

METHODOLOGY OF 2015 CSR REPORTING

REPORTING

In 2012, the Altran Group adapted its CSR reporting to take into account requirements set forth in Article 225 of the French Grenelle 2 law (Grenelle de l'environnement). A chapter dedicated to CSR is included in the Management Report (Chapter 9, Section 9 of the 2015 Registration Document). A certification of attendance issued by the Group's Statutory Auditors is included in Appendix 2 of the 2015 Registration Document.

The 2015 Yearbook and the corporate website www.altran.com complete this information by detailing the key events and projects developed throughout the year. They also provide additional information relative to Altran's Corporate Social Responsibility which is not a legal requirement but expected by Group stakeholders.

REPORTING PERIOD

The 2015 Yearbook covers the period from 1 January to 31 December 2015. Unless mentioned otherwise, all of its contents relate to activities carried out in 2015. Every year, Altran publishes information concerning its activity and Corporate Social Responsibility (CSR) strategy. The contents of the previous CSR report, published in June 2015 relate to activities carried out in 2014.

REPORTING SCOPE

Altran's scope of human-resources, environmental and social indicators in the CSR reporting section of the Yearbook is identical to that defined within the context of the Group's continuous improvement approach regarding the social, environmental and society-related information contained in the Management Report. The sixteen operating countries included in the 2015 regional scope of consolidation include Germany, Belgium, China, Spain, the US, France, India, Italy, Luxembourg, Morocco, Norway, the Netherlands, Portugal, the UK, Sweden and Switzerland. The regional scope of

consolidation is detailed in Chapter 9, Section 9.20 of the Management Report in the 2015 Registration Document. China, Norway, Morocco, Sweden and Switzerland were integrated into the CSR reporting scope in 2015. [G4-23]

The Yearbook also includes qualitative information related to Altran subsidiaries in the other countries where the Group is present, as well as the companies acquired in 2014. The Group's operating countries and subsidiaries are listed in the scope of consolidation table in Chapter 20, note 2 of the 2015 Registration Document.

INDICATOR SELECTION CRITERIA AND INFORMATION [G4-18]

When defining the contents of the CSR reporting, Altran's objective was to give a balanced and coherent overview of the Group's actions and performances at the environmental, economic, HR and social levels, without omitting any information that may be considered pertinent to stakeholders, or information whose exclusion could have an unwarranted influence on them.

In the preparation of this report, Altran adopted the Global Reporting Initiative (GRI) directives set forth in version 4 of the GRI's "Sustainability Reporting Guidelines" (GRI G4) defining the principles, directives and contents required in sustainable development reports. The report has been prepared in accordance with the directives, according to the "Core" option. The joint approach used to draw up this report was coordinated by the Group's Communications Manager in association with Altran's foreign CSR correspondents and teams responsible for Group stakeholder relations.

This process is based on a forward-looking approach designed to improve the pooling and coordination of information collected and communicated, to include information relative to new performance indicators and to extend the geographic coverage of these indicators.

Altran has endeavored to comply with the principles of sustainability context, materiality and completeness, as well as to stakeholder inclusiveness with regard to the GRI directives to define and classify the relevant aspects of the Group's activity, and to determine the

indicators and public information contained in this report. Particular attention was made to theme selection and relevance criteria assessed by non-financial rating agencies for investors and clients. The identification of material aspects was also based on defining the most relevant themes and the most important information related to Altran's activity for the preparation of the CSR information published in the Management Report. Procedures used to define the relevant themes and most important information presented in the Management Report were reviewed in the Statutory Auditors' independent third-party report.

Questionnaires

Stakeholder-expectation analysis also takes into account CSR questionnaires completed in the context of tender bids, as well as supplier selection and assessment procedures, and the results of in-house employee satisfaction surveys. Other factors taken into consideration include legislation, regulations and Altran's voluntary strategic commitments, the Group's strategy and mission, its key values and operating management systems, employee expectations and initiatives developed in the Group's regional markets, as well as the major risks identified, initiatives undertaken with sector players, and the possible contributions in terms of sustainable development of an innovation and advanced-engineering company. [G4-26]

Depending on the relevance of the GRI indicator and the related information available in 2015, Altran has respected all of the GRI indicator requirements, adapted the GRI indicator or defined its own ad hoc indicator.

The CSR reporting scope was extended in 2013 to include the updated directives of the Global Reporting Initiative. [G4-23] Relevant themes were adapted in 2014 to take into account the Company's Corporate Social Responsibility and Activity Report and then in 2015 to take into account the Yearbook. The cross-reference table with Altran's CSR commitments is given in the present document.

For each theme, Altran has presented one or several major examples and/or a progress review. The CSR report is designed for all the Group's stakeholders, as specified in chapter 9,

section 9.15.1 of the 2015 Registration document.

MATERIAL ASPECTS [G4-19]

In accordance with the Group's reporting framework and GRI processes for defining report content, the following aspects are considered relevant with regard to Altran's intellectual services. Given that all of the Group's entities included in Altran's CSR reporting scope specialize in intellectual services, any given aspect that is considered relevant, is deemed as such for the reporting scope as a whole. [G4-20].

Material aspects within the organization:

Economic aspects

- Economic performance
- Market presence
- Indirect economic impact
- Purchasing practices

Environmental aspects

- Materials
- Energy
- Water
- Biodiversity
- Emissions
- Waste
- Transport
- Supplier environmental assessment

HR aspects

- Employment
- Labor / management relations
- Occupational health and safety
- Training and education
- Diversity and equal opportunity
- Equal remuneration for women and men
- Supplier labor-practice assessment
- Labor-practices grievance mechanisms

Human Rights

- Non-discrimination
- Freedom of association and collective bargaining

Social aspects

- Fight against corruption
- Public policies
- Anti-competitive behavior
- Compliance

Responsibility related to products

- Customer Privacy
- Compliance

Aspects related to human rights, forced labor and child labor may be considered relevant

outside of the organization, notably in the context of the Group's supply chain where the legislation in certain countries does not completely ensure the respect of these fundamental principles. Other material aspects outside of the organization in its supply chain are treated in the indicators relative to supplier assessment.

Solutions developed by Altran to meet its clients' CSR challenges presented in chapter 9 section 9.13 of the 2015 Registration document have an indirect impact, notably with regard to the environment, and, as such, are considered relevant for Group clients outside of the organization [G4-21].

extent of their work. The conclusions rendered in the Statutory Auditors' report provided limited assurance that, on the whole, the CSR Information (Chapter 9, Section 9 of the Management Report) is fairly presented, in all material respects, in accordance with the Reporting Criteria adopted (Reasoned opinion on the fairness of CSR information) [G4-32/G4-33].

REPORTING FRAMEWORK

A reporting framework for human-resources, environmental and social data was drawn up and deployed in 2012. This is updated every year to take into account consolidation and data verification, contributor and statutory-auditor comments, the progress plan, and any changes in Global Reporting Initiative guidelines. This framework provides details of the methods used to obtain indicator feedback relative to scope, frequency, definitions, main methodology principles, calculation formulas and standard factors. The methodologies implemented for certain indicators may be limited and could therefore be a source of uncertainty given the use of estimates in the event of missing data, calculation errors and omissions, and simplified assumptions.

RESPONSIBILITIES AND CONTROLS

The information and the performance indicators presented in the CSR reporting were collected from several data management systems set up by the Group's Communication Manager in charge of coordinating internal and external CSR communication. Altran has implemented a data validation and monitoring system to ensure the quality and exactitude of the information presented in the reporting.

The report of the Statutory Auditors, acting as independent third party bodies concerning the Group's consolidated human resources, environmental and social information presented in Appendix 2 of the 2015 Registration Document details the nature and

CROSS-REFERENCE TABLE OF 2015 CSR REPORTING

The 2015 CSR reporting has been prepared in compliance with version G4 of the Global Reporting.

GLOBAL REPORTING INITIATIVE G4 – SUMMARY OF CONTENTS

Profile

GRI	Information	Yearbook (pages)	RD (chapter)	Additional information	External assurance ¹
G4-1	Chairman's message	4 to 8		Information concerning Altran's strategy and commitments, trends that could have an impact on the Company and its CSR strategy, as well as the key events in 2015 and the Company's goals for the future are given in throughout the present report. The continuous improvement approach ensures performance improvement vis-a-vis the key identified challenges which will be the Group's main objectives in 2016 and beyond. In 2015, Altran made progress regarding the implementation of its commitments and reporting on its actions, as presented in the corresponding sections of this report and in the performance indicators.	
G4-3	Name of organisation	2	5.1.1		
G4-4	Primary products and/or services and related brands		6.1		
G4-5	Organization's headquarter		5.1.4		
G4-6	Countries (by name and number) of implantation		07 20-Note 2		
G4-7	Nature of ownership and legal form		5.1.4 21.1		
G4-8	Operating market		6.2		
G4-9	Scale of the reporting organization	2 3	03 6.2 9.2 9.3 9.9.15.3 17.1.1 20.3.1		
G4-10	Number of employees		17.1.1 9.9.1.1 9.9.3		
G4-11	Percentage of employees covered by a collective bargaining agreement		9.9.4		
G4-12	Supply chain of the organisation		9.2		
G4-13	Significant changes during the reporting period		9.1 18.1		
G4-14	Explanation of whether and how the precautionary approach or principle is addressed			Altran is a signatory of the United Nations Global Compact. Progress made related to directive number 7 of the Global Compact is presented in the Registration document chapter 9.9 Environmental information.	
G4-15	Affiliation to externally developed human-resources, environmental and social charters, directives and initiatives			Altran is a signatory of the UN Global Compact, the Diversity charters in France, Belgium, Italy and Spain and respects the main principles and fundamental rights laid down in the Declaration of the International Labor Organization.	
G4-16	Membership in associations (such as industry associations) and/or national/ international organisations.			In France, Altran is a member of the Syntec Ingénierie and Syntec Numérique associations.	
G4-17	Entities included in the consolidated financial statements Entities not included in the report		20-Note 2 9.9.20		
G4-18	Process for defining report			See Methodology of 2015 CSR Reporting	

¹ 2015 Registration Document (pages 224-225)

	content and aspect boundaries Implementation of reporting principles		
G4-19	Material aspects		See Methodology of 2015 CSR Reporting
G4-20	Material aspects within the organization		See Methodology of 2015 CSR Reporting
G4-21	Material aspects outside of the organization		See Methodology of 2015 CSR Reporting
G4-22	Explanation of consequences and the reasons for any reformulation of information communicated in previous reports		No restatements of information provided in previous reports
G4-23	Significant changes from previous reporting periods in the Scope and Aspect Boundaries		See Methodology of 2015 CSR Reporting
G4-24	List of stakeholders engaged by the organization	9.9.15.1	
G4-25	Basis for identification and selection of stakeholders with whom to engage	9.9.15.1	
G4-26	Approach taken to ensure stakeholder engagement, including frequency of engagement by type and by stakeholder group, as well as specific exchanges carried out in the preparation of this report.		For the purpose of defining the contents of 2015 reporting, Altran sought the contribution of several of its stakeholders (employees, shareholders) but did not carry out specific dialoguing approach during the preparation process.
G4-27	Key topics and concerns raised through stakeholder exchange, and how the organization has responded. Stakeholders which raised key topics.	34	Stakeholders' expectations identified by the Group have become areas of Altran's CSR commitment and progress. These expectations are at the center of our actions detailed in the CSR reporting.
G4-28	Reporting period		See Methodology of 2015 CSR Reporting
G4-29	Date of last published report		See Methodology of 2015 CSR Reporting
G4-30	Reporting cycle		See Methodology of 2015 CSR Reporting
G4-31	Contacts		Altran 96, avenue Charles de Gaulle 92200 Neuilly-sur-Seine, France corporate.responsibility@altran.com
G4-32	"In accordance" option the organization has chosen		See Methodology of 2015 CSR Reporting
G4-33	External assurance of report	Appendix 2	
G4-34	Governance structure of the organization	Appendix 1-1	
G4-56	Organization's values, principles, standards and norms of behavior		

Information relative to the organization's management approach (DMA)

GRI	Yearbook (pages)	Registration document (chapters)
EC		6.2 / 9.9.15.3 / 9.9.2
EN	34	Introduction environmental information
LA	40	Introduction human-resources information
HR		9.9.8
SO		Introduction human-resources information 9.9.16
PR	36	9.9.16

Material aspects

GRI	Not material	Not available	Yearbook	RD	Additional information	External assurance ²
ECONOMIC PERFORMANCE						
EC2			38-39	9.9.13		√
EC6				9.9.15.3	At December 2015, 91% of the Group country CEOs appointed in the countries included in the CSR reporting scope were recruited at the national level.	
EC8				9.9.18.1		√
		EC9				
ENVIRONMENT						
EN1	EN28			9.9.11.1		√
EN3				9.9.11.2		√
	EN9 EN10	EN8		9.9.11.1		√
EN11	EN12 EN13 EN14			9.9.14		√
EN15				9.9.13	The measurement of Altran's greenhouse gas emission is based on the carbon database published by the Ademe and available on the website www.bilan-ges.ademe.fr Direct gross emissions (Scope 1): 10,399 t CO ₂ eq	√
EN16				9.9.13	Direct gross emissions (Scope 2): 2,498 t CO ₂ eq	√
EN17				9.9.13	Direct gross emissions (Scope 3): 9,711 t CO ₂ eq	√
EN20				9.9.11.3		√
	EN21 EN22 EN24 EN25 EN26					
EN30				9.9.12		√
		EN33		9.9.17		√
LABOUR PRACTICES AND DECENT WORK						
LA1		LA2 LA3		9.9.1.2		√
		LA4		9.9.4		√
LA5				9.9.5		√
LA6				9.9.5		√
LA8				9.9.5		√
LA10		LA9		9.9.6		√
LA12				9.9.1.1 9.9.7.1 9.9.7.2 14.1		√
		LA13 LA14				
	LA15					
		LA16				
HUMAN RIGHTS						
	HR4 HR5 HR6			9.9.8		√
SOCIETY						
SO4				9.9.16		√
		SO6				
SO7 SO8					Where necessary, consult the Registration Document, Chapter 4 Section 7 "Legal Risks" – Chapter 20, Section 8 "Legal and arbitration proceedings"	
PRODUCT RESPONSIBILITY						

² 2015 Registration Document (pages 224-225)

PR5	38	
PR8 PR9		Where necessary, consult the Registration Document, Chapter 4 Section 7 "Legal Risks" – Chapter 20, Section 8 "Legal and arbitration proceedings"

The reasons justifying the irrelevant profile of certain indicators mentioned above are given in the reporting framework developed by and deployed within the Company in 2012 and updated annually. These can be obtained from the Group's Communications Department.

UN Global Compact

The cross reference table is based on the guidelines of the Global Compact and the Global Reporting Initiative "Making the connection, The GRI guidelines and the UNGC Communication on Progress", available on the Global Compact's web www.unglobalcompact.org, and has been updated to comply with version four (G4) of the GRI directives.

Global Compact principles	Performance indicators (GRI – Altran)	Yearbook	RD
Principles regarding human rights 1, 2	G4-11 LA5 LA6 LA8 PR8		9.9.4 9.9.5
Principles regarding labor standards 3, 4, 5, 6	EC6 G4-11 Percentage of employees with a recognized disability Percentage of women employees	40	9.9.4 9.9.15.3 9.9.1.1 9.9.7.1 9.9.7.2
Principles regarding the environment 7, 8	EN1 EN3 EN11 EN15 EN16 EN17 EN30 EC2	38	9.9.11 9.9.12 9.9.13
Principles regarding the fight against corruption	SO4		9.9.18