

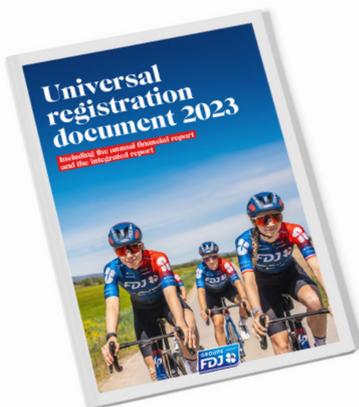
Corporate social responsibility 2023

**Non financial information
statement**



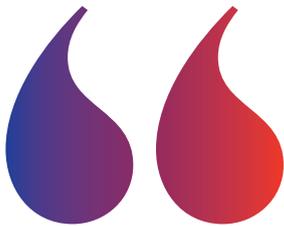
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You will find more information

in our 2023 Universal Registration Document



Gaming is our business,
giving back to society
is what drives us, and
responsibility is our
constant focus



A statutory *raison d'être* (corporate purpose) defined in the articles of association

1. The FDJ Group's approach to corporate social responsibility (CSR)

FDJ is the successor to the French National Lottery, which was founded in 1933 to help injured First World War veterans. Since its inception, corporate responsibility and solidarity have been central to its business model.

In the interest of safeguarding public and social order, FDJ's purpose under the law, and in accordance with the exclusive rights it has secured under French Law No. 2019-486 of 22 May 2019 (the Pacte Law), is to funnel public demand for gaming into a controlled channel, thereby preventing the risks and potentially negative effects of gaming and gambling activities.

Against this historical and regulatory backdrop, FDJ's gaming model is extensive, recreational and responsible:

- extensive in that it reaches a very large player base;

- recreational because it builds on diversified ranges of games fostering moderate gaming habits;
- responsible by virtue of a proactive policy of preventing excessive and underage gambling.

This "responsible gaming" (RG) policy is the foundation of the Company's social responsibility protocols. FDJ aims to be a leading player in the promotion of a responsible gaming model that serves sustainable performance and benefits all stakeholders.

FDJ's business model also benefits French society: in 2023, nearly 90%⁽¹⁾ of stakes collected were redistributed to players or transferred to central government finances and FDJ contributed some €6.6 billion to GDP (gross domestic product).

1.1 A statutory *raison d'être* (corporate purpose) defined in the articles of association

Following the entry into force of the Pacte Law, and while also conducting its initial public offering, FDJ formally defined its *raison d'être*. Featuring in the preamble to the articles of association, as approved by the Combined General Meeting of Shareholders held in June 2020, FDJ's *raison d'être* is **"Gaming is our business, giving back to society is what drives us, and responsibility is our constant focus"**.

Co-built with staff and FDJ's main external stakeholders, including the Social Laboratory (see section 9.2 "Dialogue with stakeholders"), and with the help of CSR and corporate governance experts, the adoption of a *raison d'être* was a natural choice in view of FDJ's history, business model and commitments.

1.1.1 THE SIX COMMITMENTS RELATING TO FDJ'S RAISON D'ÊTRE

1. Offer

Develop a range of entertaining, upstanding and responsible games.

2. Customers

Assist our customers at every stage of their online and offline gaming experience.

3. Responsible gaming

Limit excessive gambling and prevent underage gambling.

4. Social and environmental responsibility

Step up our solidarity, societal and environmental initiatives.

5. Network

Promote local businesses nationwide.

6. International

Promote our responsible gaming model worldwide.

These commitments encompass key CSR themes, but are not exclusively focused on them (gaming product range, customers, responsible gaming, social and environmental actions, local business and territories, and the international market). This approach reflects the Group's ambition to make this a very tangible exercise with a strong operational focus.

(1) Scope of the consolidated financial statements

A statutory *raison d'être* (corporate purpose) defined in the articles of association

1.1.2 A STAKEHOLDER COMMITTEE TO MONITOR THE EFFORTS MADE TO HONOUR THE COMMITMENTS RELATING TO FDJ'S RAISON D'ÊTRE

The Stakeholder Committee was created for two reasons: to monitor the efforts made to honour the commitments arising from FDJ's *raison d'être*, and to foster high-level dialogue between FDJ's Executive Management and key stakeholders.

The composition of the Stakeholder Committee reflects the diversity and expertise required to honour the commitments set forth in the *raison d'être*. The members of the committee reflect the plurality of the main stakeholders with which FDJ interacts and which hold expertise in key areas for the Group.

The fourteen members of the Stakeholder Committee are:

- Rose-Marie Van Lerberghe, who is the committee Chair, former Chief Executive Officer of AP-HP and Chairwoman of Korian;
- Elisabeth Belmas, gaming historian and specialist, Secretary General of scientific interest group Jeu et Sociétés;
- Joëlle Bottalico, Vice-Chairwoman, Haut Conseil de la Vie associative;
- Christian Bucher, psychiatrist specialising in addictive behaviour;
- Jean-Baptiste Carpentier, Head of Compliance – Veolia Group;
- Marion Caspers-Merck, former Chairwoman of the Baden-Wurtemberg Lottery;
- Christophe Bouillon, Mayor of Barentin, Chairman of the French small towns association (Association des Petites Villes de France);
- Philippe Coy, Chairman of the Confédération des Buralistes;
- Laurence Devillers, Professor of Artificial Intelligence – CNRS, member of the Digital Ethics Committee;
- Benoît Halgand, student at École Polytechnique, co-founder of the Manifeste Etudiant pour un Réveil Ecologique;
- Philippe Moati, Professor of Economics and Co-Chairman of the Observatoire Société et Consommation;
- Louise Nadeau, Professor Emeritus of Psychology – Université de Montréal, expert in addiction;
- Daniel Panetto, Chairman – Culture Presse;
- Sarah Ourahmoune, elite athlete, joined the committee in July 2023 to represent the world of sports.

The Chairwoman and CEO and the Deputy Chief Executive Officer of FDJ attend the Committee meetings, as do any representatives of the Company that might have an interest in the topics on the agenda.

In 2023, FDJ convened three meetings of the Stakeholder Committee:

- at the January meeting, the committee members reviewed 2022 and assessed the measures taken to honour commitments and embody the *raison d'être* with customers and staff. They also reviewed the Stakeholder Committee's work and procedures. This meeting was an opportunity to review the actions taken during the FIFA World Cup, namely the Responsible Gaming Action Plan, in which preventive video clips were aired on social media in particular. The Group's environmental strategy was presented and discussed also, with Benoît Halgand providing his insight into the role corporate organisations can play in tackling ecological issues;
- the June meeting covered FDJ's responsible growth model and the findings of a study into the social cost of gambling in France, published by Sophie Massin and Maxence Miéra, with insight from Louise Nadeau, Professor Emeritus of Psychology at Université de Montréal and an expert in addiction. This meeting was an opportunity to review the trends in the French and international markets, and to discuss FDJ's growth model and its proactive policy to tackle excessive gambling. An update was also provided on FDJ's partnership with Paris 2024;
- in October, the committee discussed the role of gaming in society, with a look back at gaming through the ages presented by Elisabeth Belmas, historian and Secretary General of scientific interest group Jeu et Sociétés. The committee members discussed various FDJ initiatives taken in response to changing customer needs, uses and aspirations in France. They then talked about the issues being raised by the emergence of new forms of gambling linked to Web3 technologies, which are pushing the boundaries of the gaming market.

A report on the committee's work was submitted to the FDJ Board of Directors' CSR and RG Committee. The Chair of the Stakeholder Committee met the members of the CSR and RG Committee in April 2023.

CSR performance is a core aspect of the Group's business model

1.2 CSR performance is a core aspect of the Group's business model

FDJ's business model hinges on the dynamic and on the diversity of its core businesses, as well as on the development of its adjacent activities. Responsibility is a core component of the FDJ Group's business model, through which it is pursuing a proactive policy of preventing excessive and underage gambling.

The Group's business model is in keeping with the recommendations of the *International Integrated Reporting Framework*. It includes a presentation of the Group's main resources and assets, activities and strategy, as well as a description and measurement of the value it creates for each stakeholder.

Trends

More information on p. 24

◆ Going local

◆ Responsibility and the quest for meaning

Resources

Employees committed to solidarity

- ◆ Nearly **3,000** employees (fixed-term contracts and permanent contracts)
- ◆ Nearly **80%** of employees are shareholders
- ◆ **92/100** employee engagement rate⁽²⁾

An extensive and scalable offer for a broad player base

- ◆ Nearly **27 million** players
- ◆ A constantly renewed and diversified gaming offer
- ◆ Iconic brands

A highest-standard responsible gaming strategy

- ◆ **11.1%** of the advertising budget devoted to responsible gaming
- ◆ **100%** of lottery games assessed using Serenigame matrices⁽³⁾
- ◆ An objective to bring the share of GGR⁽⁴⁾ derived from high-risk online lottery players **below 2%**
- ◆ **€3.2 million** allocated to responsible gaming partnerships

Cutting-edge technological know-how

- ◆ More than **100,000** connected devices in points-of-sale
- ◆ More than **5 billion** transactions processed each year in Group data centres

France's largest distribution network

- ◆ More than **29,000** points-of-sale in more than **11,000** towns and cities
- ◆ **2** integrated supply chains with **100%** of points-of-sale operated via direct distribution

A robust financial position

- ◆ **€1,071 million** in equity
- ◆ A **€671 million** net cash surplus
- ◆ **€125 million** in investments

An open approach to innovation

- ◆ More than **30** collaborations a year with start-ups
- ◆ Capacity to invest more than **€100 million** in start-ups

An ambitious environmental strategy

- ◆ A carbon reduction policy validated by the Science Based Targets initiative⁽⁵⁾
- ◆ A green IT approach
- ◆ A positive contribution to biodiversity

Activities

More information on p. 05

Lottery games (draw and instant games)

74%

of Group revenue

(Exclusive rights to offline and online lottery games in France)

Purpose

More information on p. 03

Gaming is our business, giving back to society is what drives us and responsibility is our constant focus.

1. Areas for development explored by the Group to capitalise on its assets, its know-how and its experience, and to consolidate its resilience (see page 05). /

2. Taken from the Harris Interactive annual internal employee survey. / 3. Universal and scratch card Serenigame matrices: excessive gaming risk assessment tool implemented by FDJ. / 4. Gross gaming revenue. / 5. International initiative to promote the setting of greenhouse gas reduction targets to limit the increase in the global average temperature to 1.5 °C by 2100.

FDJ's business model combines its core gaming activities and new activities⁽¹⁾. In promising markets, this enables it to capitalise on its strengths to continue to deliver sustainable and profitable growth. As a leader in gaming for entertainment, the Group is successfully developing digitalised offers and reasserts its commitment to responsible gaming practices every day.

The following indicators cover the scope of the Group.

- ◆ Digital technology at the centre of our lives
- ◆ Evolving consumer trade-offs

Sports betting and online gaming open to competition⁽⁶⁾

20%

of Group revenue

(Exclusive rights to offline sports betting in France, online gaming open to competition: sports betting, horse-race betting and poker)

Other activities

(International, Payment & Services)

6%

of Group revenue

Strategy

More information on p. 20

The FDJ Group wants to consolidate its positions in French gaming markets and become a key international player.

Value created

A notable financial & non-financial performance

- ◆ **€2.6 billion** in revenue
- ◆ **25.1%** recurring EBITDA margin
- ◆ **80%** consolidated net profit payout ratio
- ◆ A Moody's ESG Solutions score of **72/100**
- ◆ **The European Lotteries** responsible gaming certification (maximum compliance level)

Contribution to public interest causes

- ◆ **€25 million** allocated to the FDJ Corporate Foundation for 2023-2027
- ◆ More than **€150 million** collected since 2018 in support of French heritage programmes with Mission Patrimoine games
- ◆ **€72 million** in gaming levies allocated to the National Sports Agency (ANS)⁽⁷⁾

An inclusive labour policy

- ◆ **100/100** on the gender equality index (FDJ SA)
- ◆ Women make up **37.8%** of management positions and **39.1%** of the total workforce
- ◆ **5.67%** of employees have a disability

A redistributive model

- ◆ **€6.6 billion** contribution to French GDP⁽⁸⁾

- ◆ An incentive scheme and profit-sharing agreement in which employees can receive up to **24%** of their base salary

Contribution to regional development

- ◆ **€983 million** in commissions paid to retailers
- ◆ **56,000** jobs created or made permanent thanks to FDJ's activity, of which **21,800** for bars, tobacconists and newsagents⁽⁹⁾
- ◆ **85%** of purchases made in France by the Group's French entities

Contribution to environmental protection

- ◆ **70%** reduction in scope 1 and 2 emissions⁽⁹⁾ in 2022 compared to 2017
- ◆ **100%** of gaming materials are printed on responsibly-sourced FSC®-certified paper
- ◆ **110 hectares** of French forests preserved since 2019⁽¹⁰⁾

6. Online gaming, excluding lottery. In France, an online market open to competition is permitted for sports betting, horse-race betting and poker. / 7. Incidentally, alongside other approved operators, FDJ contributes to the ANS budget through gaming levies charged by the French State on online sports betting in the amount of €34.6 million (for all operators combined). / 8. BDO-Bipe (Bureau for economic information and forecasting). / 9. Reduction of emissions related to the Group's energy consumption: electricity, gas, fuel, air conditioning and fuel for company vehicles. / 10. Via PES – payments for ecosystem services – financed by the Group (see page 27).

Identifying the material issues for FDJ

1.3 Identifying the material issues for FDJ

FDJ updated its materiality matrix in 2021 to ensure that CSR issues are always commensurate with stakeholders' expectations. This involved sending out an online questionnaire to around 30 stakeholders (shareholders, suppliers, members of civil society, members of the Social Laboratory and Stakeholder Committee, industry associations, a research firm specialising in consumer trends, etc.). The materiality matrix covers 19 broadly-significant issues, divided into 6 categories (responsible gaming, integrity, human resources, solidarity, territories and the environment).

The results underpin the main directions taken in FDJ's CSR policy and, in particular, the preponderance of responsible gaming issues. The FDJ Group's top five priorities are therefore still the same: tackling underage gambling, tackling excessive gambling, ethics and efforts to combat corruption, tackling gambling fraud and protecting personal data.

Four risk levels are assigned to these priorities, providing useful information to prioritise CSR actions for the short and medium term.



In order to come into line with the CSRD (Corporate Sustainability Reporting Directive), which will gradually enter into force in the coming financial year, the Group has begun

work on a double materiality assessment, which will enable it to further determine where it stands on these material issues.

1.4 CSR targets for 2025

These targets are a core aspect of the Group's strategy and shape tangible medium- and long-term commitments. They cover three key engagement themes for FDJ that are aligned with stakeholders' expectations:

- responsible gaming, particularly the prevention of excessive gambling;

- the environment, with a focus on efforts to tackle climate change, and;
- gender equality within the Company.

Targets for 2025

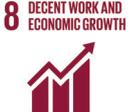
| | |
|---------------------------|--|
| Responsible gaming | Less than 2% of gross gaming revenue [1] to come from high-risk online lottery players |
| Environment | 65% reduction in carbon emissions (Scopes 1 and 2) relative to 2021 |
| Gender equality | Women to hold 40% of management positions in the Group (GEM) |

The CSR and RG Committee and the Governance, Nominations and Remuneration Committee signed off on these CSR targets at the end of 2023. The targets are applied annually with a view to incorporating them into the executive corporate directors' annual variable compensation packages (see Chapter 2 "Corporate governance").

1.5 FDJ's contribution to achieving the Sustainable Development Goals (SDGs)

The 17 Sustainable Development Goals set by the United Nations form an international frame of reference for CSR alongside ISO 26000. The SDG targets set for 2030 are designed to meet three broad objectives: eradicate poverty, protect the planet and guarantee prosperity for all.

Drawing on the recommendations of the SDG Compass ⁽¹⁾, FDJ identified the main SDGs to which the Group contributes via its CSR initiatives, in respect of the 169 indicators breaking down the SDGs and the French roadmap set out in the 2030 Agenda. The FDJ Group's contribution to these seven SDGs is described in the following table:

| SUSTAINABLE DEVELOPMENT GOALS | RELATED FDJ GOAL | PARAGRAPH |
|---|---|---|
| SDG 8: DECENT WORK AND ECONOMIC GROWTH | | |
|  <p>Promote sustained, inclusive and sustainable economic growth, full productive employment and decent work for all.</p> <p>Target 8.3: promote development-oriented policies that [...] encourage the formalisation and growth of micro-, small- and medium-sized enterprises, including through access to financial services.</p> <p>Target 8.5: by 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.</p> | <p>Contribute to local economic development through employment, purchases and a presence throughout the country.</p> | <p>10. Territories</p> |
| SDG 10: REDUCED INEQUALITIES | | |
|  <p>Reduce income inequality within and among countries.</p> <p>Target 10.3: ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.</p> <p>Target 10.4: adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.</p> | <p>Offer an inclusive employee framework conducive to individual and collective performance contributing to the corporate strategy: contribute to equal opportunities and inclusion of all and pursue social and societal action central to the Group's identity since its creation.</p> | <p>8. Human resources</p> <p>10. Solidarity</p> |
| SDG 11: SUSTAINABLE CITIES AND COMMUNITIES | | |
|  <p>Make cities and human settlements inclusive, safe, resilient and sustainable.</p> <p>Target 11.4: strengthen efforts to protect and safeguard the world's cultural and natural heritage.</p> <p>Target 11.7.a: support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning.</p> | <p>Continue contributing to general-interest projects as part of efforts to protect and safeguard the cultural heritage and through the presence of points of sale in declining town centres and sensitive urban areas.</p> | <p>9. Solidarity</p> <p>10. Territories</p> |

(1) SDG (Sustainable Development Goal) Compass: methodology guide developed by the GRI and the UN Global Compact for companies wishing to contribute to the United Nations 2030 Agenda.

FDJ's contribution to achieving the Sustainable Development Goals (SDGs)

| SUSTAINABLE DEVELOPMENT GOALS | RELATED FDJ GOAL | PARAGRAPH |
|--|---|------------------------------|
| SDG 12: RESPONSIBLE CONSUMPTION AND PRODUCTION | | |
|  <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> <p>Ensure sustainable consumption and production patterns.</p> <p>Target 12.8: by 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.</p> | <p>◆ Continue promoting an extensive recreational gaming model.</p> | <p>6. Responsible gaming</p> |
| SDG 13: CLIMATE ACTION | | |
|  <p>13 CLIMATE ACTION</p> <p>Take urgent action to combat climate change and its impacts.</p> <p>Target 13.2: integrate climate change measures into national policies, strategies and planning.</p> | <p>◆ Limit the impact of the Group's activity on the environment: align the Group's greenhouse gas emissions with the 2°C objective and achieve carbon neutrality.</p> | <p>11. Environment</p> |
| SDG 15: LIFE ON LAND | | |
|  <p>15 LIFE ON LAND</p> <p>Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation and end biodiversity loss.</p> <p>Target 15.2: by 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.</p> | <p>◆ Obtain 100% of paper supplies from sustainably managed, FSC® certified forests and help preserve biodiversity in French forests by funding the conservation and restoration of trees that are habitats for rare and endangered species.</p> | <p>11. Environment</p> |
| SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS | | |
|  <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> <p>Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.</p> <p>Target 16.5: substantially reduce corruption and bribery in all their forms.</p> <p>Target 16.6: develop effective, accountable and transparent institutions at all levels.</p> | <p>◆ Continue building trust in the business model: contribute to the prevention of fraud, money laundering, corruption and integrity of the sports industry.</p> | <p>7. Integrity</p> |

2. CSR governance

2.1 Managing CSR within the Group

Developed in accordance with the ISO 26000 standard on the social responsibilities of organisations, the FDJ Group's CSR policy is an integral part of its governance and strategy. It is one of the mainstays of its integrated management system (IMS) (see Chapter 3 "Risk Factors and Business Control Framework"), designed to educate employees about CSR challenges and facilitate the effective roll-out of CSR initiatives across all Group entities.

CSR is central to the Group's 2025 strategic plan, notably through its goal of strengthening actions in the field of responsible gaming (RG), with a view to consolidating its leading position in the gaming and gambling sector in France and Europe. Another illustration is the inclusion of CSR criteria among the factors that determine the annual variable compensation of executive corporate directors.

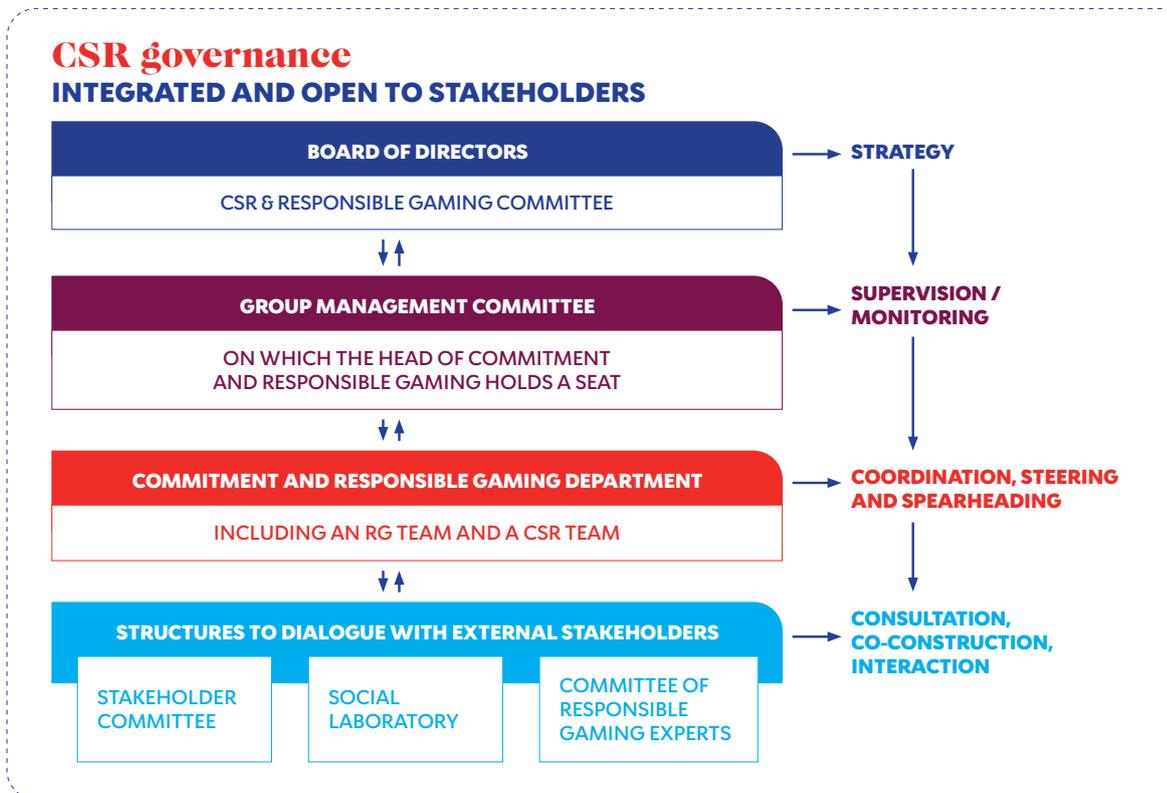
The Commitment and Responsible Gaming Department is tasked with overseeing the preparation and implementation of the engagement policy and CSR initiatives throughout the Group, ensuring their consistency, evaluating their outcomes and facilitating a dialogue with stakeholders.

The Government Commissioner and the General Economic and Financial Controller sit on the CSR and RG Committee in an advisory capacity.

At the operational level, FDJ lays down priority CSR initiatives each year. They are then validated and monitored by the Group Management Committee, which includes the head of Commitment and Responsible Gaming, before being submitted to the CSR and RG Committee⁽¹⁾. The role of the CSR and RG Committee is to examine the Company's CSR policy as a whole, and more specifically the initiatives relating to responsible gaming and how they fit into the corporate strategy, and to report on its work to the Board of Directors.

At 31 December 2023, this committee had five members:

- Fabienne Dulac, Chairwoman of the CSR and RG Committee, independent director;
- Olivier Roussel, representing Union des blessés de la face et de la tête (UBFT), director appointed by the General Meeting;
- Didier Trutt, director appointed by the General Meeting on the proposal of the French State;
- Françoise Gri, independent director;
- Philippe Pirani, director representing the employees.

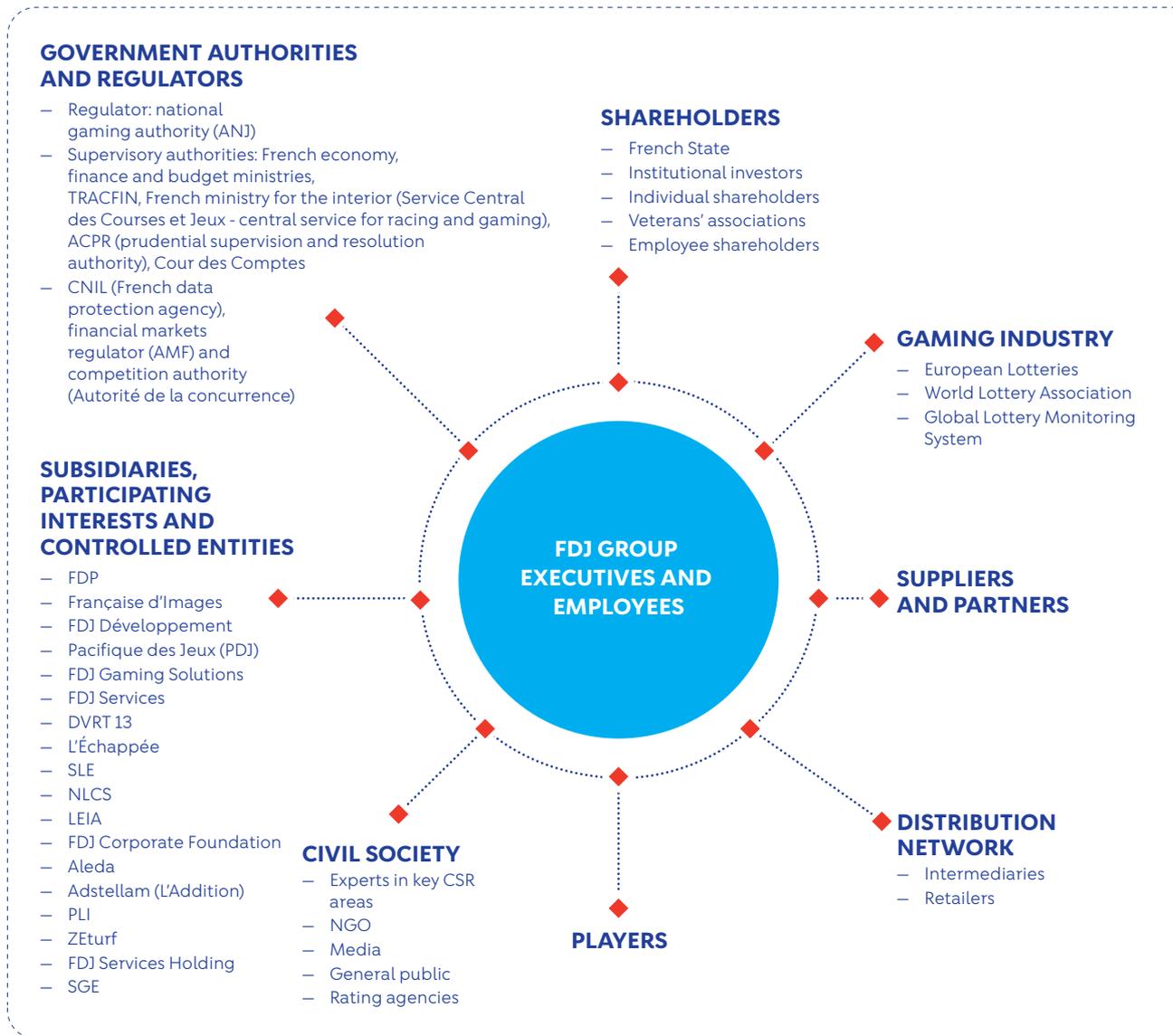


(1) Specialised committee of the Board of Directors.

A sustained dialogue with stakeholders

2.2 A sustained dialogue with stakeholders

The FDJ Group's CSR policy is constructed and coordinated with all stakeholders from both within (employees) and outside (players, network of retailers, suppliers, civil society, government authorities, regulators, etc.) the Group. This in-depth and fruitful dialogue allows for the incorporation of a wide range of expertise and experience, and helps enrich the initiatives implemented.



2.3 Training in CSR issues for Group staff

The CSR training programme for all staff was overhauled in 2021. The content of the programme was updated and all members of staff completed a refresher course. The programme places a particular emphasis on the following themes: responsible gaming, tackling fraud and money laundering, ethics and efforts to combat corruption, diversity and inclusion, responsible purchasing, personal data management, support for territories, societal commitments and environmental issues. 248 employees completed this training in 2023.

Furthermore, a training plan centred on the ecological transition was developed in 2023. It includes an "Understanding the ecological crisis" MOOC developed by C3D (a panel of sustainable development officers) for all employees of FDJ SA, FDP, FGS France, Française d'Images, FDJ Services and Pacifique des Jeux, together with specific modules for finance and marketing staff. The completion of this MOOC has been added to the incentive bonus criteria for FDJ SA, FDP and FGS France staff. At the end of 2023, 91.7% of employees had completed the training, which was 11.7 points above the target.

3. Non-financial ratings and certifications

Each year, FDJ works to expand the CSR information provided to its stakeholders, non-financial rating agencies and investors.

| RATING AGENCY | SCORE RECEIVED BY FDJ | | | | |
|--|-----------------------|---|---|---|---|
| | 2019 | 2020 | 2021 | 2022 | 2023 |
| Main non-specialist ESG (environmental, social, governance) ratings | | | | | |
|  Moody's - US | A1+ 66/100 | A1+ 66/100 | A1+ 70/100 | A1+ 72/100 | 72/100 → |
|  MSCI - US | - | - | A | A | AA ↑ |
|  SAM (S&P) | - | 53/100 | 57/100 | 59/100 | 55/100 ↓ |
|  (the lower the rating the better) | - | - | 15.4 (Low ESG risk) | 15.6 (Low ESG risk) | 16.8 → (Low ESG risk) |
| Main specialist ratings | | | | | |
|  Humpact - France, specialised in listed companies' impact on employment in France | - | Overall score 5/5 Top 3 in the category "Gender balance" | Overall score 4.5/5 Top 3 in the category "Gender balance" | Overall score 4/5 Top 3 in the category "Gender balance" | Overall score 5/5 1 st prize in the category "Gender balance" ↑ |
|  Ecovadis - France, specialised in CSR and responsible purchasing performance | 70/100 | 70/100 | - | 71/100 | 71/100 → |
|  Alignment with the TCFD recommendations | - | - | B- (Management level) | D (Disclosure level) | B ↑ (Management level) |

In addition to these non-financial ratings, FDJ has secured special and sector-specific certifications and labels, such as the responsible gaming certification issued by The European Lotteries, renewed in 2022 for three years with a maximum compliance level, and the "diversity" and "gender equality in the workplace" labels (grouped together under the "Alliance" label) issued by AFNOR (French national standardisation organisation), renewed in 2021 for four years.

4. The main CSR risks facing the Group

The FDJ Group has analysed the main CSR risks liable to affect its activity by involving internal stakeholders who represent the Company's various businesses.

This analysis, originally performed on the FDJ SA scope (FDJ SA being the largest entity when the first analysis was carried out), is updated every year on a like-for-like basis. It hinges on a methodology that identifies and prioritises the risks using assessment scales which are tailored to CSR risk analysis and are consistent with the assessment scales used within the FDJ Group. These scales are based on three main criteria: impact (strategic, financial, reputational and legal), plausibility and estimated control.

As part of this analysis, the Company has also defined its CSR risks, based in particular on:

- CSR materiality analysis;

- the non-financial challenges specific to its business sector;
- the Group's annual risk-mapping exercise;
- the topics presented in Article 2 of the implementing decree⁽¹⁾ (social, societal, environmental, anti-bribery and tax evasion, and human rights) and Article 1, Chapter III, of the ministerial order⁽²⁾.

This CSR risk analysis is built on the six categories presented below and will include a double materiality assessment next year. This assessment is in the process of being developed and will factor in recently-acquired activities as required by the CSRD.

| Theme | Main CSR risks | Main causes of risk emergence | Level of gross criticality* | Main stakeholders affected | Policies, due diligence and results |
|---|--|---|---|---|---|
| RESPONSIBLE GAMING  | Underage gambling | <ul style="list-style-type: none"> – Ineffective system for detecting and banning underage gambling; – Identified cases of underage gambling / development of underage gambling; – Failure to comply with regulatory requirements. |  High | <ul style="list-style-type: none"> – Players – Retailers – Partner associations – ANJ | "Responsible gaming" approach <ul style="list-style-type: none"> – Responsible Gaming Action Plan – 100% compliance rate in the 3-year responsible gaming certification issued by The European Lotteries See section 6.1 "Preventing underage gambling" |
| | Excessive gambling | <ul style="list-style-type: none"> – Ineffective system for detecting and limiting excessive gambling; – Identified cases of excessive gambling / development of excessive gambling; – Failure to comply with regulatory requirements. |  High | <ul style="list-style-type: none"> – Players – Retailers – Partner associations – ANJ | "Responsible gaming" approach <ul style="list-style-type: none"> – Responsible Gaming Action Plan – 100% compliance rate in the 3-year responsible gaming certification – Compliance with the provisions of the Gambling Act See section 6.2 "Preventing excessive gambling" |
| | Development of irresponsible games and services | <ul style="list-style-type: none"> – No positive impact tied to partnerships with start-ups; – No positive impact tied to the digital transformation of gaming (irresponsible play); – Unforeseen negative impacts of innovation; – Impacts from evolving trends in the <i>business</i> and external growth strategy. |  Moderate | <ul style="list-style-type: none"> – Players – Retailers – ANJ | "Responsible gaming" approach <ul style="list-style-type: none"> – Responsible Gaming Action Plan – 100% compliance rate in the 3-year responsible gaming certification – "Sérénigame" matrices used to analyse the appeal of gaming products See section 6.3 "Detecting and supporting persons in vulnerable situations" |

(1) Decree No. 2017-1265 of 9 August 2017.

(2) Order No. 2017-1180 of 19 July 2017.

| Theme | Main CSR risks | Main causes of risk emergence | Level of gross criticality* | Main stakeholders affected | Policies, due diligence and results |
|---|--|---|---|---|---|
|  | Money laundering | <ul style="list-style-type: none"> – Identified cases of money laundering / terrorism financing using FDJ games; – Non-existent or inefficient system for preventing, detecting and handling money laundering; – Failure to comply with regulatory requirements. |  High | <ul style="list-style-type: none"> – Retailers – Shareholders – ANJ | <ul style="list-style-type: none"> – “Integrity of operations” approach – Anti-money laundering and counter-terrorist financing (AML-CTF) measures. <p>See section 7.2 “Preventing money laundering”</p> |
| | Gambling fraud | <ul style="list-style-type: none"> – Identified cases of fraud using FDJ games; – Non-existent or inefficient system for preventing, detecting and handling fraud; – Failure to comply with regulatory requirements. |  High | <ul style="list-style-type: none"> – Retailers – Shareholders – Players – ANJ | <ul style="list-style-type: none"> – “Integrity of operations” approach – Anti-fraud action plan <p>See section 7.1 “Combating gambling fraud”</p> |
| | Security and data privacy breaches | <ul style="list-style-type: none"> – Occurrence of a personal data leak; – Monetisation of personal data by FDJ without prior consent; – No mature or suitable data management system. |  Moderate | <ul style="list-style-type: none"> – Players – Retailers | <ul style="list-style-type: none"> – “Integrity of operations” approach – ISO 27001 certification relating to the implementation of an information security management system – Group Information System Security Policy (GISSP) <p>See section 7.4 “Personal data protection”</p> |
| | Failure to comply with anti-corruption requirements | <ul style="list-style-type: none"> – Breaches of fairness (corruption, collusion, conflicts of interest, etc.); – Occurrence of one or more practices reflecting poor business ethics (failure to uphold free competition, non-transparent lobbying, failure to comply with regulations and internal rules, etc.); – Non-existent or inefficient system for preventing, detecting and handling such practices. |  Moderate | <ul style="list-style-type: none"> – Retailers – Shareholders – Suppliers and partners | <ul style="list-style-type: none"> – “Integrity of operations” approach – Programme to prevent and detect corruption and influence peddling – Ethics Charter supplemented by an Anti-Corruption Code of Conduct, related procedures and a whistle-blowing system <p>See section 7.5 “Promoting ethical business management and fighting corruption”</p> |
| | Outside manipulation of sports competitions | <ul style="list-style-type: none"> – The manipulation of sports competitions tied to sports betting. |  Moderate | <ul style="list-style-type: none"> – Retailers – Players – Suppliers and partners | <ul style="list-style-type: none"> – “Integrity of operations” approach – Member of the <i>Global Lottery Monitoring System’s</i> Executive Committee, making it possible to pool sports-betting monitoring data – Active participation in setting up a national standards framework on integrity in sport – Plan to promote the integrity of athletic competitions <p>See section 7.3 “Preventing the outside manipulation of sports competitions”</p> |

| Theme | Main CSR risks | Main causes of risk emergence | Level of gross criticality* | Main stakeholders affected | Policies, due diligence and results |
|---|---|--|---|----------------------------|---|
| INTEGRITY (CONT.) | Unethical practices in the value chain | <ul style="list-style-type: none"> - The occurrence of unethical practices (human rights violations, harmful impacts on the environment) among suppliers and partners; - Unethical practices on FDJ's part towards its suppliers and partners (overly-long payment times, excessive levels of dependency). |  <p>Moderate</p> | - Suppliers and partners | <p>"Integrity of operations" approach</p> <ul style="list-style-type: none"> - Responsible purchasing policy - Supplier CSR risk mapping - "Responsible supplier relations and purchasing" label - Human rights policy <p>See sections 7.5.8 "Taking action to uphold human rights" / 7.6 "Promoting responsible purchasing"</p> |
| HUMAN RESOURCES  | Poor skills management | <ul style="list-style-type: none"> - Problems recruiting and retaining talent, particularly in tech-related areas (tied to brand image, compensation package); - Insufficient development of employee skills; - Insufficient use of in-house career mobility. |  <p>Moderate</p> | - Employees | <p>"Human Resources" approach</p> <ul style="list-style-type: none"> - Employment and skills planning - Training policy - Individual career mobility plan <p>See section 8.1 "Ensuring sound management of employee skills"</p> |
| | Breakdown of social dialogue | <ul style="list-style-type: none"> - Breakdown of dialogue with employee representation bodies; - Major changes in work organisation to be led as part of the implementation of the strategy. |  <p>Moderate</p> | - Employees | <p>"Human Resources" approach</p> <ul style="list-style-type: none"> - Presence of employee representation bodies Signature of collective agreements <p>See section 8.2 "Promoting a constructive social dialogue"</p> |
| | Discrimination and lack of diversity | <ul style="list-style-type: none"> - Identification of discriminatory practices; - Identification of pay gaps and unequal promotion prospects; - No system in place to detect and handle cases. |  <p>Moderate</p> | - Employees - Players | <p>"Human Resources" approach</p> <ul style="list-style-type: none"> - "Diversity and Inclusion" policy - Agreement on "gender equality, quality of work life and diversity" - ALLIANCE label combining the Gender Equality and Diversity labels. <p>See section 8.3 "Strengthening diversity, inclusion and gender equality in the workplace"</p> |
| | Deteriorating quality of life at work | <ul style="list-style-type: none"> - Inadequate work spaces; - Stress situations not addressed; - Pandemic-related crisis (e.g. COVID). |  <p>Moderate</p> | - Employees | <p>"Human Resources" approach</p> <ul style="list-style-type: none"> - Occupational health and safety policy - "FDJGroupForMe" external support service <p>See section 8.4 "Developing quality of work life"</p> |
| | Disengagement of employees | <ul style="list-style-type: none"> - Loss of employee confidence in internal governance; - Perception of governance as being unfair, unrepresentative and irrelevant. |  <p>Moderate</p> | - Employees | <p>"Human Resources" approach</p> <ul style="list-style-type: none"> - Employee climate survey <p>See section 8.5 "Ensuring employee engagement"</p> |

| Theme | Main CSR risks | Main causes of risk emergence | Level of gross criticality* | Main stakeholders affected | Policies, due diligence and results |
|---|---|--|---|---|---|
| SOLIDARITY  | Deteriorating dialogue with stakeholders | <ul style="list-style-type: none"> – Breakdown of constructive dialogue with stakeholders (retailers, players, regulator, civil society, NGOs); – Criticism from stakeholders; – Unrepresentative stakeholders consulted. |  Moderate | <ul style="list-style-type: none"> – Retailers – Shareholders – Players – Suppliers and partners – Civil society | “Solidarity” approach <ul style="list-style-type: none"> – Social Laboratory bringing together a dozen organisations from civil society – Stakeholder Committee – Materiality matrix See section 9.2 “Dialogue with stakeholders” |
| | Deteriorating contribution to society | <ul style="list-style-type: none"> – FDJ’s disengagement from society in the areas of sport and socially-responsible investment; – A disengagement from social utility missions by staff and retailers (namely, fewer actions by the Foundation). |  Moderate | <ul style="list-style-type: none"> – Retailers – Civil society | “Solidarity” approach <ul style="list-style-type: none"> – FDJ Corporate Foundation – Call for solidarity projects from Group retailers – “Mission Patrimoine” operation See section 9.1 “Societal engagement” |
| TERRITORIES  | Weaker territorial foothold | <ul style="list-style-type: none"> – Overly-weak socioeconomic impact in territories; – A fall in business induced by FDJ’s presence in the territories. |  Moderate | <ul style="list-style-type: none"> – Retailers – Civil society | “Territories” approach <ul style="list-style-type: none"> – Programme to support retailers – Assessment of FDJ’s economic and social contribution in France See sections 10.1 “Support for the point-of-sale network” / 10.2 “Diversification of services at points of sale” / 10.3 “Economic and social contribution” |
| ENVIRON- MENT  | Increase in GHG emissions | <ul style="list-style-type: none"> – Adverse impact of the Group’s operations on the environment; – Questioning of how waste from gaming materials is managed: paper or unsustainable components, transport / freight; – Accusations of greenwashing; – Failure to comply with new laws; – Lack of efficiency (waste and energy). |  Moderate | <ul style="list-style-type: none"> – Retailers – Players – Suppliers and partners – Civil society | “Environment” approach <ul style="list-style-type: none"> – Policy of reducing carbon emissions (carbon review) – Mapping of climate-related financial risks and opportunities (aligning with the TCFD recommendations) – Green IT approach See section 11.1 “Combating climate change” |
| | Loss of biodiversity | <ul style="list-style-type: none"> – Impact of the use of paper (deforestation); – Lack of natural resources for production purposes (paper, rare metals); – Questioning of how waste from gaming materials is managed: paper or unsustainable components, transport / freight; – Impossibility for us to replace our plastic-based gaming materials should the law require us to do so. |  Low | <ul style="list-style-type: none"> – Retailers – Players – Suppliers and partners – Civil society | “Environment” approach <ul style="list-style-type: none"> – Life cycle analysis of gaming materials – Measurement of the biodiversity footprint of gaming materials using the Global Biodiversity Score – Financing of certified forest restoration or conservation projects See section 11.2 “Taking action to preserve biodiversity” |

* The level of gross criticality factors in impact (in strategic, financial, reputational and legal terms) and plausibility (likelihood of risk occurrence and/or frequency of risk emergence). Risk control measures are not taken into consideration in the calculation of gross criticality.

Nothing significant occurred in 2023 to warrant this analysis being updated.

The objectives, policies, due diligence procedures and key performance indicators relating to each of the six categories are described in detail in the following sections.

Additionally, the most material CSR risks at Group level are described in Chapter 3 "Risk Factors and Business Control Framework" of the Universal REGISTRATION Document 2023.

The following topics have not been addressed in this chapter as they have not been deemed relevant to FDJ's activity: prevention of food waste, prevention of food insecurity, commitments to promote responsible, fair and sustainable food, and respect for animal welfare.

5. Overview of the Group's non-financial performance

| Non-financial indicators | 2021 | 2022 | 2023 |
|---|-------------|-------------|-----------------------|
| – Moody's ESG Solutions | A1+; 70/100 | A1+; 72/100 | 72/100 |
| – S&P | 57/100 | 59/100 | 55/100 |
| – Sustainalytics | 15.4/100 | 15.6/100 | 16.8 |
| – MSCI | A | A | AA |
| – Share of gross gaming revenue coming from high-risk online lottery players | - | 2.34% | 1.76% |
| – Share of Playscan™ "red" online lottery and online sports betting players | 1.95% | 2.18% | 2.43% |
| – Share of excessive gamblers based on the Canadian Problem Gambling Index | 1.20% | 1.20% | 1.20% |
| – Share of total advertising spending devoted to responsible gaming messages | 11.80% | 13.00% | 11.10% |
| – Rate of point-of-sale compliance with responsible gaming criteria | 93.80% | 94.80% | 92.30% |
| – Average supplier payment times | 37 d. | 38 d. | 37 d. |
| – Share of strategically important and major suppliers assessed based on CSR performance | 68% | 73% | 40% |
| – Proportion of women in the total Group workforce | 39.00% | 38.90% | 39.10% |
| – Share of women managers at the Group | 34.39% | 36.00% | 37.80% |
| – Rate of employment of people with a disability within the Group | 5.21% | 5.61% | 5.67% |
| – Purchases from vocat. rehabil./disability-inclus. comp. | €924k | €1,306k | €1,343k |
| – Employee engagement rate | 91/100 | 89/100 | 92/100 |
| – Contributions to public interest causes | €108m | €137m | €142m |
| – Financial support provided by the FDJ Foundation | €4,765k | €4,414k | €3,901k |
| – Number of jobs created and made permanent by FDJ's activities | 54,450 | 55,300 | 56,000 |
| – Number of jobs created at bars / tobacconists / newsagents | 21,100 | 22,000 | 21,800 |
| – FDJ's contribution to French GDP | €6.2bn | €6.5bn | €6.6bn |
| – Share of purchases (in value) from SMEs and ISEs | 58% | 85% | 61% |
| – Share of purchases made in France | 90% | 90% | 85% |
| – Reduction of Scopes 1 and 2 GHG emissions (relative to 2017) | 59% | 70% | Available in May 2024 |
| – Reduction of greenhouse gas emissions across the entire value chain for every million euros of revenue (relative to 2021) | - | 7% | Available in May 2024 |
| – Number of hectares of forest protected through "FSC Biodiversity Ecosystem Services" projects | 39.6 ha | 105.2 ha | 110 ha |
| – Share of gaming materials printed on paper sourced from FSC-certified forests | 100% | 100% | 100% |

* In accordance with the reporting protocol, the non-financial data contained in the entire non-financial information statement relates to the Group excluding PLI and ZEturf/ ZEBet.

6. Responsible gaming

FDJ operates in the gaming and gambling industry, which is regulated due to the specific risks it entails, particularly from a public health perspective.

Awarded to the Group for the first time in 2009 by The European Lotteries, the responsible gaming certification was last renewed in 2022 for three years with a maximum compliance level, based on the findings of an AFNOR (French national standardisation organisation) audit (see section 3 "Non-financial ratings and certifications"). This certification underpins the Group's long-standing commitment to upholding responsible gaming values, a mainstay of the FDJ gaming model and of its raison d'être since 2020. Through a system of equivalence, it has also enabled the FDJ Group to secure the highest certification level issued by the World Lottery Association (WLA).

This maximum level of certification underpins FDJ's status as the French leader, and one of the leaders in Europe, in responsible gaming when it comes to gambling.

In accordance with regulatory provisions applicable to lottery, sports betting and poker games, FDJ is required to

have its "action plan for the prevention of excessive or problem gambling and underage gambling"⁽¹⁾ approved by the French gaming regulator (Autorité nationale des jeux - ANJ) each year in respect of its operations that are both open to competition and for which FDJ holds exclusive rights.

In 2023, FDJ submitted its Responsible Gaming Action Plan to the ANJ for 2024. This plan is aligned with the Group's efforts to continuously improve and enhance the responsible gaming systems in place and incorporates the concerns expressed by stakeholders and, in particular, the ANJ's instructions.

FDJ's responsible gaming actions⁽²⁾ encompass its lottery, sports betting and online poker operations, and is built on the three mainstays of the Group's responsible gaming policy, i.e.:

- preventing underage gambling;
- preventing excessive gambling;
- detecting and supporting persons in vulnerable situations.

6.1 Preventing underage gambling

FDJ is required by law to prevent minors, even emancipated minors, from participating in the gaming and gambling activities it provides⁽³⁾. In recent years, regulations have tightened and stakeholders' expectations have been growing. The ministerial order of 2 October 2019, enacting the Pacte Law, introduced stronger penalties for the failure to comply with the rules governing the gaming and gambling sector.

Preventing underage gambling is one of the mainstays of FDJ's responsible gaming policy.

The Group has introduced three practical mechanisms to tackle underage gambling:

- preventive information campaigns for the general public;
- training for the sales force and retailers;
- audits of the point-of-sale network.

6.1.1 PREVENTIVE INFORMATION CAMPAIGNS FOR THE GENERAL PUBLIC

FDJ is continuing to conduct information campaigns to warn about the dangers of underage gambling. To raise public awareness, FDJ conducts televised campaigns and broadcasts messages at points of sale and on its corporate and commercial websites with content relating to the FDJ brand and sub-brands.

In 2023, FDJ continued to step up its awareness efforts to prevent underage gambling by:

- maintaining its commitment to broadcasting prevention messages by increasing to at least 10% the share of all advertising spending devoted to responsible gaming, across all media formats. A number of special television campaigns were aired under the FDJ brand (re-airing of the FDJ "Rules to live by" ("Les règles du joueur") campaign) and sub-brands (Parions Sport campaigns in conjunction with PSG and the French rugby federation);
- continuing actions to limit the exposure of minors to the Group's advertising campaigns, and monitoring a specific indicator to measure the impact of advertising on minors. This measurement tool has been useful to monitor and steer the steady decrease since 2016 in the exposure of minors to FDJ's televised media campaigns in particular, a rate that has been below 5% since 2020;

(1) The Responsible Gaming Action Plan ("RGAP") for activities exercised under exclusive operating rights was submitted to the ANJ on 30 September 2023. The RGAP for online sports betting and poker games was submitted to the ANJ on 30 November 2023.

(2) Responsible gaming actions relating to FDJ's operations in the United Kingdom are overseen by the UK Gambling Commission.

(3) Article 139 of the Pacte Law states that it is prohibited to sell, or to offer free of charge, games of chance to minors at points of sale authorised to sell lottery and sports betting games, and Article L. 320-7 of the French Internal Security Code (Code de la sécurité intérieure) stipulates that minors, even emancipated minors, are prohibited from participating in online and offline gambling activities.

- rolling out new displays that carry prevention messages in points of sale to raise more awareness about and draw more attention to underage gambling laws (new poster encouraging customers to show evidence of their age "You need to be over 18 to play and may be asked to provide ID", and new responsible gaming "Rules to live by" ads);
- supporting the OPERA youth awareness programme (educational tool to prevent gambling risks), developed and launched by ARPEJ (French excessive gaming research and prevention association): a programme put in place by prevention experts and geared specially towards 16 to 19 year olds in schools, training centres and youth facilities. In 2023, FDJ pledged to allocate €10 million to this programme over five years. It also continued to support prevention and risk mitigation projects in order to raise awareness of the dangers of gambling among young people and the people who care for them.

6.1.2 TRAINING THE SALES FORCE AND RETAILERS

Training and raising awareness in the sales network, which encompasses the sales force and retailers, is one of the main areas in which FDJ is taking action through its underage gambling prevention policy. These actions are part of a comprehensive training and support system for retailers that lasts throughout FDJ's partnership with them.

In 2023, FDJ continued its responsible gaming induction and ongoing training programmes, with more than 3,800 new retailers completing the induction course. It also continued to implement specific training measures as part of underage gambling testing campaigns, through round tables in various formats tailored to the different targets (attended by more than 4,220 retailers) and "2nd chance" or "last chance" programmes developed for retailers found wanting in their enforcement of the law during testing campaigns. Supplementing this approach, a new training programme has also been introduced for retailers who show failings for the very 1st time (see section 6.1.3 "Audits of the point-of-sale network").

6.1.3 AUDITS OF THE POINT-OF-SALE NETWORK

FDJ conducts two types of audits to ensure compliance with the law prohibiting sales to underage players:

Since 2014, points of sale undergo inspections throughout the year to verify that they meet six criteria, including three responsible gaming criteria, two of which relate to the prevention of underage gambling, i.e. the presence of posters displaying prevention messages and "- 18" stickers reminding customers that it is illegal to sell gambling products to minors. Furthermore, FDJ's retailers only receive a "responsible gaming bonus" if they are found to comply with these criteria on inspection.

PERFORMANCE INDICATOR: OVERALL COMPLIANCE WITH RESPONSIBLE GAMING AND SECURITY CRITERIA

| | 2021 | 2022 | 2023 |
|---------------------|-------|-------|-------|
| FDJ Group excl. PDJ | 93.8% | 94.8% | 92.3% |

The overall compliance rate for points of sale is calculated based on six criteria, of which three relate to responsible gaming and another three to how gaming materials and installations are managed.

FDJ has also been developing underage gambling testing campaigns since 2015 to gauge how effective training initiatives are and to acquire more insight into the reality of underage gambling within the network. This involves inspections to ensure that gambling products are not being sold illegally. These campaigns, conducted in association with addiction experts, involve sending underage "mystery shoppers" to points of sale under the supervision of a network inspector. There are two series of underage testing each year.

In 2023, FDJ made the penalty system even tougher for failings (i.e. where a retailer has accepted to sell a gambling product to a minor), introducing a new first-time penalty for retailers who are found to have sold a game to a minor, while still seeking to educate retailers about the dangers of such practices and applying a gradual penalty system. The new 4-level penalty system factors in any repeated failings by retailers, who will be systematically required to undergo a new inspection if they are found to be contravening the law:

- Level 1 penalty: the first time a retailer is found to be selling gambling products to a minor via a "mystery shopper" campaign, they will be sent a warning and be required, under the new tougher penalty system, to complete a mandatory training course on the prevention of underage gambling. If they refuse to complete the course, their FDJ terminal will be shut down for three days;
- Level 2 penalty: where a retailer is found to be selling gambling products to minors for a second time, their licence will be suspended for two weeks. This suspension period may be reduced to one week if the retailer accepts to complete a "2nd chance" training programme;
- Level 3 penalty: the third time that a retailer is found to be contravening the law, their licence will be suspended for one month. This may be halved to two weeks if the retailer accepts to complete a "last chance" training programme;
- Level 4 penalty: any retailer found to be selling to underage customers for a fourth time risks losing their FDJ licence altogether.

In 2023, nearly 2,800 inspections were carried out and 104 retailers lost their licence for repeatedly failing to enforce underage gambling laws.

Preventing excessive gambling

6.2 Preventing excessive gambling

Gambling is no ordinary game and carries risks of addiction that may have serious consequences for certain players. With this in mind, for more than twenty years now, the FDJ Group has been making significant efforts to prevent problem gambling habits.

These actions to prevent excessive gambling are the second mainstay of FDJ's efforts to promote responsible gaming. FDJ is continuing to strengthen its actions in this area based on five key areas:

- evaluating the appeal of the gaming range and advertising/promotional initiatives;
- providing preventive information on the risks associated with excessive gambling;
- training the sales force and retailers, as well as staff;
- assessing gaming habits;
- providing specific support for online players.

6.2.1 EVALUATING THE APPEAL OF THE GAMING RANGE AND ADVERTISING/PROMOTIONAL INITIATIVES

The gaming range and promotional/advertising initiatives are evaluated through a process of close interaction between FDJ's responsible gaming and marketing teams, as well as its stakeholders. Gaming ranges are also monitored by the regulator under the system that requires prior ANJ authorisation, which applies to all gaming and betting activities operated by FDJ under exclusive rights.

At the design stage for a new game or a new feature of an existing game, the responsible gaming teams will analyse all of the game's components (theme, design, mechanics, name of the game, etc.) from an underage and excessive gambling prevention angle, after which time they may request that adjustments be made to the project, ultimately leading them to issue an overall responsible gaming opinion on the game.

Alongside this, the prevention of excessive gambling is taken into consideration when measuring the gaming range's appeal using analysis matrices that FDJ has developed with experts. Three different matrices are used:

- a general matrix used to assess all gambling products released by FDJ ("Serenigame® universelle" developed in 2012), currently mainly used for draw games;
- a matrix used to assess scratch games ("Serenigame® grattage"), rolled out in 2018;
- a matrix used to assess sports betting products ("Serenisport"), designed in 2019.

Depending on the outcome of this assessment, changes may be made to a game's components.

RESULT: NUMBER OF NEW OR RE-ISSUED GAMES SUBJECT TO A SERENIGAME® MATRIX

| | 2021 | | 2022 | | 2023 | |
|-----|--------|-------|--------|-------|--------|-------|
| | Number | Share | Number | Share | Number | Share |
| FDJ | 38 | 100% | 36 | 100% | 33 | 100% |

In 2023, a Serenigame® matrix was applied to all new and re-issued games.

The most innovative or potentially sensitive games are submitted to the Committee of Responsible Gaming Experts. The members of this committee, which FDJ set up on its own initiative more than 10 years ago, specialise in different areas: addictive behaviour, psychiatry, psychology and human sciences. It is consulted regularly regarding the main new games earmarked for launch or changes to existing games, large-scale advertising campaigns, as well as new services developed to help players control and monitor their gaming habits throughout their gaming experience (game moderation tools, systems to detect risky gaming habits, etc.).

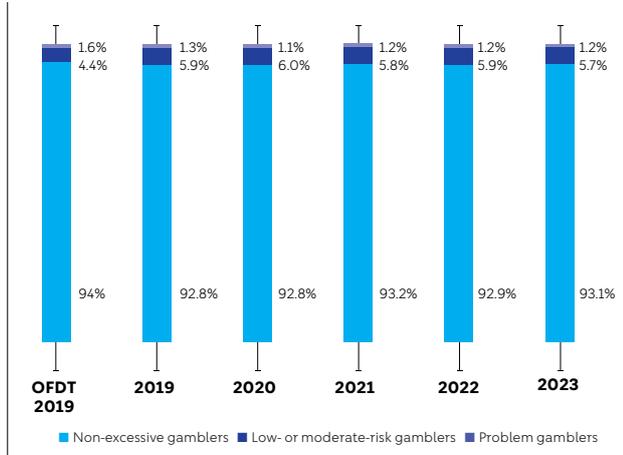
At the marketing stage, FDJ monitors how gaming habits are evolving in the player base for each game, enabling it to assess their risk level after launch. By analysing players' risk profile (based on their Playscan™ status, CPGI profile and even ad hoc studies), these assessments may lead to adjustments in certain game features.

6.2.2 ASSESSING GAMING HABITS

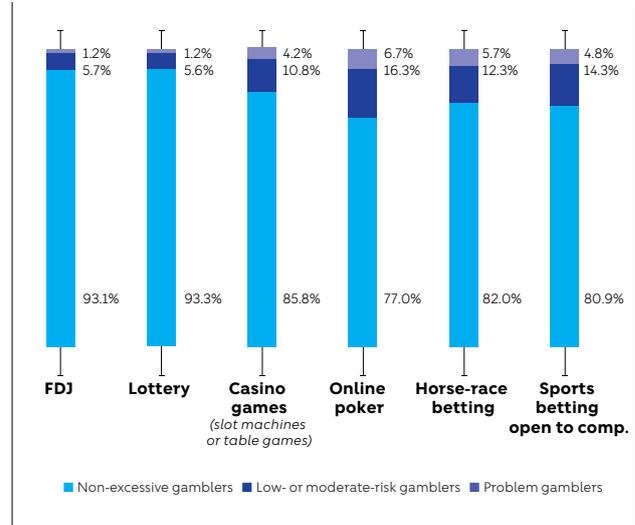
FDJ has been assessing the risk profile of its player base since 2019 using the Canadian Problem Gambling Index (CPGI). The CPGI is a questionnaire-based internationally-recognised index used to categorise players into four profiles: non-excessive gamblers, low-risk gamblers, moderate risk gamblers or problem gamblers. The aim is to monitor how the risk profile of the player base evolves over time and then to compare these findings with the results of prevalence studies conducted by the Observatoire des Jeux (ODJ - gaming observatory).

A comparison with the results of the most recent available ODJ prevalence study in 2019 found that the proportion of problem gamblers in the FDJ player base was lower than the proportion observed in the study across the entire population of gamblers in France (excessive gamblers representing 1.6%). These results also show that the proportion of problem gamblers is far lower among the FDJ player base than among players in other gambling categories in France, which is consistent with FDJ's extensive, balanced and responsible model. Lastly, the proportion of problem gamblers in the FDJ player base remained stable in 2023 and has changed very little since 2019.

PLAYER DISTRIBUTION BY CPGI PROFILE - FDG OVERALL



PLAYER DISTRIBUTION BY CPGI PROFILE - GAMBLING AND GAMING - 2023



6.2.3 PREVENTIVE INFORMATION ON THE DANGERS OF EXCESSIVE GAMBLING

Alongside its policy of conducting information campaigns to prevent underage gambling, FDJ is also leading a series of awareness actions to inform the general public about the dangers of excessive gambling. This is the second mainstay of its responsible gaming policy. FDJ uses various interlocking channels to get its prevention messages across (television campaigns, messages displayed at points of sale, on the corporate and commercial websites, via CRM tools, etc.) in order to reach the widest possible audience.

In 2023, FDJ continued to step up its awareness efforts to prevent excessive gambling by:

- maintaining its commitment to broadcasting prevention messages by allocating at least 10% of total advertising spending across all media formats to responsible gaming. A number of special television campaigns were aired under the FDJ brand (re-airing of the FDJ "Rules to live by" ("Les règles du joueur") campaign) and sub-brands (Parions Sport campaigns in conjunction with PSG and the French rugby federation);
- rolling out new prevention message displays in points of sale, with the airing of new responsible gaming "Rules to live by" ads on FDJ terminals and specific new messages on the screens of Amigo game terminals that encourage players to take a break;
- optimising the visibility of responsible gaming measures on FDJ's commercial websites, with clearly visible tips, tools and services to help promote healthy play.

PERFORMANCE INDICATOR: SHARE OF ADSPEND DEVOTED TO RESPONSIBLE GAMING MESSAGES ACROSS ALL MEDIA FORMATS

| | 2021 | 2022* | 2023* |
|-----------|-------|-------|-------|
| FDJ Group | 11.8% | 12.8% | 11.1% |

* Scope covering Metropolitan France only.

The 2021 figure represents solely the share of television advertising spending devoted to responsible gaming messages. Since 2022, the calculation encompasses all media formats.

6.2.4 TRAINING THE SALES FORCE AND RETAILERS

All participants in the sales network, be they members of the sales force or retailers, receive responsible gaming training, focused on the prevention of both underage and excessive gambling. A variety of programmes have been developed (induction and ongoing training, with a general or specific focus, face-to-face or remotely) and the content is determined with partner healthcare and social services (e.g. S.O.S. Joueurs, etc.).

FDJ is stepping up its training efforts with a view to promoting the development of skills and shared practices to detect and support people in vulnerable situations, in keeping with the regulatory requirement to detect problem gamblers as stipulated in the reference framework⁽¹⁾.

6.2.5 RAISING EMPLOYEE AWARENESS

All new FDJ Group employees are required to complete responsible gaming induction training.

FDJ holds more extensive training sessions for employees and helpline staff who are in direct contact with players, prize-winners and retailers who might be confronted with vulnerabilities or problem gambling.

To get staff to further embrace responsible gaming, the Group staged an in-house event for all employees in October 2023 in the form of an interactive conference aimed at refreshing and building on employee's knowledge of the issues surrounding responsible gaming and helping them to use this knowledge in their daily duties.

(1) Reference framework for the prevention of excessive or problem gambling and the protection of minors, published in France's official legal gazette ("Journal Officiel") on 15 April 2021.

Detecting and supporting persons in vulnerable situations

6.2.6 PROVIDING SPECIFIC SUPPORT FOR ONLINE PLAYERS

FDJ provides online players with a number of ways to monitor and control their online gambling habits:

- Playscan™, developed by the Swedish lottery, assesses the risk associated with an online player's gaming habits using a colour-coded symbol (green, yellow or red) that is visible to the player on FDJ's commercial websites.

PERFORMANCE INDICATOR: DISTRIBUTION OF ONLINE LOTTERY, ONLINE SPORTS BETTING AND ONLINE POKER PLAYERS AS ASSESSED BY PLAYSCAN™⁽¹⁾

| | 2021 | 2022 | 2023 |
|--------|--------|--------|--------|
| Green | 92.67% | 92.57% | 92.55% |
| Yellow | 5.38% | 5.25% | 5.02% |
| Red | 1.95% | 2.18% | 2.43% |

- Gaming moderation mechanisms allow players to set limits for themselves. In addition to the mandatory game moderation mechanisms required by law (namely a mandatory weekly stake-capping mechanism on online lottery stakes), FDJ has taken active steps to develop more restrictive and targeted moderation mechanisms:
 - a daily stake-capping moderation mechanism for online lottery players that was enhanced further in 2023: mandatory setting of a daily limit for all "red" Playscan™ players, with varying caps based on their weekly stake levels;
 - optional loss moderation mechanism for online sports bets, whereby online Parions Sport players who display high-risk gambling patterns can elect to set a weekly loss limit.

- In addition to these tools, players can also impose a temporary self-ban from FDJ's commercial websites or have their name placed on the ANJ's voluntary gambling exclusion list.

As an extension of the tools in place to analyse online gaming habits, FDJ is working with its stakeholders to experiment models for each of its activities that analyse the behaviour of online players. The aim is to define an in-depth segmentation of risky habits that will be used to roll out targeted and more personalised systems commensurate with the level of risk posed by players' gaming habits (prevention messages, recommendation of tools such as moderation mechanisms, etc.).

Since 2022, FDJ has been incorporating a responsible gaming indicator into the CSR criteria applied to variable remuneration calculations (STI or short time incentives), with a view to reflecting the degree to which managers are committed to implementing and pursuing the Group's responsible Gaming policy. International benchmarks and data analysis has been used to define this indicator and the related objectives. FDJ is the only operator in the world to have publicly set a target to reduce the share of GGR derived from players who display the riskiest gaming habits, and to have incorporated this target into its variable remuneration criteria. This indicator corresponds to the share of revenue generated by the riskiest players of online lottery games: it is the share of GGR generated by players with Playscan™ R6 status who exclusively play online lottery games, bearing in mind that R6 is the riskiest Playscan™ category (the risk of a Playscan™ R6 player developing excessive gambling habits is five times greater than for a recreational player). The indicator stood at 1.8% for 2023, far exceeding the target set for the year (< 2.4%) as well as the target that FDJ has set for 2025 (< 2%). This is a testimony to how effective FDJ's support measures are for online lottery players, particularly the enhanced daily stake-capping moderation mechanism.

6.3 Detecting and supporting persons in vulnerable situations

For several years, FDJ has been working on measures aimed at detecting and then guiding persons in vulnerable situations. These initiatives are based on a system for detecting and managing risky situations, in which employees and the participants in the sales network require training.

6.3.1 IN-HOUSE DETECTION PROCESSES

To detect and manage players in potentially vulnerable gaming-related situations, internal collaborative bodies comprising representatives of the various business lines involved (including the responsible gaming team) meet frequently to address reports relating to retailers and players. These types of initiatives are aimed at directing persons in vulnerable situations to gambling support structures (SOS Joueurs, etc.) or to local healthcare or social

workers such as the CSAPA (centre for the care, support and prevention of addiction).

With this in mind, FDJ provides players with the contact details of helplines and support structures for problem gambling on its corporate and commercial websites and at points of sale (in the form of responsible gaming pamphlets). These organisations have developed specialised information resources such as the *Addict'Aide* internet portal developed by Fonds Actions Addiction. Whenever FDJ is in direct contact with a player who is seeking help, it encourages them to contact these organisations and/or works with the organisations to ensure that the player receives appropriate care. Each of FDJ's partner helplines (SOS Joueurs, e-Enfance, Crésus and Institut du Jeu Excessif) provides specific expertise, enabling persons in vulnerable situations to find help and the tools they need.

(1) Players within the Playscan™ analysis scope (factors in players' habits for the past 5 weeks at a given moment in time, updated weekly).

Detecting and supporting persons in vulnerable situations

The number of alerts flagged and the number of vulnerable gambling situations detected increased by comparison with 2022, with 467 vulnerable situations handled out of a total of 764 cases escalated in 2023 (compared with 222 handled in 2022 out of a total of 475 escalated), thanks to efforts throughout the year to optimise internal processes and the related management of cases.

6.3.2 OUTREACH APPROACH

In 2023, FDJ continued to develop its proactive system whereby members of the responsible gaming team telephone online players with the riskiest gaming habits. These calls are made to players who use FDJ's online lottery and online sports betting services, as well as to online poker players since 2023. During major sporting events such as the 2023 Rugby World Cup, calls are specifically focused on sports betting customers. All in all, 2,280 calls were made in 2023.

The outreach call approach has been developed in collaboration with the Committee of Responsible Gaming Experts and the FDJ Social Laboratory (see section 9.2 "Dialogue with stakeholders"), which recognise that FDJ can legitimately take a proactive approach with players within a specific ethical framework. The stakeholders have emphasised that the Company must stay within its scope of responsibility as a gaming operator and not seek to take the place of healthcare providers and support services.

6.3.3 RESPONSIBLE GAMING ACTION PLAN FOR THE 2023 RUGBY WORLD CUP

Specifically regarding sports betting, 2023 was the year of the Rugby World Cup, which was held in September and October. As is the case with all major sporting events, FDJ led a very specific Responsible Gaming Action Plan through its Parions Sport betting brand (Parions Sport Point de Vente and Parions Sport En Ligne). This plan had two key focuses:

- preventive information aimed at the general public regarding the risks involved in betting, namely through:
 - a television campaign in association with the French rugby federation (FFR) reminding viewers that underage sports betting is prohibited and promoting playing for fun,
 - video clips posted on social media in which players from the French international rugby team played out scenes to raise awareness about responsible gaming, with an emphasis on the rules that players should live by ("don't bet before the age of 18", "don't borrow to bet", "don't chase losses"),
 - a newsletter with content focusing on the prevention of underage gambling, distributed to nearly 400,000 players;

- the detection of players in vulnerable situations through a more intense outreach campaign aimed at online players displaying problematic gambling habits, with top priority given to sports betting players during the Rugby World Cup (252 calls made during the tournament, bringing to 1,000 the total number of calls made to sports betting customers in 2023).

6.3.4 RESPONSIBLE GAMING PARTNERSHIPS

The design and implementation of these various measures and systems is underpinned by a policy of forming partnerships in the field of research and prevention. This policy helps strengthen expertise and circulation of knowledge in the fields of gambling and addictive behaviour. It hinges on four main focuses:

- helplines for vulnerable players;
- research in addictive behaviour and in human and social sciences;
- initiatives and trials in harm and risk prevention and reduction;
- actions geared towards vulnerable player profiles.

Many papers have been written by healthcare specialists on the difficulties involved in detecting problematic gamblers and guiding them to support structures. With this in mind, FDJ has been working with researchers and addiction treatment specialists for many years to develop an experimental approach. The aim is to shore up and assess the measures in place to detect vulnerable players very early on.

6.3.5 SUPPORTING RESEARCH

FDJ has continued to support the research being conducted by Dr Amandine Luquiens (CHU Nîmes) into self-exclusion. The aim is to develop efforts to reduce the risks and harm to which self-excluded players are exposed, namely by attempting to raise awareness using a personal, preventive and proactive approach (emails, outreach telephone calls, etc.).

Over the past two years, FDJ has also been supporting research into the effects of advertising campaigns, as part of a thesis being prepared by Samantha Tessier (Université Paris Nanterre) on the impact of advertising and prevention campaigns according to the psychological characteristics of players. FDJ gathered 84,000 people to respond to Ms Tessier's questionnaire.

Between now and 2025, the FDJ Group will continue to develop the funding it provides to researchers and prevention structures without seeking in any way to influence them.

Detecting and supporting persons in vulnerable situations

PERFORMANCE INDICATOR: AMOUNTS ALLOCATED THROUGH RESPONSIBLE GAMING PARTNERSHIPS

| in thousands of euros | 2021 | 2022 | 2023 |
|-----------------------|-------|-------|-------|
| FDJ Group | 1,234 | 1,385 | 3,246 |

FDJ supports researchers and associations that independently conduct studies or preventive actions, as well as structures that can help struggling players or their friends and family. In 2023, amounts paid with respect to these partnerships increased to €3.25 million:

- 7% went to helplines;
- 67% went to risk and harm prevention and reduction initiatives;
- 20% was allocated to scientific research and circulation of knowledge, particularly in the field of problem gambling, as has been the case for over a decade;
- 6% went to actions to tackle vulnerability issues.

The amounts that FDJ allocates to research into addictive behaviour and risk reduction are in keeping with the application of the provisions of Article 3 of French Law No. 2021-476 of 12 May 2010 on the liberalisation of competition and regulation of online gambling. Under said provisions, operators that hold exclusive rights must use at least 0.002% of the stakes they collect to finance research into problem gambling. The ANJ and OFDT (Observatoire Français des Drogues et des Toxicomanies - French monitoring centre for drugs and drug addiction) have set the conditions under which this new requirement will be enforced, particularly regarding the methodology used for selected research projects.

6.3.6 OUTLOOK

Enhancing the responsible gaming policy is a priority for the FDJ Group using an approach that is differentiated by gaming range and tailored to each player's habits. This approach is consistent with FDJ's extensive and responsible gaming model. It is aimed at adapting prevention and support measures in line with the specifics of the various products marketed by the Company (lottery, sports betting and online poker) and the risk profiles of players, particularly online players, whose gaming habits are more readily available and analysable.

In 2024, FDJ will continue to consistently improve its actions in keeping with the three mainstays of its responsible gaming policy:

- preventing underage gambling:
 - continuing to raise public awareness of the risks, by devoting at least 10% of advertising spending to responsible gaming messages across all forms of media and by introducing new prevention material at points of sale, on the commercial websites and via the FDJ applications. Responsible gaming messages will be reinforced in 2024 to coincide with major sporting events (UEFA Euro 2024, Paris 2024 Olympic and Paralympic Games),

- continuing inspection campaigns to ensure that no gambling products are sold to minors at points of sale as part of the underage testing campaign, with the application of the new penalty system for retailers who are first-time offenders,
- rolling out an innovative solution to help retailers uphold the ban on underage gambling in points of sale, and continuing to explore other solutions that involve using innovation to tackle underage gambling, particularly online;
- preventing excessive gambling:
 - continuing to evaluate the appeal of the gaming range and promotional initiatives by using the tools that FDJ has developed and by analysing how the risk profile of the player base is evolving in order to continue to promote an extensive and responsible gaming model,
 - continuing to reduce the proportion of revenue generated with problematic gamblers, particularly for online lottery games,
 - optimising the presentation and visibility of tools available to online players such as moderation mechanisms to help them keep their gambling habits in check,
 - developing a personalised prevention approach that is more player-centric and focuses on preventing rather than moderating via informative messages and interaction throughout the gaming experience, in keeping with the player life cycle and the level of risk involved in their gaming habits,
 - developing and using models to analyse and predict risky online gaming habits in each FDJ activity, with a view to defining a more precise segmentation of players so that more targeted prevention and support actions can be taken, making it easier to prevent problem gambling and optimising the actions put in place for players;
- detecting and supporting persons in vulnerable situations:
 - continuing to ramp up the proactive outreach telephone campaign for players flagged as potentially at risk, with a target to increase the volume and improve the quality of calls,
 - continuing to support research and trials led by stakeholders to improve the early detection of potential problem gamblers very early on in points of sale.

To facilitate all these actions, FDJ will continue to work with and refer to its many healthcare and social partners, and particularly the Committee of Responsible Gaming Experts and the Social Laboratory.

Lastly, following a green light from the regulator of the Irish National Lottery, FDJ acquired on 3 November 2023 all the shares in Premier Lotteries Ireland (PLI), which holds exclusive rights to run the Irish National Lottery until 2034.

The synergies between FDJ and Premier Lotteries Ireland will lie in the respective expertise of the two lottery operators to bring a recreational and responsible gaming offer to Irish audiences.

Detecting and supporting persons in vulnerable situations

Like FDJ, PLI has made responsible play a mainstay of its corporate social responsibility policy, and its initiatives reflect international best practice. Examples:

- introduction of a monitoring system to detect excessive gambling habits and hence raise awareness among retailers and players;
- launch of a website with special features to protect, help and support players;
- monthly communication to educate players about gaming risks;
- ramp-up of a proactive programme of welfare telephone calls to players who are deemed at risk of developing unhealthy play habits;
- development of a risk identification algorithm based on the findings of a player survey.

6.3.7 SUPPORT FOR BIG PRIZE-WINNERS

In 2023, FDJ paid out 427 prizes worth more than €500,000 to players (i.e. more than one winner every day).

FDJ invites the winners of more than €1 million in prize money to take part in a comprehensive support programme, which includes an individual personalised welcome at the time of payment. Players are also provided with group support (free of charge and à la carte) in the form of workshops over a five-year period. The aim is to take into account how winnings can impact the lives of new millionaires, particularly in terms of managing their finances and change in general. These sessions give them an opportunity to learn, express their feelings and share their experiences. The programme, put together with prize-winners themselves, has evolved over the years as social norms have changed.

FDJ is one of the few lotteries in the world to offer its major prize-winners such a comprehensive support system.

Furthermore, FDJ introduced in-person and digital workshops in 2023 for players who have won more than €1 million, covering a variety of themes (how to manage the financial and administrative implications, how to make the transition, how to have a positive social and environmental impact, etc.). 19 workshops were held during the year, 3 of them remotely. These sessions are an opportunity to pass on objective and practical information to winners so that they can make informed choices. They also help them to see further down the road and take a step back from such a life-changing and extraordinary event. FDJ has also continued to hold workshops connected to its engagement in various areas, namely on environmental issues (Climate Fresk, responsible investing, etc.).

During the year, FDJ developed a support programme for the winners of amounts starting at €500,000. 11 short videos were prepared to give them crucial tips on how to manage their finances, the administrative aspects of their prize money and the range of emotions they may go through after winning. The programme also gets winners to take a look at their gaming habits and think about how they might change them now that they have won.

FDJ is always looking at ways to improve the winner experience, particularly for those who have won any amount upwards of €30,000. With this in mind, the staff who pay out winnings at FDJ payment centres across Metropolitan France and the French overseas departments and territories have completed an innovative training course on how to best treat prize winners. This involved a combination of e-learning sessions (serious game) and practical applications.

Lastly, FDJ has also developed a specific approach to support winners of the new Eurodreams annuity prize draw. They are given access to a budget monitoring and management tool and will be invited to attend a workshop in 2024 that will specifically focus on how annuities work.

7. Integrity

FDJ has been pursuing a determined and proactive policy for many years to prevent its games from being used with fraudulent or criminal intent, for money laundering or to finance terrorism. Fully aware of the wide range of risks to which it is exposed, FDJ is committed to introducing effective and innovative measures to prevent such risks from emerging and to reinforce trust in its gaming model in an

increasingly stringent regulatory environment. With this in mind, the FDJ Group maintains a continuous dialogue with the industry regulator (ANJ) and with TRACFIN, the French agency responsible for collecting financial intelligence, which has noted a steady improvement in the relevance and quality of the information that FDJ has reported to it in recent years.

7.1 Combating gambling fraud

As a gaming and gambling operator, FDJ is exposed to multifaceted risks of fraud liable to arise at different stages in the game marketing process. Tackling fraud is one of the fundamental objectives set for FDJ under the regulatory framework for gambling in France. It is the ANJ which determines the measures laid out in this framework to combat fraud, money laundering and terrorist financing through gambling activities.

In 2023, FDJ adapted its risk detection system to new offers and products, such as the online poker offer launched in 2022. It has also introduced a system of checks specifically adapted to the risks identified for this vertical.

The ANJ has endorsed FDJ's action plan to tackle fraud. The regulator has found that the actions taken by FDJ in all its activities, regardless of whether they are operated under exclusive rights (monopoly) or under licence (open to competition), are evidence of the Group's willingness to meet the objectives it has been given to combat fraud.

FDJ's anti-fraud policy revolves around two main focuses: anticipating risks and detecting fraud.

7.1.1 ANTICIPATE

All of the Company's plans in terms of products, infrastructure, systems, operating methods, regulations and publications are analysed by the Security Department in order to identify fraud risks as early as the design stage. For the purposes of marketing its games, FDJ's approach is based on a risk analysis which calls for:

- the incorporation of any vulnerabilities, including any risks inherent in each product range or process;
- knowledge and analysis of threats associated with contributing parties, marketing methods, distribution channels and conditions for intervention;
- the identification of potential gaming fraud scenarios in order to ensure native robustness.

By implementing this system, FDJ can make sure previously identified scenarios are kept in check, and new risk scenarios associated with the plan are analysed.

7.1.2 DETECT

FDJ has set up a system of indicators/sensors and alerts to keep track of gaming activities in real time. The real-time fraud detection system serves to raise the alert, identify circumstances and means of fraud, and trigger corrective actions.

Apart from real-time detection, ex-post checks are also carried out. This involves in-depth verifications using advanced data analysis techniques to highlight unusual situations in order to characterise the fraud. Acts of gaming fraud and attempted gaming fraud are addressed in three ways:

- precautionary measures. Protective measures are taken immediately upon detecting situations indicative of fraud risk or the perpetration of gaming fraud: game sales and prize payouts are suspended, player accounts are blocked, gaming products are withdrawn, etc.;
- cooperation with the authorities. A complaint is filed with the competent authorities where there is a clear case of fraud;
- responsibility of actors. The contract entered into between FDJ and its retailers requires that the latter comply with the relevant procedures and obligations to combat criminal activity and fraud. The wide range of material provided to retailers clearly explains the procedures they are required to implement. A penalty system shall apply where there is a failure to satisfy these obligations. The discovery of a case of fraud may lead to the termination of FDJ's contract with the retailer, depending on the severity of the facts of the case. Furthermore, a 0.2% bonus is granted to retailers that observe transparency measures and apply good commercial practices or display diligent behaviour that enhances the security of the relationship between FDJ, the retailer and the player.

7.1.3 OUTLOOK

In 2024, FDJ will continue to transform the organisation it has put in place to tackle fraud in order to support the Group's external growth and its diversification strategy.

FDJ will adapt its risk detection system to factor in fraud risks relating to its new subsidiaries and new activities such as online horse-race betting and payment services.

Training for employees, the sales force, service providers and retailers will also be continued.

7.2 Preventing money laundering

The gaming and gambling industry is exposed to money laundering risks. There can be a particular risk of money laundering when gaming and gambling activities are performed through a network of physical points of sale, where players are essentially anonymous and prefer to use cash. With this in mind, the sector is subject to the obligations laid down in European directives and transposed into national law. FDJ's compliance with these obligations and implementation of effective means to actively prevent its offers and products from being used for criminal undertakings, fraud or money laundering, contribute to a public interest objective and justify the award of exclusive rights to operate gaming and gambling activities.

Furthermore, the diversification of offers and forays into international markets, not to mention the transformation of the digital sphere, present challenges and opportunities that require the constant adaptation and review of measures to prevent the risk of money laundering.

Every year, FDJ submits its business reports to the relevant authorities on the anti-money laundering and counter terrorist financing (AML/CFT) actions it has taken.

With respect to FDJ's gaming activities, both those operated under exclusive rights and those open to competition, the French gaming regulator (ANJ) noted in its 23 March 2023 decision that FDJ had pursued in 2022 a comprehensive, coherent and proactive policy of preventing and tackling money laundering and terrorist financing, namely by intensifying staff training in areas where there is a risk of money laundering, fraud or manipulation of sporting events. The ANJ also endorsed FDJ's action plans for 2023. The regulator deemed that the actions provided for in the plans were evidence of FDJ's willingness to fulfil its objective of preventing fraudulent or criminal activity and money laundering and terrorist financing. On this point, the ANJ observed that FDJ was continuing to take suitable staff training actions and to step up inspections to ensure proper

PERFORMANCE INDICATOR: FRAUD RATE (NON-PAYMENTS) ON REMOTE DEBIT AND CREDIT CARD PAYMENTS

| | 2021 | 2022 | 2023 |
|-----|--------|--------|--------|
| FDJ | 0.009% | 0.004% | 0.003% |

The rate of fraud was stable by comparison with 2022, remaining well below the national fraud rate of 0.165% for online payments ⁽¹⁾ in 2022 (figure taken from the latest annual report published by the OSMP – Observatory for the security of payment means), underpinning the high standard of checks carried out by FDJ before players can register and complete the authentication process for online gaming, as well as the quality of customer authentication for payments.

compliance with AML/CFT procedures throughout its network of retailers.

The Security Department is responsible for implementing FDJ's AML/CFT measures throughout the Group, with two main focuses: risk prevention and internal control.

7.2.1 RISK PREVENTION

Classifying the risks of money laundering and terrorist financing to which FDJ is exposed is part of a preventive approach in which the control strategy can be adapted to the risk. This risk identification and rating exercise factors in the specifics of FDJ's products, the customer base, the characteristics of transactions and the distribution channels used, as well as the geographical risks.

An assessment of money laundering and terrorist financing risks is also performed whenever a new game is designed and a new service taken to market, in a bid to foresee, reduce or eliminate previously identified risks.

The training system in place for employees, service providers and retailers is also one of the keys to risk prevention.

Explanatory content provided in e-learning modules helps familiarise all members of staff with the risks of money laundering. Additional training is provided for staff members with the greatest exposure to money laundering and terrorist financing risks because of the duties they perform, in order to give them a deeper understanding of these risks and make it easier for them to identify and prevent them. Training sessions were held during the year for customer relationship employees and for staff assigned to roll out the sports betting offer. Given that point-of-sale distribution carries greater risks, FDJ held refresher awareness courses for all branch directors and managers in the sales force. In all, nearly 230 FDJ employees completed AML/CFT training in 2023 as part of ongoing training initiatives.

(1) Source: <https://www.banque-france.fr/fr/publications-et-statistiques/publications/rapport-de-lobservatoire-de-la-securite-des-moyens-de-paiement-2022> (available in French only).

Preventing money laundering

In 2023, FDJ provided refresher courses for nearly 9,900 retailers as part of the specific three-year training plan that has been developed to familiarise them with money laundering risks and the importance of tackling them. In all, 94% of retailers received anti-money laundering training between 2021 and 2023.

On completion of the three-year training plan, and for the fifth consecutive year, FDJ asked a representative sample of 1,000 retailers to complete a survey to ascertain how familiar they were with money laundering risks and their associated obligations. In total, 88% of retailers said they were entirely familiar with the issues surrounding money laundering risks and obligations (marking a strong increase on 2022).

7.2.2 INTERNAL CONTROL

Professions which are governed by a regulatory framework that imposes anti-money laundering and counter-terrorist financing obligations are required to implement an internal control mechanism and procedures. Such professions must put in place systems relating to customer knowledge, continuous transaction monitoring and the detection of suspicious activity.

The FDJ control policy is based on the classification of risks beforehand and relies on a system that detects unusual transactions according to a multitude of risk criteria.

FDJ is continuously improving its resources for detecting and controlling suspicious activity. In sports betting, for example, it relies on a real-time bet monitoring system that can trigger extensive analyses aimed at clarifying the circumstances and qualifying the risks involved.

In relation to vigilance, enhanced investigations are conducted to either confirm or remove money laundering suspicions. Where FDJ suspects that the monies used in customer transactions have been acquired under circumstances in which a crime or an offence has been committed, it is required to file a suspicious activity report with the relevant French financial intelligence agency. In 2023, the Group filed 455 suspicious activity reports (up from 357 in 2022) with TRACFIN. In the past few years, the French financial intelligence agency has regularly expressed satisfaction at the high standard of the reports filed by FDJ.

RESULT: NUMBER OF SUSPICIOUS ACTIVITY REPORTS FILED WITH TRACFIN

| | 2021 | 2022 | 2023 |
|-----------|------|------|------|
| FDJ Group | 282 | 357 | 455 |

The sharp increase in the number of suspicious activity reports is connected to the lowering of the alert threshold which triggers a questionnaire requesting information on the origin of funds. This threshold has been reduced from €10k to €8.5k for digital transactions. The number of transactions for which FDJ received no (or little) explanation regarding the origin of the funds led to an increase in the number of suspicious activity reports.

The FDJ Group uses a three-level internal control approach to ensure at all times that the systems it has up and running are efficient and compliant. With this in mind, the point-of-sale inspection system verifies that retailers are fulfilling their AML/CFT obligations.

Checkpoints relating to security and responsible gaming obligations are also provided for as part of these PoS controls. The PoS compliance rate was 92.3% in 2023, down slightly on the 94.8% recorded for 2022 (see section 6 "Responsible gaming"). FDJ has set a goal to keep this rate above 90% by 2025.

PERFORMANCE INDICATOR: OVERALL COMPLIANCE WITH RESPONSIBLE GAMING AND SECURITY CRITERIA

| | 2021 | 2022 | 2023 |
|---------------------|-------|-------|-------|
| FDJ Group excl. PDJ | 93.8% | 94.8% | 92.3% |

The overall compliance of points of sale is assessed with regard to behavioural, commercial, contractual and regulatory criteria. The increase in the rate of compliance stems from better application of the criterion that requires points of sale to hand losing tickets and slips back to players on request. This instruction has been given to points of sale for many years now in conjunction with the representatives of retailers and the sales force, and has all but done away with unsuitable practices at points of sale.

7.2.3 Outlook

In 2024, the FDJ Group will continue to adapt its anti-money laundering and counter-terrorist financing system to developments in its activities, particularly in response to the challenges and opportunities connected to its transformation, in order to factor in emerging risks. FDJ's international strategy will also require more intense coordination of the AML/CFT approach on a consolidated level. This coordinated approach will factor in the specifics of each Group entity, their activities and their geographies.

FDJ will continue to develop its monitoring and control system in 2024 and adapt it to the new horse-race betting offer.

7.3 Preventing the outside manipulation of sports competitions

The FDJ Group is committed to combating the outside manipulation of sports competitions.

As a sports betting operator and long-standing supporter of French sport, the Group is directly exposed to the risk of sports competitions being manipulated. Because such manipulation can undermine confidence in sports competitions and in the integrity of sports betting, this warrants a strong response from FDJ.

The FDJ Group has been working hard for many years to combat the manipulation of sporting events around the world, often linked to fraudulent betting. French Decree No. 2019-1060 of 17 October 2019 consolidated the tasks assigned to FDJ by the State, particularly regarding the installation of the tools required to detect sports betting anomalies, prevention programmes targeting sports industry professionals, and FDJ's participation as a member of the French national anti-manipulation platform.

The Group works alongside The European Lotteries and the World Lottery Association to establish national and international cooperation with the sports industry and government authorities aimed at improving the effectiveness of sports integrity policies.

Moreover, in 2021, FDJ became a member of the Esports Integrity Commission (ESIC) through its subsidiary DVRT 13. ESIC is a self-regulating international association that promotes and monitors competitive integrity in esports.

7.3.1 PREVENTION

The FDJ Group has been committed to preventing corruption in sports for many years. It actively participates in monitoring the integrity of sports competitions and cooperates with all public and private French and international stakeholders to better protect sport from the risk of manipulation. With this in mind, the Group carries out internal awareness-raising and training initiatives that involve regular communication with all employees and special training for staff who work directly or indirectly in sports betting activities.

In 2023, 952 sports professionals participated in a number of operations that sought to raise awareness about the mounting risk of manipulation in sports competitions and provide advice on how to respond:

- awareness initiatives were carried out with representatives of the French basketball and handball federations, representatives of the Olympique de Marseille and Paris Saint-Germain football clubs, as well as with young players at a number of training centres involved in the Open Football Club programme;
- in a reflection of its engagement and its support for initiatives to prevent corruption, the Groupama-FDJ cycling team raises awareness among its cyclists and their managers about the importance of ethics and integrity (zero tolerance for doping). One of the preventive

measures implemented has been the daily collection and analysis of cyclists' power output data. In addition to the controls imposed by the International Cycling Union (UCI), anti-doping checks are also performed by the medical unit for the Continental and World Tour teams. FDJ is also a founding member of MPCC (movement for trustworthy cycling)⁽¹⁾, through which it runs a sponsors programme, and is behind the Sponsors' Charter, under which sponsors agree not to exert pressure on sporting results.

7.3.2 MONITOR

Monitoring of sports betting in the offline distribution network led FDJ to submit 23 major anomaly alerts to the national platform in 2023 (up from 12 in 2022).

PERFORMANCE INDICATOR: NUMBER OF ALERTS TRANSMITTED TO THE NATIONAL PLATFORM

| | 2021 | 2022 | 2023 |
|-----------|------|------|------|
| FDJ Group | 24 | 12 | 23 |

Furthermore, FDJ is behind the creation of the "Signale!" secure website designed to make it easier to report suspicions of manipulation. "Signale!" has been up and running since July 2021 and can be used by anyone involved in the French sporting movement.

7.3.3 COOPERATION

FDJ was appointed to preside United Lotteries for Integrity in Sports' (ULIS)⁽²⁾ Executive Committee in June 2023. ULIS is an association of international lotteries that pools its sports betting monitoring data. In this capacity, FDJ is continuing its efforts to make international competition oversight more effective in the interest of sports integrity. FDJ participated alongside ULIS in the enhanced surveillance conducted during the Rugby World Cup held in France from 8 September to 28 October 2023. As a monitoring organisation and member of the FIFA Integrity Task Force, ULIS was also involved in the FIFA Women's World Cup held in Australia and New Zealand between 20 July and 20 August 2023.

Following on from the Council of Europe's KCOOS+ (Keep Crime Out of Sport+) programme, FDJ also continued to contribute by supporting the new ACT (Addressing Competition manipulation Together) programme. This three-year programme is designed to facilitate the implementation of the Convention on the Manipulation of Sports Competitions, also known as the Macolin Convention, the aim of which is to harmonise international regulations and practices to combat the manipulation of sports competitions.

(1) A movement designed to defend clean cycling, transparency and accountability, that strives to rally its members behind these causes.

(2) www.ulis.org.

Personal data protection

As a member of the French national platform, FDJ is a stakeholder in the Copenhagen Group, which is steered by the Council of Europe and comprises around 40 national platforms. The Copenhagen Group is aimed at facilitating operational cooperation between existing platforms and helping to create new national platforms. In this way, it is working on the practical implementation of the Macolin Convention.

FDJ is also a driving force in the lottery industry through its participation in The European Lotteries' Sport Working Group and its membership of the World Lotteries Association's Betting Integrity on Sports & Horse Racing Committee.

7.3.4 OUTLOOK

Having ratified the Macolin Convention in June 2023, France now has a powerful legal framework to enhance and

7.4 Personal data protection

As a digital operator, FDJ has made data privacy for customers and users a top priority in order to meet their expectations regarding the manner in which their personal data is controlled and managed.

The EU's General Data Protection Regulation (GDPR) laid down the main principles and requirements for personal data protection in Europe, such as transparency, integrity, confidentiality of data processing operations conducted by data controllers, and the new rights of data subjects over their personal data.

Developing knowledge of customers to better meet their needs is strategically-important for the FDJ Group, and necessitates more data gathering and more data mining. FDJ relies on industry best practices and draws on extensive resources to protect the security and confidentiality of all Group data, particularly personal data, from potential security breaches.

7.4.1 INFORMATION SYSTEM SECURITY

Data protection, particularly personal data protection, is one of the pillars of the security strategy for the FDJ Group's information systems (IS). This strategy aims in particular to protect the personal data of players, retailers, employees and applicants.

FDJ implemented its information security management system (ISMS) in 2008 and had it ISO 27001-certified. The FDJ ISMS covers all the activities of the FDJ parent company together with those of its technological development subsidiary FDJ Gaming Solutions France. As part of the ISMS, risk analyses are conducted, notably to verify that the data protection measures are commensurate with the security needs expressed by the business lines and with legal and regulatory requirements, based on the risk level assessed for the Group.

The Privacy policy published on the Group's corporate website provides a more detailed description of FDJ's data protection standards. In particular, this policy highlights FDJ's commitments regarding data privacy for customers, the types of data it gathers and the manner in which this data is used.

Multiple security measures have been implemented based on industry best practices, policies drafted by the Group or risk management plans addressing risks identified during

develop its actions to preserve the integrity of sports. FDJ will continue to promote the convention through its international cooperation, with a view to doubling the number of countries in which it is ratified. Furthermore, the decree relating to the French platform to combat the manipulation of sports competitions was published on 29 December 2023. This will reinforce the legally-permitted sharing of information among stakeholders (sporting movement, public authorities and operators) and make for more effective efforts to combat match manipulation.

Lastly, two major sporting events will be held in 2024: the UEFA Euro Football Championship and the Paris 2024 Olympic and Paralympic Games. As was the case with the Rugby World Cup, FDJ will participate in an international group tasked with monitoring these events.

the various risk analyses performed annually or for the purposes of completing specific projects. For example:

- FDJ introduced enhanced authentication measures on its websites fdj.fr and parionssportenligne.fdj.fr in 2021, together with partial personal data masking in players' online accounts;
- FDJ continued its efforts in 2022 by introducing two-factor authentication (2FA) systems for sensitive operations in player accounts (e.g. to change bank details) and by requiring more complex passwords;
- in 2023, FDJ introduced a feature enabling 2FA to be activated on a player's log-in page. This means that customers can now apply stronger log-in verification options to their entire online account and configure a trusted device to ensure that all subsequent log-ins from that device benefit from a high level of security.

FDJ regularly updates the set of standard security measures used to protect personal data. Furthermore, information security awareness is one of the cornerstones of FDJ's security programme and ensures that best practices are adopted by all employees.

7.4.2 EMPLOYEE AWARENESS AND TRAINING INITIATIVES

The employee CSR training programme contains a special module on the management of personal data. This is combined with mandatory training for all new hires (more than 200 employees trained in 2023) and more targeted approaches. As part of this, FDJ held an innovative campaign in 2022 in which 531 employees took part. They were asked to complete three separate dynamic questionnaires to help them understand the repercussions of failing to follow best practice when it comes to data security and data privacy.

In 2023, the annual information security awareness and training programme made it possible to:

- continue regular awareness actions: webinars reminding participants of best practice and our security policies, quarterly phishing tests (now applied to the entire Group); publication of a monthly "cyber" newsletter; and regular articles on the FDJ intranet site, etc.
- introduce new specific actions: organisation of an "FDJ cyberweek" (to coincide with European Cybersecurity Month) with on-site events and an online cyber-quiz tested by more than 350 participants; introduction of an

awareness MOOC for in-house and external staff; subscription to an online training platform for the staff at the Group Cybersecurity Department; and mandatory completion of an awareness course for the people who were found to be "serial-clickers" in the phishing tests, etc.

PERFORMANCE INDICATOR: NUMBER AND SHARE OF FDJ EMPLOYEES TARGETED BY GDPR AWARENESS INITIATIVES

| | 2021* | | 2022 | | 2023 | |
|-----|--------|-------|--------|-------|--------|-------|
| | Number | Share | Number | Share | Number | Share |
| FDJ | 2,061 | 76% | 235 | 8% | 336 | 11% |

* In 2021, all employees were required to complete this training. It was incorporated into the training cycle for new hires in 2022, in addition to targeted training for certain members of staff.

7.4.3 THE "PRIVACY BY CUSTOMER" APPROACH

FDJ has established governance aimed at maintaining compliance and staying ahead of changes in laws and regulations governing personal data protection. The goal is to optimise the transparency of personal data processing operations.

In 2017, the Group launched a "Privacy by Customer" initiative, which relies on innovative tools and methods for collecting user feedback, in order to better understand their perceptions, needs and expectations in terms of personal data protection. As part of this, FDJ conducts qualitative in-person surveys of players, non-players, user experience specialists and legal advisors. This iterative approach will continue long into the future, and the findings will be shared with other companies belonging to industry associations, and with the CNIL (French data protection agency). FDJ understands that it is also imperative to protect the personal data of its staff and retailers.

FDJ is constantly improving the process for obtaining user consent to install cookies and other online tracking technologies. It has internal procedures in place to ensure that it complies at all times with the laws in force, and it performs regular audits of its websites and mobile applications.

FDJ also keeps a data processing log that records all personal data processing operations. This database documents cross-business, technical and organisational security measures implemented by the Company. The ultimate goal is to protect all personal data processed by FDJ and to guarantee the integrity, confidentiality and availability of personal data transiting through

FDJ's information system. To ensure compliance at all times, FDJ also conducts checks on personal data processing and on the manner in which this processing is carried out.

Lastly, FDJ applies security best practices in terms of:

- information and awareness: persons who handle personal data are duly informed and made regularly aware of the associated risks. They also formally undertake to protect personal data when they sign their employment contract and the FDJ Charter governing the use of IT resources and digital tools, both of which contain sections relating to data privacy. A copy of this charter is systematically provided to all new employees as part of the general security awareness process;
- monitoring and tests: FDJ has its own (Security Operation Centre) or "SOC", which implements monitoring and testing systems for the various components of FDJ's information system;
- identification, authentication, authorisation and traceability of user activities;
- encryption and use of cryptography tools;
- incident traceability and management;
- vulnerability management;
- secure access to personal data.

7.4.4 AUDITS AND CHECKS

FDJ has introduced various forms of GDPR compliance audits and checks:

- internal audits: the staff assigned to FDJ's Data Protection Officer (DPO) carry out personal data processing checks at regular intervals. Alongside this, the Group's annual internal control self-assessment campaign incorporates checkpoints specifically relating to GDPR compliance. Lastly, the multi-year internal audit plan includes audit missions to verify compliance with laws and regulations, including the GDPR;
- external audits: FDJ regularly calls on external consultants to conduct audits into the compliance of its personal data processing and/or its GDPR compliance system;
- audits of subcontractors: FDJ has introduced systems of GDPR compliance checks and reporting for the subcontractors to which it entrusts personal data processing tasks, bearing in mind that all these measures are provided for in standard FDJ contracts.

7.4.5 OUTLOOK

In 2024, FDJ intends to take steps to encourage as many customers as possible to adopt two-factor authentication to log in to their player account. This 2FA functionality was introduced in early November 2023. Nearly 50% digital customers have activated it so far and use it on a daily basis.

7.5 Promoting ethical business management and fighting corruption

The FDJ Group is subject to the French Sapin II law and, as such, is required to implement a programme to prevent and detect corruption and influence peddling⁽¹⁾.

Efforts to prevent and detect acts of corruption concern every member of the FDJ Group. These measures are coordinated by a special entity that belongs to the Audit, Risk, Control, Quality and Ethics Department, and implemented throughout the Group with the help of experts and compliance officers.

FDJ has also been working closely with its partners and stakeholders for many years to combat corruption in sports (see section 7.3 "Preventing the outside manipulation of sports competitions").

7.5.1 ANTI-CORRUPTION MEASURES AT THE FDJ GROUP

The Group's anti-corruption measures are based on a wide range of documents and procedures (an Ethics Charter, an Anti-Corruption Code of Conduct, specific procedures, an ethics-driven whistle-blowing system, etc.).

As stated in its Ethics Charter⁽²⁾, the FDJ Group observes the fundamental ethical principles of complying with laws and regulations, sharing a culture of integrity, respecting employees and stakeholders, and engaging in constructive dialogue with civil society. The Ethics Charter has been approved by the FDJ Group's Board of Directors and reflects the collective engagement of the Group's executives and employees to uphold its ethical principles in the performance of all their duties. Tackling corruption is a key element of these principles.

The Anti-Corruption Code of Conduct⁽³⁾ is an extension of the Ethics Charter, in accordance with French laws and standards and international commitments.

This Code of Conduct is available on the Group's corporate website and a copy is given to each FDJ Group employee (appended to the Rules of Procedure, a copy of which is provided to employees when they sign their employment contract). It provides guidance to FDJ Group employees and stakeholders on how to respond to and address corruption on a daily basis, by presenting situations that might equate to corruption, influence peddling and other breaches of fairness, and by describing what to do and what not to do in order to adopt the correct attitude when faced with a high-risk situation.

The anti-corruption measures applied at the FDJ Group ensure that the "zero tolerance" principle is upheld regarding any act of corruption, a principle that is conveyed

by the Group's governing body and formally stated in the message from the Chairwoman and Chief Executive Officer in the Anti-Corruption Code of Conduct. This Code is supplemented by in-house rules and procedures made available to staff. These relate to:

- handling gifts and invitations, and the associated register;
- preventing, reporting and managing conflicts of interest, and the associated register;
- third-party assessments for the entire Group, including the management of charitable sponsorship, sports sponsorship, institutional relations and the representation of interests (the Group has a strict principle of political neutrality in all its operations).

It is also supplemented by awareness initiatives (e-learning module open to all staff), specific training for populations with the greatest exposure to a risk of corruption and influence peddling, and communication actions (anti-corruption day, posting of articles on the intranet site, etc.).

The Group's anti-corruption measures are also supplemented by an accounting audit procedure and control plan to help us ensure that the measures are indeed effective.

Lastly, in order to maintain and nurture a trusting environment, the FDJ Group introduced a whistle-blowing system for employees and external stakeholders in 2018. This is a way to encourage employees and external stakeholders to escalate any suspicions they may have and report any ongoings that may be against the law, in breach of the Anti-Corruption Code of Conduct or, more generally, contrary to the Group's ethical principles. Rounding out the Group's conventional feedback and dialogue channels (Diversity & Inclusion team, employee representation bodies, *HR Business Partners*, managers, etc.), the ethics-driven whistle-blowing system relies on a secure online platform managed by an outside contractor (*WhistleB*), which guarantees the protection of data and has strict privacy procedures in place for all data gathered on reported cases (in relation to the identity of the whistle-blower, the persons targeted and any third party cited, and in relation to the ongoings reported). Staff at all Group subsidiaries can avail of this online platform, which can be accessed from the corporate website and through the intranet site.

The system of governance in place within the Group provides assurances that reported cases will be collected and handled in an independent and impartial manner. The Audit, Risk, Control, Quality and Ethics Department is responsible for ensuring that cases are handled correctly and smoothly.

(1) The FDJ Group's subsidiary in the United Kingdom must also comply with the UK Bribery Act, which contains measures to prevent and punish corruption. The Act makes it an offence to engage in active bribery and passive bribery, and to fail to prevent a bribe being paid on an organisation's behalf. The rules and procedures associated with anti-corruption measures can therefore be adapted to this legislation.

(2) The Ethics Charter and Anti-Corruption Code of Conduct can be found on the Group's website at: www.groupefdj.com.

(3) The Ethics Charter and the Anti-Corruption Code of Conduct are appended to the Rules of Procedure and are available for all Group employees to consult.

7.5.2 ANTI-CORRUPTION PROGRAMME AT THE FDJ GROUP

In accordance with the provisions of the Sapin II Law, the anti-corruption and influence peddling programme rests on three pillars:

- **a commitment from the governing body** to transparency and leading by example, founded on observance of the regulations and the most exacting standards of ethics, with "zero tolerance" for acts of corruption in any shape or form. The head of the Audit, Risk, Control, Quality and Ethics Department, who reports to the Group's Deputy Chief Executive Officer, also reports to the Audit and Risks Committee;
- **an analysis of the risks of corruption and influence peddling** to which the Group is exposed, by mapping corruption risks to identify what measures and procedures should be put in place to prevent, detect and address these risks;
- the implementation of **procedures to prevent, detect and address risks**:
 - prevention through an Anti-Corruption Code of Conduct and related procedures, a training programme on the risks of corruption and influence peddling and the implementation of a third-party assessment procedure,
 - detection through accounting audits, an ethics-driven whistle-blowing system and an internal control and assessment mechanism,
 - actions to address risks through a system of disciplinary procedures relating to corruption risks.

The Group continued or embarked on the following key actions in 2023:

1. consolidating the FDJ's Group's ethics-driven whistle-blowing culture by presenting the in-house whistle-blowing system to people at all managerial levels, sending out a Group-wide message to all staff, and organising an anti-corruption day devoted to the whistle-blowing system and the protection of whistle-blowers;
2. changing procedures to make it easier for people to embrace the anti-corruption programme, the procedure for registering gifts and invitations, the procedure for registering conflicts of interest and the third-party assessment procedure;
3. stepping up awareness and training initiatives, with:
 - the organisation of an anti-corruption day focused on preventing, detecting and combating corruption (with a word from the FDJ Group's management body, a chance to talk to in-house and outside specialists, an immersive game and special displays),
 - updates to the online training module for all FDJ Group staff,
 - the launch of specific training programmes for managers and people who are exposed to a risk of corruption, with quizzes to test their knowledge;
4. continuing to support the business lines and subsidiaries on a daily basis, namely through a network of compliance

officers. The Ethics & Anti-Corruption team has also begun to roll out the anti-corruption programme at all newly-acquired subsidiaries;

5. continuing to enhance the control mechanism: accounting audits and internal controls linked to the anti-corruption system to gain assurances that the procedures contained in the anti-corruption programme are effectively implemented, in a satisfactory and efficient manner;
6. addressing Environmental, Social and Governance (ESG) issues through the Ethics & Anti-Corruption team, namely with a view to securing the "sustainable procurement and supplier relations" label and the "diversity, equal opportunities and inclusion" label.

PERFORMANCE INDICATOR: NUMBER AND SHARE OF EMPLOYEES HAVING COMPLETED ETHICS AND ANTI-CORRUPTION TRAINING

| | 2020-2021 | | 2021-2022 | | 2022-2023 | |
|-----------|-----------|-------|-----------|-------|-----------|-------|
| | Number | Share | Number | Share | Number | Share |
| FDJ Group | 2,094 | 77% | 2,193 | 78% | 1,428 | 45% |

The FDJ Group considers a person to be trained in anti-corruption measures if they have completed specific training in this area in the course of the last two years (e-learning / special training). The 2022-2024 training plan is in the process of being rolled out, with specific programmes for people who are exposed to a risk of corruption and awareness sessions via an e-learning module. As the last e-learning module was dated 2020, a new mandatory one for all Group staff was launched in October 2023. Reminders will be sent out in early 2024 to ensure that at least 80% of the workforce completes this training.

7.5.3 OUTLOOK

Efforts in 2024 will predominantly focus on:

- promoting the FDJ'Alert ethics-driven whistle-blowing system: to encourage each member of staff to use this secure and confidential channel to report any concerns they may have;
- updating the corruption risk map by integrating the newly-acquired subsidiaries;
- providing ongoing training to populations identified as presenting the greatest exposure to risks of corruption and influence peddling (specific training, manager training, etc.);
- supporting all business lines with issues relating to breaches of probity;
- providing added support for newly-acquired subsidiaries and all other Group entities, particularly with the development of new activities and international expansion.

Promoting ethical business management and fighting corruption

7.5.4 RESPONSIBLE TAX POLICY

FDJ has made transparency and tax compliance the priorities of its tax policy. The Group takes care to comply with all the tax rules and laws that apply in all the countries in which it operates. In particular, all tax returns required by laws and regulations are duly filed, and all taxes and levies are paid accordingly.

With regard to cross-border transactions, FDJ complies with the OECD guidelines and ensures that the transfer pricing policies implemented within the Company comply with the arm's length principle.

To avoid artificial transfers of profits, the Group applies the arm's length principle, which aims to ensure that transactions within an international group are priced as if they had taken place between independent parties.

In 2023, the Group's tax expense amounted to €141 million⁽¹⁾, compared with €113.3 million in 2022. This corresponds to an effective tax rate of 25%, compared with 27% in 2022. FDJ SA's contribution to Group tax was €132 million, up from €103 million in 2022.

PERFORMANCE INDICATOR: EFFECTIVE TAX RATE

| | 2021 | 2022 | 2023 |
|-----------|------|------|------|
| FDJ Group | 30% | 27% | 25% |

7.5.5 RESPONSIBLE GAMING PARTNERSHIPS

Partnerships formed for research and trials are an essential pillar of FDJ's responsible gaming policy (see section 6.2 "Preventing excessive gambling"). They contribute to research and the sharing of knowledge in the field of gambling and addictive behaviour, and form a foundation for the Company's work on responsible gaming mechanisms geared towards players. Each project undergoes a prior review process to gain assurances that the research and the structures being supported will be independent. This implies:

- the examination of projects in accordance with the Sapin II Law (identification of potential concerns such as conflicts of interest, etc.);
- systematic referral to an internal project selection committee comprised of the Audit, Risk, Control, Quality and Ethics Department, and the Legal, Finance and CSR Departments (see the ethics policy above);
- no participation by the FDJ Group in the governance of projects dedicated to research on addictions and prevention of underage gambling;
- respect for the independence of the scope of research and professional practices of each partner. A specific ethical framework has also been defined for risk and harm reduction initiatives targeting struggling players, and involving professionals from the medical and social services spheres and the Group's sales network (see section 6 "Responsible gaming").

Outlook

FDJ will continue to apply these ethical guidelines in 2024 to all new partnerships formed to conduct research and to support prevention initiatives as part of its responsible gaming policy.

7.5.6 PREVENTION OF ANTI-COMPETITIVE PRACTICES

FDJ operates under exclusive rights (online lotteries, offline lotteries, offline sports betting) as well as in open competition (online sports betting, online horse-race betting via the subsidiary ZEturf and online poker) in the gaming and gambling sector. In recent years, the Group has diversified its activities and launched initiatives in new competitive and/or developing markets, namely third-party payments and the provision of services to international lottery operators. This duality of operations exposes the Company to greater risks under competition law, particularly in terms of abuse of a dominant position.

FDJ has prepared an employee handbook to prevent risks of non-compliance with competition law. This handbook describes situations that could pose a risk for the Company, as well as the best practices employees can adopt to avoid any breaches of competition law.

The Group's Legal Department regularly organises awareness and training initiatives to familiarise staff in the various business lines with issues relating to competition law. In 2023, around 60 employees completed this training.

The 2022 acquisition of Aleda, provider of PoS systems and processing solutions, and the 2023 acquisition of ZEturf, operator of horse-race and sports betting services, were both notified to the French competition authority (Autorité de la concurrence). The authority approved the acquisitions on the condition that FDJ give certain undertakings, aimed at ensuring the strict separation of activities operated under exclusive rights and those performed in markets that are open to competition (maintaining the pari-mutuel agreements with horse-race betting operators, training staff tasked with promoting and coordinating offers provided under exclusive rights and in markets open to competition, doing away with single player accounts providing access to services operated under exclusive rights as well as to services open to competition, and requiring players to set up separate accounts instead, etc.).

An authorised agent conducts inspections to verify compliance with these undertakings and submits regular reports to the competition authority.

Outlook

In 2024, FDJ will continue with the vast training plan initiated in the third quarter of 2023 so that employees are aware of the undertakings that were given as part of the ZEturf acquisition. 2024 will also be devoted to preparing for and implementing separate player accounts for people who want to play lottery games and also place sports bets online.

(1) Scope of the consolidated financial statements

7.5.7 TAKING ACTION TO UPHOLD HUMAN RIGHTS

FDJ is committed to preventing human rights violations and to improving employment and working conditions in the places in which it operates. The FDJ Group's human rights policy stipulates the steps taken to prevent risks of

human rights violations. It describes the key issues that have been identified, as well as their implications for the Group's entities, and lays down a set of guiding principles which detail the specific approaches to be adopted with regard to 4 main stakeholders and 17 risks. It also provides a reference framework regarding the rules that must be observed in all of the Group's daily operations.

| Main stakeholders | Identified risks |
|--|---|
| EMPLOYEES | <ul style="list-style-type: none"> • Psychological and sexual harassment of employees • Discrimination and occupational inequality from the moment employees are hired and throughout their career • Poor working conditions for employees • Failure to ensure employee safety • Failure to allow freedom of association combined with the deterioration of labour relations |
| SUPPLIERS/SUBCONTRACTORS | <ul style="list-style-type: none"> • Poor working conditions at suppliers and subcontractors • Use of forced labour and child labour by suppliers and subcontractors • Failure of suppliers and subcontractors to allow freedom of association combined with the deterioration of labour relations |
| CUSTOMERS | <ul style="list-style-type: none"> • Failure to protect vulnerable players • Failure to comply with the laws and regulations prohibiting underage gambling and sports betting • Poorly transparent gaming conditions • Excessive gaming incentives |
| ALL FDJ GROUP STAKEHOLDERS (EMPLOYEES, RETAILERS, SUPPLIERS/SUBCONTRACTORS AND CONSUMERS) | <ul style="list-style-type: none"> • Failure to uphold human rights in relation to sponsorship operations • Insufficient resources to tackle corruption in sport and match-fixing • Failure by FDJ retailers to uphold human rights • Failings in the ethics-driven whistle-blowing system • Failure to ensure data privacy |

The FDJ Group upholds fundamental, internationally-recognised human rights and endeavours to take all necessary measures to identify and prevent any potential negative repercussions or to remedy any existing ones that may be connected to its own operations or to operations within its value chain. The FDJ Group is also seeking to make a positive contribution in the area of human rights by taking action as a civic-minded and responsible organisation. The human rights policy formalises this pledge and reasserts its fundamental importance in the Group's managerial and operational procedures and in its relations with stakeholders. In this way, the FDJ Group follows internationally-recognised standards in relation to human

rights. In particular, this policy draws on the Universal Declaration of Human Rights, the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work, the United Nations Guiding Principles on Business and Human Rights, the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, and the OECD Guidelines for Multinational Enterprises. This pledge is an integral part of the Group's 2025 strategic vision and its vigilance in this respect.

The FDJ Group has introduced a monitoring and reporting system to steer its performance in relation to this human rights policy, together with dedicated governance to oversee its proper application.

7.6 Promoting responsible purchasing

In the course of its activities and business relations, FDJ promotes responsible sales and partnership practices and works to prevent unethical practices (human rights violations, adverse impacts on the environment, overly-long payment times, excessive levels of dependency, etc.) among its suppliers and partners.

The aim of responsible purchasing is to meet social and environmental demands and facilitate the construction of a responsible and resilient supply chain. FDJ's responsible purchasing policy is an integral part of the Group purchasing policy and has four key focuses: lasting and balanced relationships with suppliers, the shortening of payment times, local and inclusive procurement and, lastly, the improvement of suppliers' environmental and labour practices.

7.6.1 LASTING AND BALANCED SUPPLIER RELATIONSHIPS

The Group is committed to building balanced, lasting relationships with its suppliers to ensure the continuity and fairness of its value chain.

In 2014, FDJ signed the inter-company Mediation Responsible Supplier Relations Charter, the aim of which is to raise awareness among economic agents about key responsible sourcing issues and the importance of forging customer-supplier relationships of the highest standard. FDJ reasserted its commitment to this issue in 2021 by signing an updated version of the Sustainable Procurement and Supplier Relations Charter ⁽¹⁾.

In a reflection of its efforts to continuously improve its sustainable procurement practices, FDJ secured the "sustainable procurement and supplier relations" label in 2021. This label is awarded by the French ministry of the economy, finance and the recovery for a three-year period to reward best practices in procurement and supplier relations through the incorporation into purchases of each of the CSR-driven environmental, social and ethical dimensions. It is aligned with the guidelines set out in the international Sustainable Procurement standard (ISO 20400).

7.6.2 SHORTENING PAYMENT TIMES

In order to optimise its economic performance, FDJ is targeting a "zero payment default" rate by 2025 on supplier invoicing to protect the financial viability of its suppliers. With this in mind, the Group has taken action in a number of areas to improve payment times, through the:

- continued enrolment of suppliers in the Tradeshift invoice automation system;
- optimisation of expense approval thresholds.

FDJ has also introduced a discount platform to facilitate the early payment of supplier invoices, in conjunction with C2FO, world leader in working capital optimisation solutions. Through this platform, suppliers can now request the early settlement of one or more outstanding invoices in return for a discount. FDJ will settle the invoice(s) on the requested date, less this discount.

The average payment time for FDJ suppliers was 37 days at the end of 2023 (shorter than the required statutory 60-day period, barring exceptions), compared with 38 days in 2022.

7.6.3 LOCAL AND INCLUSIVE PROCUREMENT

In keeping with its commitments, FDJ's responsible purchasing strategy places a strong emphasis on sourcing through French channels.

In 2023, the FDJ Group's French subsidiaries ⁽²⁾ contributed to the economic, social and societal vitality of regions throughout the country, making more than 85% of their purchases (in value) in France and 61% with small and medium-sized enterprises (SMEs) and intermediate-sized enterprises. (ISEs) (see section 10 "Territories").

The FDJ Group is also committed to supporting inclusive procurement. By 2025, it is keen to increase purchases from sectors that employ disabled people and provide pathways into work. In 2023, more than €1.343 million worth of purchases were invoiced to FDJ by ESATs (vocational rehabilitation centres) and EAs (disability-inclusive companies), compared with €1.3 million in 2022, and around 7% of FDJ's suppliers were located in priority urban policy districts ("QPV").

7.6.4 MANAGING SUPPLIER CSR RISKS

FDJ assesses its suppliers' CSR risks every year. Based on a risk map and the identification of suppliers operating in sub-categories of purchases exposed to CSR risks, FDJ has assessed 326 suppliers with the help of international body Ecovadis or through its own in-house questionnaire, resulting in an average score of 63/100. This meant that, at the end of 2023, 40% of suppliers falling into the 'very high' and 'high' CSR risk categories were covered by a CSR performance assessment.

In 2023, as part of the continuous effort to improve its responsible purchasing approach, the FDJ Group put together a 4-step supplier CSR risk management policy:

- **Identifying the risks**
At the end of 2022, the FDJ Group acquired a supplier CSR risk mapping tool that enables it to identify a CSR risk level (from an environmental, social and ethical perspective) for all its sub-categories of purchases.
- **Prioritising the risks**
The FDJ Group has prepared a matrix that classifies all sub-categories of purchases based on the four risk levels in the risk map (very high, high, moderate, low), enabling it to see which actions need to be prioritised.
- **Mitigating the risks**
Following a call for tenders, the FDJ Group acquired a tool which its business line staff can use to integrate CSR criteria and a CSR weighting tied to the risk level of the type of purchases being made.
- **Always improving**
The FDJ Group works with suppliers who score below 45/100 to come up with plans designed to help them boost their CSR performance.

(1) <https://www.groupefdj.com/en/commitments/sustainable-purchasing.html>

(2) FDJ SA, FGS France, FDP, FDI, FDJ Services, L'Addition and ALEDA.

The FDJ Group also conducts assessments to share its CSR priorities with strategically-important and major suppliers. During the year, FDJ organised a specific CSR assessment with 21 strategically-important suppliers, providing an opportunity to discuss CSR best practice with them and to identify common synergies.

CSR training for the purchasing teams is also an essential avenue for improvement. In 2023, the purchasing teams completed training on the integration of CSR issues in financial management, together with two e-learning modules ("Understanding the cost of climate change and how the sustainable transition impacts my Finance Department" and "How to set up more sustainable purchasing").

7.6.5 DECARBONISING PURCHASING

In 2023, the FDJ Group launched the #BuyforGood purchasing decarbonisation programme. The aim is to get the reduction trajectory up and running for carbon emissions deriving from Group purchases (see section 11 "Environment"), by involving the supplier ecosystem through four initiatives:

Collecting emissions data from suppliers relating to the Group's purchases

The Group has acquired a data collection and carbon assessment tool with a view to improving the manner in which its emissions are measured. This means that, from 2024, carbon data relating to the goods and services purchased by the Group will be collected from its main suppliers.

Changing the Group's purchasing processes with carbon performance drivers

FDJ systematically incorporates a carbon emissions clause into large contracts (in excess of €100,000). By accepting this clause, suppliers agree to share with FDJ the annual emissions data relating to purchases made by the Group. Currently, 19% of the revenue generated with the Group's suppliers is covered by a decarbonisation clause.

Steering emissions reduction plans alongside the Group's suppliers

From 2024, the Group will be working with its suppliers to build emissions reduction plans for the most carbon-intensive purchasing items.

Communicating with internal and external stakeholders

As part of a plan to get its main suppliers on board with the BuyforGood programme, the FDJ Group brought together around 100 strategic suppliers on 5 December 2023 for the first ever "FDJ Suppliers Day". This was the first such responsible purchasing onboarding initiative to be staged for FDJ's strategic suppliers and business lines in order to focus on decarbonising the value chain. The Group used this opportunity to share with its partners the emissions reduction targets it has set, together with its #BuyforGood purchasing decarbonisation programme.

Various round tables were organised to highlight environmental best practice at partners and suppliers. This was also an opportunity for the FDJ Group to reassert its ambition to nurture partnership-driven relationships with its suppliers and to co-build environmentally-friendly solutions with them.

7.6.6 OUTLOOK

As part of its #BuyforGood purchasing decarbonisation programme, FDJ will be introducing emissions data collection campaigns with suppliers in 2024 via a dedicated digital platform. The aim is to further enhance monitoring of purchase-related carbon emissions.

Also in 2024, FDJ will be reasserting its responsible purchasing commitment and will be looking to sustain the continuous improvement momentum by signing an updated three-year Sustainable Procurement and Supplier Relations Charter with Médiation des Entreprises.

Furthermore, in an extension of the supplier CSR risk management approach, the Group will be raising awareness among business line staff in 2024 about the use of the tool developed in 2023 to integrate weighted CSR criteria into calls for tender, taking the risk level and the type of purchase into consideration.

Lastly, true to its pledges, the FDJ Group will continue in 2024 to work with organisations which are active in the social and solidarity economy, provide pathways into work and employ people with a disability.

8. Human resources ⁽¹⁾

The FDJ Group firmly believes that employee engagement is an essential factor in achieving sustainable performance. With this in mind, it is working to develop and implement an ambitious, innovative and inclusive Human Resources policy.

The Group wants to make its employees the beating heart of its actions, while still taking stakeholders' expectations into consideration, with, in particular, extensive integration of demands relating to diversity, equal opportunities and efforts to combat all forms of discrimination.

PROFILE OF HUMAN RESOURCES AT THE GROUP

RESULT: NUMBER OF PERMANENT AND FIXED-TERM EMPLOYEES AT 31 DECEMBER ⁽²⁾

| Entity | Country | 2021 | | | 2022 | | | 2023 | | |
|------------------|------------------|----------------|----------------|--------------|----------------|----------------|--------------|----------------|----------------|--------------|
| | | Perma- nent | Fixed- term | Total | Perma- nent | Fixed- term | Total | Perma- nent | Fixed- term | Total |
| FDJ | France | 1,531 | 72 | 1,603 | 1,665 | 71 | 1,736 | 1,799 | 75 | 1,874 |
| FDP | France | 452 | 15 | 467 | 471 | 21 | 492 | 508 | 20 | 528 |
| FDI | France | 28 | - | 28 | 28 | - | 28 | 32 | - | 32 |
| PDJ | French Polynesia | 17 | 3 | 20 | 19 | - | 19 | 19 | 1 | 20 |
| FGS France | France | 102 | 3 | 105 | 112 | 5 | 117 | 114 | 4 | 118 |
| FGS Canada | Canada | 2 | - | 2 | 1 | - | 1 | 1 | - | 1 |
| FDJD | France | 16 | 1 | 17 | 15 | 3 | 18 | 14 | 3 | 17 |
| FGS UK* | United Kingdom | 36 | - | 36 | - | - | - | - | - | - |
| Sporting Group | United Kingdom | 246 | 3 | 249 | 272 | 2 | 274 | 221 | 4 | 225 |
| FDJ Services | France | 9 | - | 9 | 14 | - | 14 | 28 | - | 28 |
| Aleda | France | | | | | | | 82 | 8 | 90 |
| L'Addition | France | | | | | | | 63 | - | 63 |
| FDJ GROUP | | 2,439 | 97 | 2,536 | 2,597 | 102 | 2,699 | 2,881 | 115 | 2,996 |

* The FGS UK workforce was transferred to Sporting Group in 2022.

As at 31 December 2023, the Group employed 2,996 people at the companies within its scope of consolidation. FDJ, with 1,874 employees, represented almost 62.6% of the Group headcount, while the commercial subsidiary FDP employed 528 people, representing 17.6% of the total Group headcount. The 11% increase in the Group workforce in 2023 stemmed from FDJ (with growth of 7.9%).

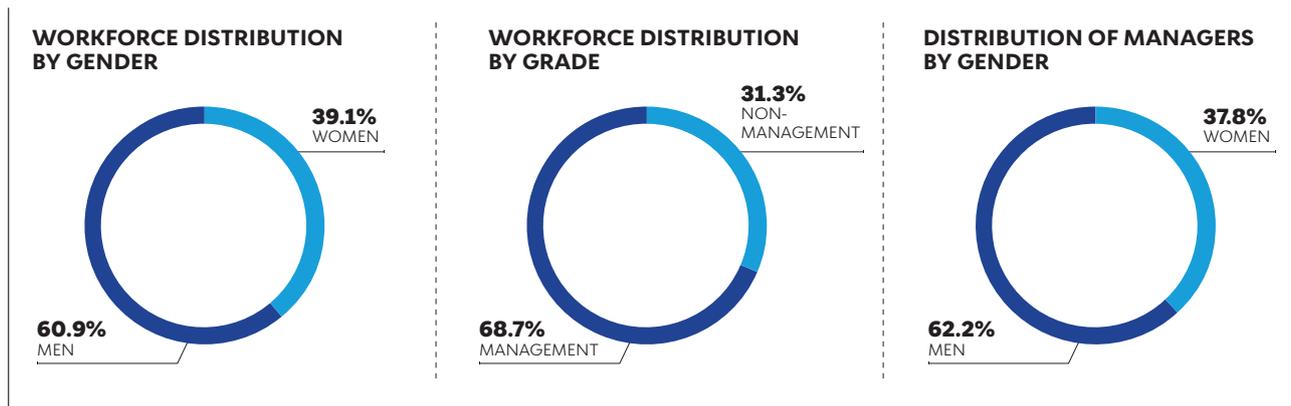
(1) In accordance with the reporting protocol, the non-financial data contained in the entire non-financial information statement relates to the Group excluding PLJ and ZÉturf/ ZÉbet.

(2) The headcount presented in the table takes into account permanent and fixed-term employment agreements only, whilst the information provided in the financial statements includes all types of employment agreements, including interim and intermittent contracts.

RESULT: PROFILE OF THE WORKFORCE AT 31 DECEMBER

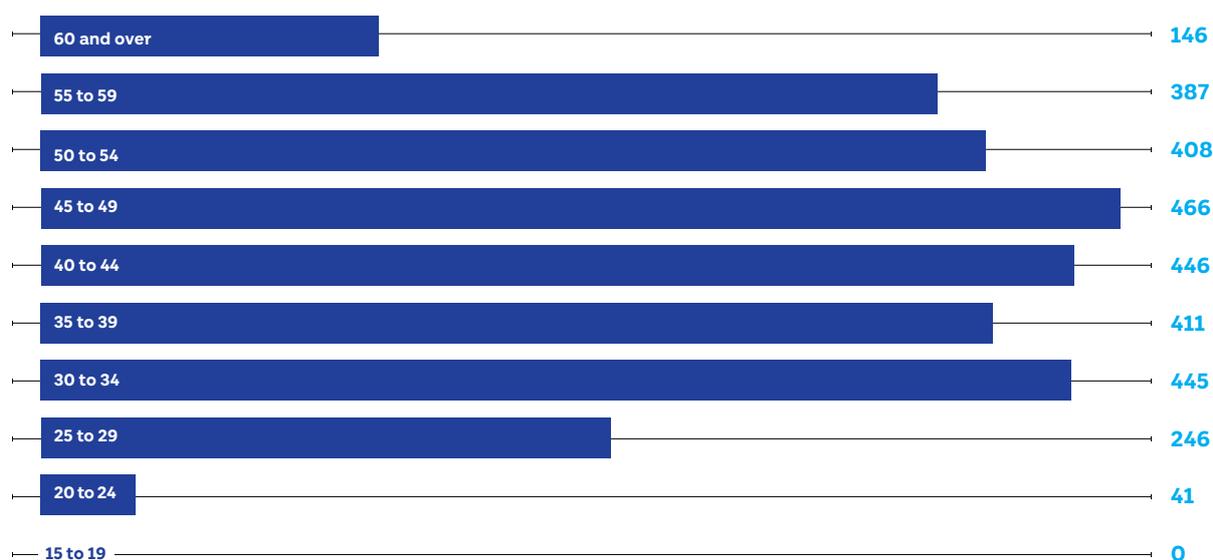
| | 2021 | | 2022 | | 2023 | |
|-----------|------------|----------------|------------|----------------|------------|----------------|
| | Management | Non-management | Management | Non-management | Management | Non-management |
| FDJ | 1,391 | 212 | 1,527 | 209 | 1,676 | 198 |
| FDJ Group | 1,664 | 872 | 1,828 | 871 | 2,058 | 938 |

In 2023, management-level employees accounted for 68.7% of the Group's total workforce, compared to 67.7% in 2022.



AGE PYRAMID AT 31 DECEMBER

| | 60 and over | 55 to 59 | 50 to 54 | 45 to 49 | 40 to 44 | 35 to 39 | 30 to 34 | 25 to 29 | 20 to 24 | 15 to 19 | Average age |
|-----------|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------|
| FDJ | 98 | 206 | 247 | 283 | 296 | 283 | 297 | 154 | 10 | - | 42.4 |
| FDJ Group | 146 | 387 | 408 | 466 | 446 | 411 | 445 | 246 | 41 | - | 38.6 |



Ensuring sound management of employee skills

RESULT: AVERAGE EMPLOYEE SENIORITY

| | 2021 | 2022 | 2023 |
|-----------|-------------|-------------|-------------|
| FDJ | 11.30 years | 10.90 years | 10.52 years |
| FDJ Group | 11.10 years | 10.85 years | 10.52 years |

RESULT: GENDER DISTRIBUTION IN THE WORKFORCE

| | 2021 | | | | 2022 | | | | 2023 | | | |
|-----------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | Men | % | Women | % | Men | % | Women | % | Men | % | Women | % |
| FDJ | 920 | 57.4% | 683 | 42.6% | 1,012 | 58.3% | 724 | 41.7% | 1,110 | 59.2% | 764 | 40.8% |
| FDJ Group | 1,548 | 61.0% | 988 | 39.0% | 1,649 | 61.1% | 1,050 | 38.9% | 1,824 | 60.9% | 1,172 | 39.1% |

8.1 Ensuring sound management of employee skills

In a competitive environment, characterised by profound changes, it is essential that the Group has committed teams and the best possible expertise in order to develop its operations. With this in mind, the employment and career path planning policy that FDJ has been developing for more than ten years is designed to prepare for the evolving tasks that will be entrusted to employees and the skills they will need to acquire, and to optimise the manner in which they are guided along their career paths and develop their talents.

Each year, the Group devotes a substantial part of its budget to training. More than €6.7 million was set aside during the year, representing 3.23% of payroll expense. The Group made a point of maintaining and developing the employability (hard skills and soft skills) of all employees in 2023, by hosting training sessions that suit the needs of each individual. This meant that more than 3,000 Group employees were able to complete at least one course. On average, each trained employee completed 18 hours of sessions in 2023.

Training requirements cover four main areas:

- hard skills directly relating to duties and the fast-paced changes within these professions, particularly in IT, cybersecurity, data, digital technologies, sales and marketing and the digital transition. Examples:
 - in 2023, there was a particular focus on negotiation techniques, geared towards the entire sales force, and on the implementation of the Kubernetes system designed to improve the way in which applications are organised and managed, geared specifically towards the IT teams,
 - a training course devoted to the ecological transition ("Understanding the ecological crisis") was introduced for all members of staff. The completion of this MOOC has been added to employees' incentive bonus criteria (80% targeted participation rate);
- key soft skills (e.g., knowing how to pitch an idea, to speak in public, etc.), which are just as important to individual and collective performance as hard skills;
- supporting managerial practices in keeping with the Group's managerial model, with three key angles: managers who are coaches, managers who are leaders and performance managers. With this in mind, a programme was rolled out in 2023 to help new FDJ Group managers take on their managerial role, together with a new support programme for managers' superiors;

- proficiency in foreign languages for business (especially English), in keeping with the Group's international expansion and the integration of subsidiaries in English-speaking markets, through courses tailored to everyone (online training platform, individual sessions or courses in groups on specific industry themes).

PERFORMANCE INDICATOR: NUMBER OF TRAINING HOURS

| | 2021 | 2022 | 2023 |
|-----------|--------|--------|--------|
| FDJ | 26,792 | 30,821 | 36,261 |
| FDJ Group | 39,417 | 40,403 | 52,716 |

PERFORMANCE INDICATOR: PERCENTAGE OF PAYROLL EXPENDITURE DEVOTED TO TRAINING

| | 2021 | 2022 | 2023 |
|-----------|-------|-------|-------|
| FDJ | 3.80% | 4.12% | 3.80% |
| FDJ Group | 3.35% | 3.77% | 3.23% |

RESULT: NUMBER OF EMPLOYEES WHO COMPLETED TRAINING DURING THE YEAR

| | 2021 | 2022 | 2023 |
|-----------|-------|-------|-------|
| FDJ | 1,540 | 1,586 | 1,879 |
| FDJ Group | 2,472 | 2,591 | 3,008 |

This calculation includes employees who left the Company during the year, but had completed training beforehand. The data for 2023 incorporates L'Addition and ALEDA.

8.1.1 OUTLOOK

In 2024, the skills development plan will continue to tie in with the Group's strategy, with a particular emphasis on six areas:

- giving all employees a better grasp of CSR issues, particularly when it comes to the environment and responsible gaming. As part of this, the Group will be

Promoting a constructive social dialogue

holding training programmes specific to certain business lines (e.g., Marketing, Finance and Purchasing);

- rolling out a Data and AI skills development plan with specific modules to develop business line expertise, geared towards employees with data-related duties;
- developing key soft skills in all staff (being a leader, being responsible, being a team player, taking the initiative, being results-driven);
- supporting management (helping new managers take up the reins, supporting experienced managers and

directors) to enable them to adapt and guide their teams through changes at the Group;

- transforming the sales model, with the creation and implementation of a homogeneous sales method applying to the entire FDJ Group;
- stepping up the use of business English with the introduction of a new e-learning platform open to all Group staff.

Alongside this, FDJ will support the development of hard skills for all employees whenever this is needed.

8.2 Promoting a constructive social dialogue

FDJ has been working for many years to develop and maintain a high standard of social dialogue. This is a critical part of the Company's sustainable performance policy. FDJ adheres to and enforces the principles and fundamental rights of the International Labour Organization at all of its entities, particularly the freedom of association and the effective recognition of the right to collective bargaining.

Social dialogue is organised with employee representation bodies Group-wide and also at the level of the various legal and geographical entities.

Each Group entity has its own employee representation in keeping with the statutory requirements, i.e. based on the number of people it employs:

- where an entity employs at least 50 people, a "key responsibility" economic and labour relations council (or "CSE") is set up (as is the case at FDP, FGS France, L'Addition and Aleda) or, alternatively, an entity-level CSE or a Central CSE (FDJ SA);
- where an entity has a workforce of between 11 and 49 people, a "non-advisory" CSE is set up (as is the case at La Française d'Images, FDJ Développement and FDJ Services).

Accordingly, the main employee representation bodies within the Group's entities are as follows:

- a Group Committee that brings together employee representatives from FDJ, FDP and FGS France. This committee represents all of the Group's entities and meets at least three times a year;
- within FDJ SA:
 - at a central level: a Central Social and Economic Committee (CSEC) and an Occupational Health and Safety Commission (CSSCT), together with the statutory and conventional commissions (e.g. economic commission, gender equality commission, etc.),
 - at the level of each entity: an entity-level CSE and an Occupational Health and Safety Commission (CSSCT), together with other commissions;

- at FDP: a Social and Economic Committee (CSE) and an Occupational Health and Safety Commission (CSSCT), in addition to the statutory and conventional commissions;
- at FGS France, L'Addition, Aleda, FDJ Services, La Française d'Images and FDJ Développement: a CSE.

All projects with a bearing on the general organisation of the Company are regularly presented to and discussed by these bodies. For instance, in 2023, they served as a regular forum to discuss the plans to acquire Premier Lotteries Ireland (PLI) and ZEturf.

The high standard of social dialogue at the FDJ Group is such that employee representation bodies are systematically consulted when there are plans for our internal organisations to evolve, using the following methodology:

- a meeting is held to present/discuss the general principles of the reorganisation;
- a meeting is held to present/discuss the main tasks envisaged for the entities;
- a meeting is held to present a detailed description of the organisation along with the associated change management plan (communication plan, training plan, kick-off seminar, etc.).

Thanks to this methodology, which is shared with the labour relations partners, it is possible to gather all the advisory opinions of the Group's employee representation bodies on the projects submitted, and to ascertain the Group's strategic directions.

Management has been building a common employee framework for a number of years for all Group staff. This "Group employee framework" has the following focuses:

- employee savings;
- top-up health insurance and personal protection plans;
- the employment and career management policy;
- gender equality, gender diversity and social and cultural diversity.

The aim is to harmonise the various measures, practices and agreements in conjunction with the trade unions at the Group level.

Strengthening diversity, inclusion and gender equality in the workplace

Accordingly, following on from the Group-level negotiations held with the employee representation bodies since 2021, which have led to a series of agreements (gender equality, quality of work life, diversity, profit-sharing and incentive plans, etc.), FDJ resumed talks in 2023, still at Group level, regarding the employment and career management policy.

In addition to the Group-level talks, negotiations are regularly organised at Group companies that have union representation (FDJ, FDP, FGS France, FDJ Développement, Aleda and La Française d'Images).

For instance, at FDJ, management meets with representative trade union organisations twice a month to negotiate agreements, which helps to guarantee a high standard of social dialogue.

These meetings led to the signature of four agreements or amendments at FDJ in 2023: a wage agreement in which the wage policy was set for 2023, an incentive agreement for 2023, an amendment to the agreement relating to FDJ's central economic and labour relations council and the entity-level economic and labour relations councils, and a pre-election memorandum of understanding.

PERFORMANCE INDICATOR: PERCENTAGE OF EMPLOYEES COVERED BY A COLLECTIVE AGREEMENT

| | 2021 | 2022 | 2023 |
|-----------|------|------|------|
| FDJ | 100% | 100% | 100% |
| FDJ Group | 89% | 90% | 92% |

PERFORMANCE INDICATOR: PERCENTAGE OF EMPLOYEES COVERED BY AN EMPLOYEE REPRESENTATION BODY

| | 2021 | 2022 | 2023 |
|-----------|------|------|------|
| FDJ | 100% | 100% | 100% |
| FDJ Group | 88% | 89% | 92% |

2023 was a busy year for labour elections, with the seats on most of the Group's employee representation bodies coming up for renewal.

OVERVIEW OF THE AGREEMENTS SIGNED DURING THE YEAR

| Scope | Theme | Brief description | Signature |
|-------|--------------------------------------|--|------------------|
| Group | Personal protection plans | Amendment to the Group collective agreement on the mandatory group benefit plan, incorporating L'Addition | 22 December 2023 |
| FDJ | Wage agreement | 2023 wage policy agreement | 23 February 2023 |
| FDJ | Incentive plan | 2023 agreement setting the incentive plan criteria | 30 March 2023 |
| FDJ | Employee representation | Amendment to the agreement relating to the FDJ central economic and labour relations council and the entity-level economic and labour relations councils | 21 August 2023 |
| FDJ | Election of employee representatives | Pre-election memorandum of understanding | 20 October 2023 |

Outlook

Negotiations with the employee representation bodies will continue in 2024 with a focus on several themes, namely wages and the setting of criteria to calculate profit-sharing and incentive bonuses, and the employment and career management policy.

8.3 Strengthening diversity, inclusion and gender equality in the workplace

The Group has been working for many years to combat discrimination and to promote inclusion and equal opportunities. This commitment reflects the Group's firm belief that diversity and social cohesion are invaluable attributes that build employee engagement and drive sustainable performance. In a constant effort to improve, FDJ has been pursuing a "Diversity and Inclusion" policy since 2010. This four-pronged policy relates to gender equality in the workplace, the inclusion of persons with disabilities, intergenerational work, and the inclusion of people from diverse social backgrounds. Two new focuses were introduced in 2021: affectional orientation and gender identity.

A labour agreement on these issues was signed in 2021 thanks to the close collaboration of management and the Group employee representation bodies. The purpose of this agreement is ultimately to introduce a common social framework for all Group employees (see section 8.2 "Promoting a constructive social dialogue").

As part of a continual effort to improve, FDJ retained in 2021 the ALLIANCE label awarded to it in 2013, which combines the Gender Equality and Diversity labels. In 2023, the audit conducted to monitor ALLIANCE certification confirmed that FDJ's diversity and inclusion policy was indeed operational.

Strengthening diversity, inclusion and gender equality in the workplace

The 2023 "Champions de la Diversité" awards ⁽¹⁾ recognised FDJ's efforts in the "hotels, tourism and leisure" category, awarding it fourth place with a score of 8.23/10. These awards are given to organisations who have introduced effective policies to combat inequalities and promote the inclusion of people from all walks of life, based on the results of a survey of 25,000 people working in France at organisations who employ more than 250 people.

Training and awareness initiatives focused on diversity and inclusion

Employee training and awareness are essential components of FDJ's inclusion policy and harness a number of avenues:

- for the management team:
 - organisation of an awareness session for the members of the Group Management Committee in June 2023, on the theme of affectional orientation and gender identity, by FDJ's partner TETU.CONNECT and the spokesperson for an association called L'Autre Cercle;
- for the managers:
 - roll-out of systematic training on the theme of "Labour laws and managing". This is an integral part of mandatory training for managers, defines what discrimination is and explains how to follow best recruitment practices with no unfair biases,
 - a guide on "Fair hiring practices" for human resources staff and managers with recruitment powers to help them conduct unbiased interviews;
- for all staff:
 - CSR training with a comprehensive section on discrimination,
 - construction of a training plan centred on diversity, combating discrimination and harassment with people who can make a very real difference in this area (recruiters, managers, buyers, employee representatives, etc.), which enabled 155 people to receive training in 2023. Each session is held in person, in partnership with Mozaïk RH. Participants complete a specific e-learning module beforehand, which familiarises them with the key concepts and prepares the ground for discussions and practical case studies during the sessions,
 - distribution to staff of a copy of a Diversity and Inclusion comic book since 2023, which is now included in the onboarding kit given to every new hire within the Group,
 - roll-out of an e-learning module to prevent and combat acts of sexism in the workplace, as part of FDJ's involvement in the "StOpE au Sexisme" inter-company initiative,
 - provision of a lot of information (including contact details for various helplines) in the diversity section of

the FDJ intranet site, which was viewed nearly 1,200 times in 2023. This includes the engagement charters and initiatives that FDJ has put its name to, together with a wide range of material, including a humorous and instructive web series (in 12 episodes that communicate the key messages), and replays of conferences/webinars, etc.

8.3.2 GENDER EQUALITY IN THE WORKPLACE

The FDJ Group is deeply committed to gender equality, an issue that is supported at the highest level of the Company, through a large number of training and awareness initiatives.

In-house awareness initiatives

Each year, on 8 March, the Group gets behind its in-house gender diversity promotion network – All'In – to stage an event that coincides with International Women's Day. Conferences hosted by inspirational women are held at a number of Group sites – Boulogne, Vitrolles and London – and, since 2015, booklets are handed out to all Group staff to raise awareness about the importance of gender equality. In April 2023, All'In also organised a conference about sexism in the workplace, where the participants were able to hear from journalist and television presenter Marie Portolano and Benoît Dardenne, professor of social psychology at Université de Liège.

Measures for parents

FDJ has had specific measures in place for many years for staff who have young children. Recognising that being a parent is a crucial event in a person's life, the Group has introduced a number of measures:

- employees who avail of the statutory 28-day paternity leave are entitled to receive their full pay⁽²⁾;
- FDJ Group employees can take a leave of absence of up to six months, during which they will be entitled to receive between 50% and 75% of their gross monthly salary, depending on what system they choose, a measure that is also available for parents who have used a surrogate to have a child. There are also support services (training, coaching, etc.) in place to help all employees returning to work after maternity/parental leave;
- the FDJ Group is particularly attentive to how women's pay evolves when they return from maternity leave;
- parents are entitled to four days off to care for a sick child and can avail of a system to apply for a place in a nursery.

The Group distributes a guide, which is also available on the intranet site, and which explains the legal provisions and the measures it has introduced for every parent, be they a (future) mother, a (future) father or a second parent, as stipulated in the related agreement.

(1) Developed by Capital magazine and the Statista R research institute.

(2) Pursuant to the French paternity law, which came into effect on 1 July 2021.

Strengthening diversity, inclusion and gender equality in the workplace

Female representation on governing bodies and equal pay

In 2023, FDJ SA retained its 100/100 score on the gender equality index. FDJ secured 8th place among the SBF 120-listed companies in terms of female representation on its governance bodies⁽¹⁾, registering the highest score based on the workplace gender equality index.

The FDJ Group received 1st prize in the "Gender Equality" category of the Humpact Emploi France 2023 awards held to reward listed companies that are leading the most socially responsible employment policies. This recognises FDJ's long commitment to gender equality in the workplace and its proactive gender diversity policy.

Moreover, further to the decisions taken by the Board of Directors at its 16 December 2020 meeting, and in accordance with the provisions of Article 7.1 of the Afep-Medef Code, the Company pledged to ensure that the proportion of women in the Group of Executive Managers (GEM), which brings together the main managers across the Group, is equivalent to the proportion of women in the total Group workforce by 2023.

PERFORMANCE INDICATORS: PROPORTION OF WOMEN IN THE TOTAL GROUP WORKFORCE AND IN THE GROUP OF EXECUTIVE MANAGERS

| | 2021 | 2022 | 2023 |
|--|-------|-------|-------|
| Proportion of women in the total Group workforce | 39.0% | 38.9% | 39.1% |
| Proportion of women in the GEM | 33.8% | 35.1% | 38.8% |

The percentage of women in the GEM has risen by 3.7 points from 35.1% on 31 December 2022 to 38.8% on 31 December 2023.

PERFORMANCE INDICATORS: PROPORTION OF WOMEN IN THE TOTAL GROUP WORKFORCE AND PROPORTION OF WOMEN MANAGERS

| | 2021 | | 2022 | | 2023 | |
|-----------|---------------------|------------------------------|---------------------|------------------------------|---------------------|------------------------------|
| | Proportion of women | Proportion of women managers | Proportion of women | Proportion of women managers | Proportion of women | Proportion of women managers |
| FDJ | 42.6% | 41.8% | 41.7% | 40.9% | 40.8% | 40.5% |
| FDJ Group | 39.0% | 34.3% | 38.9% | 36.0% | 39.1% | 37.8% |

RESULT: WORKPLACE GENDER EQUALITY INDEX ("PÉNICAUD" INDEX)

| | 2021 | 2022 | 2023 |
|------------|---------|---------|---------|
| FDJ | 100/100 | 100/100 | 100/100 |
| FDP | 92/100 | 98/100 | 93/100 |
| FGS France | 84/100 | 84/100 | 88/100 |
| L'Addition | | | 91/100 |

RATE OF PROMOTION AMONG EMPLOYEES WITH PERMANENT CONTRACTS (CHANGE OF GRADE)

| | 2021 | | | 2022 | | | 2023 | | |
|-----|-------|-------|----------|-------|------|----------|-------|-------|----------|
| | Women | Men | Combined | Women | Men | Combined | Women | Men | Combined |
| FDJ | 13.2% | 10.6% | 11.7% | 10.9% | 8.7% | 9.6% | 12.5% | 10.2% | 11.1% |

FDJ is pursuing specific actions to equally distribute promotions among men and women.

(1) Assessment of female representation on a company's governance bodies and in all echelons of the organisation (based on the Workplace Gender Equality index). The press release is available (in French) at: <https://www.egalite-femmes-hommes.gouv.fr/resultats-de-la-10e-edition-du-palmares-de-la-feminisation-des-instances-dirigeantes-des>

Strengthening diversity, inclusion and gender equality in the workplace

Tackling stereotypes

The FDJ Group put its name to the "StOpE au Sexisme" Charter in 2020, which is aimed at combating everyday acts of sexism, in addition to the SISTA Charter, which promotes gender diversity in digital industries and enables more women entrepreneurs to secure financing from investment funds for their start-ups. In 2022, every member of the Group Management Committee put their names to a Company charter drawn up in conjunction with the "Jamais sans Elles" association. By signing this charter, they have personally committed to never again attend a public event or a media event, in person or remotely, where there is no gender diversity (at least one of the participants must be a woman).

Mindful of how important it is to have female representation in digital, innovation and technology professions, the Group participated in the 2023 GenderScan survey, which helps to highlight the role and the future of women in these areas, from training through to their employment.

The in-house *All'in* network created in 2016 brings together more than 150 men and women led by a strong belief that equality cannot become a reality without tangible efforts from both women and men alike. The *All'in* network draws its inspiration from and shares best practices with gender diversity networks set up at other large groups, as part of an organisation called: "Mixité en Seine".

Lastly, a gender equality commission⁽¹⁾ has been set up with representatives of the *All'in* network and a representative of the Diversity team, to monitor progress with the commitments given as part of the Group agreement on diversity, gender equality and QWL. The aim of this commission is to present the progress made during the year in figures and to discuss areas for improvement and the action plan to be set in motion for the coming year.

8.3.3 INTEGRATING PERSONS WITH DISABILITIES

With its very origins lying in the "Gueules Cassées" movement set up to help soldiers who suffered facial injuries in World War I, FDJ has been working for many years to ensure that persons with a disability are included, and has been leading many recruitment, support and awareness actions over the years that have seen the employment rate steadily rise among people with a disability.

Recruitment and support

In a reflection of FDJ's continued commitment to recruit people with disabilities, FDJ set a target to maintain the proportion of disabled employees in the criteria set for the

Company's incentive plan, as part of a conscious effort to get all employees behind this issue.

FDJ has introduced the following measures relating to the recruitment of people with a disability:

- getting involved in specialised job fairs/forums⁽²⁾;
- identifying, with the help of selected partners, a pool of talents who meet diversity criteria, including those relating to a disability, in order to work towards attaining the Group's goal of having people with a disability make up more than 6% of the workforce;
- allocating a special budget to hire young work-study applicants with RQTH status;
- working with new specialised recruitment agencies to identify applicants for high-level positions, and further developing partnerships with EAs (disability-inclusive companies) and ESATs (vocational rehabilitation centres)⁽³⁾.

When it comes to support, the Group has been working year after year to improve the measures in place to support employees with a disability. The in-depth interviews introduced through the disability programme in 2022 with all employees with "RQTH"⁽⁴⁾ status, were repeated in 2023 at a frequency adapted to each employee, and follow-up was intensified where needed. Disability measures and procedures to secure RQTH status were formalised by the creation of a web page specifically devoted to the disability programme in the diversity and inclusion section of the intranet site. Similarly, individual coaching sessions and a string of training / awareness sessions were held in conjunction with our partner UNIRH for the employees tasked with integrating people with a disability.

In-house awareness initiatives

Alongside this recruitment plan, awareness initiatives were set in motion with Group employees, for example through Duoday⁽⁵⁾, and a focus was placed on invisible disabilities, particularly on "dys" disabilities (e.g., dyslexia, dysgraphia, dyspraxia and dyscalculia) to coincide with national "Dys" day.

Tackling stereotypes

As part of an effort to improve and draw on best practices already tried and tested at other organisations, and to interact with various diversity stakeholders, the Group participates in the actions led by the association Hangagés, which FDJ founded in 2009, as well as through the "Inclusion Manifesto" supported by business leaders in France to promote the employment of people with a disability.

(1) This agreement is available on the corporate website at: www.groupefdj.com.

(2) Paris Pour l'Emploi, Talent Handicap and Hello Handicap.

(3) See section 7.6 "Promoting responsible purchasing".

(4) "Reconnaissance de la qualité de travailleur handicapé" (recognition of disabled worker status).

(5) An event staged to change people's perceptions of disabilities (and providing a good talent pool).

Strengthening diversity, inclusion and gender equality in the workplace

Digital accessibility

In 2023, the Group launched its digital accessibility project by organising the very first audits and defining its accessibility strategy. The aim is to make all types of digital information accessible to people with a disability and to seniors, in keeping with the design rules, according to accessibility levels (A, AA or AAA) laid out in the RGAA (French general framework for improving accessibility) introduced by France's Digital Interministerial Department.

PERFORMANCE INDICATOR: RATE OF DIRECT EMPLOYMENT OF PERSONS WITH DISABILITIES

| | 2021 | 2022 | 2023 |
|-----------|-------|-------|-------|
| FDJ | 5.22% | 5.36% | 5.48% |
| FDJ Group | 5.21% | 5.61% | 5.67% |

The data provided for the FDJ Group does not include FDJ Gaming Solutions UK, Sporting Group, both incorporated in the United Kingdom, or Pacifique des Jeux. The increase in the Group rate was driven by a rise in the rates reported for the main contributing entities (with a sharp increase for the commercial subsidiary FDP to 8.02%). The increase in the rate shown for FDJ was tied to a sharp rise in the number of employees with RQTH status and came despite the increase in the overall workforce (linked to new hires). This rate includes Aleda and L'Addition for the first time this year.

PERFORMANCE INDICATOR: NUMBER AND PERCENTAGE OF WORK-STUDY PARTICIPANTS

| | 2021 | | 2022 | | 2023 | |
|-----------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|
| | Number of work-study participants | Percentage of work-study participants | Number of work-study participants | Percentage of work-study participants | Number of work-study participants | Percentage of work-study participants |
| FDJ | 130 | 7.5% | 104 | 6% | 116 | 5.8% |
| FDJ Group | 169 | 6.2% | 130 | 4.8% | 164 | 5.2% |

"Jeniors" and seniors

FDJ pays particular attention to "jenior" employees (aged 45 and up) and senior employees (those in the process of actively preparing for retirement), who have a valuable contribution to make in passing on their knowledge and experience.

"Jenior" and senior profiles made up 47% of the FDJ Group workforce in 2023. They make a significant contribution to the collective Group dynamic.

8.3.4 INTERGENERATIONAL INITIATIVES

FDJ has supported the employment and training of young people for many years and has been developing actions for senior profiles.

Employment of young people

The FDJ Group has been pursuing a dynamic recruitment policy since 2018, hiring almost 1,000 people, with nearly a quarter of them aged under 26. It has been stepping up its recruitment and training drive since 2021 for interns and work-study participants from all types of backgrounds. There were 164 young people on work-study contracts in 2023.

FDJ attaches great importance to providing trainees with an experience of the highest standard, namely through:

- one-on-one supervision by a mentor who has been specifically trained for this purpose;
- the chance for trainees to follow the same integration path as any Group employee;
- the opportunity to meet with their Human Resources liaison officer.

FDJ has been awarded the *Happy Trainees* label for the fifth year in a row by *Choose My Company*⁽¹⁾ based on reviews submitted by the Group's work-study participants and interns. The score of 4.1/5 confirmed the high standard of FDJ's day-to-day efforts to integrate and support work-study applicants and interns as well as their tutors.

FDJ has developed specific programmes to help employees prepare for retirement:

- the "Point 50" programme enables employees in their fifties to take stock of their career, expectations and needs, and takes a look at intergenerational work opportunities;
- the "Cap 60" programme covers practical issues for employees who are preparing for retirement.

The engagement rate among seniors⁽²⁾ stands at 92%, which is identical to the rate for the overall workforce, evidence that they are an integral part of the Group's development dynamic (see section 8.5 "Ensuring employee engagement").

(1) Choose My Company, founded in 2011 by human resources, IT and digital specialists, helps develop organisations' performance and appeal by surveying employees, interns, applicants and customers.

(2) The measurement of the engagement rate among seniors is based on the findings of a survey conducted among employees aged between 51 and 60.

Strengthening diversity, inclusion and gender equality in the workplace

8.3.5 DIVERSITY OF ORIGINS AND SOCIAL DIVERSITY

Diversity is a key issue for FDJ, which is a consumer business and whose employees must represent social diversity. With this in mind, FDJ signed up to the PAQTE (neighbourhood pact for all businesses) initiative in 2018. PAQTE is built on four pillars:

- awareness-building via a policy of developing internships within the Company, especially for students in their last year of lower secondary school, under the government-sponsored system for schools located in REP+ areas⁽¹⁾;
- training, with the development of access to apprenticeships for students from priority urban policy districts, in terms of career orientation, access to combined work-study programmes and support for apprentices;
- recruitment to support employment in priority urban policy districts and guarantee discrimination-free hiring methods;
- purchasing, with a view to developing responsible and inclusive procurement from businesses operating in socially disadvantaged areas. In 2023, 7% of FDJ's suppliers were located in priority urban policy districts.

8.3.6 GENDER IDENTITY AND ORIENTATION

FDJ wants each and every employee to feel accepted within the Group, regardless of their affectional orientation or gender identity, and to feel free to talk about their orientation and their family life.

With this in mind, the FDJ Group teamed up with the people at TETU.CONNECT in 2022 to draw on their experience and gain insight from people throughout the world of work. At a first awareness conference held to discuss how to combat discrimination against LGBTQIA+ people, attended by Quissem Belgacem (a former professional international footballer who came out) and an expert from TETU.CONNECT, FDJ announced that work was getting underway to meet the requirements of the LGBT+ Charter drawn up by the L'Autre Cercle association, with a view to signing the charter in 2023.

The implementation of this charter involves creating an inclusive environment for all LGBTQI+ employees, ensuring they are given equal rights and treatment, regardless of their affectional orientation and gender identity, supporting them if they are the target of discriminating comments or acts, and gauging progress and sharing best practice to bring about change in the general working environment.

An in-house awareness campaign was launched as part of this process in the first half of 2023, with dedicated sessions for the Group Management Committee, the representatives of employee representation bodies and the HR teams. TETU.CONNECT also staged a "being yourself at work" workshop in June 2023 at the Group's subsidiary Sporting UK. This campaign also involved the publication of an article on the FDJ intranet site, accompanied by key figures and an instructional video to tie in with the International Day Against Homophobia, Transphobia and Biphobia.

In an extension of the work already set in motion, a second awareness conference was held in June 2023, with a word from TV/radio journalist and television presenter Christophe Beaugrand, as well as from a TETU.CONNECT expert. The Group seized this opportunity to sign L'Autre Cercle's LGBT+ Charter, marking the implementation of a tangible action plan to include all LGBTQI+ people.

Following on from this, a group of employees formed an LGBTQI+ network under the name of *All'Proud*, sponsored by two members of the Group Management Committee. Housed within the *All'in* Diversity network, All'Proud wants to foster a work environment that is inclusive and treats all employees equally, regardless of their affectional orientation or their gender identity, and thereby combat all forms of discrimination.

Outlook

FDJ wants to maintain a very mature response to issues such as gender equality, disabilities and the inclusion of people from all generations. The Group will also be pursuing its more recent commitment towards LGBTQI+ employees through the actions of the new in-house employee network, and will be developing diversity actions that value people from all social, ethnic and academic backgrounds.

(1) "Réseau d'Education Prioritaire" (priority education network).

Developing quality of work life

8.4 Developing quality of work life

The FDJ Group has always been proactive in its approach to promoting quality of work life and well-being in the workplace. As part of this, the Group conducts an annual in-house survey (see section 8.5 “Ensuring employee engagement”) to regularly monitor and ensure employee well-being and to identify employees’ needs.

RESULT: AVERAGE WELL-BEING AT WORK SCORE GIVEN BY EMPLOYEES

| | 2021 | 2022 | 2023 |
|-----------|--------|--------|--------|
| FDJ Group | 85/100 | 79/100 | 80/100 |

The average well-being at work score is still high, rising slightly on the previous year.

Keen to keep this score high, FDJ takes action throughout the year to ensure quality of work life (QWL) and occupational health and safety (OHS), two essential components of a fulfilling and engaging work life for each individual, and key to collective performance.

With this in mind, suitable work conditions, ways of doing things that are adapted to business lines and specific profiles, and feedback mechanisms with the provision of various channels to escalate information all play a part in employee well-being.

Actions geared towards employees

The FDJ Group has been taking action to help improve QWL throughout its workforce for many years:

- at the beginning of 2023, seated massage sessions were offered to staff at the Boulogne site for four weeks. These sessions were provided by a practitioner with a visual impairment as part of their training programme at a vocational rehabilitation centre, enabling the Group to combine QWL and disability awareness for employees;
- after being introduced in 2022, when two groups of employees completed a three-month programme, the personalised holistic “Begood” support programme was extended to all staff in 2023 throughout the year. This programme enables participants to assess their “get up and go” (recognising signs of fatigue, weak signals of stress, etc.), recover a physical, emotional and mental balance and better manage their time and priorities in order to strike a healthier work/life balance. They are given access to a digital platform where they can follow live meditation, relaxation, pilates, stretching, core strength and posturology sessions, and attend two instructional conferences per month (e.g., sleep, nutrition, stress, etc.);
- The sessions with an osteopath introduced specifically in 2022 for employees at the logistics warehouse were renewed as a permanent monthly fixture in 2023.

Alert systems for employees

Alongside the measures taken by HR and management, who play a crucial role in the quality of work life, other specific measures were introduced to reassure and support employees.

The FDJ Group invites its employees to escalate any cases that may point to unease, a need for assistance with personal or work-related issues, or any suspicions of harassment or discrimination. As part of the measures taken to improve access to support services, the Group has:

- adapted the manner in which its in-house support units operate, by pooling the tools at hand (pooled whistle-blowing system, facilitating the escalation of situations that are contrary to our ethical principles (corruption, fraud, discrimination, harassment, etc.);
- reinforced the *FDJGroupForMe* external support service for employees at Group entities in France and in English-speaking markets. This 24/7 service has been up and running since 2019 and provides welfare, administrative and legal assistance, as well as psychological support⁽¹⁾.

Alongside this, employees also have access since 2023 to the “Angel” healthcare service provided by AXA, which includes a medical-social chat service, telehealth consultations, help for carers and a medical second opinion service.

In 2023, the Group also launched the “UMAY” mobile app for employees, which contains information on “safe places” and helps to make their commute or their journey safer, with a feature that enables them to report insecurity in public areas.

Occupational health and safety

The FDJ occupational health and safety (OHS) policy relies on a specific management system to implement employees’ work environments and ensure that they are operational; to promote operational performance and quality of work life; and to protect the health and guarantee the safety of all employees.

The FDJ Group is as committed as ever to occupational health and safety. This is reflected in:

- organisation of onboarding sessions for all new hires and risk prevention awareness training for all employees throughout their career. A total of 795 employees were able to complete training under the annual training plan in 2023;
- regular checks on the occupational health and safety (OHS) management system, organisation of internal and external audits and regular assessment of work-related risks;

(1) Telehealth consultations, health advice, medical concierge services, assistance in areas relating to family, work, housing, budget, etc.; together with personal assistance and support for people affected by a traumatic event.

- regulatory compliance analyses addressing themes relating to the environment (air quality, noise pollution, waste, water, risks, facilities requiring an environmental impact assessment, urban planning and nature); energy (energy performance of equipment, energy production and distribution, audits and analyses); transport; health and safety (lay-out of work areas, workplace accidents and occupational diseases, occupational health and safety commission, specific working conditions, in-house company document, work equipment, electrical installations, prevention, hazardous products, lifting equipment, occupational health unit);
- assessment of risks relating to interventions at our sites by our service providers and suppliers;
- implementation of OHS action plans at each site. For example, a specialised service provider performs

regular compliance checks on equipment and facilities that are critically important to employee safety;

- systematic analysis of all workplace accidents;
- performance monitoring in relation to the manner in which the OHS management system functions.

The FDJ Group has introduced a series of measures to facilitate and promote physical activity for its employees: two large Group sites in metropolitan France feature gyms, with membership fees subsidised by the Economic and Labour Relations Council ("CSE"); sports clubs have been set up at each site; the FDJ Group subsidises and supports employees who wish to take part in non-Group sports events (running events, Paris 2024 events, etc.); sporting weekends are organised for staff, together with internal events that promote cycling; and bike parks and changing rooms are also available at FDJ sites.

FREQUENCY AND SEVERITY RATES

| | 2021 | | | | | | 2022 | | | | | | 2023 | | | | | |
|-----------|--------------|------------------------------------|------------------------------------|-----------|----------------|---------------|--------------|------------------------------------|------------------------------------|-----------|----------------|---------------|--------------|------------------------------------|------------------------------------|-----------|----------------|---------------|
| | Number of | | | Frequency | | | Number of | | | Frequency | | | Number of | | | Frequency | | |
| | Hours worked | Workplace accidents with lost time | Commuting accidents with lost time | Days lost | Frequency rate | Severity rate | Hours worked | Workplace accidents with lost time | Commuting accidents with lost time | Days lost | Frequency rate | Severity rate | Hours worked | Workplace accidents with lost time | Commuting accidents with lost time | Days lost | Frequency rate | Severity rate |
| FDJ | 2,265,112 | 2 | 4 | 100 | 0.88 | 0.01 | 2,434,742 | 9 | 4 | 275 | 3.70 | 0.11 | 2,384,332 | 3 | 9 | 45 | 1.26 | 0.02 |
| FDJ Group | 3,831,562 | 5 | 7 | 159 | 1.30 | 0.01 | 4,005,390 | 10 | 5 | 278 | 2.50 | 0.07 | 3,594,706 | 6 | 10 | 276 | 1.67 | 0.08 |

Frequency rate: number of lost-time incidents per million hours worked. Severity rate: number of days lost per 1,000 hours worked.

PERFORMANCE INDICATOR: ABSENTEEISM RATE

| | 2021 | 2022 | 2023 |
|-----------|-------|-------|-------|
| FDJ | 2.43% | 3.34% | 3.00% |
| FDJ Group | 2.50% | 3.40% | 3.21% |

The absenteeism rate reflects days of absence resulting from illness, workplace accidents and commuting accidents, divided by the number of theoretical days worked for the relevant year.

Outlook

The FDJ Group will continue to rely on its OHS management system to implement its workplace health and safety strategy, in particular by supporting subsidiaries (analyses, definition and implementation of specific action plans, spearheading and sharing of best practice, etc.).

8.5 Ensuring employee engagement

Employee engagement is a key contributor to Group performance. FDJ measures employee engagement by surveying all Group employees each year in the form of:

- an in-depth FDJScope organisational climate survey. The aim of this exercise is to monitor the level of employee engagement and other key indicators (quality of work life, management, daily work, FDJ's image as an institution and as an employer, etc.);
- a simplified FDJTeam organisational climate survey, which also measures engagement but contains fewer questions.

These surveys, which are conducted in alternate years, assess employee engagement in five categories: job satisfaction, sense of belonging, motivation to do more, recommendation of the Group as an employer and pride in working for the Group.

An FDJScope survey was conducted in 2023. The results of the survey revealed some very positive views in most of the areas assessed, with a particularly high participation rate (74% response rate).

These results reflect a workforce that is engaged (92/100) and happy to work at the Group (91%). They also show that the participants have a positive opinion of their manager (92% satisfaction rate) and have confidence in the Company's future (95%).

PERFORMANCE INDICATOR: EMPLOYEE ENGAGEMENT RATE

| | FDJScope 2021 * | FDJTeam 2022 * | FDJScope 2023 ** |
|-----------|--------------------|-------------------|---------------------|
| FDJ Group | 91/100 | 89/100 | 92/100 |

* The data factors in the results for the subsidiary Sporting Group, whose employees were surveyed in these two rounds.

** Excluding Sporting Group, whose employees were not surveyed for FDJScope 2023.

The engagement rate for the FDJ Group employees has stabilised at a high level in these three rounds of surveys.

Outlook

Looking ahead to 2025, the Group wants to keep the employee engagement rate at a high level of more than 85/100.

8.6 Military reserve forces: an FDJ partnership to actively support employee engagement in the reserves

FDJ's origins lie in the National Lottery created in 1933 by the "Gueules Cassées" to help soldiers who suffered facial injuries in World War I. On 25 November 2021, FDJ strengthened its ties with its past by signing an agreement with the French ministry of the armed forces and of the interior to support the members of the operational reserve forces.

The French National Guard was formed on 13 October 2016 following the terrorist attacks on France to provide citizens with an opportunity to volunteer as a member of the

operational reserve forces while continuing to live their lives as civilians. These reserve forces are under the responsibility of the National Guard, which is itself under the authority of the ministers for the armed forces and the interior.

By entering into this agreement, FDJ wanted to put additional measures in place, beyond those already provided for by law, for employees who sign up to the reserve forces. For instance, FDJ entitles them to devote 10 days a year with full pay to their duties as a member of the reserves.

9. Solidarity

9.1 Societal engagement

FDJ has been committed to the greater good since it was first established as a successor to the French National Lottery, itself created to help wounded First World War soldiers. This contribution to society is at the very heart of the Group's raison d'être and is divided into three main categories: engaging with society through its Corporate Foundation, supporting French sports and contributing to the preservation and renovation of French heritage sites.

PERFORMANCE INDICATOR: CONTRIBUTIONS TO PUBLIC INTEREST CAUSES

| | 2021 | 2022 | 2023 |
|-----------|-------|-------|-------|
| FDJ Group | €108m | €137m | €142m |

FDJ donated €142 million to public interest causes in 2023, including funding for the Agence Nationale du Sport, donations to the Fondation du Patrimoine and the endowment made to the FDJ Corporate Foundation, together with the payment of dividends to veterans' associations. This information was taken from the BDO-Bipe study into FDJ's economic and social impact.

9.1.1 THE FDJ CORPORATE FOUNDATION

The FDJ Corporate Foundation, founded in 1993, works to promote equal opportunities. It supports public interest causes for people in difficulty (those in situations of economic or social insecurity, with poor access to culture, with disabilities, etc.) and funds innovative projects which it co-builds with associations.

The Foundation gets involved in two particular areas:

- education: to help struggling young people reveal their potential, using innovative, educational and inclusive methods. The associations supported by the Foundation work so that education is accessible to all;
- social inclusion and pathway-to-work programmes: to remotivate people who are struggling or facing economic exclusion, help them to find their place in society and reveal their talent.

The Foundation has chosen to focus its funding on a limited number of large-scale projects so as to maximise its impact and help bring about a change of scale for partner associations. It introduced a call for large projects in 2017, in which selected associations can receive between €200,000 and €1.3 million over three years. This scheme is renewed every year.

Well before applicants even submit their project, the team who runs the Foundation engages with them over many months to help them prepare their application under the best possible conditions. It talks to them about the selection criteria in particular: how their project might contribute to restoring equal opportunities; whether it can bring something new or specific in the association's field of interest; ensuring that the desired impacts are clearly identified; whether the project can be copied across the entire country or part of the country; and whether it lends itself to a co-building approach.

In the past five years, this strategy has enabled 300,000 people to benefit from the FDJ Foundation's support through the actions of more than 500 associations.

To pursue this momentum, the FDJ Foundation has been allocated a further €25 million for 2023-2027 (marking an increase of nearly 30% on the budget assigned for 2018-2022).

Impact of the FDJ Corporate Foundation

The Group teamed up with a specialised firm in 2021 to conduct a social impact study, the results of which were published in 2022. A total of 22 interviews were conducted with the associations supported by the FDJ Corporate Foundation, representing more than 80% of the Foundation's endowments. 97% of the associations surveyed said they were very satisfied with the support received, mainly because it has enabled them to increase in scale, develop their skills and become more visible.

Three key figures reflect the impact on the ultimate recipients of the Foundation's support:

- 84% say they feel more motivated;
- 80% say they feel more able to put their poor self-image aside and take the driving seat in their personal journey;
- 78% say they feel more confident.

Lastly, the monetary value of the FDJ Corporate Foundation's impact has been calculated: for every euro invested by the Foundation, €3.4 worth of value is created for society.

Associations supported by the FDJ Foundation

The Foundation selected seven new associations in 2023:

- "France Parrainages" is developing local child sponsorship programmes (where a lasting connection is created between a vulnerable, isolated child and a caring adult sponsor) and actions to support parenting. With the help of the FDJ Foundation, it supports 300 children through its local sponsorship programmes;
- "Rêv'elles" seeks to provide solutions to young women (aged 14 to 25) from working-class areas who are faced with a lack of career prospects. Its aim is to raise awareness and help 3,000 young women find their place in society and secure employment;
- "1 001 mots" takes action before children reach school-going age to prevent them from dropping out later on. This is done by helping vulnerable parents awaken their children's interest in the written and spoken word from birth to age of three. The association wants to increase the number of disadvantaged children it helps from 4,000 in 2022 to 45,000 in 2025, by expanding their vocabulary by more than 20% up to the age of three;
- "Territoires Zéro Chômeur Longue Durée (TZCLD)" provides people who have been out of work for a long time with a chance to secure a permanent job in which they can choose their own hours, by developing useful activities to meet local needs. With the help of the FDJ Foundation, the association will be able to transition TZCLD to an experiment scale and provide social inclusion and pathway-to-work opportunities for 4,000 vulnerable people by the end of 2025;

Societal engagement

- "FFSA (Fédération Française de Sport Adapté)" wants to help any person with a mental disability, a mental illness or who may be on the autism spectrum to practice any sport of their choosing, regardless of their capabilities, in an environment in which they can enjoy themselves, do well, feel safe and simply be like any other citizen. The aim is to help 500 people become independent, make their own choices and find their place in society;
- "Ares" is a group of organisations and non-profit "springboard" associations whose main goal is to help people on the edge of society return to work (people who are homeless, young people with no qualifications, disabled people) by offering them adapted employment and social support. The Log'ins project involves supports and trains 300 people who have a disability or have been excluded from society or the job market and helps them to re-enter the workforce on a long-term basis and find their place in society;
- "Duo for a job" is an intergenerational mentoring programme in which a young refugee or migrant can receive help from a mentor aged over 50 to find work. The goal is to help 2,400 refugees via a programme that enables them to find their way in society and secure a job.

The large projects championed by the associations who are backed by the FDJ Corporate Foundation are funded over a number of years. In 2023, many projects selected in the previous two or three years continued to receive funding. Examples:

- "Entourage" works to address the isolation of homeless people by giving them access to the support networks they need;
- "Comme les Autres" provides social support services through sports and thrilling experiences for people who have suffered a physical disability following an accident. Its career guidance programme works to facilitate the integration of disabled people into the workforce;
- "Café Joyeux" is France's first network of cafés-restaurants to train and employ people with a mental and cognitive disability (as "crew members"). The aim is to train personnel so that they can secure a State-recognised diploma;
- "Fête le Mur" is a social and sporting association that has developed education and integration programmes, through tennis in particular, for young people (aged 5 to 18) living in priority urban policy districts, that enable them to acquire the social skills, knowledge and abilities, from an early age, which will serve them throughout their journey and later on in adulthood;
- "L'Académie Diomède" goes right to the centre of the French education system, relying on a three-part methodology: school-related, social and sports-related. It uses football as an educational tool to train future adults.

The FDJ Foundation has been developing and running an equal opportunities programme since 2021 called "Lycées Pro/Solidaires". Students from vocational high schools located in working-class areas of Marseille are given a chance to work on a local solidarity project close to their hearts with their class, as part of the "project-based" part of the high-school diploma exams. They can then travel abroad to expand their horizons, present their project and discover other solidarity initiatives. The students are also supported over a two-year period through workshops hosted by experts to work on their communication skills, such as a public speaking workshop with television and radio journalist

Lionel Rosso, or others focused on developing their networking and social skills. Staff at the FDJ site in Vitrolles are involved in this project.

Dedication to serving territories and promoting equal opportunities

The network of nearly 30,000 points of sale nationwide gives the Foundation special access to agents who are working to develop local communities and are committed to promoting equal opportunities.

Each year, it organises the "Tremplin Détaillants Solidaires" call for projects, which gives the Group's retailers a chance to submit a project developed by a local association that is close to their heart. The associations behind these initiatives must be specifically focused on the Foundation's sphere of action, i.e. education and the integration of vulnerable populations. In 2023, 209 associations received funding of up to €3,000.

Local associations interested in submitting a solidarity-oriented project to the Foundation must be sponsored by a retailer. This forges connections between the actors in local communities while also expanding the FDJ Group's regional roots through its Foundation. This year, as part of an effort to increase the number of projects supported, the FDJ Foundation and the French disabled sports federation (FFH) have launched a joint call for projects from associations that are affiliated with the FFH network and partners (1,600 local clubs and more than 13,500 partner centres throughout France), to finance local disability, sport and equal opportunity initiatives. This is also a way to support the momentum in the spirit of solidarity that is being propelled by the Paris 2024 Olympic and Paralympic Games throughout France.

Employees committed to solidarity

In 2023, 318 employees got involved in the 53 solidarity initiatives proposed by the FDJ Foundation, and another 345 signed up to the "Arrondi sur Salaire" programme, whereby their pay is rounded down to the nearest euro and the remaining cents donated to associations partnered by the FDJ Corporate Foundation.

2022 also saw:

- the continued roll-out of long-term skills sponsorship programmes, giving employees an opportunity to lend their support to associations partnered by the Foundation for periods ranging from anywhere between six months and two years: in 2023, six employees were seconded to associations, equating to nearly 5,000 hours of work;
- the development of ad hoc and short-term actions: in 2023, 41 ad hoc and short-term missions were offered to employees;
- an extension of the mentoring programme: two new partners (Duo for a Job and Afev) joined the programme in 2023 alongside NQT, Article 1, Télémaque and Unis-Cité. All in all, at the end of 2023, 116 employees had signed up to become mentors and 81 were already assigned to a programme.

Lastly, each year since 2017, the "Tremplin Collaborateurs Solidaires" programme enables FDJ Group employees to submit applications to fund projects that are close to their hearts and are led by local associations. In 2023, nine chosen associations received donations ranging between €3,000 and €15,000.

PERFORMANCE INDICATOR: AMOUNT OF FINANCIAL AID GRANTED BY THE FDJ CORPORATE FOUNDATION

| | 2021 | 2022 | 2023 |
|-----------|---------|---------|---------|
| FDJ Group | €4,765k | €4,414k | €3,901k |

Outlook

Many projects will also be supported in 2024:

- ahead of the Paris 2024 Olympic and Paralympic Games, of which FDJ is an official partner, the Foundation has decided to organise a new call for large projects to help ensure that this major event leaves a meaningful legacy. The members of the Foundation's jury will meet in February to select projects designed to further the inclusion and education of young people, people in need and people with a disability, with a view to having a very real local impact that goes far beyond 2024;
- in the same vein, the FDJ Foundation wanted to support FIRAH (an officially-recognised non-profit foundation which conducts calls for projects both in the areas of disability and applied research). It got involved in FIRAH's "access to physical and sports activities for people with a disability" call for projects, ultimately leading to the selection of two projects: "PARI: Parasport Ruralité Inclusion", which analyses factors relating to disabled access to activities, and "the analysis of obstacles to and drivers of involvement in activities for disabled people living at home". The aim is to circulate the results of this study, after first adapting them, to the people who are actually affected, as well as to the sporting world and political institutions, so as to provide a foundation for initiatives relating to physical and sports activities;
- as part of its partnership with the French disabled sports federation, the FDJ Foundation will also be supporting 100 local projects across France sponsored by retailers belonging to the FDJ network. This programme is now in its second year, and will help forge ties between these retailers and local disabled sports organisations, while also further rooting the FDJ Group in local communities;
- lastly, the Olympics will be a wonderful opportunity to invite more than 200 young people from disadvantaged areas who are supported by associations backed by the FDJ Foundation to attend the Games and experience this truly amazing moment in history.

9.1.2 SPORT

FDJ has been committed for more than 30 years to developing French sport and promoting its values, particularly in terms of ethics and inclusiveness (support for women's sports and disabled sports).

Women's sports

The "Sport pour Elles" programme launched by FDJ in 2016 hinges on four pillars: access to athletic activities for all women and girls, particularly those who have few opportunities to play sport because of social, economic or geographical impediments; more women in sports governance; performance support; and greater media coverage of women's sport. This programme includes initiatives launched by the FDJ Group, such as "Buts pour

Elles", as well as the "Performance pour Elles" call for projects, and partnerships with major cycling competitions Paris-Roubaix Femmes and Tour de France Femmes, which returned in 2022, together with sponsorship for a women's FDJ SUEZ cycling team.

FDJ has been stepping up its commitment to supporting women's sport at the highest level since 2018 through the "Performance pour Elles" call for projects. Five federations were selected in 2023, which marked the programme's sixth year, and were awarded an overall budget of €100,000 to be shared between them for high-performance women's sports projects:

- the French cycling federation will launch a "Matériels Optimisés pour Elles" project that will involve developing customised equipment and bike positioning systems for five members of the track women's madison team;
- the French rugby federation will introduce a system for all women international players who belong to an Elite 1 club, which will monitor and keep track of their injuries. This will be coupled with a scientific research programme that will rely on the use of smart mouthguards for example;
- the French handball federation is developing a project to optimise the attentional span and visual capacity of players on the women's team, as well as their recuperation capacity;
- the French disabled sports federation will work with the "Amazones" club to form a women's wheelchair basketball team in a bid to counter the fall in the number of people who practice it;
- the French wrestling federation is embarking on a programme to optimise women athletes' preparation, which will involve monitoring variables such as their sleep, their weight, their hydration and their menstrual cycle.

Alongside its partnership with Paris 2024, FDJ has also joined the Paris 2024 "Impact 2024" Legacy programme to support 400,000 women in their sporting endeavours. A special category has been created in the "Impact 2024" call for bids aimed at promoting women's involvement in sport. The goal is to back transformative projects that factor in the ambitions and needs of women today (well-being, health, physical condition), together with their personal circumstances and their desire to get involved more freely in sport. Through its engagement with "Impact 2024", FDJ was able to support 10 varied projects in 2023, such as:

- "Comète club", which helps women make their mark in society through sport and by playing basketball in community stadiums, with the creation of dedicated tournaments;
- "Les Échappées", an initiative developed for women by the "Team Elles" association, aimed at making cycling a tool to take action and have a social impact, as part of a programme to help women recover their place in society, return to work and improve their self-confidence;
- "I run, therefore I am!", developed by the Bouches-du-Rhône Union of Social Centres, which provides physical and psychological assistance to 200 women living in the region to help them grow and push themselves through sport, and ultimately boost their self-confidence and their self-esteem.

Societal engagement

Furthermore, FDJ launched a new "Sport for 1,000 Women" programme in 2023 that covers a portion of the costs involved in practising a sport for 1,000 women. The aim is to address the key issue of cost, given that the price of practising a sport is seen as a major obstacle for 35% of women ⁽¹⁾. In concrete terms, the 1,000 women who benefit from this scheme can register with the French federations which are partnering FDJ, avail of a subscription to a network of gyms or take part in the "Les Puncheuses" personal development programme through boxing.

Support for elite athletes

Building on its work to support young champions for more than 30 years, the Group launched the FDJ Sport Factory in 2019 to help high-level French athletes accomplish their goals. Since then, FDJ Sport Factory has been working with 32 athletes and been serving as an incubator for 20 young talented athletes hoping to win an Olympic or Paralympic medal at the Paris 2024 Games. In 2023, FDJ Sport Factory athletes won 21 gold medals at the World Championships and 40 medals in World and European competitions.

Beyond the financial support that is provided, *FDJ Sport Factory* athletes are able to attend a programme of courses at prestigious schools such as Sciences Po Paris and EM Lyon, and receive English lessons through the 7speaking linguistic training platform. They also have full access to the "Sport Compétences" programme, which has been designed to harness the skills athletes acquire in their sporting careers so that they can use them later on after they retire from the competitive circuit and begin another career. The CDES (Centre for the law and economics of sport) has prepared fact sheets to help former athletes set up their own business.

The various tools available to athletes to help them prepare for their lives after competitive sports are presented at the annual *FDJ Sport Factory* seminar each year.

Outlook

In 2024, the FDJ Group will remain as committed as ever to supporting French sports, particularly through its partnership with the Paris 2024 Olympic and Paralympic Games. The 52 athletes enrolled in the FDJ Sport Factory will be in the last year of their contract. Those who opt to end

their athletic career will receive special support that may involve a career guidance or skills assessment, an immersion programme in a company, or setting up a business, so that they have the tools they need to make the transition.

FDJ will also be repeating its annual "Performance pour Elles" call for projects to help Olympic and Paralympic sports federations support high-performance female athletes. The FDJ Group will again partner the Impact 2024 call for projects to continue to encourage and develop involvement in sports for all women.

Lastly, FDJ will be repeating its survey to gauge the level of sports involvement among women in France after the Paris 2024 Games, as well as any obstacles that might continue to be a barrier.

9.1.3 HERITAGE

In 2023, FDJ launched the sixth annual "Mission Patrimoine" operation. The Group sold specific games (one scratch game) and six Loto® draws, as well as a Super Loto® draw, donating a portion of the stakes collected to the French national heritage foundation in favour of local projects to restore dilapidated heritage buildings.

In the space of six years, more than €150 million has been raised for dilapidated heritage sites through the Mission Patrimoine games, an amount which otherwise would have gone to the State. The Mission Patrimoine games sold in 2023 again helped finance work at 18 iconic sites and a hundred other selected sites.

In 2021, the FDJ Group extended its cooperation with the heritage foundation until 2024, with a plan to allocate €2 million to the programme. Each year, it will also support a specific restoration project put forward by the heritage foundation. The YMCA-UCJG premises located at 14 rue de Trévis in the 9th arrondissement of Paris is the first project to be supported by the Group as a sponsor of the heritage foundation. The exceptional support put in place over a two-year period will see FDJ finance up to €1 million of the work on the site, with a further €400,000 allocated by the FDJ Corporate Foundation for 2021-2022. The restoration work has begun with an initial pollution remediation phase.

(1) Kantar FDJ/Paris 2024 "Sport au féminin" barometer, March 2022.

9.2 Dialogue with stakeholders

Dialogue with stakeholders has been a mainstay of FDJ's CSR policy for more than 20 years. The in-depth and fruitful dialogue it has forged with its stakeholders enables the Group to harness a wide range of expertise and experience, and helps enrich the initiatives taken to address the inherent impacts of the gaming industry. To give structure to its relations with stakeholders, FDJ has opted to forge a dialogue gradually and more extensively over time. This commitment has led to the establishment of various ad hoc bodies:

- as early as 2010: a Committee of Responsible Gaming Experts was set up, and has since been referred to when new games and responsible gaming innovations are being developed. The input provided and points requiring attention raised by the experts can lead to adjustments in certain game parameters and/or additional studies. The committee is made up of specialists in the fields of addiction and human sciences;
- 2014: the Social Laboratory was launched as a forum to discuss the Company's key CSR issues. Comprising organisations from civil society, it is jointly involved in shaping and suggesting actions to further enhance FDJ's CSR policy;
- 2020: the Stakeholder Committee was created to monitor the efforts made to honour the commitments arising from FDJ's raison d'être and to foster high-level dialogue between FDJ's Executive Management and key stakeholders (see section 1.1.2 "A Stakeholder Committee to monitor the efforts made to honour the commitments relating to FDJ's raison d'être").

Actions of the Social Laboratory

The Social Laboratory was set up to co-build CSR initiatives with civil society. Based on the Chatham House rule ⁽¹⁾, 12 civil society organisations (CSOs) come together regularly with FDJ Group employees to examine sensitive topics relating to the Company's CSR and responsible gaming policy. After exploring courses of actions in 2023, the Group decided to review the Social Laboratory's governance methods and procedures with a view to further improving its organisation.

The Social Laboratory meetings also provided a forum to discuss a number of issues such as the social cost of gaming and gambling, the post-test results of the PSG responsible gaming campaign and the "place of gambling in society", with insight provided by Elisabeth Belmas, Professor Emeritus of History at the Sorbonne.

PERFORMANCE INDICATOR: NUMBER OF CIVIL SOCIETY ORGANISATIONS (CSOS) BELONGING TO THE SOCIAL LABORATORY

| 2021-2022 cycle | 2022-2023 cycle | 2023 |
|-----------------|-----------------|---------|
| 12 CSOs | 13 CSOs | 12 CSOs |

PERFORMANCE INDICATOR: ATTENDANCE OF THE MEMBERS OF THE 12 CSOS AT SOCIAL LABORATORY SESSIONS

| 2021 | 2022 | 2023 |
|------|------|------|
| 66% | 69% | 97% |

The increase in the attendance rate in 2023 was due to the fact that the members were heavily involved in work relating to the co-construction of the Social Laboratory for 2030.

Furthermore, in 2023, a quarterly newsletter continued to be sent out to inform the various dialogue bodies of the Company's main news: the Committee of Responsible Gaming Experts, the Social Laboratory and the Stakeholder Committee.

PERFORMANCE INDICATOR: NUMBER OF MEMBERS ON THE STAKEHOLDER COMMITTEE

| 2021 | 2022 | 2023 |
|------------|------------|------------|
| 13 members | 13 members | 14 members |

PERFORMANCE INDICATOR: MEMBER ATTENDANCE AT STAKEHOLDER COMMITTEE MEETINGS

| 2021 | 2022 | 2023 |
|------|------|------|
| 88% | 82% | 86% |

Outlook

The FDJ Group will continue to develop its approach to dialogue with all stakeholders in 2024 in order to further enhance its responsible and open business model, geared towards giving back to society.

(1) Confidentiality rule serving to protect the anonymity of speakers. Participants are free to use the information gathered at meetings, but may not disclose the identity or affiliation of the persons providing the information, nor may they disclose the identity of any other participants.

10. Territories

FDJ relies on a network of more than 29,000 points of sale across France to distribute its products. The sale of FDJ games accounts for a substantial portion of the business generated by the bars, tobacconists and newsagents that make up the bulk of the distribution network. With a presence in more than 11,000 towns and cities across metropolitan France and the French overseas departments and territories, the FDJ network is the largest local network in country.

Through its activity, FDJ contributes to the economic development of local communities, and notably supports local points of sale in rural and/or disadvantaged areas. The Group has been working for many years to upgrade these points of sale by introducing a digital user experience and the digital collection of stakes. Each year, more than €15 million is invested in the renewal of equipment.

In 2023, FDJ paid total net point-of-sale commissions on gaming activities of €967 million ⁽¹⁾ to retailers (compared with €965 million in 2022).

10.1 Support for the point-of-sale network

The FDJ Group is as determined as ever to support local business and maintain its nationwide coverage, particularly in rural areas. This is reflected in its decision to place a moratorium on the halt to FDJ product sales at points of sale that generate low levels of business and to continue four economic, legal and social support measures.

10.1.1 SUPPORTING RETAILERS

This initial support mechanism was introduced in conjunction with Impact Partners in 2020. It was extended to cover 2021 and 2022, and repeated again in 2023. These far-reaching measures have been developed to offer support and advice in three areas to retailers in struggling neighbourhoods:

- administrative support (dealings with banks, payment of taxes, sale of business assets, etc.);
- real estate issues (dealings with landlords, insurers, legal procedures);
- commercial approach (diversifying, reorganising points of sale, growth avenues, etc.).

Once all these aspects are looked at, retailers continue to receive support to ensure that the measures pay off. More than 590 points of sale have received assistance so far.

10.1.2 SUPPORT FUND FOR SMALL RETAILERS IN VULNERABLE AREAS

This second support mechanism was launched by Impact Partners with the support of BPI France in 2021. FDJ has contributed €15 million to this €35 million investment fund named "Rebond", the aim of which is to help hundreds of retailers remain in business and grow.

Deployed over several years, Rebond will facilitate the financial restructuring, transfer and reorganisation of small retail outlets in vulnerable areas (priority urban districts, rural regeneration zones and towns covered by the town-centre action ("Actions Cœur de Ville") programme). This involves a system of participating loans or unsecured

bonds, with a unit value of anywhere between €20,000 and €250,000. In all, 77 applications have received financing through the Rebond fund, of which 25 submitted by FDJ retailers.

10.1.3 SUPPORT FOR RETAILERS WHO ARE STRUGGLING FINANCIALLY

FDJ has introduced a third mechanism by teaming up with an association called Crésus, which specialises in finding arrangements with creditors, to help retailers who are in great financial difficulty. Crésus provides regular support, for as long as needed, to struggling retailers that have been identified by the sales force. It reviews all the problems facing retailers and helps them analyse the situation, come up with solutions and put them into action. The aim is to provide support as soon as a retailer shows any sign of difficulty and help them best manage their cash flow. A total of 309 retailers have received support since this scheme was launched in 2020.

10.1.4 SUPPORT FOR THE VICTIMS OF TRAUMATIC EVENTS

In January 2023, FDJ introduced an additional support service for retailers and their staff who may have experienced traumatic events at work (assault, burglary, armed attack, fire (criminal or otherwise), etc.).

Together with France Victime (a recognised public utility association), FDJ has introduced various support services, which retailers can access by calling a special phone number. These services include:

- a kind ear and emergency support in the immediate aftermath of a traumatic event (post-traumatic shock, psychological support and guidance, etc.);
- comprehensive support (legal, social and psychological assistance) over the longer term;
- access to a network of 130 local associations, representing 1,500 specialists on the ground.

(1) Scope of the consolidated financial statements excluding Aleda, and PLI.

At the end of December 2023, twenty people had availed of this service.

FDJ also supports points of sale that were affected by the riots in France at the beginning of July 2023. More than 450 points of sale were vandalised. FDJ took a series of measures to support affected retailers and help them reopen for business as swiftly as possible:

- personalised support to cover the cost of non-payments tied to the riots, and repairs to damaged points of sale at

no cost to the retailers, making it unnecessary for them to claim the cost of the work on their insurance;

- repairs to points of sale within the shortest possible timeframe;
- active support from the FDJ teams.

10.2 Diversification of services at points of sale

FDJ has been developing services since 2019 to enable members of the public to make day-to-day payments at points of sale in the FDJ network. This diversification is part of an effort to support the FDJ network and is aimed at satisfying demand for payment services among parts of the population and opening up new growth avenues for retailers.

FDJ has already teamed up with the Confédération des Buralistes (tobacconists confederation) to provide a “pay point” service for the French Treasury (DGFIP), enabling users to pay tax bills of under €300, as well as public service bills and fines, in cash or via debit/credit card. This service, launched in July 2020 and now available at nearly 15,000 points of sale, is ideally suited to users who prefer a more personal touch and/or need assistance to make a payment. It also gives added impetus to the development of adjacent activities at participating bars, tobacconists and newsagents. In 2023, FDJ retailers collected more than 2.5 million payments on behalf of the French Treasury.

FDJ is very keen to build on this success. In December 2021, it formed a subsidiary under the name of FDJ Services, which brings together FDJ’s Payment & Services activities and is licensed to operate as a payment institution by the ACPR (Autorité de contrôle prudentiel et de résolution - French prudential Supervision and Resolution Authority)⁽¹⁾. Under this licence, FDJ is authorised to offer collection services on behalf of private sector organisations. Launched in January 2023 under the Nirio brand name, and modelled on the “pay point” service, this solution means that users can visit any of the 10,000 FDJ points of sale that have been registered as an FDJ Services Agent with the ACPR to pay their rent, their water bills or their electricity bills for example.

Outlook

FDJ wants to extend the range of services provided by its PoS network with two focuses. Firstly, it wants to continue to look into and contact other economic agents (social landlords, water and electricity utility companies, broadband operators, etc.) that might be willing to add the PoS “pay point” option to the range of payment methods offered to their tenants or customers. Secondly, it wants to diversify the ways in which the service can be used, for deposits and withdrawals for instance, but also for the payment of free flow tolls, with a view to expanding the potential addressable market. The aim is to position the points of sale in the FDJ network as veritable “local service hubs”. Lastly, FDJ wants to provide added value to the users of its services by helping them with day-to-day tasks such as managing their spending. With this in mind, FDJ is working to develop budget management tools that are linked to a payment card and are expected to be available sometime in 2024.

As a parallel to this, FDJ Services is developing a range of services, particularly for retailers who belong to the network. This saw it acquire Aleda and L’Addition in 2022 (15,000 customers in the bar-tobacconist-newsagent and café-hotel-restaurant networks). These two software publishers specialise in next-generation payment collection solutions. Together, they will be a much-needed asset to build a comprehensive and integrated service offering through which retailers will be able to boost their revenue, enhance the experience for their customers and better manage their point of sale.

(1) Oversight body for the banking and insurance sectors.

10.3 Economic and social contribution

To further assess its economic and social contribution in France, FDJ renewed the annual survey that has been conducted by BDO-Bipe (Bureau for economic information and forecasting) since 2018. In 2023, FDJ's contribution to France's gross domestic product (GDP) was evaluated at €6.6 billion, with 56,000 jobs created or made permanent throughout the country (of which 21,800 with bars, tobacconists and newsagents). FDJ plans to keep the number of jobs created or made permanent through its business above the 50,000 mark.

PERFORMANCE INDICATOR: FDJ'S CONTRIBUTION TO FRENCH GDP

| In billions of euros | 2021 | 2022 | 2023 |
|----------------------|------|------|------|
| FDJ Group | 6.2 | 6.5 | 6.6 |

PERFORMANCE INDICATOR: NUMBER OF JOBS CREATED OR MADE PERMANENT

| | 2021 | 2022 | 2023 |
|-----------|---------|--------|--------|
| FDJ Group | 54,450* | 55,300 | 56,000 |

* On an adjusted scope basis factoring in the National Sports Agency for jobs supported in 2021 (impact of - 350 jobs for FDJ in 2021), with no impact on the other metrics.

PERFORMANCE INDICATOR: FDJ'S CONTRIBUTION TO JOBS IN THE BAR-TOBACCONIST-NEWSAGENT SECTOR

| | 2021 | 2022 | 2023 |
|-----------|--------|--------|--------|
| FDJ Group | 21,100 | 22,000 | 21,800 |

FDJ's operations involved the employment of the equivalent of 7,900 people through the business generated by

retailers (mainly bars, tobacconists and newsagents) in the point-of-sale network in 2023.

FDJ also contributes to the creation of local jobs through purchases sourced mainly in France from suppliers with which it works directly and indirectly. The FDJ Group's French entities made 85% of their purchases (in value) in France, i.e. close to €648 million.

PERFORMANCE INDICATOR: PERCENTAGE OF PURCHASES (IN VALUE TERMS) MADE FROM SUPPLIERS LOCATED IN FRANCE

| | 2021 | 2022 | 2023 |
|---------------|------|------|------|
| FDJ | 90% | 88% | 85% |
| Group, France | 90% | 90% | 85% |

For 2023, the data relating to purchases is aligned with the data contained in the financial statements. 85% of the purchases made by the Group's French entities were sourced in France. These purchases were made from suppliers located across almost the entire country (see map below). The Ile-de-France and Provence-Alpes-Côte d'Azur regions benefit from their proximity to FDJ Group sites.

PERFORMANCE INDICATOR: PERCENTAGE OF PURCHASES (IN VALUE TERMS) MADE FROM SMES AND ISES (OF THE PURCHASES MADE IN FRANCE)

| | 2021 | 2022 | 2023 |
|---------------|------|------|------|
| FDJ | 58% | 87% | 57% |
| Group, France | 58% | 85% | 61% |

For 2023, the data relating to purchases is aligned with the data contained in the financial statements. 61% of the purchases made by the Group's French entities were sourced from SMEs and ISEs.

KEY FIGURES (1) SHOWING PURCHASES MADE BY THE GROUP'S FRENCH ENTITIES IN 2023

ANNUAL PURCHASES

€764m

ANNUAL GROUP PURCHASES MADE IN FRANCE

€648m

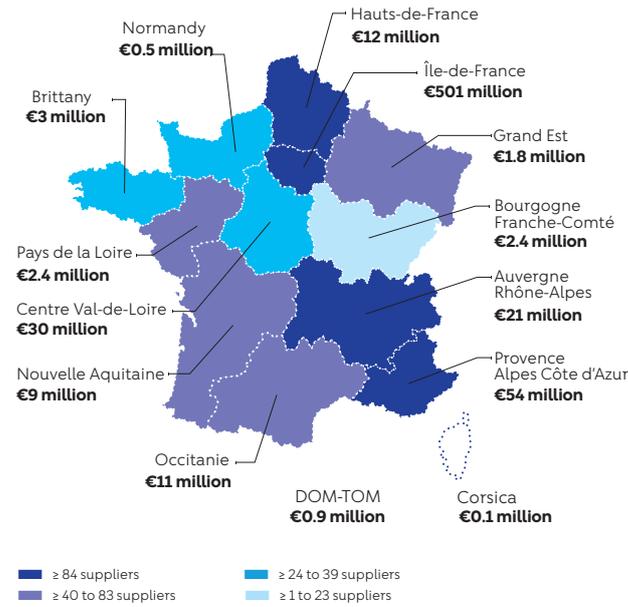
SHARE OF PURCHASES MADE IN FRANCE VS. INTERNATIONAL
(based on invoices)



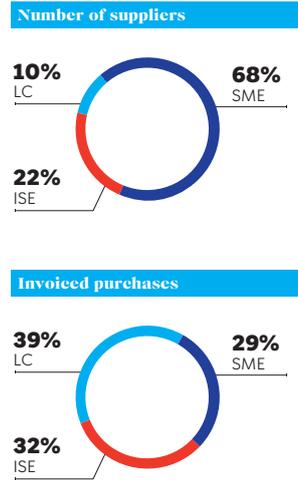
3,068

ACTIVE SUPPLIERS*

TERRITORIALITY OF FDJ PURCHASES
(in value and volume - based on invoices)



BREAKDOWN BY BUSINESS TYPE**
(Source: INSEE)



* "Active suppliers": all suppliers with whom an order was placed and/or in respect of which an invoice and/or a credit note was issued in 2023.
** Excluding subsidiaries, foreign suppliers, administrations and associations.

(1) French entities: FDJ SA, FGS France, FDP, Française d'Images, FDJ Services, L'Addition and Aleda.

11. Environment

FDJ has been working on environmental issues for many years. In 2023, FDJ reworked its environmental strategy to make it even more ambitious, built on two complementary and interlocking pillars:

- shrinking its carbon footprint across the entire value chain to help combat climate change;
- making a positive contribution to preserving the planet's biodiversity.

11.1 Combating climate change

The FDJ Group has been taking steps for more than ten years now to cut the carbon emissions caused directly and indirectly by its operations. An initial emissions reduction trajectory for 2025 was approved by the Science Based Targets (SBT) initiative in 2019, with most of the targets being hit well before 2025. Alongside this, in order to hasten awareness among staff of the importance of climate action and to get them to step up their efforts even further to achieve environmental targets, FDJ has organised training and awareness actions for all members of staff, including the members of the Management Committee.

In 2023, the FDJ Group wanted to take this strategy even further in order to make it more ambitious faced with ever tougher environmental challenges:

- by defining two complementary and interlocking focuses to play a part in tackling climate change and protecting biodiversity:
 - through a new economic intensity reduction target of 50% (per million euros of revenue) across the entire value chain by 2030 (compared with 2021),
 - through a 4-pronged roadmap in which the Group will contribute to preserving biodiversity through its operations (see section 11.2 "Taking action to preserve biodiversity");
- by raising awareness of environmental issues throughout the workforce:
 - in May 2023, the CSR team launched "Planète Trèfle", an in-house communication and awareness programme on environmental matters,
 - a series of Climate Fresk (an instructional tool to help people understand the causes and consequences of climate change) sessions were held throughout 2023, beginning with the members of the Management Committee. In all, around 100 people took part in these sessions,
 - in November, FDJ launched "Climate Coach", developed in association with the Paris 2024 Olympic Organising Committee, which employees can use to calculate their work-related and personal carbon footprint;

The environmental strategy being pursued by the Group is an integral part of its corporate governance and is regularly discussed at meetings of the CSR and Responsible Gaming Committee and at Board of Directors meetings. It is also monitored as part of a carbon performance review and incorporated into the criteria applied to calculate variable pay.

- by rolling out an upskilling training programme on environmental issues for the Group's business lines:
 - through an "Understanding the ecological crisis" MOOC developed by C3D⁽¹⁾ for all employees of FDJ SA, FDP, FGS France, Française d'Images, FDJ Services and Pacifique des Jeux. The completion of this MOOC has been added to the incentive bonus criteria for FDJ SA, FDP and FGS France staff. At the end of 2023, 91.7% of employees had completed the training, i.e. 2,404 people,
 - through specific training for finance and marketing staff;
- by establishing governance processes devoted to carbon issues:
 - involving the carbon performance review, designed to regularly monitor progress made with the plan to decarbonise the Company's activities. A carbon performance review is scheduled every quarter, attended by the Chairwoman and Chief Executive Officer, the Deputy Chief Executive Officer and the Executive Vice-President - Finance. These reviews provide a status update on the decarbonisation strategy and related action plans. The first carbon performance review took place in November 2023,
 - furthermore, the FDJ Group has also introduced a purchasing decarbonisation programme under the name of #BuyforGood. The aim is to define and to get the reduction trajectory up and running for carbon emissions falling under the Purchasing scope, by involving the supplier ecosystem through four initiatives (see section 7.6.5 "Decarbonising purchasing").

11.1.1 MEASURING THE GROUP'S CARBON EMISSIONS

FDJ has been conducting carbon assessments since 2008 in order to monitor greenhouse gas emissions caused by its operations and move ahead with its carbon reduction policy. In order to closely monitor progress in reaching its reduction targets, the Group decided to make carbon assessments an annual exercise from 2017, which was set as the reference year.

(1) A panel of sustainable development officers.

The carbon assessment takes all emissions in Scopes 1, 2 and 3 into consideration:

- Scope 1: carbon emissions produced by the Group's gas and fuel oil consumption, use of air conditioning and fleet of company vehicles;
- Scope 2: carbon emissions linked to purchased electricity, heating or cooling;
- Scope 3: carbon emissions tied to the purchase of goods and services, freight, fixed assets (buildings, equipment and furniture, company vehicles and IT equipment), employee travel (business travel and commuting), waste, the use of digital technologies and minority shareholdings.

The Group's activities are measured in terms of carbon emissions based on the GHG Protocol methodology used by the SBT initiative to define the reduction targets described in the following paragraph.

In 2023, work was carried out to optimise the calculation of carbon emissions in order to factor more elements into the carbon assessment (e.g., new categories of purchases and companies in which the Group holds a minority interest), with a view to complying with the future Corporate Sustainability Reporting Directive (CSRD).

PERFORMANCE INDICATOR: TREND IN CARBON EMISSIONS ACCORDING TO THE GHG PROTOCOL METHODOLOGY

| | 2021 | 2022 |
|------------------------------|---------|---------|
| Scope 1 (tCO ₂ e) | 2,191 | 1,567 |
| Scope 2 (tCO ₂ e) | 5 | 5 |
| Scope 3 (tCO ₂ e) | 105,416 | 108,073 |

PERFORMANCE INDICATOR: 2022 CARBON ASSESSMENT ACCORDING TO THE GHG PROTOCOL METHODOLOGY

| | | 2022 emissions (tCO ₂ e) |
|---------------------------|---|-------------------------------------|
| Scope 1 | | 1,567 |
| Scope 2 | | 5 |
| Upstream Scope 3 | Purchased goods and services | 90,917 |
| | Capital goods | 3,362 |
| | Fuel and energy-related activities (not included in Scope 1 & 2 emissions) | 2,343 |
| | Upstream transportation and distribution | 2,001 |
| | Waste generated in operations | 278 |
| | Business travel | 145 |
| | Employee commuting | 3,482 |
| Downstream Scope 3 | Downstream transportation and distribution | 1,365 |
| | Processing of sold products | 787 |
| | Investments | 3,394 |
| TOTAL | | 109,645 |

In 2022, the Group emitted 109,645 tCO₂e across its entire reporting scope. 98.6% of the emissions were Scope 3 emissions.

The overall increase in 2022 carbon emissions mainly stemmed from an increase in two emissions categories:

- a 10% increase in emissions related to purchased goods and services due to a rise in spending in 2022, partly tied to inflation;
- an 84% increase in emissions related to employee commuting, linked to an increase in the workforce, namely due to acquisitions, as well as to a greater on-site staff presence with the end of Covid-related restrictions.

In 2023, the Group acquired a digital platform to calculate its carbon assessment and coordinate its emissions reduction action plans. The platform will be brought into service in 2024 for the next carbon assessment.

"Carbon-adjusted EBITDA", certified by Axylia

Axylia, a consulting firm specialising in sustainable finance, measures the carbon footprint of CAC 40 companies in order to calculate their carbon-adjusted EBITDA.

This "carbon score" from A to F measures a company's ability to pay its carbon bill and indicates whether it would still be profitable after factoring in the cost of its CO₂ emissions.

In 2023, FDJ secured a carbon score of A, indicating that it is in a position to pay its potential carbon bill.



The calculation of the score includes Scopes 1, 2 and 3 emissions. The carbon bill is calculated based on a carbon price aligned with IPCC recommendations, i.e. €120 per tonne of CO₂ for Scope 3 emissions and €127 for Scopes 1 and 2.

Combating climate change

11.1.2 LOWERING CARBON EMISSIONS**2025 reduction targets already reached**

In 2019, FDJ set out an initial emissions reduction trajectory for 2025, with two reduction targets:

1. Reduce Scope 1 and 2 emissions

The initial target (20% reduction in 2025 compared with 2021) was quickly surpassed, prompting FDJ to revise it upwards in 2022 (65% reduction in 2025 compared with 2017).

Scopes 1 and 2 emissions were reduced by 70% between 2017 and 2022 (i.e. -3,746 tonnes of CO₂e). The initial emissions reduction target has thus been largely exceeded.

This reduction has been propelled by:

- a reduction in electricity consumption and the purchase of guarantee of origin (GoO) certificates;
- a reduction in fuel oil and gas consumption;
- the switch to electric vehicles in the Group fleet.

In 2022, 99% of the Group's electricity came from renewable sources thanks to the purchase of guarantee of origin certificates.

2. Lower carbon emissions by 15% (Scope 3, excluding purchases, business travel and commuting (excluding freight and company vehicles) and the use of energy (upstream) by 2025

Since 2017, the FDJ Group has cut by 33% (i.e. -2,110 tonnes of CO₂) its Scope 3 emissions relating to business travel (excluding travel using company cars), employee commuting and upstream energy. This reduction is mainly due to a decrease in business travel-related emissions.

A new target for 2030

In 2022, the Group worked on a new emissions reduction trajectory for 2030 with a view to reducing its carbon footprint across the entire value chain.

This led to the definition of a new overall economic intensity reduction target: **a 50% reduction in carbon emissions for every million euros of revenue across the entire value chain.**

This target covers a broader operational and financial scope than the 2025 targets, as it also applies to the subsidiaries formed or acquired after 2019.

In 2022, the Group's economic intensity carbon footprint had reduced by 7% to 45 tCO₂e/€m of revenue, which, compared with 2021 (48 tCO₂e/€m of revenue), equates to a 3 tCO₂ reduction for every million euros of revenue.

Two other reduction targets (one Scope 1 and 2 target and another Scope 3 target) aligned with a 1.5°C global warming trajectory are in the process of being validated by the international Science Based Targets (SBT) initiative, which was introduced to help organisations set out emissions reduction trajectories that are commensurate with the objectives of the Paris Agreement.

The three targets are monitored every year as part of the carbon assessment.

11.1.3 STEPPING UP OUR ACTION PLAN THROUGH ENERGY SAVINGS

In 2022, FDJ decided to further enhance its environmental policy by implementing an energy sobriety plan. This plan involves taking concrete and practical action to save energy at the Group's French sites. It also fits in with the French government's national plan to reduce energy consumption.

The FDJ plan revolves around three key areas:

- **Reducing the energy consumption of buildings, by adjusting the indoor temperature and optimising lighting.**

Various measures relating to lighting systems and heating, ventilation and air conditioning (HVAC) systems brought office energy consumption down by 26% compared with 2019. The energy sobriety plan reinforced the reduction initiated in 2020 through energy efficiency measures.

At the same time, the data centres have become more efficient, as evidenced by the decrease in PUE ⁽¹⁾ at the Group's two data centres since 2020.

- **Reducing energy consumption relating to digital technologies, by adjusting cooling temperatures in IT rooms and rolling out a green digital policy.**

In 2023, FDJ organised an internal digital Clean Up Day involving two 45-minute collaborative workshops open to all employees. The workshops were designed to teach employees how to clean up their digital footprint. Employees were also given an FDJ guide to eco-actions that contained a section on digital data.

- **Reducing energy consumption linked to travel, by scaling back work-related travel, adapting modes of travel and speeding up the switch to an all-electric fleet of company vehicles.**

At the end of 2023, electrical vehicles made up 32% of the Group's fleet. The Group wants the entire fleet to be electric by 2030. With this in mind, it has installed recharging terminals at its sales agencies. In 2023, 21 agencies were equipped with terminals. In addition, sales reps are encouraged not to exceed 110 km/h when driving on the motorway in order to consume less fuel.

Furthermore, FDJ is a signatory to the Ecowatt Charter drawn up by RTE (France's power grid operator). This means that it will further its efforts to reduce its electricity consumption, in keeping with the existing energy savings plan. This illustrates FDJ's determination to continue to play an active part in the national energy sobriety effort and, more generally, the national environmental strategy.

(1) Power Usage Effectiveness: a universal indicator to measure the energy efficiency of data centres. Ratio of the total energy consumed by a data centre to the energy needed for the IT servers to run (in 2020: 2.14 and 1.96 for the two data centres, respectively, and in 2022: 1.92 and 1.75).

Alongside this, the number of domestic flights taken by FDJ staff was more than halved between 2022 and 2023.

To promote more sustainable forms of transport, the FDJ Group invited employees at the Vitrolles site to take part in "bike it to work" day in January to encourage them to cycle to work. The various workshops held during the day drew a lot of interest from staff:

- free bike servicing during the course of the day by professional mechanics;
- donation of seven bikes by employees. These bikes were taken to solidarity workshops before being donated to French cycling federation clubs that stage initiatives to help members of the general public learn to ride a bike;
- "Back in the saddle" training course provided by the French cycling federation to help people feel comfortable commuting to work by bike.

11.1.4 TAKING A GREEN IT APPROACH

As a digital operator, FDJ is always seeking to improve its digital environmental and social footprint.

A Green IT approach was initiated in 2019, following the measurement for the first time of the impact of digital uses. There was a particular focus on employee devices in the actions that were taken.

In 2023, FDJ took part in the work of the French Tech Corporate Community on responsible digital uses.

The FDJ Group has also embarked on work to define a new green IT strategy in the course of 2024. The goal will be to formally define the Group's ambition in this area and identify key focuses.

11.1.5 ALIGNING WITH TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURE (TCFD) RECOMMENDATIONS

The FDJ Group has launched an initiative to identify and analyse climate-related financial risks and opportunities. In 2020, a review was conducted of the Group's existing practices in relation to the TCFD recommendations. The Group then mapped its climate-related financial risks and opportunities and prepared the associated roadmaps.

This section is organised according to the four TCFD pillars (governance, strategy, risk management, metrics and targets) and refers to other sections of the report for further details.

Governance

The FDJ Group's governance bodies address the Company's corporate social responsibility objectives.

Duties of Board members (see section 2 "CSR governance")

The CSR and Responsible Gaming Committee, which is made up of members of the Board of Directors, examines FDJ's CSR policy as a whole, including its environmental policy and the initiatives taken to address climate-related risks and opportunities. It reports regularly on its work to the Board of Directors.

Duties entrusted to departments

Several Group departments are actively involved in identifying and managing climate-related risks and opportunities. They include the Commitment and Responsible Gaming Department, the Audit, Risk, Control, Quality and Ethics Department, the Technical Department, the Commercial Operations department, the Purchasing Department, the Operational Real Estate and Working Environment Department and the Strategy and Innovation Department.

Furthermore, the FDJ Group's CSR policy is taken into consideration at the highest level of the organisation, as the head of Commitment and Responsible Gaming sits on the Group Management Committee.

Strategy

In the course of its business, FDJ is exposed to a number of risks and opportunities related to climate change, be they transition risks or physical risks.

In 2021, the climate-related financial risks and opportunities were mapped out extensively in order to follow the TCFD recommendations. This mapping exercise involved three stages: identifying the major climate-related risks and opportunities in conjunction with in-house experts; prioritising the identified climate-related risks and opportunities; and preparing action plans commensurate with the prioritised risks and opportunities.

To mitigate the potential impact of the main climate change-related risks, or avoid them altogether, FDJ took risk management initiatives, which are described in this section and summarised in the table below. The table also lists the main climate-related opportunities identified by the Group.

Combating climate change

| Types of risks and opportunities | Risk/opportunity | Some FDJ Group achievements |
|--------------------------------------|---|--|
| Transition risks | Loss of brand appeal due to mounting consumer expectations regarding responsible engagement | <p>Surveys to gain more insight into customer expectations regarding CSR issues.</p> <p>Communication campaign showcasing FDJ's environmental engagement aired on a number of France TV channels, and consumer surveys to gauge how effective the television campaign is.</p> <p>Establishment of a partnership in October 2022 with "Gestes Propres", an association that is spearheading the fight against littering. FDJ has decided to echo the message sent out in the association's new "litter" campaign encouraging the general public and customers to throw small items of litter into the bin, particularly used scratch cards. The video clip was shown at the 23,000 FDJ points of sale equipped with digital monitors and posted to social media channels between 3 October and 23 October 2022.</p> <p>In 2023, all points of sale had paper sorting bins for customers. FDJ has been recycling all unused gaming materials since 2012.</p> |
| | Taxation of greenhouse gas emissions | FDJ has set an ambitious GHG emissions reduction target for 2030 (see section 11.1.2 "Lowering carbon emissions"). |
| | Investor expectations | <p>FDJ regularly embarks on new plans focusing on actions identified in environment-related non-financial ratings (Moody's ESG, S&P Global – SAM, CDP, etc.). FDJ has incorporated CSR objectives into the annual compensation packages for executive corporate directors. One specific environmental objective was set:</p> <ul style="list-style-type: none"> - a 65% reduction in direct carbon emissions (Scopes 1 and 2) in 2025 relative to 2017 (see section 1.4 "CSR targets for 2025"). |
| Physical risks | Disruption of the distribution network due to an extreme event | Introduction of a business continuity plan to address issues such as the impact of extreme weather events (e.g. provisions for buffer stock serving the network to overcome any disruptions). |
| | Interruption of IT services due to an extreme weather event | <ul style="list-style-type: none"> - The ability to withstand extreme weather events is taken into account in the design stage for FDJ's data centres. - Prevention plan and IT continuity plan to address issues such as the risk of an extreme weather event. |
| | Supply chain breakdown due to an extreme weather event | <ul style="list-style-type: none"> - Dialogue regarding operational risk matters (including physical risks) with the suppliers of gaming materials, and audit of their business continuity plans and CSR policies. - Dialogue with strategic suppliers regarding a reduction in their carbon footprint: Ecovadis assessment of their environmental performance. |
| Climate-related opportunities | Decrease in operating expenses thanks to the implementation of a responsible digital policy | <ul style="list-style-type: none"> - FDJ assesses the environmental impact of its IT equipment through a <i>WeGreenIT</i> survey carried out in conjunction with WWF France. This survey found that a number of actions had already been taken and pinpointed others worth implementing. - 2023: implementation of the new green IT roadmap. |
| | Decrease in costs through energy optimisation | <ul style="list-style-type: none"> - Purchase of electricity with a guarantee of origin certificate for all FDJ sites and for all FDP sales agencies. - FDJ has entered into an energy performance agreement ("contrat de performance énergétique" - CPE) for the Group's headquarters. - FDJ is working on its alignment with the service sector decree ("Décret Tertiaire") (definition of the scope and benchmark years to be taken into consideration). - In 2022, FDJ embarked on an energy sobriety plan to reduce the energy consumption relating to buildings, travel and digital uses. |
| | Digital transformation of gaming | FDJ is working on the digital transformation of its lottery operations and on the development of its online sports betting services. |

Risk management

The Group risk management function (Enterprise Risk Management or ERM), which is part of the Audit, Risk, Control, Quality and Ethics Department, covers all types of risk to which the Group may be exposed (strategic, operational, compliance and external risks). In accordance with the Risk Management system, the FDJ Group has adopted a consistent and structured approach for the different stages involved in identifying, assessing and addressing its risks, and assists the business lines in analysing their own risks. This facilitates a comprehensive approach, as part of the Risk Management system, to the various risk factors (namely climate-related factors) identified throughout the FDJ Group.

Metrics and targets

FDJ monitors and publishes an annual report on environmental indicators related to energy consumption,

water consumption and waste production associated with its activities. The changes in these indicators, and their scope, are disclosed in the notes to this non-financial information statement. Greenhouse gas emissions in Scopes 1, 2 and 3 are assessed once a year using the ADEME Bilan Carbone™ assessment methodology and the GHG Protocol methodology (see section 11.1.2 "Lowering carbon emissions").

Outlook

In 2024, FDJ intends to optimise the Group climate risk map by extending its scope to include the entire value chain. The plan is to integrate physical and transition risk modelling into this work based on different climate scenarios, as well as the financial costs of these risks. A mitigation and adaptation plan will be put together alongside this work.

11.2 Taking action to preserve biodiversity

FDJ endeavours to limit the impact of its gaming materials on forest biodiversity. This is the second pillar of the Group's environmental strategy.

Paper, sourced from wood, is a key resource used in the production of FDJ's gaming materials. The need to take care of the world's forests has been uppermost in FDJ's mind for more than ten years now, prompting the Group to play an active part in the protection of forests in France and across the globe.

The Group's biodiversity strategy has four focuses:

- reducing the impact of gaming on biodiversity, by implementing action plans to cut down on waste at points of sale and to tackle littering;
- protecting more hectares of forest than those used for FDJ's operations by making a positive contribution to the protection of forests;
- pursuing key actions to raise awareness about biodiversity issues among customers and the general public;
- continuing to use paper produced solely from FSC®-certified wood, and set an example for the rest of the European and global industry via The European Lotteries and the World Lottery Association.

11.2.1 REDUCING THE IMPACT ON BIODIVERSITY

Since 2012, 100% of FDJ's scratch cards have been printed on paper from FSC®(1) certified sources. The FSC (Forest Stewardship Council®) works to preserve the world's forests.

The FSC label promotes the diversity of species, the preservation of soil, fauna and flora and helps combat the destruction of habitats and wetlands.

In 2020, FDJ conducted a second Life Cycle Assessment (LCA)(2) of its gaming materials to quantify their impact on the environment and biodiversity, and to define a sustainable production roadmap with practical solutions for future implementation. This assessment confirmed that the major impact on the environment lies in the manufacture of paper and printing of scratch cards. As for biodiversity, 98% of the impact stems from logging operations. The biodiversity footprint of gaming materials was measured using the Global Biodiversity Score (GBS) (3), developed by CDC Biodiversité (Caisse des Dépôts et Consignations).

In 2022, FDJ also embarked on a project, in collaboration with FSC France, WWF France and CDC Biodiversité, to incorporate the requirements of the FSC label in the GBS in order to emphasise the positive impacts of the FSC forest management standard in terms of biodiversity. This made it possible to assess the impacts of FSC-certified logging on forest biodiversity, which is used in the manufacture of paper used to print scratch cards. The findings of the study showed that FSC-certified logging had a more positive impact on biodiversity by surface unit than non-certified logging. One of the main reasons is that FSC-certified forest concessions include "no-logging zones", which house very high levels of biodiversity.

(1) Licence number: FSC®-N002595.

(2) The first LCA on gaming materials was conducted in 2009 and examined FDJ's impact on the environment only, not on biodiversity.

(3) The Global Biodiversity Score (GBS) was created by CDC Biodiversité in May 2020 as a tool for companies and financial institutions to measure their biodiversity footprint.

Taking action to preserve biodiversity

Following on from this analysis, FDJ explored ways to reduce scratch card grammage in order to shrink the biodiversity-related footprint. In 2023, this led the Group to test the use of thinner paper that was lighter in weight, with the launch of a Christmas Bingo game printed on paper that was 15% thinner than the standard paper used for scratch cards.

FDJ is also partnering "Gestes Propres", an association that is spearheading the fight against littering. In 2023, the Company wanted to echo this association's anti-littering message by broadcasting, on two occasions:

- the association's "litter" campaign from 3 to 23 July 2023 at the 22,700 FDJ points of sale equipped with screens, encouraging the general public and customers to throw small items of litter into the bin, particularly used scratch cards;
- a specific campaign from 23 October to 12 November to coincide with the launch of the Mission Nature game, with a visual of the Mission Nature ticket.

Another way to limit the impact of littering on the environment and on biodiversity.

11.2.2 SUPPORTING INITIATIVES TO PROTECT BIODIVERSITY

FSC Biodiversity Ecosystem Services projects

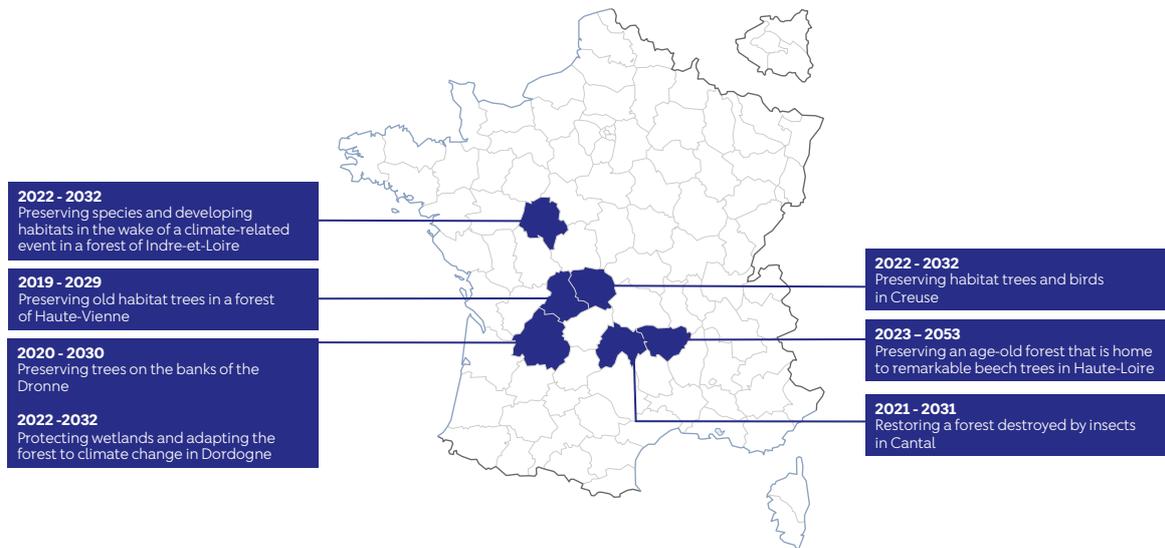
FDJ has been providing annual funding since 2019 to a 10-year "FSC Biodiversity Ecosystem Services" project. These globally-pioneering projects to protect the biodiversity of French forests are supported by FDJ and being developed in conjunction with FSC France and Sylvamo Forêts Services. Payments for ecosystem services (PES) enable FDJ to provide financial support to forest owners and managers who volunteer to take part in forest preservation and restoration projects. Such programmes help protect forests and ecosystem services while holding an economic interest for forest owners through associated preservation initiatives.

In 2023, FDJ financed the restoration of several hectares of age-old forest in Auvergne that are home to remarkable beech trees, as well as the conservation of the surrounding natural habitats (wetlands, rocky areas, etc.).

By participating in these projects, FDJ has provided financing to help preserve and/or restore more than 110 ha of forest in France.

| Year | Region | Project |
|------|---------------------|--|
| 2019 | Haute-Vienne (87) | Conservation of several hectares of the forest of Saint Sylvestre, with a view to protecting old trees that provide shelter for many species of wildlife included on the International Union for Conservation of Nature's (IUCN) Red List of Threatened Species. |
| 2020 | Dordogne (24) | Preservation of a forest in Saint-Pardoux-la-Rivière where trees line the banks of the Dronne, and of the diversity of the organisms that live there and need the river to survive. |
| 2021 | Cantal (15) | Restoration project in the forest of Gravière in Cantal. Varieties of trees that are best suited to the changing climate were planted across several hectares of forest that had been destroyed by insects. |
| 2022 | Creuse (23) | Safeguarding of trees that form ideal habitats for various species of birds and development of new habitats in a forest used as a nesting ground by many protected species. |
| 2022 | Indre-et-Loire (37) | Preservation of existing habitats and development of new ones for rare and endangered species in a forest hit by a 2021 tornado that destroyed more than 60% of its resources. |
| 2022 | Dordogne (24) | Introduction of a series of measures to protect wetlands (quality, flood prevention) in a forest that houses very diverse habitats (ponds, watercourses, young and older hardwoods and softwoods, rocky masses, etc.). The wetlands are an ideal habitat for various protected and/or endangered species such as the white-clawed crayfish (present in this forest). |
| 2023 | Haute-Loire (43) | Restoration of the natural characteristics of several hectares of age-old forest in Auvergne that are home to remarkable beech trees, and conservation of the surrounding natural habitats (wetlands, rocky areas, etc.). |

Taking action to preserve biodiversity



Launch of the "Mission Nature" game

In keeping with the third focus of the Group's biodiversity strategy "Pursuing key actions to raise awareness about biodiversity issues among customers and the general public", FDJ launched the "Mission Nature" scratch card game in October 2023. In a similar way to the "Mission Patrimoine" games, the levy on "Mission Nature" stakes collected that would ordinarily be retained by the French State will be allotted to the French biodiversity agency (OFB) to finance biodiversity restoration projects. €0.43 from each purchased scratch card will be passed on by the State to the OFB to fund the selected projects. After an extensive review, 20 projects submitted in response to a call for projects launched in March 2023 were selected to receive funding by a committee chaired by Sarah El Haïry, Secretary of State for the Ecological Transition and Territorial Cohesion in charge of Biodiversity.

Six of them are iconic projects that will have a positive impact nationwide, while 14 are projects with a more regional impact⁽¹⁾.

Sponsorship partnerships to preserve biodiversity

To coincide with the launch of the "Mission Nature" game, the FDJ Group has teamed up with OFB as a major sponsor. As part of this arrangement, FDJ is supporting:

- a forest biodiversity preservation project that involves restoring a mosaic of habitats in the Alsatian forest of Petite-Pierre to encourage certain protected species to return;

- a marine ecosystem restoration project that will provide support for a research and public awareness programme relating to the angelshark, a species of shark that is facing extinction which lives near the sea floor in Corsican waters.

Furthermore, in order to build on its actions to protect forest ecosystems, FDJ became a sponsor of WWF France's Nature Impact fund in 2023. This is the first such forestry fund based on the system of payments for ecosystem services (PES) provided in the public interest, which combines protection of biodiversity and additional CO₂ sequestration. To begin with, the initiative will finance projects to preserve, restore and sustainably manage high conservation value forests in metropolitan France, creating a new way of getting forestry operators and the economic world to work hand in hand. Ultimately, the conservation and restoration of biodiversity is the main goal of the initiative, with an initial ambitious objective to preserve around 15,000 ha of endangered forest with very high levels of biodiversity. The protection of these forests will have a positive impact on the planet by mitigating the effects of climate change and durably sequestering an additional 400,000 tonnes of CO₂ over 30 years.

In September 2023, FDJ sponsored an exhibition by photographer Nils-Udo that captured biodiversity. This free exhibition was held at Eglise Saint-Eustache as part of the Paris environmental photography exhibition held every two years.

(1) Mission Nature website: <https://missionnature.fr/mission-nature>

Taking action to preserve biodiversity

These sponsorship actions follow on from the initiatives taken in 2022. Given the extent of the fires that swept through French forests in the summer of 2023, the FDJ Group donated €200,000 to the "ONF - Agir pour la Forêt" fund managed by the French national forestry office (ONF) to help in the national effort to save and restore these forests.

Of this, 80% was pledged to the restoration of public woodlands in Gironde (Lauridas and La Teste-de-Buch). The remaining 20% helped restore public woodlands in Brittany (state-owned forests in Rennes and Villecartier), Pays de Loire (Baugé) and Poitou-Charentes (Grolle).

To coincide with the Tour de France, FDJ teamed up with other organisations to fund "Tour de France de la Biodiversité" videos produced in conjunction with the national museum of natural history. A one-minute video was filmed for each stage of the Tour to highlight the exceptional natural heritage along the route and raise awareness of its diversity.

PERFORMANCE INDICATOR: PERCENTAGE OF GAMING MATERIALS PRINTED ON PAPER FROM FSC®-CERTIFIED RESPONSIBLE SOURCES

| | 2021 | 2022 | 2023 |
|-----------|------|------|------|
| FDJ Group | 100% | 100% | 100% |

11.2.3 RAISING EMPLOYEE AWARENESS ABOUT THE PROTECTION OF BIODIVERSITY

To coincide with European Sustainable Development Week in 2023, various sessions were held to inform employees of the importance of protecting biodiversity and help them understand the actions led by the Company:

- two collection days were organised to mark World Clean Up Day, which resulted in 881kg of waste being gathered (in association with FDJ's Paris 2024 partners);
- 240 employees attended three themed conferences:
 - with the French biodiversity agency (OFB) to learn more about protected species, what the OFB does to protect and restore biodiversity in metropolitan France and in French overseas departments and territories, and the projects supported by FDJ,
 - with the national museum of natural history to find out more about the preservation and the issues surrounding biodiversity,
 - with the Bouches du Rhône branch of the French national forestry office (ONF), where the focus was on the history of forests in Provence and the future of these forests against the backdrop of climate change.

12. Application of the Green taxonomy: methodological approach and KPIs

The European Green Deal aims, among other things, to redirect capital in order to fund sustainable and inclusive growth, to reduce greenhouse gas emissions by at least 55% over the period spanning 1990-2030 and to make Europe a net-zero emitter of greenhouse gases by 2050.

Pursuant to Regulation (EU) 2020/852 of 18 June 2020 on the establishment of a framework to facilitate sustainable investment in the European Union (EU), the FDJ Group is required, in respect of the financial year ended 31 December 2023, to disclose the proportion of the revenue, capital expenditure (CapEx) and operating expenditure (OpEx) that is associated with economic activities that are considered eligible and aligned in terms of environmental sustainability, in accordance with the EU Taxonomy classification and criteria.

This classification system, which is a cornerstone of the European Green Deal, and is also referred to as the EU taxonomy for sustainable activities or the "green taxonomy", lists economic activities that qualify as sustainable, based on scientific, ambitious and transparent criteria, in line with the EU's environmental objectives, including the carbon neutrality objective and the Paris Agreement.

An activity qualifies as sustainable if it pursues one of the following six environmental objectives: climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems. The activity must meet the following three criteria:

- it must be set out in the delegated acts and meet technical screening criteria;

- it must not cause significant harm to any of the other five objectives;
- it must be carried out in compliance with minimum safeguards.

The Group referred to the delegated acts to ascertain which of its activities were covered by the EU Taxonomy nomenclature ⁽¹⁾. To date, these regulations have defined which activities qualify as eligible based on the six environmental objectives and by sector, and which ones qualify as aligned based on the two climate objectives (climate change mitigation and climate change adaptation); they have also established the technical screening criteria for determining the conditions under which an activity qualifies as contributing substantially to one or other of these two objectives and; whether that activity causes no significant harm to any of the five other environmental objectives.

The CSR Department and the Finance Department performed this assessment to ascertain whether FDJ's activities qualified as eligible and aligned. To do this, they relied on a methodological approach that involved analysing the Group's revenue, capital expenditure and operating expenditure.

The FDJ Group is in compliance with the minimum safeguards provided for in the green taxonomy. It is fully committed to upholding Human Rights and Fundamental Principles and Rights at Work as laid out in the guiding principles of the OECD, the UN and the ILO.

(1) Delegated Regulation (EU) 2021/2139 of 4 June 2021 (Climate Delegated Act) and its Annexes I and II, Art. 8 of Delegated Regulation (EU) 2021/2178 of 6 July 2021 (Disclosures Delegated Act), and the Taxonomy Environmental Delegated Act of 27 June 2023 and its Annexes I, II, III, IV and V.

Proportion of Taxonomy-aligned revenue

12.1 Proportion of Taxonomy-aligned revenue

Activities that qualify as aligned based on the climate change mitigation and climate change adaptation objectives are defined in the delegated acts and their annexes⁽¹⁾ and are identified as contributing substantially to climate change mitigation where they help to stabilise greenhouse gas concentration values in the atmosphere, avoid producing greenhouse gas emissions, reduce such emissions or improve their removal.

An activity is said to be "Taxonomy-eligible" where it meets the description of one of the activities referred to in the annexes of the delegated acts.

The FDJ Group's activities fall into three sectors of activity:

- Lottery;
- Sports betting and online gaming open to competition;
- Adjacent activities (international services, payment & services and entertainment).

FDJ's lottery and sports betting activities are not "Taxonomy-eligible" as they are not included in the creative, arts and entertainment activities listed in section 13.1 of Annex II. The adjacent activities could be potentially eligible, as they are included in the computer programming, consultancy and related activities referred to in section 8.2 of Annex II. However, since the activities referred to in that section do not qualify as "enabling activities"⁽²⁾ based on the technical screening criteria provided for in the Taxonomy, the adjacent activities are not "Taxonomy-eligible" either.

Since the FDJ Group's activities are not Taxonomy-eligible, the proportion of "eligible" revenue is nil. The notion of revenue corresponds to the definition applied in the Group's consolidated financial statements under IFRS.

| FY 2023 | 2023 | | Substantial contribution criteria | | | | | | DNSH (Does Not Significantly Harm) criteria | | | | | | Minimum safeguards (17) | Proportion of revenue that is Taxonomy-aligned (A.1), or eligible (A.2), 2022 (18) | Enabling activity category (19) | Transitional activity category (20) |
|--|----------------|----------------------------|-----------------------------------|-------------------------------|--------------|---------------|----------------------|-------------------|---|--------------------------------|------------|----------------|-----------------------|-------------------|-------------------------|--|---------------------------------|-------------------------------------|
| | Revenue | Proportion of 2023 revenue | Climate change mitigation (5) | Climate change adaptation (6) | Water (7) | Pollution (8) | Circular economy (9) | Biodiversity (10) | Climate change mitigation (11) | Climate change adaptation (12) | Water (13) | Pollution (14) | Circular economy (15) | Biodiversity (16) | | | | |
| Economic activities (1) | €m | % | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T |
| A. TAXONOMY-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | |
| A.1 Environmentally sustainable activities (Taxonomy-aligned) | | | | | | | | | | | | | | | | | | |
| Revenue from environmentally sustainable activities (Taxonomy-aligned) (A.1) | 0.0 | 0.0% | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | 0.0% | | |
| o/w enabling | 0.0 | 0.0% | % | % | % | % | % | % | NO | NO | NO | NO | NO | NO | NO | 0.0% | | |
| o/w transitional | 0.0 | 0.0% | | | | | | | NO | NO | NO | NO | NO | NO | NO | 0.0% | | |
| A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) | | | | | | | | | | | | | | | | | | |
| Revenue from Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2) | 0.0 | 0.0% | NO | NO | NO | NO | NO | NO | | | | | | | | 0.0% | | |
| A. Revenue from Taxonomy-eligible activities (A1+A2) | 0.0 | 0.0% | NO | NO | NO | NO | NO | NO | | | | | | | | 0.0% | | |
| B. ACTIVITIES THAT ARE NOT TAXONOMY-ELIGIBLE | | | | | | | | | | | | | | | | | | |
| Revenue from activities that are not Taxonomy-eligible (B) | 2,621.4 | 100.0% | | | | | | | | | | | | | | | | |
| TOTAL (A + B) | 2,621.4 | 100.0% | | | | | | | | | | | | | | | | |

| | Proportion of revenue/Total revenue | |
|-----|-------------------------------------|--------------------------------|
| | Taxonomy-aligned by objective | Taxonomy-eligible by objective |
| CCM | 0.0% | 0.0% |
| CCA | 0.0% | 0.0% |
| WTR | 0.0% | 0.0% |
| CE | 0.0% | 0.0% |
| PPC | 0.0% | 0.0% |
| BIO | 0.0% | 0.0% |

(1) EU Taxonomy Climate Delegated Act (EU) 2021/2139 of 4 June 2021.

(2) Enabling activity: an economic activity that directly enables other activities to make a substantial contribution to one or more of the objectives by providing products or solutions that can prevent and/or limit the negative effects of climate change on the current or future climate.

12.2 Proportion of Taxonomy-eligible capital expenditure (CapEx)

According to the Taxonomy, CapEx ⁽¹⁾ corresponds to the increase in the gross value of property, plant and equipment and intangible assets during the financial year as presented in the consolidated financial statements. In 2023, the Group's main CapEx items related to developments to production and back-office information systems, point-of-sale terminals and items of point-of-sale furniture.

"Eligible" CapEx covers capital expenditure:

- relating to assets or processes associated with Taxonomy-eligible economic activities for which eligible revenue has been identified;
- that is part of a plan to expand Taxonomy-eligible activities or to enable eligible activities to become sustainable;
- relating to "individual measures" corresponding to activities listed in the delegated acts but which do not produce revenue.

"Aligned" CapEx covers eligible CapEx that satisfies the following criteria:

- it must meet the technical screening criteria set out in the delegated acts;
- it must not cause significant harm to any of the other five objectives;
- it must be carried out in compliance with minimum safeguards.

Group CapEx for Taxonomy purposes for the year ended 31 December 2023 amounted to €127 million, of which €69 million in expenditure on intangible assets, primarily the development of production and back-office IT systems, and €47 million in expenditure on property, plant and equipment, chiefly gaming terminals and items of point-of-sale furniture. It also included property leases for €11 million.

Given the nature of the Group's capital expenditure, only a small portion is Taxonomy-eligible, i.e. 9% of Group CapEx made up of capital expenditure relating to individual measures. This is almost exclusively connected to property leases, of which €9 million relates to PLI, acquired and consolidated in 2023. No CapEx was aligned in 2023. Given the complexity of the information needed to show compliance with the criteria under which an activity qualifies as contributing substantially to the environmental objectives, and to determine that an activity causes no significant harm to the objectives, the Group is not in a position to classify all eligible buildings as being Taxonomy-aligned and will continue to implement information escalation procedures in order to verify the compliance of new assets.

| FY 2023 | 2023 | | Substantial contribution criteria | | | | | | DNSH (Does Not Significantly Harm) criteria | | | | | | Minimum safeguards (17) | Proportion of CapEx that is Taxonomy-aligned (A.1) or eligible (A.2), 2022 (18) | Enabling activity category (19) | Transitional activity category (20) | |
|---|--------------------------|--------------|-----------------------------------|-------------------------------|-------------------------------|--------------|---------------|----------------------|---|--------------------------------|--------------------------------|------------|----------------|-----------------------|-------------------------|---|---------------------------------|-------------------------------------|-------------------|
| | Codes ^(*) (2) | CapEx | Proportion of 2023 CapEx (4) | Climate change mitigation (5) | Climate change adaptation (6) | Water (7) | Pollution (8) | Circular economy (9) | Biodiversity (10) | Climate change mitigation (11) | Climate change adaptation (12) | Water (13) | Pollution (14) | Circular economy (15) | | | | | Biodiversity (16) |
| Economic activities (1) | €m | % | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T | |
| A. TAXONOMY-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | |
| A.1 Environmentally sustainable activities (Taxonomy-aligned) | | | | | | | | | | | | | | | | | | | |
| Installation of EV charging stations | CCM 7.4 | 0.0 | 0.0% | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | 0.2% | | |
| Installation, maintenance and repair of technologies relating to renewable forms of energy | CCM 7.6 | 0.0 | 0.0% | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | 0.1% | | |
| CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1) | | 0.0 | 0.0% | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | 0.3% | | |
| o/w enabling | | 0.0 | 0.0% | % | % | % | % | % | % | % | % | % | % | % | % | % | 0.0% | | |
| o/w transitional | | 0.0 | 0.0% | | | | | | | | | | | | | | 0.0% | | |
| A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) | | | | | | | | | | | | | | | | | | | |
| | | | | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | | | | | | | | | | |
| Acquisition and ownership of buildings | CCA 7.7 | 10.7 | 8.5% | NO | NO | NO | NO | NO | NO | | | | | | | | 8.0% | | |
| Renovation of buildings | CCM 7.2 | 0.3 | 0.2% | NO | NO | NO | NO | NO | NO | | | | | | | | 0.0% | | |
| CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2) | | 10.9 | 8.8% | NO | NO | NO | NO | NO | NO | | | | | | | | 8.0% | | |
| A. CapEx of Taxonomy-eligible activities (A1+A2) | | 10.9 | 8.8% | NO | NO | NO | NO | NO | NO | | | | | | | | 8.3% | | |
| B. ACTIVITIES THAT ARE NOT TAXONOMY-ELIGIBLE | | | | | | | | | | | | | | | | | | | |
| | | 113.8 | 91.2% | | | | | | | | | | | | | | | | |
| CapEx of activities that are not Taxonomy-eligible (B) | | 113.8 | 91.2% | | | | | | | | | | | | | | | | |
| TOTAL (A + B) | | 124.7 | 100.0% | | | | | | | | | | | | | | | | |

(1) CapEx covers property, plant and equipment (IAS 16), intangible assets (IAS 38) and leases (IFRS 16).

Proportion of Taxonomy-eligible and Taxonomy-aligned operating expenditure (OpEx)

| | Proportion of CapEx/Total CapEx | |
|-----|---------------------------------|--------------------------------|
| | Taxonomy-aligned by objective | Taxonomy-eligible by objective |
| CCM | 0.0% | 8.8% |
| CCA | 0.0% | 13.5% |
| WTR | 0.0% | 0.0% |
| CE | 0.0% | 0.2% |
| PPC | 0.0% | 0.0% |
| BIO | 0.0% | 0.0% |

12.3 Proportion of Taxonomy-eligible and Taxonomy-aligned operating expenditure (OpEx)

According to the Taxonomy, operating expenditure (OpEx) corresponds to non-capitalised direct costs relating to research and development, the renovation of buildings, short-term leases, maintenance and repair costs and direct expenses relating to the routine maintenance of property, plant and equipment by the Company or by a third party to whom these tasks have been outsourced. This expenditure,

as defined by the Taxonomy Regulation, amounted to €132 million in 2023, i.e. 6% of consolidated operating expenditure, which amounted to €2,090 million. Accordingly, the Group does not consider the OpEx eligibility and alignment ratios relating to the Taxonomy to be material.

| FY 2023 | 2023 | | Substantial contribution criteria | | | | | | DNSH (Does Not Significantly Harm) criteria | | | | | | Proportion of OpEx that is Taxonomy-aligned (A.1.) or eligible (A.2.), 2022 (18) | Enabling activity category (19) | Transitional activity category (20) | |
|---|--------------|-----------------------------|-----------------------------------|-------------------------------|--------------|---------------|----------------------|-------------------|---|--------------------------------|------------|----------------|-----------------------|-------------------------|--|---------------------------------|-------------------------------------|--------------------------|
| | OpEx | Proportion of 2023 OpEx (4) | Climate change mitigation (5) | Climate change adaptation (6) | Water (7) | Pollution (8) | Circular economy (9) | Biodiversity (10) | Climate change mitigation (11) | Climate change adaptation (12) | Water (13) | Pollution (14) | Circular economy (15) | Minimum safeguards (17) | | | | Garanties minimales (17) |
| Economic activities (1) | €m | % | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N/ N-EL | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T |
| A. TAXONOMY-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | |
| A.1 Environmentally sustainable activities (Taxonomy-aligned) | | | | | | | | | | | | | | | | | | |
| OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1) | 0.0 | 0.0% | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | NO | 0.0% | | |
| o/w enabling | 0.0 | 0.0% | % | % | % | % | % | % | NO | NO | NO | NO | NO | NO | NO | 0.0% | | |
| o/w transitional | 0.0 | 0.0% | | | | | | | NO | NO | NO | NO | NO | NO | NO | 0.0% | | |
| A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) | | | | | | | | | | | | | | | | | | |
| OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2) | 0.0 | 0.0% | NO | NO | NO | NO | NO | NO | | | | | | | | 0.0% | | |
| A. OpEx of Taxonomy-eligible activities (A1+A2) | 0.0 | 0.0% | NO | NO | NO | NO | NO | NO | | | | | | | | 0.0% | | |
| B. ACTIVITIES THAT ARE NOT TAXONOMY-ELIGIBLE | | | | | | | | | | | | | | | | | | |
| OpEx of activities that are not Taxonomy-eligible (B) | 131.7 | 100.0% | | | | | | | | | | | | | | | | |
| TOTAL (A + B) | 131.7 | 100.0% | | | | | | | | | | | | | | | | |

| | Proportion of OpEx/Total OpEx | |
|-----|-------------------------------|--------------------------------|
| | Taxonomy-aligned by objective | Taxonomy-eligible by objective |
| CCM | 0.0% | 0.0% |
| CCA | 0.0% | 0.0% |
| WTR | 0.0% | 0.0% |
| CE | 0.0% | 0.0% |
| PPC | 0.0% | 0.0% |
| BIO | 0.0% | 0.0% |

13. Notes: additional monitoring indicators

| Indicators | Scope | 2021 | 2022 | 2023 |
|--|---|-----------------------|-----------------------|-----------------------|
| Fuel oil consumption during the year | Boulogne-Billancourt (Delta, Aguesseau), Saint-Mard, Saint-Witz, Villepinte and Vitrolles sites | 0 litre | 0 litre | 0 litre |
| Fuel oil is used by power generators. | | | | |
| Gas consumption during the year | FDP agencies and Saint-Mard site | 2,155,085 kWh | 1,216,157 kWh | 1,117,574 kWh |
| Electricity consumption during the year | FDP agencies, Boulogne-Billancourt (Delta, Aguesseau), Saint-Mard, Saint-Witz, Villepinte and Vitrolles sites | 18,904,467 kWh | 19,324,046 kWh | 18,524,536 kWh |
| Water consumption during the year | Vitrolles, Villepinte, Saint-Witz, Saint-Mard, Boulogne-Billancourt (Delta and Aguesseau) sites | 14,965 m ³ | 14,627 m ³ | 13,673 m ³ |
| Share of renewable energy | FDP agencies, Vitrolles, Villepinte, Saint-Witz, Saint-Mard, Boulogne-Billancourt (Delta and Aguesseau) sites | 100% | 100% | 100% |
| Share of waste recycled | Vitrolles, Villepinte, Saint-Witz, Saint-Mard, Boulogne-Billancourt (Delta and Aguesseau) sites | 74% | 83% | 86% |
| The rate of recycled waste breaks down as follows: reuse: 8%, recycling: 76%, composting: 2%. | | | | |
| Proportion of Taxonomy-eligible (2021) and Taxonomy-aligned (2022 and 2023) revenue | FDJ Group | 0% (eligible) | 0% (aligned) | 0% (aligned) |
| Proportion of Taxonomy-eligible (2021) and Taxonomy-aligned (2022 and 2023) CapEx | FDJ Group | ≈ 10% (eligible) | 0.3% (aligned) | 0% (aligned) |
| Proportion of Taxonomy-eligible (2021) and Taxonomy-aligned (2022 and 2023) OpEx | FDJ Group | 1.3 (eligible) | n/a | 0% (aligned) |
| Number of deadly accidents | FDJ | 0 | 0 | 0 |
| Percentage of revenue from orders for promotional items manufactured by factories located in high-risk countries and certified SA 8000 or subject to a social audit | FDJ | 86% | 100% | 98% |
| Percentage of UCITS investments in SRI funds | FDJ | 23.4% | 36.7% | 73.6% |
| The sharp increase in the ratio was due to the reallocation of the portfolio towards money market funds falling into the "SRI" category. | | | | |

| Indicators | Scope | 2021 | 2022 | 2023 |
|---|-----------|------|------|------|
| Percentage of women on the Board of Directors at 31 December | FDJ Group | 50% | 50% | 50% |
| At 31 December 2023, half of the seats on FDJ's Board of Directors were held by women (excluding directors representing employees and employee shareholders), i.e. 6 women out of a total of 12 directors. | | | | |
| Female representation on the Group Management Committee at 31 December | FDJ Group | 38% | 39% | 35% |
| 8 of the 23 members of the Group Management Committee were women at 31 December 2023. | | | | |
| Percentage of independent directors at 31 December | FDJ Group | 50% | 50% | 50% |
| The independent directors are: Fabienne Dulac, Xavier Girre, Philippe Lazare, Corinne Lejbowicz, Predica (represented by Florence Barjou) and Françoise Gri. This percentage does not include the directors representing the employees and employee shareholders. | | | | |
| Attendance rate at Board of Directors meetings | FDJ Group | 92% | 92% | 93% |
| The attendance rate was calculated by averaging the attendance rate of each member of the Board of Directors over the year. | | | | |
| Employee shareholders | FDJ Group | 3.8% | 3.8% | 3.8% |
| Percentage of employees covered by a collective bargaining agreement | FDJ | 100% | 100% | 100% |
| Organisation of working hours | FDJ Group | | | |

In 2023, most FDJ Group employees worked full days. Most of the Group's subsidiaries are covered in France by a collective bargaining agreement on working hours, and often also a company agreement on the same subject matter (FDJ, FDP, FDJ Gaming Solutions France and FDI).

Working time conventions stipulate either that working time be calculated over 35 hours, or that annualised conventions be introduced. Employees also have a certain number of reduction of working time ("RTT") days, over and above the legal and contractual days of paid holiday and any other days of leave relating to long service.

Added to this, there has been an increase in remote working arrangements. At virtually all Group companies, agreements or charters provide for various remote working arrangements, with caps of between 100 and 120 days a year and/or two to three days a week. These agreements or charters are part of the Group human resources policy to develop employee engagement and empowerment and are an additional driver to further enhance the FDJ Group's appeal.

Remuneration policy

FDJ Group

The remuneration policy is part of the overall policy of the FDJ employee Experience and Transformation Department, which is intended to serve the Company's strategy. It is designed to encourage employees to meet the Company's performance targets:

- by valuing contribution;
- by acknowledging performance;
- by encouraging progress; and
- by implementing retention systems to hold onto talent.

The remuneration and employee benefit policies reflect benchmark practices in the markets in which the Group operates, with a constant pursuit of internal fairness and external competitiveness. These policies are based on a mapping of the functions, to define the remuneration principles for each sector business line, level of responsibility and importance of the role. It also enables internal analyses

and makes it possible to compare the Group's practices each year with those of the industry via updated remuneration surveys.

The starting salaries of new employees are compared against an industry benchmark and the internal remuneration benchmark. Salaries are then reviewed yearly when the wage policy is being set and during employee reviews.

The rules and principles of the remuneration policy are circulated at least once a year when the wage policy is set, with a specific communication for managers, a communication to all employees and regular updates in the Human Resources section of the internal social network accessible to all. Alongside these communication actions, meetings are held on site or remotely for managers and employees.

Gross payroll expense

| in thousands of euros | 2021 | | | 2022 | | | 2023 | | |
|--------------------------|---------|----------|---------|---------|----------|---------|---------|----------|---------|
| | Fixed | Variable | Total | Fixed | Variable | Total | Fixed | Variable | Total |
| FDJ | 145,391 | 32,849 | 178,240 | 158,820 | 36,947 | 195,766 | 173,095 | 42,853 | 215,948 |
| FDJ Group ⁽¹⁾ | 219,090 | 45,714 | 264,804 | 233,593 | 49,220 | 282,813 | 258,899 | 57,848 | 316,748 |

(1) Data presented for the Group, excluding the new entities acquired in 2023 (PLI and ZEBet / ZETurf). Payroll expense includes employee profit-sharing and excludes long-term benefits and other personnel expenses contained in the notes to the consolidated financial statements.

A reminder of the overall performance evaluation of each employee is included in each manager's wage policy decision tables, to ensure that these decisions are consistent

with the performance evaluation. The positioning of the employee's remuneration in relation to the Company's benchmarks is also taken into account.

Changes in the average monthly remuneration and median base

| in thousands of euros | 2021 | | 2022 | | 2023 | |
|-----------------------|---------|--------|---------|--------|---------|--------|
| | Average | Median | Average | Median | Average | Median |
| FDJ | 4.46 | 4.06 | 4.53 | 4.11 | 4.75 | 4.31 |
| FDJ Group | 4.29 | 3.78 | 3.43 | 3.89 | 4.49 | 4.00 |

Furthermore, for the last six years, a variable component system linked to performance has been gradually introduced and revised at FDJ for all management-level staff on permanent contracts, i.e. 80% of employees. Given the activity of FDP and FDJ Gaming Solutions France, all employees already have a variable wage component.

An LTI (long-term incentive) plan has been incorporated into the remuneration system since 2021. LTI plans are in place at nearly 90% of SBF 120 companies in order to:

- encourage multi-year performance, the creation of value and the application of the strategy by setting unchallengeable, clearly-defined performance targets;

- retain employees who help achieve these objectives through their role, their professional and personal qualities and their commitment to the Group and its raison d'être;
- attract the talent that the Group needs to fulfil its ambitions.

Under the long-term incentive plan, employees are allocated performance shares, which will only vest if ambitious and balanced three-year performance targets are met based on financial, operational and CSR criteria.

The beneficiaries of the LTI plan were identified based on a dedicated staff review, integrated into the Group's talent management system. This new system is an integral part of the performance policy introduced by FDJ.

A total of 133 employees, i.e. around 5% of the Group's workforce (median of around 1.8% at other SBF 80 companies) benefited from the plan in 2023.

The remuneration also includes employee profit-sharing and incentives, which are designed to share the results of

performance and sustain employee engagement. New Group-level profit-sharing and incentive agreements were signed in 2021 (see section 7.1.7.1 of the 2023 Universal Registration Document of the FDJ group). The Company may make an additional contribution to incentive amounts, pursuant to the various agreements signed by the Group entities (see section 7.1.7.2 of the 2023 Universal Registration Document of the FDJ group).

Number of new hires on permanent and fixed-term contracts

| | 2021 | 2022 | | | | 2023 | | | |
|-----------|-----------|------------|-----|------------|----|------------|-----|------------|----|
| | Permanent | Permanent | | Fixed-term | | Permanent | | Fixed-term | |
| | | M | F | M | F | M | F | M | F |
| FDJ | 157 | 144 | 72 | 42 | 42 | 143 | 78 | 30 | 36 |
| FDJ Group | 301 | 274 | 122 | 62 | 70 | 255 | 147 | 48 | 66 |
| | | 396 | | 132 | | 402 | | 114 | |

Number of departures during the year

| | | Resignation | Dismissal on economic grounds | Dismissal for other reasons | Departure during trial period | Mandatory retirement/Retirement | Death | Contractual termination | Subsidiaries transfer | Suspended contracts | Expiration of contract (incl. temp. summer) | Total excl. expiration of contracts |
|-------------|-----------|-------------|-------------------------------|-----------------------------|-------------------------------|---------------------------------|-------|-------------------------|-----------------------|---------------------|---|-------------------------------------|
| 2021 | FDJ | 14 | - | 25 | 9 | 12 | 1 | 7 | 6 | 4 | 47 | 78 |
| | FDJ Group | 101 | 9 | 52 | 16 | 12 | 1 | 11 | 13 | 6 | 59 | 221 |
| 2022 | FDJ | 25 | 0 | 27 | 4 | 11 | 1 | 7 | 0 | 7 | 43 | 82 |
| | FDJ Group | 103 | 0 | 50 | 11 | 12 | 2 | 11 | 77 | 7 | 66 | 339 |
| 2023 | FDJ | 25 | 0 | 18 | 8 | 15 | 1 | 7 | 4 | 9 | 47 | 87 |
| | FDJ Group | 100 | 33 | 54 | 23 | 18 | 1 | 24 | 13 | 9 | 77 | 275 |

Trade union representation

| | | |
|-----------|---------|--------|
| FDJ | FO | 44.57% |
| | CFE-CGC | 55.43% |
| FDJ Group | FO | 39.34% |
| | CFE-CGC | 49.10% |
| | CFDT | 11.56% |

14. Independent third party's report on the consolidated non-financial information statement

Year ended 31 December 2023

To the General Assembly,

In our quality as an independent third party, accredited by the Cofrac under the number 3-1862 (scope of accreditation available on the website www.cofrac.fr), and as a member of the network of one of the Statutory Auditors of La Française des Jeux (hereinafter the "Entity"), we have undertaken a limited assurance engagement on the historical information (whether observed or extrapolated) in the non-financial information statement, prepared in accordance with the Entity's procedures (hereinafter the "Guidelines"), for the year ended 31 December 2023 (hereinafter the "Information" and the "Statement", respectively), presented in the management report pursuant to the legal and regulatory provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de commerce*).

CONCLUSION

Based on the procedures we have performed as described under the "Nature and scope of procedures" and the evidence we have obtained, nothing has come to our attention that cause us to believe that the consolidated non-financial statement is not prepared in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines.

PREPARATION OF THE NON-FINANCIAL PERFORMANCE STATEMENT

The absence of a generally accepted and commonly used framework or established practices on which to base the assessment and measurement of the Information allows for the use of different, but acceptable, measurement techniques that may affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Guidelines, summarised on the website.

INHERENT LIMITATIONS IN PREPARING THE INFORMATION

The Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation and presented in the Statement.

RESPONSIBILITY OF THE ENTITY

It is the responsibility of management to:

- select or establish appropriate criteria for the preparation of the Information;
- prepare a Statement in accordance with legal and regulatory requirements, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks as well as the results of these policies, including key

performance indicators and, in addition, the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy);

- prepare the Statement in application of the Entity's Guidelines referred to above, and implement the internal control procedures it deems necessary to ensure that the Information is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by the Board of Directors.

RESPONSIBILITY OF THE STATUTORY AUDITOR APPOINTED AS INDEPENDENT THIRD PARTY

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
- the fairness of the historical information (whether observed or extrapolated) provided pursuant to I, 3° and II of Article R. 225-105 of the French Commercial Code, i.e. the outcomes of policies, including key performance indicators, and measures implemented considering the principal risks.

As it is our responsibility to form an independent conclusion on the Information prepared by management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

It is not our responsibility to comment on:

- the Entity's compliance with other applicable legal and regulatory provisions (in particular the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the French duty of care law and anti-corruption and tax avoidance legislation);
- the fairness of the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- the compliance of products and services with the applicable regulations.

Regulatory provisions and applicable professional standards

We performed the work described below in accordance with Articles A. 2251 et seq. of the French Commercial Code, the professional standards issued by the French Institute of Statutory Auditors (CNCC) which apply to this engagement, in particular the technical notice issued by the CNCC – Intervention du commissaire aux comptes – *Intervention de l'OTI – Déclaration de performance extra-financière*, serving as the verification programme, and the international standard ISAE 3000 (revised) – *Assurance engagements other than audits or reviews of historical financial information*.

Independence and quality control

Our independence is defined by the requirements of Article L.822 -11 of the French Commercial Code and the French

Code of Ethics (*Code de déontologie*) for Statutory Auditors. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, ethical requirements and professional standards issued by the CNCC relating to this engagement.

Means and resources

Our work engaged the skills of five people between October 2023 and February 2024 and took a total of five weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted 25 interviews with people responsible for preparing the Statement, representing in particular the departments of CSR, Administration and Finance, Risk Management, Compliance, Human Resources, Health and Safety, the Environment and Purchasing.

Nature and scope of procedures

We planned and performed our work taking into account the risk of material misstatement of the Information.

In our opinion, the procedures we have performed in the exercise of our professional judgment enable us to provide a limited level of assurance:

- we obtained an understanding of all the consolidated entities' activities and the description of the principal risks associated;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- we verified that the Statement includes each category of social and environmental information, as well as information regarding compliance with human rights and anticorruption and tax avoidance legislation and includes, where applicable, an explanation for the absence of the information required under the 2nd paragraph of Article L. 225-102-1 III of the French Commercial Code;
- we verified that the Statement provides the information required under Article R. 105-105 II of the French Commercial Code, where relevant with respect to the principal risks;
- we verified that the Statement presents the business model and a description of principal risks associated with

all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated with the principal risks. We referred to documentary sources and conducted interviews to:

- assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and
- corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in the appendix. Our work was carried out on the consolidating entity FDJ SA.
- we verified that the Statement covers the scope of consolidation, i.e. all the consolidated entities in accordance with Article L. 233-16 of the French Commercial Code, within the limitations set out in the Statement, where applicable;
- we obtained an understanding of internal control and risk management procedures the Entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in the appendix, we implemented:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in that data;
 - tests of details, using sampling techniques or other selection methods in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities, i.e. FDJ SA and FGS France, and covers between 40% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests.
- we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities;

We believe that the work carried out, based on our professional judgement, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

Neuilly-sur-Seine, 22 February 2024

Independent third party,

PricewaterhouseCoopers Audit

Jean-Paul Collignon

Partner

Aurélie Castellino-Cornetto

Partner - Sustainable Development

APPENDIX: LIST OF INFORMATION WE CONSIDERED MOST IMPORTANT**Key performance indicators and other quantitative results:**

- Overall compliance with responsible gaming and security criteria;
- Number of audits to ensure compliance with the law prohibiting sales to underage players;
- Number of retailers whose licence has been suspended for failing to enforce underage gambling laws;
- Number and share of new or re-issued games subject to a Serenigame® matrix;
- Share of adspend devoted to responsible gaming messages across all media formats;
- Distribution of online lottery, online sports betting and online poker players as assessed by Playscan;
- Amounts allocated through responsible gaming partnerships;
- Number of reports processed related to vulnerable gambling situations;
- Number of vulnerabilities managed;
- Fraud rate (non-payments) on remote debit and credit card payments;
- Number of suspicious activity reports to TRACFIN;
- Number and share of FDJ employees targeted by GDPR awareness initiatives;
- Number of alerts transmitted to the national platform;
- Number of sports players made aware of the increasing risks of manipulation of sports competitions and the good reflexes to have;
- Number and share of employees having completed ethics and anti-corruption training;
- Effective tax rate;
- Amount of tax expense;
- Average payment time (in number of days);
- Amount of purchases from ESATs and EAs by the Group's French entities;
- Share of suppliers falling into the 'very high' and 'high' CSR risk categories covered by a CSR performance assessment;
- Total number of training hours at FDJ SA and the FDJ Group;
- Percentage of payroll expenditure devoted to training at FDJ SA, FGS France and the FDJ Group;
- Number of employees trained during the year at FDJ SA and the FDJ Group;
- Percentage of employees covered by a collective agreement at FDJ SA and the FDJ Group;
- Percentage of employees covered by an employee representation body at FDJ SA and the FDJ Group;
- Number of labour agreements signed during the year;
- Proportion of women in the total Group workforce and in the Group of Executive Managers;
- Proportion of women managers at FDJ SA, FGS France and the FDJ Group;
- Rate of promotion among employees with permanent contracts;
- Direct employment rate of people with disabilities at FDJ SA and the FDJ Group;
- Number and percentage of work-study trainees within FDJ SA and the FDJ Group;
- Average well-being at work score given by employees;
- Absenteeism rate at FDJ SA, FGS France and the FDJ Group;
- Workplace accident frequency rate at FDJ SA, FGS France and the FDJ Group;
- Workplace accident severity rate at FDJ SA, FGS France and the FDJ Group;
- Engagement rate of employees at the FDJ Group;
- Employee response rate in the FDJScope survey;
- Amount of contributions by the FDJ Group to public interest causes;
- Number of recipients of support from the FDJ Foundation in the last five years;
- Number of associations supported by the FDJ Foundation in the last five years;
- Amount of financial aid granted by the FDJ Corporate Foundation;
- Number of civil society organisations (CSOs) belonging to the Social Laboratory;
- Attendance rate of CSO members during Social Laboratory sessions;
- Number of members of the Stakeholder Committee;
- Member attendance at Stakeholder Committee meetings;
- FDJ's contribution to French GDP;
- Number of jobs created or made permanent through FDJ's activity;
- FDJ's contribution to jobs in the bar-tobacconist-newsagent sector;
- Percentage of purchases (in value terms) made from suppliers located in France by FDJ SA and the FDJ Group's French entities;
- Percentage of purchases (in value terms) made from SMEs and ISEs (of the purchases made in France) by FDJ SA and the FDJ Group's French entities;
- 2022 carbon emissions according to the GHG Protocol methodology: Scopes 1, 2 and 3 and total;
- Change in Scope 1 and 2 emissions between 2017 and 2022;
- Percentage of gaming materials printed on paper from FSC®-certified responsible sources

Qualitative information (measures and outcomes):

- Roll-out of new prevention message displays in points of sale;
- Reinforcement of commitment to broadcasting prevention messages in the form of a series of television campaigns focusing on responsible play;
- Distribution to players of a new responsible gaming pamphlet in points of sale;
- Optimisation of the visibility of responsible gaming measures on the "fdj.fr" website by highlighting tips and services for players;
- Roll out of a Responsible Gaming Action Plan for the 2023 Rugby World Cup;
- Adaptation of the fraud risk detection system to new offers and products;
- Roll-out of the three-year training plan to familiarise retailers with money laundering risks and the importance of tackling them;
- Number of retailers trained in 2023 and proportion of retailers trained between 2021 and 2023;
- Activation of two-factor authentication on players' log-in pages;
- Provision of financial and human resources following on from the Council of Europe's KCOOS+ (Keep Crime Out of Sport+) project as part of the new ACT (Addressing Competition manipulation Together) programme;
- Implementation of a #BuyForGood purchasing decarbonisation programme;
- Choose My Company Happy Trainees score;
- Renewal of seats on employee representation bodies;
- Roll-out of an in-house inclusion and diversity awareness campaign with dedicated sessions for the Group Management Committee, the representatives of employee representation bodies and the HR team;
- Seated massage sessions offered to staff at the Boulogne site for four weeks, provided by a practitioner with a visual impairment as part of their training programme at a vocational rehabilitation centre, combining QWL and disability awareness;
- Number of women benefiting from the programme to cover a portion of the costs involved in practising a sport;
- Organisation in June 2023 of a "Labo Info" meeting during which the findings of a research study into the social cost of gambling were presented;
- Acquisition in 2023 of a digital platform to calculate the Group's carbon assessment and coordinate emissions reduction plans;
- Participation in two WorldCleanUpDay sessions and volume of waste collected by all participants;
- Organisation of Climate Fresk sessions for employees;
- Ongoing validity with the FSC of FDJ SA's promotional licence;
- Installation of EV charging terminals at FDJ sites and sales agencies;
- To coincide with the Tour de France, partial financing of "Tour de France de la Biodiversité" videos produced in conjunction with the national museum of natural history.



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