Sept 2013: encouraging employees to be involved in long term programs focusing on individuals, organizations & community. E.g. biblionet, a large-scale intervention to facilitate public access to internet & build a sustainable system of modern public libraries/ Ipsos employees could participate in many phases of this program & sustain one of the 87 libraries in dambovitza city. 1 st phase (Sept- Nov 2013) assume increasing the book stock, consolidation of furniture fund or sustain the enhancement of supplies fund. The next steps (starting Jan 2014), the contributions will follow the infrastructure developing and many educational programs made for the dambovitza community, sustained by Ipsos employees based on their technical or soft skills/ international research & exchanges board (IREX) foundation is funded by the Bill & Melinda Gates foundation.
Russia	We support children center(orphans):educational, development activities on the regular bases / we react on country disasters (floods, fires and etc.) This year our employees raised money and required staff to be sent to the sufferers.
Singapore	Club rainbow - comprehensive help to children who are suffering from a range of chronic and life threatening illness and their families/ boy's town - a Catholic institution dedicated to provide guidance, shelter, education, vocational training and practical living skills to youth.
South Africa	Nkanyenzi- school for severely disabled children/ Santa's shoe box project-disadvantaged children/ SPCA pet food & pet blankets- abandoned animals/ thembelenkosi care givers- blanket drive for street children/ the haven shelter – homeless adults
Taiwan	Sunshine Social Welfare Foundation/ Taipei Women's Rescue Foundation/ Taiwan Foundation For Rare Disorders/ Children Are Us Foundation
Tanzania	Association of "under the same sun" - an association of people with albinism
Turkey	Turkish educational volunteers foundation (TEGV)/ education
Ukraine	Flood recovery/ orphanage help
USA	Chicago Food Depository (homelessness), Lurie Children's Hospital (health), Lighthouse Youth Services (homelessness), Recycled Doggies (animals), Crayons To Computers (education), Toys For Tots (children), League For Animal Welfare (animals), American Red Cross (health), Operation Backpack (education), Food Bank For New York (homelessness), K.I.D.S (children), NY Cares (homelessness), One Boston (catastrophe), Department Of Children And Family Services (children), Norwalk Emergency Shelter (homelessness), United Way (community), Movember (health), Treats For The Troops (community), Salvation Army (community, Making Strides Against Breast Cancer (health), Interfaith Food Pantry (homelessness), Battered Women of NJ (health), Hugs from Home (community), Open Heart Kitchen (homelessness), Catholic Charities/St. Vincent de Paul (homelessness), Long Island Harvest (homelessness), Local Food Bank for Hurricane Sandy Relief (catastrophe), American Cancer Society (health)
Vietnam	Fun run – run for charity (organized by the British business group Vietnam)/ financial donation to buy jackets & food for homelessness

Other Charity, Community or Volunteering Activities supported

Country	Verbatim
UK	We have recently set up a partnership with a local school – starting Oct 2013
South Africa	Nelson Mandela Day - Charity walk - Entrance fee contributed to Nelson Mandela children's fund
Netherlands	Serving the City in Amsterdam; employees of Ipsos Netherlands (approx. 52) dropped their day to day business to help people in need in Amsterdam. In several groups the volunteers participated in activities organized in the homes and gardens of disabled people as well as in homeless shelters and elderly homes. This was Ipsos Netherlands' first CSR activity.
Korea	Sickness colleague aid _ 2500 E. Free food donation for homeless _ 1000 E
Vietnam	Attended other charity, community or volunteering activities organized by pagodas, churches, children center... to help the poor children
Indonesia	IFS (Ipsos Friday Service) has been visiting orphanage twice (in Dec 2012 and in Mar 13). Both visits were voluntary activities done by the young researchers. Event in Dec 2012 was participated by all employees by giving out a Christmas gift to the orphans. We also doing a fundraising during the events
Romania	Yes, see above the Biblionet program.
USA	50/50 raffle, penny wars, toy drive, basketball brackets, trivia night, Chicago Bears squares, Upwardly Global Resume Workshop/Mock Interviews, volunteer at soup kitchen, auction sports tickets, food drive, giving tree, parking raffle, Dash for Cash, Paw-Jogger 5K run, school supply drive, toy collection, blood drive
Canada	Halloween dress up contest, food baskets, payroll deductions, email bingo, ticket raffles, photo auction, holiday gift donations, bake sales, Movember (grow mustaches), chili cook off, silent auction, adopt-a-family, candy grams, bingo, Easter egg raffle, pancake breakfast, flower sale, penny drive, summer BBQ, hockey auction, Run for the Cure, pie sale, 50/50 draw
Peru	To collect used clothes to donate it to poor people
France	Twice a year we collect blood from the employees for free.
Philippines	NONE at a corporate level, but some employees do personal/individual volunteer work supporting medical missions, feeding programs, flood relief, etc.
Chile	In addition to the monthly cash contribution, we also do four time a year material and food donations.

New project of the Ipsos foundation

The Board of Directors of Ipsos SA of 9 January 2014 approved the project to create the Ipsos Foundation. The aim of the creation of this foundation is to provide further structure and focus for Ipsos Corporate Social Responsibility work by providing the means of engaging with the voluntary sector on a significant scale. More specifically, it can create the venue to allow Ipsos to share and apply its resources and expertise in an effort to help tackle social and societal issues.

The Ipsos Foundation mission statement will be « A global outreach program to support, develop and implement the education of disadvantaged children and youth world-wide ». This mission statement comes from the standpoint that the Ipsos Foundation should focus on disadvantaged children and youth education in order to help some of the 'respondents of tomorrow'. This mission statement will also align the Ipsos Foundation closely with the societal part of the *Taking Responsibility* program.

2.2 Outsourcing and suppliers

Ipsos' strategy is to own its data collection and production platforms, ie a vertical integration operating model. When it is necessary and in limited instances, Ipsos may outsource. In those cases, Ipsos makes sure that it has a strong control about the quality of the information collected and produced. Consequently the level of Subcontracting is low in this area. It is more developed when Ipsos consider that the supply is not directly strategic for our Business and also where the external offer can obviously support us at a good price and a good level of efficiency. This will be the case for example for all the type of IT infrastructure (hosting), software (ERP).

In conformity with the Global Compact, Ipsos ensures as far as possible that its suppliers and subcontractors (whenever applicable) support the principles of the Universal Declaration of Human Rights. They must avoid using equipment that is in violation of these rights. In addition, we recognize that local customs,

A socially responsible Group

Acting responsibility towards society and communities

traditions and practices may differ but expect suppliers to comply at least with local, national and international laws. We expect suppliers to support International Labor Organization core conventions on labor standards. However, Ipsos cannot control its suppliers directly.

The principles driving our relationships with our suppliers also apply in the social and environmental spheres: suppliers should not discriminate in hiring, compensation, access to training, promotion, and termination of employment or retirement and they should do their utmost to respect and protect the environment. This engagement matters to Ipsos when it comes to work with a supplier.

2.3 Anti-Corruption

Anti-Corruption is a value supported by the Group and supporting Principle 10 of the Global Compact relating to the refusal of bribery and corruption in business practices, Ipsos pays extra attention to anti-corruptive practices. In 2012, a fraud reporting system (emails) was in place, ensuring follow up and implementation of corrective actions.

GLOBAL
COMPACT
Principle
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The Group has a policy of encouraging its employees to report any potential wrong doing that could not be reported through the formal internal company reporting route, and implemented a *whistle-blowing* system in 2013. This system provides the ability to report using mail, emails and phones that will be logged into a case management system, ensuring follow-up and feedback to the employee concerned.

2.4 Product Responsibility

Consumer health and safety

The Group's business is about providing intellectual services. The notion of impact on health and security of consumers can only be assessed in the light of the principles applied by Ipsos whilst carrying out its survey research: independence, integrity, quality and non-partisan positions.

Confidentiality – Integrity of Client, Supplier and Other Relationships

The **confidentiality** of business processes must be safeguarded at all times. The essence of Ipsos' business is based on the integrity of the data measurement, work, products and services that we sell to our clients. They rely on the fact that our data are processed and produced without flaws or bias.

Any disclosure of confidential information of a client, supplier or other party to another third party is strictly prohibited. Each Group company is committed to treating such confidential information with the same degree of care as used within the Ipsos organization to protect our own confidential information. Confidential information shall be stored in a safe place, and copies shall be limited to what is necessary.

Privacy – Data Protection

The handling of personal data by Group companies is made with due care and in strict compliance with relevant privacy laws and regulations.

For more information on confidentiality and privacy, please refer to the Ipsos Information Security Policy that defines all Security Sensitive Information that has to be protected (Personally Identifiable Information, Sensitive Personal Information, Client Information and Company Confidential Information). In case of any doubt, the Legal Department has to be contacted.

Practices related to customer satisfaction

Quality is a key priority for Ipsos at Group level. As it says in the Green Book: « *Every employee is responsible for ensuring and maintaining the quality standards Ipsos promises to its clients* ».

In order to follow up on client satisfaction, Ipsos has implemented two dedicated systems:

- A Client Satisfaction Monitor: Each eligible job leads to a questionnaire being sent to the client. Measuring post-project feedback, it offers regular assessment of our job quality and enables us to react rapidly when problems occur or when clients raise a concern.
- A Global Client Survey (GCS): Once a year, the GCS measures the overall relationship with our main clients. It evaluates perceptions of Ipsos as a company and as a brand.

Results of both studies are closely monitored and dedicated action plans are set up whenever needed.

2.5 Public policy

Due to the nature of the work undertaken by Ipsos – market and opinion research – it is important that Ipsos always maintains a neutral non-partisan position. Among the 66 Country Managers who responded to the specific question, not one reported that they made financial contributions to political parties, politicians and related institutions.

Ipsos is an active member of ESOMAR, which through its Code on Market and Social research, (developed jointly with the International Chamber of Commerce) sets out global guidelines for regulation and professional standards. These standards are undersigned by all ESOMAR members and are adopted or endorsed by more than 60 national market research associations worldwide. As a member, Ipsos therefore adheres to the principles of good conduct as defined by this code.

This issue is of paramount importance to Ipsos. From the 2013 Survey, where lobbying efforts are reported these have been immediately investigated and found not to be in breach of any standards. Three Country Managers (of the 66 who responded to the specific question) reported that Ipsos had been involved in public policy development. The countries were UK, Egypt and New Zealand.

2.6 Anti-competitive behavior

Ipsos Group will not accept any violation of anti-trust and competition laws and regulations.

Anti-trust and competition laws and regulations are issued by a national or regional government or agency and have a national, regional and/or global reach. They define acceptable behavior for competing in a given territory and aim at promoting fair competition.

Ipsos seeks to compete actively in a fair and ethical manner. In this context, we refuse and prohibit:

- Dealing with competitors on prices or other terms of sales, or attempts to divide territories or clients;
- Price agreements with communication outside work on any part of an agreement;
- Agreements with competitors, suppliers or clients not to sell to a client or buy from a supplier;
- Any anti-competitive practices.

2.7 Compliance



GRI Value of significant fines and total number of penalties for non-compliance with laws and regulations.

In 2013, the Ipsos Group did not incur fines or non-monetary sanctions for non-compliance with laws and regulations.

A socially responsible Group

Taking responsibility towards the environment and future generations

3. Taking responsibility towards the environment and future generations

General policy and organizational structure

As an international company, Ipsos' growth strategy takes account of the ecological and environmental impact of its business activities. Ipsos set up in several countries environmental policies to sensitize its teams to the practices of reduction of waste, energy consumption and our carbon footprint. As much as possible, Ipsos seeks to decrease the side-effects of our activities on the environment by supporting the use of renewable resources

Ipsos reports on its 2013 Greenhouse Gas (GHG) emissions on an international scope and uses the results from the annual *Taking Responsibility* survey to help to manage its broader environmental impact.

For the 2013 reporting period Ipsos proceeded internally to the calculation of the GHG emissions (following the 2012 pilot run in conjunction with Accenture). We are, for the first time, reporting across 22 countries that represent 80% of Ipsos revenues on Level 1, 2 and 3 emissions.

This renewal of the way the Group proceeds in measuring and reporting on its impact towards its people and environment will enable us in the coming years to better orientate our CSR policy and to follow reduction target plans accordingly.

The Ipsos organizational structure takes into account environmental issues, and if need be, steps taken for environmental evaluation or certification.

The Ipsos CSR structure is headed by a Head of Corporate and Social Responsibility since 2012 and is monitored in close cooperation with the Ipsos Co-Presidents. Together they design the Ipsos CSR policy and activate internal local structures to roll it out. Given the international landscape of CSR, some countries within the Group have a dedicated structure and some are less advanced. Supervision of the environmental certification process worldwide (ISO norms where relevant for instance) following local specificities will also fall under this task. It will also require working in close cooperation with teams on-site. In 2013, Ipsos internalized the measuring and reporting on its GHG emissions to internationally

recognized standards does demonstrate its active desire to adopt the relevant systems.

As part of our annual *Taking Responsibility* survey, we are monitoring progress being made on a country by country basis to reduce our overall impact globally and we know from the 2013 *Taking Responsibility* survey that 23% have an Environmental Policy and 7% have a Sustainability Policy. 14% also have an overall CSR policy.

Recycling and energy saving initiatives are increasingly being used in various formats such as recycling paper, ink cartridges, electronics and energy saving initiatives such as travel reduction schemes, lighting and electricity savings.

3.1 Waste and recycling

The major item of waste produced by Ipsos is paper and at country level Ipsos has been making progress in the recycling of this primary waste source. This kind of initiative typically finds great support within countries, where local teams are always prompt to follow them.

In 2013 the results from the 2013 GHG survey show that, amongst the Ipsos countries reporting, we recycled over 275 tons of paper.

3.2 Energy

Being a professional services organization, our major energy consumption variables relate to business travel and electricity consumed in buildings (lighting, heating, air conditioning and IT related spending).

The total known electrical final energy consumption for 2013 is 33,98 GWh. This data is drawn from the 2013 GHG project and is expected to grow in futures years as the scope of the GHG project expands to cover more Ipsos geographies.

GLOBAL COMPACT
Principle 7

GLOBAL COMPACT
Principle 8

GLOBAL COMPACT
Principles 8 and 9

The business travel undertaken by Ipsos employees, including air and ground transportation, are the main source of our greenhouse gas (GHG) emissions and must be seen as the main impact of our activities on climate change.

Tackling this is a major challenge for Ipsos, which worldwide business and the geographical scope entail the mobility of its people.

The 2013 TR survey shows that 57% of Ipsos respondents currently use a central booking system for all travel requirements, which is recognized as one step in rationalizing the impact from business travel. Having this measurement will allow Ipsos to increase the number of countries using a central booking system, thereby further rationalizing this figure in the future.



Initiatives to reduce energy consumption and reductions achieved

The implementation of central booking systems for all travels has resulted in a better control and reduction of expenditures on business travel, which is being tracked on a country by country level.

Alongside this, other activities related to energy and emissions savings have been rolled out across the Group, for instance lighting initiatives or special use of energy-saving devices.

In terms of the use of renewable energy we promote sustainable behaviors, from which we know from the 2013 TR Survey that:

- 10% of respondents to the TR survey stated that they have reviewed contracts with energy and other utility suppliers to ensure offices are utilizing green tariffs;
- One third of respondents state that the energy efficiency of electronic equipment is reviewed before it is purchased with 23% reporting that they only purchase electronic equipment that has high energy efficiency levels;
- In terms of energy and emission savings activities, 41% of respondents state they have energy and lighting saving initiatives and 38% use energy savings devices.

3.3 Water

Given the nature of our activity, our water consumption is only that of the daily use of office facilities. In terms of our own use of water, we have not tracked this data since it is not a significant environmental aspect for Ipsos. However, awareness is raised among Ipsos employees in order to foster responsible and thrifty behaviors.

3.4 Biodiversity

Strategies, current actions and future plans for managing impacts on biodiversity

Ipsos has no office or operating sites concerned by such issues and as a result, there is no Group action plan designed to manage impacts on biodiversity at this stage.

However, local initiatives supported by the Group have arisen in some countries, driven by on-site sensitivities and priorities, such as in France Ipsos has installed beehives on the roof of its headquarters to support this endangered species in urban areas.

3.5 Greenhouse gas emissions

In 2012 Ipsos piloted a project to allow it to report, for the first time, on its GHG emissions on an international scope. This is now covering 80% of Ipsos business and this release is thus the second one on the Ipsos Group GHG emissions.

The internal methodology adopted is compliant with the *Bilan Carbone*[®]. The GHG initiative reports across 22 countries that represent circa 80% of Ipsos revenues on most emissions sources of the business (with an equal proportion of OECD and non-OECD members).

The period on which we are reporting data is from 2012-Q4 to 2013-Q3 in the 22 selected countries.

On this scope, the global carbon footprint amounts to 51 892 tCO₂e/year across Scope 1, 2 and 3.

The result of this GHG report shows that business travel, electricity consumption and air conditioning are the biggest contributors to the global carbon footprint.



A socially responsible Group

Taking responsibility towards the environment and future generations

In future years the Ipsos carbon strategy is intended to include actions to:

- Increase the scope, certainty and visibility of reporting;
- Define emission reduction objectives;
- Reduce emissions with a focus on transportation optimization;
- Monitor GHG progress from year to year and the value creation from emissions mitigation through carbon efficiency actions.

Emissions categories	Numbers	Emissions sources	
Scope 1	1-1	Direct emissions from stationary combustion sources	0.0%
	1-2	Direct emissions from mobile combustion sources	2.5%
	1-3	Direct emissions from processes	0.0%
	1-4	Direct fugitive emissions	10.9%
	Total Scope 1		
Scope 2	2-1	Indirect emissions from electricity consumption	28.4%
	2-2	Indirect emissions from steam, heat and cooling consumption	0.0%
	Total Scope 2		
Scope 3	Emissions of scope 3, upstream		56.4%
	3-1	Purchased goods or services	1.3%
	3-2	Capital goods	2.8%
	3-3	Emissions due to fuels and energy (not covered by scope 1)	2.9%
	3-4	Upstream transportation and distribution	0.6%
	3-5	Waste generated	2.7%
	3-6	Business travels	43.2%
	3-7	Employee commuting	0.0%
	3-8	Upstream leased assets	0.0%
		Other indirect emissions upstream	2.8%
	Emissions of scope 3, downstream		1.9%
	3-9	Downstream transportation of goods and distribution	1.9%
	3-10	Processing of sold products	0.0%
	3-11	Use of sold products	0.0%
	3-12	End of life treatment of sold products	0.0%
	3-13	End-of-life treat	0.0%
	3-14	Downstream leased assets	0.0%
3-15	Investments	0.0%	
	Other indirect emissions downstream	0.0%	
Total Scope 3			58.2%
Total Scope 1+2+3			100.0%

82% of total emissions are generated by 3 sources:

- **43% – Business travel:** for air transportation, the data is relatively accurate as it is captured by payment card systems reports. For ground transportation, the data accuracy varies from country to country.
- **28% – The data on electricity consumed is based on energy bills.** National emissions factors are provided by Bilan Carbone® database.
- **11% – Refrigerant gas emissions for Air conditioning in the offices:** the data is an estimation based on the equipment capacity usage or refrigerant purchases. Fugitive emissions factors are provided by Bilan Carbone® methodology.

Scope 1 and Scope 2 data are consistent and exhaustive from country to country. However depending on local regulations, markets, systems and organizations, Scope 3 data present a high variability from country to country.

3.6 The amount of provisions and guarantees for environmental risks, provided that such information would not likely cause serious harm to the company in an ongoing litigation

Ipsos is not engaged in any risky environmental actions likely to cause serious harm to the company in an ongoing litigation. The Group does not amount provisions.

also true of noise pollution. Having a large majority of people working in offices prevents us from acting in a prejudicial manner in this regard. Besides, there is very little land or 'green' space at our office locations for which we have responsibility. As a consequence, the Group has not developed any global policy towards land use.

Besides, Ipsos has not taken today any specific global adaptation measures to the consequences of climate change. The aim going forward is to set reduction targets globally. However, the internalization of the calculation of the GHG emissions for instance raised awareness within the Group of the consequences of climate change.

GLOBAL COMPACT
Principle 8

3.7 Miscellaneous

Employee information and training with regard to environmental protection

For many years, we have benefited from great support among local management, who rarely miss an opportunity to highlight how important Corporate Social Responsibility is to Ipsos and how handling the environment is the responsibility of all staff.

In this regard, they ensure each new joiner is sensitive to the Ipsos CSR engagement, through the new joiner package and our Intranet and internet dedicated sections.

In addition, a specific program on corporate social responsibility will be added into the Ipsos Training Centre which will allow all employees to know and understand the Ipsos approach to CSR and the importance of CSR to the company, its clients and its employees.

GLOBAL COMPACT
Principles 8 and 9

Means used for preventing environmental risks and pollutions

Given the nature of Ipsos activity, the environmental risk incurred, as well as generated, can be considered limited. Our impact on environment is mostly linked to associated GHG emissions. Hence the most relevant indicator has been identified as GHG Emissions and to the set of actions implemented to reduce and optimize energy resources. As a professional services organization, our core activity does not engender any direct waste-releases into the atmosphere, water or soils that will badly affect the environment. This is

A socially responsible Group

Taking responsibility towards the environment and future generations

Cross reference table CSR report

The following cross reference table refers to selected GRI indicators to which specific attention has been given – The other GRI indicators are less or not relevant to our business.

GRI Indicators		Chapter Section CSR	Retained indicator
EN1	Materials used by weight or volume	3.1	Not available, p. 24
EN2	Percentage of materials that are recycled input materials	3.1	Recycled materials (metric tones of paper), p. 24
EN3	Direct energy consumption by primary energy source	3.2	Direct energy consumption (GWh), p. 24
EN4	Indirect energy consumption by primary energy source	3.2	P. 24
EN5	Energy saved due to conservation and efficiency improvements	3.2	Description of initiatives, p. 24
EN7	Initiatives to reduce indirect energy consumption and reductions achieved	3.2	P. 24
EN8	Total water withdrawal by source.	3.3	Not available as not significant in respect of the Ipsos business, p. 25
EN12	Description of significant impacts of activities, products and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	3.4	Not applicable, as not relevant to the Ipsos business, p. 25
EN16	Total direct and indirect greenhouse gas emissions by weight	3.5	Gas emissions by TCO ₂ per year and sources, p. 25
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	3.5	Description of initiatives, p. 25
EN 26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	3.2	Description of initiatives, p. 24
EN30	Total environmental protection expenditures and investments by type	3.7	Description of policy, p. 27
HR2	Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken	2.2; 1.2.2	Description of policy, p. 21; 16
HR 3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	1.2.2	Description of policy – plus hours included in the total hours training per year and per employee, p. 16
HR 4	Total number of incidents of discrimination and corrective actions taken	1.2.3; 1.1.5	Description of policy, p. 17; 15
LA1	Total workforce by employment type, employment contract, and region	1.1.1; 1.1.5	Total workforce by employment contract, activity, region and gender, p. 9; 15
LA2	Total number of new comers and departures and rate of employee turnover by age group, gender and region.	1.1.1	Total number of new comers and departures– Rate of employee turnover, p. 9
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities by region and by gender	1.1.3	Not available, p. 12
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	1.1.4	p. 13
LA9	Health and safety topics covered in formal agreements with trade unions	1.1.3	Description of initiatives, p. 12
LA10	Average hours of training per year, per employee, by gender and by employee category	1.1.4	Total number of hours training per year, per employee and average training time per employee, p. 13
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career	1.1.4	Description of programs p. 13

GRI Indicators		Chapter Section CSR	Retained indicator
LA12	Percentage of employees receiving regular performance and career development reviews	1.1.4	P. 13
LA13	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity,	1.1.5	P. 15
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	2.4	Description of the practices related to customer satisfaction, p. 22
PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services	2.7	P. 23
SO 1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating and exiting	2.1.	Operations on communities and charity policies - Breakdown by CSR activity, p. 17
SO 2	Percentage and total number of business units analyzed for risks related to corruption	2.3	No incident recorded, p. 22
SO 4	Actions taken in response to incidents of corruption	2.3	Description of policy, p. 22

Global Compact principles	Corresponding GRI indicators retained by Ipsos
Principle 1 Businesses should support and respect the protection of Internationally proclaimed human	HR 2 • HR 3 • HR 4 • LA7 • LA9
Principle 2 Businesses should ensure that they are not complicit in human rights abuses.	HR 2 • HR 3 • HR 4
Principle 3 Businesses should uphold the freedom of association and the effective recognition of the right	HR 2 • HR 3
Principle 4 Businesses should uphold the elimination of all forms of forced and compulsory labour.	HR 2 • HR 3
Principle 5 Businesses should uphold the effective abolition of child labour	HR 2 • HR 3
Principle 6 Businesses should uphold the elimination of discrimination in respect of employment and	LA2 • LA13 • HR2 • HR3
Principle 7 Businesses should support a precautionary approach to environmental challenges.	Introduction Section 3 • EN18 • EN26 • EN30
Principle 8 Businesses should undertake initiatives to promote greater environmental responsibility	EN1 • EN2 • EN3 • EN5 • EN7 • EN16 • EN18 • EN26 • EN30
Principle 9 Businesses should encourage the development and diffusion of environmental friendly	EN2 • EN5 • EN7 • EN18 • EN26 • EN30
Principle 10 Businesses should work against all forms of corruption, including extortion and bribery	SO2 • SO4

A socially responsible Group

Taking responsibility towards the environment and future generations

The following cross reference table refers to the sections of the CSR report corresponding to the different items of article R 225-105-1 of the French commercial code.

	Chapter/section of the CSR report	Pages
1 • EMPLOYMENT INFORMATION		
A/ EMPLOYMENT		
Total employees (broken down by gender, age and geographical region)	1.1.1; 1.1.5	9; 15
New joiners and lay-offs	1.1.1	9
Remunerations and their evolutions	1.1.1	9
B/ ORGANIZATION OF WORK		
Organization of working time	1.1.2	11
Absenteeism (reasons)	1.1.3	12
C/ LABOUR RELATIONS		
Structure of social dialogue (rules and procedures on employee information, consultation and negotiation)	1.1.2	11
Assessment of collective agreements	1.1.2	11
D/ HEALTH AND SAFETY		
Health and safety conditions	1.1.3	12
Agreements with union bodies or employee representatives in the area of health and safety at work	1.1.3	12
Frequency and severity of accidents at work and recording of work-related illness	1.1.3	12
E/ TRAINING		
Measures implemented regarding professional training programs for employees	1.1.4	13
Total number of hours of training	1.1.4	13
F/ DIVERSITY AND EQUALITY OF OPPORTUNITY (POLICY ADOPTED AND MEASURES TO PROMOTE)		
Gender equality	1.1.5	15
Employment of people with disabilities	1.1.5	15
Policy for tackling discrimination	1.1.5	15
G/ RESPECT FOR THE PROVISIONS OF THE FUNDAMENTAL CONVENTIONS OF THE ILO		
Respect for the freedom of association and the right to collective bargaining	1.2.1	16
Elimination of discrimination in respect of employment and occupation	1.2.2; 1.2.3	16; 17
Elimination of all forms of forced and compulsory labour	1.2.4	17
Abolition of child labour	1.2.5	17
2 • ENVIRONMENTAL INFORMATION		
A/ GENERAL ENVIRONMENTAL POLICY		
The company's structures and evaluation and certification processes	Introduction - general policy and organizational structure and note on the methods used	
Employee training and information in the area of environmental protection	3.7	27
The resources devoted to the prevention and reduction of environmental risks and pollution	3.7	Due to the nature of our activities, our impact is mostly linked to associated carbon emissions. Hence the most relevant indicator has been identified as Greenhouse Gas Emissions and to the set of actions implemented to reduce and optimize energy resources

	Chapter/section of the CSR report	Pages
Value of provisions and guarantees against environmental risks (provided that such information is not likely to cause serious prejudice to Ipsos as part of an on-going dispute)	3.6	27
B/ POLLUTION AND WASTE MANAGEMENT		
Prevention, reduction or attenuation of emissions into the air, water or soil having a serious impact on the environment	3.7	27
Waste reduction, recycling and elimination	3.1	24
Tackling noise pollution	3.7	See A); B) p. 27
Reducing all other forms of pollution specific to a business activity	3.7	See A); B) p. 27
C/ SUSTAINABLE RESOURCE USE		
Consumption of water and supplies in accordance with local constraints	3.3; 3.7	The consumption of water is not a significant environmental aspect for Ipsos. P. 25; 27
Consumption of raw materials and measures implemented to improve efficiency of their use	-	Due to the nature of our business we do not consume raw materials
Consumption of energy, measures implemented to improve energy efficiency and use of renewable energy	3.2	24
Land use	3.7	As there is very little land or 'green' space at our office locations for which we have responsibility, data relating to the use of land is not available and not considered applicable. P. 27
D/ CLIMATE CHANGE		
Greenhouse gas emissions	3.5	25
Adaptation to impacts of climate change	3.7	The aim going forward is to set reduction targets globally. P. 27
E/ PROTECTION OF BIODIVERSITY		
Measures taken to limit impact on the balance of nature, natural habitats and protected animal and plant species	3.4	25
3) TERRITORIAL, ECONOMIC AND SOCIAL IMPACT OF THE BUSINESS		
A/ TERRITORIAL, ECONOMIC AND SOCIAL IMPACT OF ACTIVITIES		
On employment and regional development	2.1	17
B/ RELATIONSHIPS WITH STAKEHOLDERS (SOCIAL INCLUSION CHARITIES, EDUCATIONAL INSTITUTIONS, ENVIRONMENTAL PROTECTION BODIES, CONSUMER GROUPS AND NEIGHBOURING POPULATIONS)		
Condition of dialogue with stakeholders	2.1; 2.2	17; 21
Support, partnership and sponsorship programs	2.1	17
C/ SUB-CONTRACTORS AND SUPPLIERS		
Incorporation of social and environmental issues in purchasing policy	2.2	21
Extent of use of sub-contractors and social and environmental responsibility in relationships with suppliers and sub-contractors	2.2	21
D/ HONEST PRACTICE		
Action taken to prevent corruption in any form	2.3	22
Measures to ensure the health and safety of consumers	2.4	22
E/ OTHER ACTIONS TAKEN TO PROMOTE HUMAN RIGHTS		
	1.2.2; 2.1	16; 17

Assurance report by the appointed Independent Third Party, on the consolidated environmental, labour and social information presented in the management report

Year ended 31 December 2013

To the Shareholders,

In our capacity as the appointed Independent Third Party, whose certification request having been approved by the COFRAC, we hereby present to you our report on the consolidated environmental, labour and social information (hereinafter the « CSR Information ») for the year ended December 31st, 2013, presented in the management report. This report has been prepared in accordance with Article L.225-102-1 of the French Commercial Code.

Responsibility of the company

The Board of Directors is responsible for preparing the company's management report including CSR Information in accordance with the provisions of Article R.225-105-1 of the French Commercial Code and with the guidelines used by the company (hereinafter the « Guidelines »), summarized in the CSR chapter of the management report and available on request from the company's head office.

Independence and quality control

Our independence is defined by regulations, the French code of ethics governing the audit profession and the provisions of Article L.822-11 of the French Commercial Code. We have also implemented a quality control system comprising documented policies and procedures for ensuring compliance with the codes of ethics, professional auditing standards and applicable law and regulations.

Responsibility of the Independent Third Party

On the basis of our work, it is our responsibility to:

- attest that the required CSR Information is presented in the management report or, in the event that any CSR Information is not presented, that an explanation is provided in accordance with the third paragraph of Article R.225-105 of the French Commercial Code (Statement of completeness of CSR Information);
- express limited assurance that the CSR Information, taken as a whole, is presented fairly, in all material respects, in accordance with the Guidelines (opinion on the fair presentation of the CSR Information).

Our work was performed by a team of approximately five people between October 2013 and February 2014 and took around five weeks.

We performed the procedures below in accordance with professional standards applicable in France, with the decree dated 13 May 2013 determining the manner in which the independent third party should carry out his work, and with ISAE 3000⁽¹⁾ concerning our opinion on the fair presentation of CSR Information.

1. Statement of completeness of CSR Information

On the basis of interviews with the individuals in charge of the relevant departments, we reviewed the company's sustainable development strategy with respect to the social and environmental impact of its activities and its social commitments and, where applicable, any initiatives or programmes it has implemented as a result.

We compared the CSR Information presented in the management report with the list provided in Article R.225-105-1 of the French Commercial Code. For any consolidated information that was not disclosed, we verified that the explanations provided complied with the provisions of Article R.225-105, paragraph 3 of the French Commercial Code.

We verified that the CSR Information covers the consolidation scope, i.e. the company, its subsidiaries as defined by Article L.233-1 and the entities it controls as defined by Article L.233-3 of the French Commercial Code, within the limitations set out in the methodological information entitled « Note on the methods used in social and environmental reporting » of the management report.

Based on these procedures and given the limitations mentioned above, we attest that the required CSR Information has been disclosed in the management report.

2. Reasoned opinion on the fairness of the CSR Information

Nature and scope of the work

We conducted approximately 10 interviews with the people responsible for preparing the CSR Information in the departments in charge of collecting the information and, where appropriate, with those responsible for internal control and risk management procedures, in order to:

(1) ISAE 3000 – Assurance engagements other than audits or reviews of historical financial information

This is a free translation into English of the Independent Third Party's report issued in French and it is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

- assess the suitability of the Guidelines in terms of their relevance, completeness, reliability, impartiality and understandability, taking into account best practice, where appropriate;
- verify that a data-collection, compilation, processing and control procedure has been implemented to ensure the completeness and consistency of the Information and review the internal control and

risk management procedures used to prepare the CSR Information.

We determined the nature and scope of our tests and controls according to the nature and importance of the CSR Information with respect to the characteristics of the company, the social and environmental impact of its activities, its sustainable development strategy and best practice.

With regard to the CSR Information that we considered to be the most important presented in the following table:

Social indicators	Scope of reporting
Total headcount (split by gender, age, function and geographical region)	
Number of recruitments and departures	Ipsos Group
Turnover	
Number of training hours	Germany, Australia, Canada, South Korea, United Arab Emirates, Spain, France, Hong Kong, Japan, Malaysia, The Netherlands, United Kingdom, Singapore, Sweden, Switzerland
Environmental indicators	Scope of reporting
Electricity consumption	South Africa, Germany, Argentina, Australia, Brazil, Canada, China, United Arab Emirates, France, United States of America, Hong-Kong, IIS Europe, Italy, India, Japan, Mexico, Peru, United Kingdom, Russia, Singapore, Switzerland, Turkey
Greenhouse Gas emissions	
Qualitative Information	
Labour	Measures implemented to promote gender equality
Environmental	The organization of the company to integrate environmental issues
Social	Conditions of the dialogue with stakeholders interested in the company's activities Action implemented against corruption

- at parent entity level and subsidiaries and controlled entities level, we consulted documentary sources and conducted interviews to substantiate the qualitative information (organization, policy, action), we performed analytical procedures on the quantitative information and verified, using sampling techniques, the calculations and consolidation of the data. We also verified that the data was consistent by cross-checking it with other information in the management report;
- at the entity level for a representative sample of entities selected ⁽²⁾ on the basis of their activity, their contribution to the consolidated indicators, their location and risk analysis, we conducted interviews to verify that the procedures were followed correctly and to identify any undisclosed data, and we performed tests of details, using sampling techniques, in order to verify the calculations made and reconcile the data with the supporting documents. The selected sample represents 24% of headcount for quantitative social information and between 35% to 38% of quantitative environmental information.

We believe that the sampling methods and sample sizes used, based on our professional judgement, were sufficient to enable us to provide limited assurance; a higher level of assurance would have required us to carry out more extensive work. Due to the use of sampling techniques and other limitations intrinsic to the operation of information and internal control systems, we cannot completely rule out the possibility that a material irregularity has not been detected.

Conclusion

Based on our work, we did not identify any material anomalies likely to call into question the fact that the CSR Information, taken as a whole, is presented fairly in accordance with the Guidelines.

Appointed Independent Third-Party Auditor

French original signed by:

Paris La Défense, 27 February 2014

KPMG Audit
Division of KPMG S.A.

Philippe Arnaud
Partner
Climate Change & Sustainability Services

For the other consolidated CSR information, we assessed its consistency based on our understanding of the company.

We also assessed the relevance of explanations given for any information that was not disclosed, either in whole or in part.

(2) Social information : Ipsos USA, Ipsos France and Ipsos UK
Environmental information : Ipsos France and Ipsos USA