WAVESTONE

ORSE Observatoire de la responsabilité sociétale des entreprises

Data, ethics, planetary boundaries: the new CSR challenges in the age of AI

CSR Barometer 2025 - 4th edition

Summary

Introduction

AI and ESG Data: strategic forces at the heart of CSR transformation

Since its first edition, Wavestone's CSR Barometer has explored the **major dynamics of sustainable transformation** in French **companies**. After analyzing the integration of CSR into corporate strategies, its transformative potential, and the impact of regulations—particularly the CSRD directive—on business models, **this fourth edition**, produced for the first time in partnership with ORSE, **broadens the scope of analysis to the European level (France, United Kingdom, Germany)** and highlights the structural levers of CSR in the era of artificial intelligence.

This edition focuses on three main areas:

1. **The CSR transition, between strategic impetus, business activation and persistent hurdles**. The barometer reveals a growing trend toward the integration of CSR into key business and corporate functions, driven by committed management teams but still hampered by limited resources and unevenly distributed expertise across sectors.
2. **ESG data, which is becoming an essential strategic lever** but raises major operational challenges. The report highlights the fragmentation of ESG tools and disparities in integration across Europe, and emphasizes the importance of robust governance and close collaboration between CSR and digital departments to structure effective management.
3. Finally, **artificial intelligence**, which **opens up new perspectives for CSR while raising ethical and organizational questions**. The barometer explores emerging use cases for AI in measuring and communicating ESG performance, while calling for greater accountability on the part of CSR departments regarding the environmental and psychosocial impacts of these technologies.

Through this report, Wavestone and ORSE seek to answer the following questions:

- **What is the current status of CSR operationalization in European companies?**
- **How are ESG data collected and used in practice?**
- **How is AI being used to measure and support sustainable performance?**
- **What role do CSR departments play in shaping strategic thinking around AI?**

Based on qualitative interviews and concrete feedback, the 2025 Barometer offers an in-depth analysis of the practices, obstacles, and drivers of sustainable, innovative, and responsible transformation.

Editorials

Cédric Baecher

Partner, Wavestone

From compliance to transformation: CSR put to the test

CSR is no longer on the periphery of organizations. It is now recognized as a lever for transformation, to be embodied in practices, professions, and resources. This acceleration poses new challenges in terms of leadership and governance, to ensure effective and impactful collaboration. Mobilization across business lines is accelerating but needs to be amplified. While obstacles remain—limited resources, expertise in short supply, disruption of economic models—they must no longer slow down the momentum. The time has come to move from strategic intent to action that delivers positive impact.

In this context, the CSRD is simply a tool and a powerful accelerator. It encourages companies to structure their approaches, clarify roles and responsibilities, broaden the scope, and lend credibility to non-financial reporting vis-à-vis their stakeholders. This regulatory impetus offers a unique opportunity to professionalize sustainable transformation, strengthen governance, and build team skills.

ESG data is becoming a key strategic asset. When properly collected, validated, and governed, it can go beyond mere reporting to inform decision-making, manage risks, and guide key investments for the transition. However, its potential remains underutilized, often due to information systems that are still too siloed and insufficient convergence between digital transformation and sustainable transformation.

Artificial intelligence can be a game changer. Still marginal in CSR approaches, it opens up new perspectives, and its potential uses are worth exploring: refined measurement of sustainable performance, detection of inconsistencies and weak signals, acceleration of scale change, gains in operational efficiency in reporting, etc. While its integration requires rigorous framing and heightened ethical vigilance, sustainable transformation professionals can and must become full-fledged players in this revolution.

Hélène Valade

President of ORSE

Artificial intelligence: reshaping ESG data from within

The year 2025 will be a landmark year for CSR and sustainable development directors with the publication of the first sustainability report compliant with the requirements of the CSRD directive.

Despite economic and geopolitical uncertainties, and despite the ESG backlash, sustainable development stakeholders have mobilized to improve their reporting systems, align their scope with that of finance, and produce robust data, despite the diversity of measurement units: not only euros, but also tons of carbon, cubic meters of water, etc.

In short, ESG data has gained credibility, strengthening relationships with investors, but also with operational staff within companies. However, this development still needed to be objectified: ORSE is pleased to have partnered with Wavestone for this new edition of the ESG data collection barometer. Its aim is to better understand how sustainability reporting can be used to steer the operational transformation of companies.

Digital technology and the use of artificial intelligence (AI), particularly generative AI, can be used to strengthen reporting and, beyond environmental labeling, traceability policies, and logistics developments. The possibilities are endless. However, the risks must be managed: through this study, Orse and Wavestone also sought to measure awareness of the ethical, environmental, and social impacts of AI, with a focus on the little-known issue of the psychosocial risks associated with AI.

For the first time, ORSE and Wavestone also surveyed CSR and IT professionals in companies of all sizes and across all sectors in France, Germany, and the United Kingdom, giving this study a European scope that we hope will be useful for decision-making.

Key takeaways

01

Operationalizing CSR depends on strong leadership, active business engagement, and dedicated means.

Nearly 80%(1)

of respondents say CSR now plays a greater role in corporate governance than in previous years.

CSR transition can no longer remain at the level of strategic intent, it must be translated into concrete practices, embedded within business, and supported by dedicated means.

While CSR departments often lead the charge, leadership and governance levers remain underutilized. Broader engagement across business lines is essential to ensure collective and lasting ownership of the issues at stake. Yet, persistent obstacles — whether related to resources, expertise, or organizational structure — continue to slow the momentum of this transformation.

02

Structuring ESG data is a prerequisite for achieving sustainable performance.

More than three-quarters(1)

of surveyed companies intend to invest in ESG data tools in the short term (2025–2026)

ESG data management still faces significant shortcomings that must be addressed.

To fully unlock its potential, organizations need to gain better control over fragmented tools and establish shared governance between CSR, digital, and, where relevant, financial departments. This collaboration is key to leveraging the complementary expertise of each function.

03

Artificial intelligence is making its way into CSR departments.

74%

of companies surveyed say their CSR department is involved in discussions on the ethical and sustainable use of generative AI.

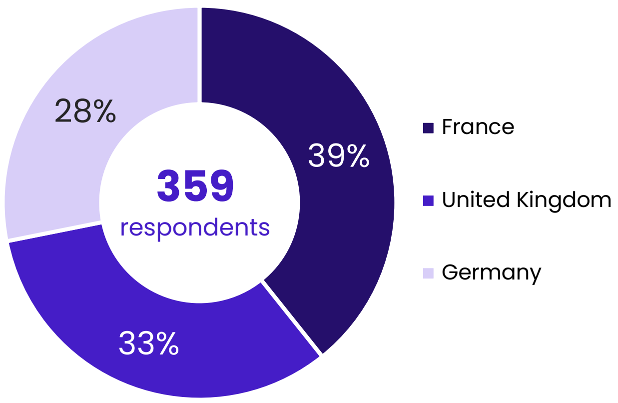
In companies where CSR departments are involved in AI-related discussions, their growing role appears to support the integration of environmental and social criteria into decision-making contributing to a more responsible and sustainable use of these technologies.

(1) 77% of respondents

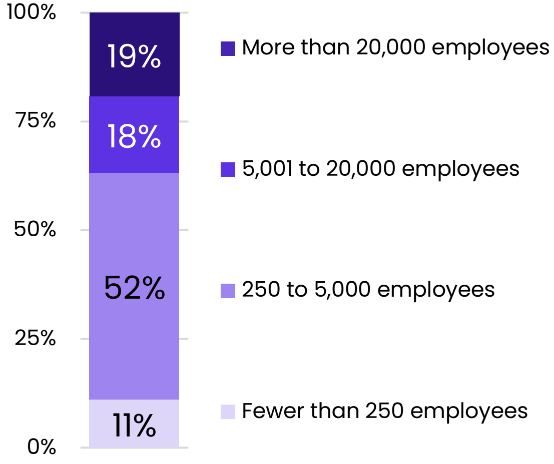
Methodology

Distribution of responding companies

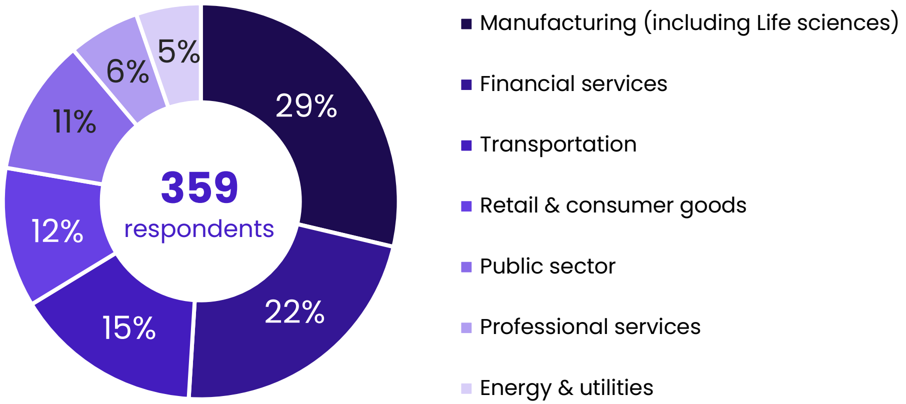
By country of origin



By number of employees



By sector of activity



- This report is based on responses from **359** CSR (corporate social responsibility) representatives in charge of ESG performance or ESG data working in **French, British, or German organizations**. Responses were collected between May and July 2025.
- The **questionnaire** aimed to assess **the evolution of sustainable governance**. It highlighted the level of maturity with regard **to ESG data and artificial intelligence**, as well as the main challenges encountered.
- Among the respondents, 49% hold **CSR Director** positions, while 38% **are CSR managers**. The other respondents are project managers or project leaders. 49% of respondents represent the **Group level**, 8% a Business Unit or subsidiary, and 19% a department.
- In France, data was collected via an online questionnaire, while in Germany and the United Kingdom, it was collected by telephone interview, based on the same questionnaire. Beyond any cultural differences, this distinct methodological approach allows for a better qualification of certain trends specific to each country.
- The focus on French respondents in Chapter 1 is explained by the need to compare the results with those of the previous year's Wavestone CSR barometer, which was based exclusively on French data.
- **10 qualitative interviews** were conducted with **CSR and digital departments** in order to gain a deeper understanding of the challenges and prospects associated with the sustainable transformation of organizations.

Companies surveyed as part of the qualitative interviews:

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01.

CSR in transition: between strategic impulse, business activation, and persistent hurdles

"At AXA, CSR is fully integrated into the company's strategy and culture. This maturity is reflected in a comprehensive approach structured around three key roles: investor, insurer, and company. As an investor, we advocate ambitious commitments to reduce our long-term carbon footprint. As an insurer, we offer insurance products with a strong social and environmental impact. Finally, internally, we are transforming our practices to achieve our environmental goals of contributing to carbon neutrality by 2030, while cultivating our spirit of solidarity and our commitment to the public interest."

Violaine Conti, Head of Corporate Social Responsibility, AXA

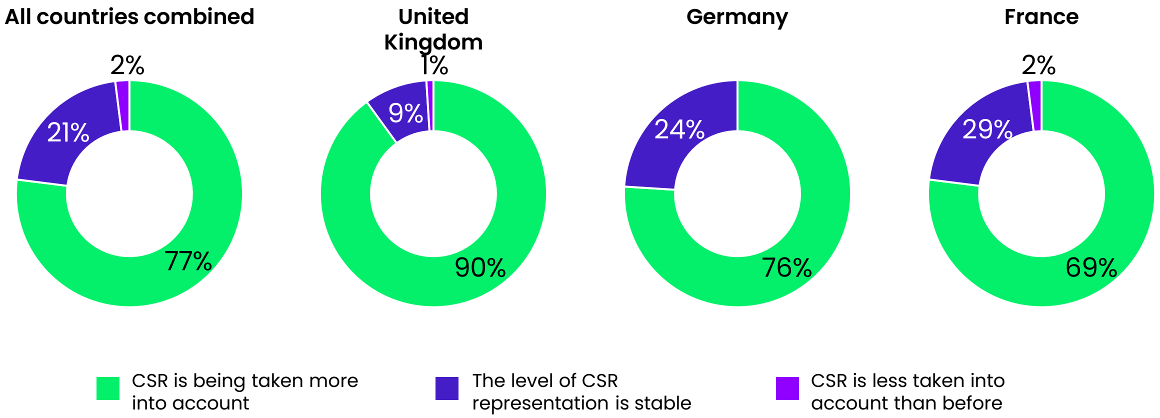
Leadership and governance are key levers, yet still unevenly mobilized

CSR is increasingly being integrated into corporate governance

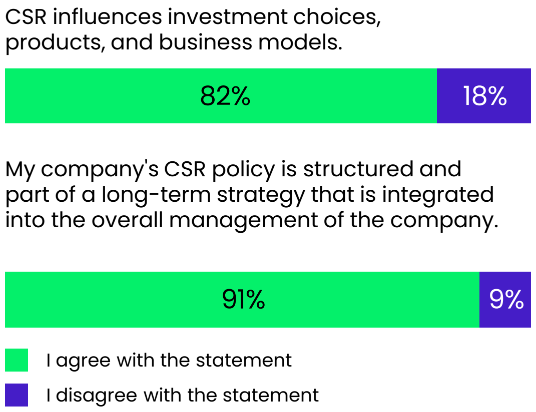
77% of respondents have noticed an improvement in the consideration of CSR in their company's governance, 21% have not noticed any change, and less than 2% have noticed a decline. Companies across the Channel are more likely to highlight this improvement, with 89% of British respondents noting greater consideration of CSR in their company's governance, compared to 76% of German respondents and 68% of French respondents.

For 91% of respondents, this inclusion of CSR in corporate governance is reflected in the **structuring of CSR policies, their integration into a long-term strategy, and the overall management of the company**. For 82% of respondents, it is also reflected in **the influence of CSR on investment choices, products, and business models**.

Perception of the evolution of CSR in corporate governance



Respondents' opinions on the consideration of CSR in their company's governance



"At Société Générale, CSR governance has also evolved to promote greater accountability among operational departments. We have introduced an internal carbon tax, levied on all Group entities based on their carbon footprint. The amounts collected are then redistributed to finance internal initiatives with a high environmental impact, selected through an annual call for projects."

Hacina Py, Société Générale

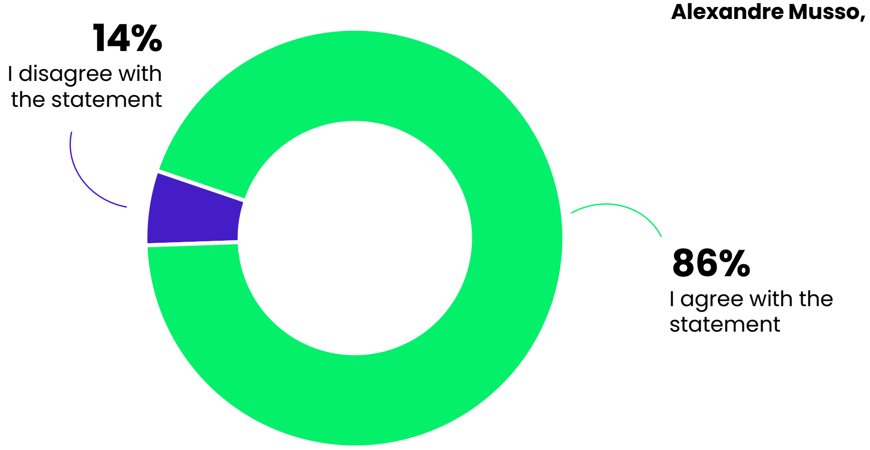
CSR influence: a varying perception across Europe

French respondents are more nuanced than their German and British counterparts regarding the scope of CSR's influence: **71%** of French respondents believe that *CSR influences investment choices, products, or business models*, which is **17 percentage points less than British and German respondents** (**88%**). This French peculiarity can be explained by the application of the CSRD and the difficulties it has posed for the development of CSR in companies. On the other hand, it has helped to raise the bar for CSR by strengthening expectations regarding transparency, management, and the impact of CSR actions.

A committed leadership powers lasting change

Respondents identify their **leadership as the driving force behind CSR strategy**: 86% of respondents say that *CSR is driven by identified leaders and valued at the highest levels of governance*. This **empowerment of management** is confirmed by the fact that, for more than 75% of respondents, the buy-in of top and middle management is not among the three main obstacles to the deployment of the CSR strategy.

Respondents' opinion on the following statement: *CSR is driven by identified leaders and valued at all levels of governance.*



"At Accor, we are developing a culture of ESG performance at all levels, particularly among operational managers who are already accustomed to working with hoteliers on their financial performance."

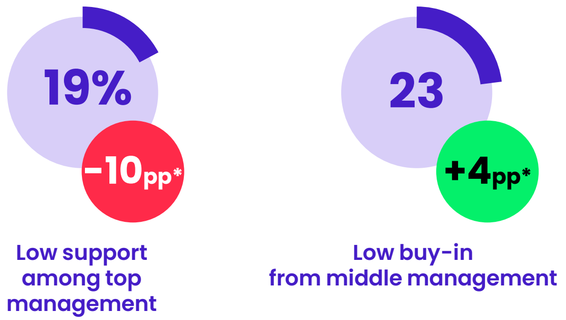
Alexandre Musso, ACCOR

Leadership buy-in becoming more common, but still uneven across countries

In France, the buy-in of top and middle management has not been seen as a major obstacle to the implementation of CSR for several years. This observation marks a significant change: CSR now seems to be integrated into the strategic thinking of management, which facilitates its operational deployment across all business lines. This dynamic reflects a form of organizational maturity, where social responsibility is no longer confined to a support function but has become a cross-functional lever for transformation. However, this buy-in must still translate into a lasting, measurable commitment that is embodied in everyday management practices.

Although this obstacle is becoming less and less significant, **French respondents are more nuanced than their British and German counterparts when it comes to leadership support**: **81%** of French respondents say that *CSR is driven by identified leaders and valued at the highest levels of governance*, compared to **90%** of German and British respondents.

Change in the number of French respondents considering the low level of support by top and middle management to CSR as an obstacle



* Change in percentage points (pp) compared to the results of the 2024 CSR Barometer

Interview

HERMÈS PARIS

Pierre-Alexandre Bapst

Director of Sustainable Development

Sophie Boucher de la Celle

Deputy Director of Sustainable Development

How does Hermès organize its governance and sustainability efforts?

One of the strengths of our system lies in its decentralized and participatory nature. Although the central team dedicated to sustainable development at Hermès International remains small (around ten people), the approach relies on numerous contributors within the industrial, purchasing, legal, human resources, production, and *retail* departments. In the distribution network, for example, committees structured by region develop tailored roadmaps in line with the overall strategic framework and local realities. This organization ensures proximity, relevance, and efficiency, while also promoting accountability.

The organization's governance illustrates this approach. The Sustainable Development Council, composed of more than 15 senior executives from corporate and operational functions (leather, silk, logistics, HR, legal), meets every two months for in-depth discussions. Two members of the Executive Committee sit on the Council, which gives it strong legitimacy: its decisions are then more easily discussed by the Executive Committee. This system mobilizes business line directors, who are true experts in their fields and capable of applying high standards and precision. The central team, upstream, plays a pioneering role: it helps define the group's ambition, initiates projects, clarifies the issues at stake, and then allows the business lines and regions to implement them independently, even though it is actively involved in major cross-functional projects. It also plays a supervisory role and, of course, *a reporting role*.

In what ways does Hermès' culture shape its approach to sustainable development?

The culture of Hermès plays a decisive role in this approach. As a creative house with highly integrated, artisanal production, it values uniqueness, local roots, and work well done. This identity explains an approach to sustainable development that is less prescriptive and more participatory, consistent with the spirit of a house known for quality and longevity.

Awareness-raising and training are key pillars of this strategy. When the strategy was formally launched in 2012-2013, an organizational sociologist was brought in to identify the points of connection between the concepts of sustainable development and Hermès culture. Since then, a training program has been developed and is now being rolled out in France and internationally through the Sustainable Development Academy. Each employee is encouraged to become an active member of their community and to take a stance on these issues, in order to build a "responsible and sustainable Hermès."

The method relies heavily on influence and proximity. With a small central team facing a collective of 25,000 people, delegation and autonomy are essential. Major themes such as adaptation to climate change and biodiversity must be addressed locally and explored by operational teams. The results of the initiatives are consolidated in "commitment notebooks" and challenged at the global level.

Finally, while Hermès is making steady progress, one unique feature remains: pace. The company believes in taking the time needed to do a good job and ensure quality. It knows that it is necessary to act quickly, but that lasting change takes time. True to its DNA, Hermès prefers to approach sustainable development with patience, high standards, and sincerity. Speed should not be confused with haste.

From intention to implementation: CSR is taking root across organizations

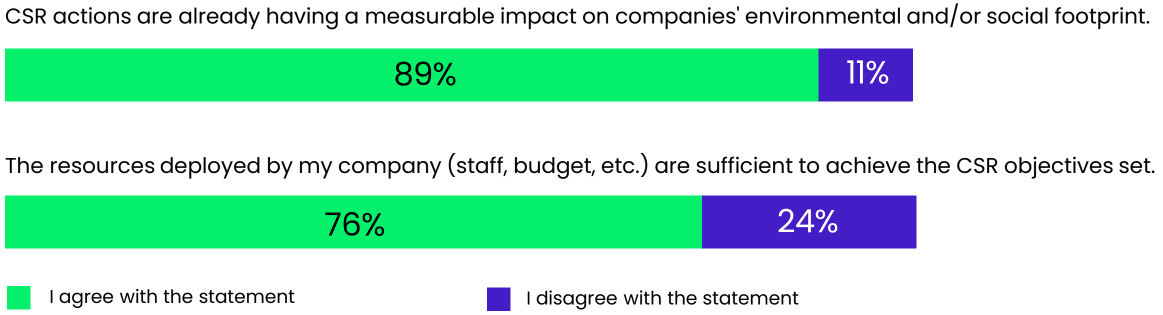
A transformation process is underway, to be reinforced by appropriate means

A large majority of respondents recognize the **efforts made to integrate CSR** into corporate strategy. This integration is not limited to declarative intentions: it is reflected in concrete terms by the mobilization of resources, consideration in decision-making processes, and already noticeable effects on environmental and social impact. Thus, **89% of those surveyed say that CSR actions have a positive influence on these impacts,** which reflects a dynamic of transformation that is well underway. However, this recognition should not mask **disparities in maturity**.

More than 20% of respondents believe that **the resources deployed remain insufficient to achieve the CSR objectives set**. This gap between ambition and operational capacity reveals a structural tension: while CSR is now integrated into discourse and strategic orientations, its concrete implementation is sometimes hampered by limited resources, a lack of structure, or governance that is still emerging.

This observation highlights the importance of moving from a logic of adherence to one of strategic and operational alignment, where CSR objectives are fully supported by appropriate resources, robust indicators, and clear governance.

Respondents' opinions on the means and effects of implementing CSR strategy



Change in French respondents' opinions on the resources and effects the deployment of the CSR strategy in their company

In France, the resources mobilized to achieve CSR objectives and the measurability of the environmental and social impacts of companies' CSR actions will increase by more than **17% and 20%** respectively between 2024 and 2025. Beyond its regulatory nature, the CSRD has enabled many companies **to adopt resources tailored to their ambitions and to better measure their positive impact**.

CSR actions are already having a measurable impact on the company's environmental and/or social impact.

The resources deployed by my company (staff, budget, etc.) are sufficient to achieve the CSR objectives set.

* Change in percentage points (pp) compared to the results of the 2024 CSR Barometer

The transformation of corporate functions is a catalyst for embedding CSR into operations

In 2025, **the most mature** functions **will be Purchasing, Human Resources, and Strategy**. 67% of respondents have noticed *a change in the skills required for the job or in the processes used to achieve CSR objectives* for the Purchasing function, 65% for the HR function, and 63% for Strategy. **The retail & consumer goods sector is characterized by a notable maturity in Supply Chain/Logistics and R&D functions.**

Christophe Jacolin
Crédit Agricole SA

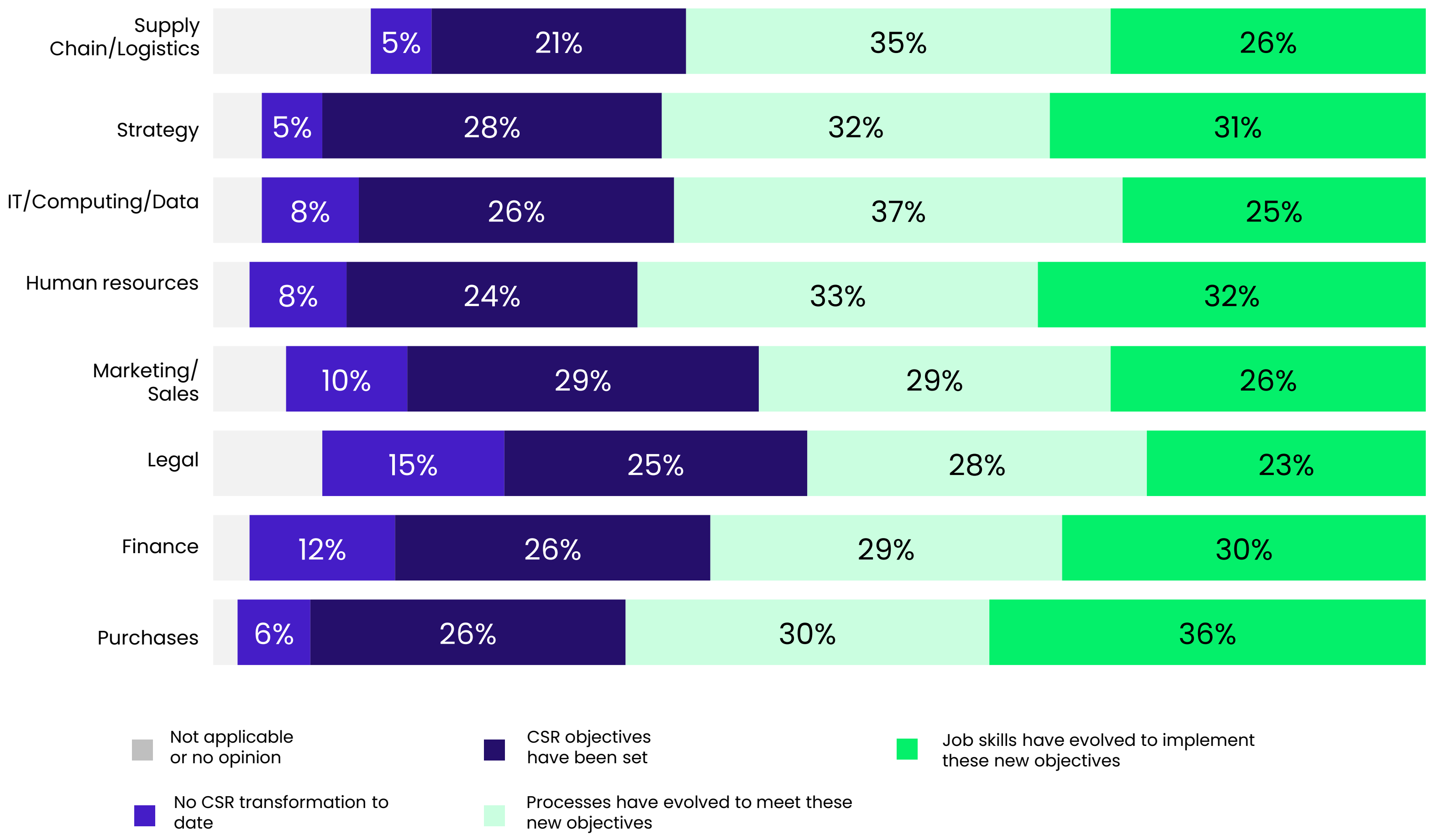
“At Crédit Agricole, a clear and assertive impetus at the highest level of strategic governance has enabled ESG to be perceived, within all of the Group's functions, not only as a lever for transformation, but also as a key factor in economic and financial performance. First, all our employees were made aware of ESG issues, in particular through the Crédit Agricole Group's university (IFCAM). The task now is to ensure that all functions involved in ESG issues have the necessary professional skills."

The successful integration of CSR within companies requires a sustainable transformation of all functions. Each department must take ownership of societal and environmental issues in order to align its processes with the organization's CSR strategy, while enabling employees to develop the associated skills. Gradually, the adoption of CSR by the various functions is becoming a key strategic lever.

Muriel Signouret
SNCF

“At SNCF, CSR governance is structured around several steering bodies. I am already a member of the Executive Committee and the Group Management Committee, which allows me to put CSR issues on the agenda on a regular basis. Regular meetings are held with the subsidiaries' CSR representatives, strategic steering committees meet every quarter, and the Group's Executive Committee meets twice a year specifically to discuss climate issues. The CSR department acts as a catalyst: it sets the course, encourages, challenges, but does not replace the operational entities. It can support the discussion process but cannot impose or implement investments on their behalf.”

CSR transformation of functions: from setting objectives to developing new professional skills



In France, all functions show progress in maturity compared to last year, both in terms of skills and process structuring to achieve CSR objectives. The Finance, Information Systems (IS), and Supply Chain functions stand out in particular for the progress made in their sustainable transformation.

However, this momentum remains mixed depending on the scope. Some functions are still experiencing limited progress: **34%** of respondents have seen no progress in legal departments, **21%** in finance functions, **20%** in marketing and sales, and **16%** in IS. These differences show that, despite growing engagement, **the adoption of CSR issues remains uneven** across business lines, highlighting the need for targeted support to bring all functions on board with a sustainable trajectory.

Interview

ACCOR

Alexandre Musso

Sustainable Performance Director

"The shift in functional dynamics is clear: two years ago, we were driving the momentum today, they're taking the lead."

What steps are you taking to embed CSR into your business operations?

At Accor, we have embarked on a gradual transformation of our business lines to fully integrate sustainability issues. This evolution is happening at different rates depending on the function, but we are seeing a convergence towards greater consideration of ESG issues.

The Purchasing function is a perfect example of this dynamic: after three years of structuring, we have put in place a robust organization with a dedicated central team and operational representatives in the regions. This model is now inspiring the entire Accor Group. For example, we are working with the Marketing and Digital departments, which are in the process of structuring and developing their skills.

What is particularly encouraging is the change in attitude: whereas previously the Sustainability teams had to drive the process, now the departments themselves are asking the Sustainability teams for support on specific projects. This reflects a collective awareness and a growing need for structure, training, and appropriate resources.

What challenges are you facing?

Our business model is based on network growth, driven by market expectations, which can have an impact on our non-financial performance if nothing is done. We therefore have to deal with this structural tension. This duality is particularly noticeable in the Development teams, which have to reconcile business imperatives with sustainability ambitions. However, it makes no sense to pit one against the other. ESG is a key component of the value proposition we deliver to our owners: it directly addresses the need for attractiveness, performance, and resilience that a real estate asset manager seeks.

Another major challenge lies in the intermediary nature of our model, which complicates the accountability of stakeholders. To address this, we are focusing on strengthening skills, structuring functions and offerings, and developing a unifying narrative. To anchor these representations, we must continue to show that sustainability is not a hindrance, but a driver of performance and innovation. It is by building this mobilizing narrative that we will be able to get all our teams on board for the long term.

Structural obstacles to overcome: resources, priorities, and expertise

Too few hands, not enough know-how and time

The lack of human resources and time, and the lack of guidelines and deprioritization by teams due to other objectives are the two major obstacles to the deployment of CSR strategy within companies. For **more than 40% of respondents**, these shortcomings are among the three main obstacles to the deployment of CSR strategy.

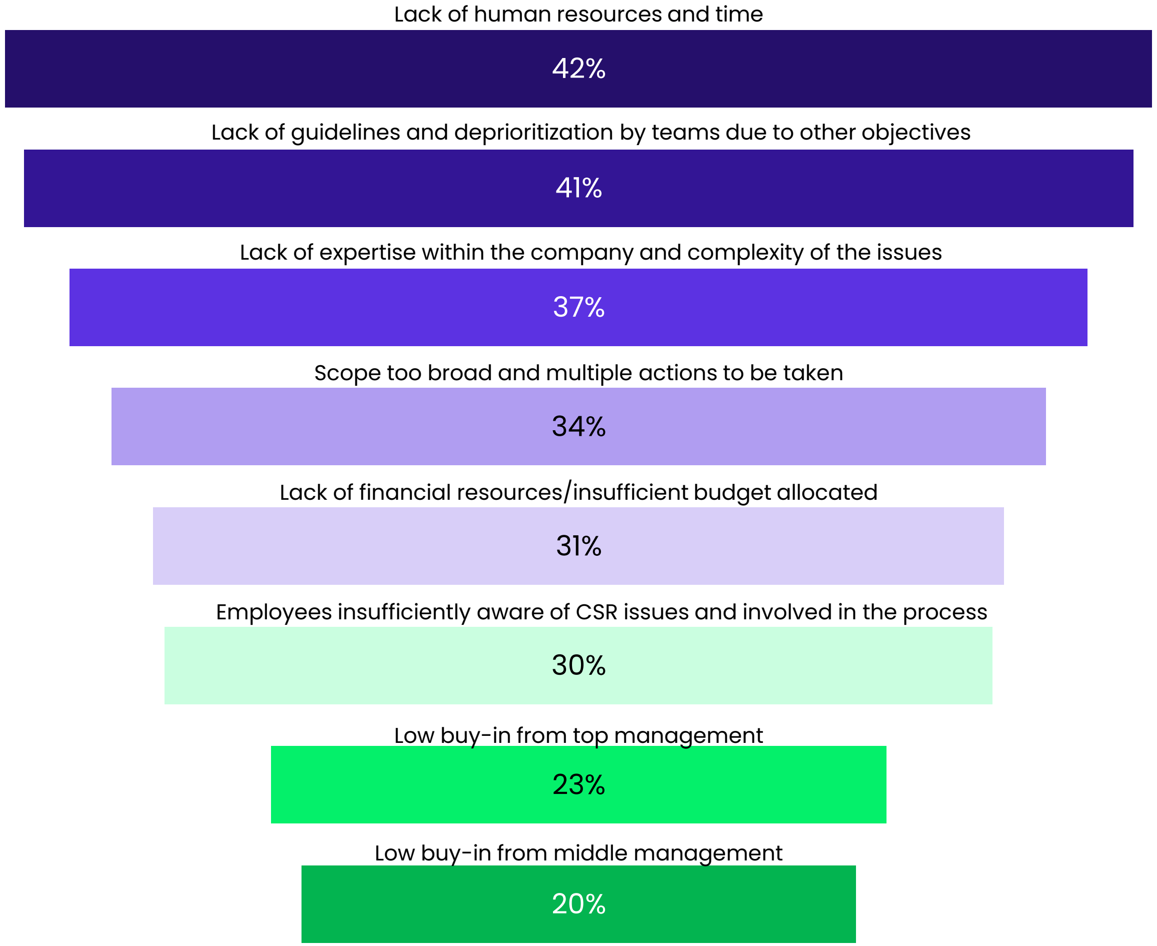
"At Sanofi, another key challenge in measuring ESG performance is stakeholder involvement. More than 200 contributors from all functions and business units in different countries are actively involved, demonstrating a strong collective commitment."

Sandrine Bouttier-Streff, Sanofi

"Every TotalEnergies employee is involved in the company's sustainable development approach through the 'Our 5 levers for a Sustainable Change' initiative."

Myriam Benhammouda, TotalEnergies

Daily obstacles encountered in the implementation of CSR strategy



Sector-specific barriers to the rise of CSR

THE TRANSPORTATION AND SERVICES SECTOR

56%
Lack of human resources and time

47%
Lack of guidelines and deprioritization by teams due to other objectives

THE FINANCIAL SERVICES SECTOR

45%
Lack of expertise within the company and complexity of the issues

41%
Lack of guidelines and deprioritization by teams due to other objectives

- The two main obstacles identified by respondents in the **transportation and services sector** are the same as those observed across all sectors. However, their impact is particularly significant in this sector: the importance attached to these two obstacles is 14 points higher for the first and 6 points higher for the second, compared to all respondents. Conversely, no other obstacle exceeds the 30% threshold**,** which highlights that, for the transport and services sector, **the main challenge lies above all in the availability and management of human resources and time**.

- In the **financial services sector**, the primary obstacle to the implementation of CSR strategy is a ***lack of expertise***, rather than a *lack of human resources and time*, which ranks only fourth, cited by 35% of respondents.
These results reflect a sector-specific characteristic: this sector seems to prioritize expertise in order to advance its CSR strategy.

02.

ESG data: a lever for strategy, a test for operations

Chantal Joie-La-Marle
Director of SNCF Impact Lab
& Head of Innovation, SNCF

Muriel Signouret
Director of Corporate Social Responsibility, SNCF

"Historically, SNCF already had an ESG data collection system in place. The entry into force of the CSRD led the Group to enhance the indicators published, for example by specifying GHG emission reductions and, with regard to the circular economy, the quantities of materials recovered. The aim is to align reporting tools with the roadmaps of senior management, in order to make them an operational and managerial lever for transforming the business model."

Interview

SOCIETE GENERALE

Hacina Py

Director of Sustainable Development

Hadjira Hamdaoui

Head of Climate Alignment Strategy

What is Société Générale's strategy for managing ESG performance and data?

At Societe Generale, we want to manage ESG performance with the same rigor, granularity, and standards that we apply to financial performance.

The operational management of ESG indicators is therefore handled by the Finance Department, working in tandem with and under the shared governance of the CSR Department. This structure allows the latter to play a supervisory role, asking strategic questions and validating trajectories.

ESG data is a key element. It is not limited to reporting: it structures our thinking on the evolution of economic models, both for Societe Generale and its customers, informs our decisions and feeds into our ability to define credible trajectories aligned with scientific requirements. This is what enabled us to formalize our commitment to the Net-Zero Banking Alliance in 2021.

What challenges do you face with this approach?

Our ESG strategy is part of an ambitious dynamic, but it comes with complex challenges that we are tackling rigorously and methodically.

The first challenge is our dependence on customer data. ESG indicators rely heavily on information provided by our customers. However, this data is often incomplete or inconsistent, particularly in sectors undergoing transition. This reality requires us to strengthen our data collection capabilities and develop robust mechanisms to ensure data reliability.

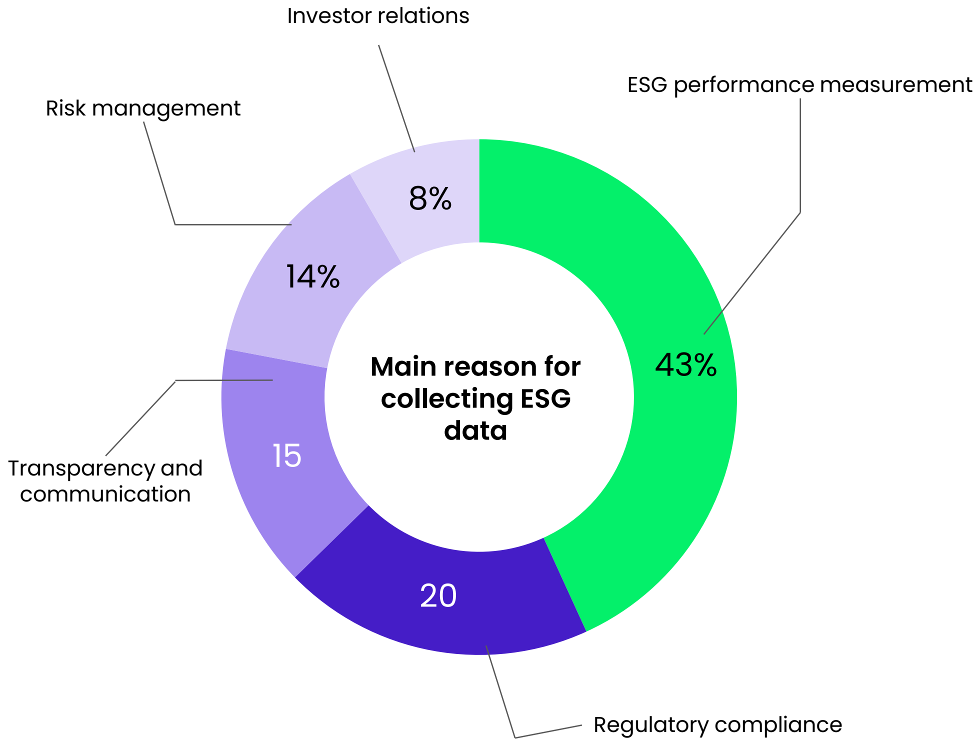
With this in mind, we launched the ESG by Design program in 2022. This program aims to integrate ESG issues into the design of our strategic ambitions, business processes, and information systems. It enables us to identify critical dependencies, structure data flows, and ensure the traceability of the information used in management.

To strengthen this system, we have also appointed an ESG Chief Data Officer, responsible for optimally managing non-financial data governance. And when customer data is missing or insufficient, we rely on recognized external providers capable of producing reliable sector proxies, such as the Carbon Disclosure Project (CDP) or other specialized experts.

These solutions enable us to maintain rigorous management while ensuring the methodological consistency of our approach. Because beyond compliance, our ambition is to make ESG data a strategic lever for sustainable and credible transformation.

Sustainable performance measurement is what drives ESG data collection

The main motivation for companies to collect ESG data is to **measure and manage their sustainable performance (ESG)**. This objective clearly ranks ahead of regulatory compliance, transparency, and risk management.

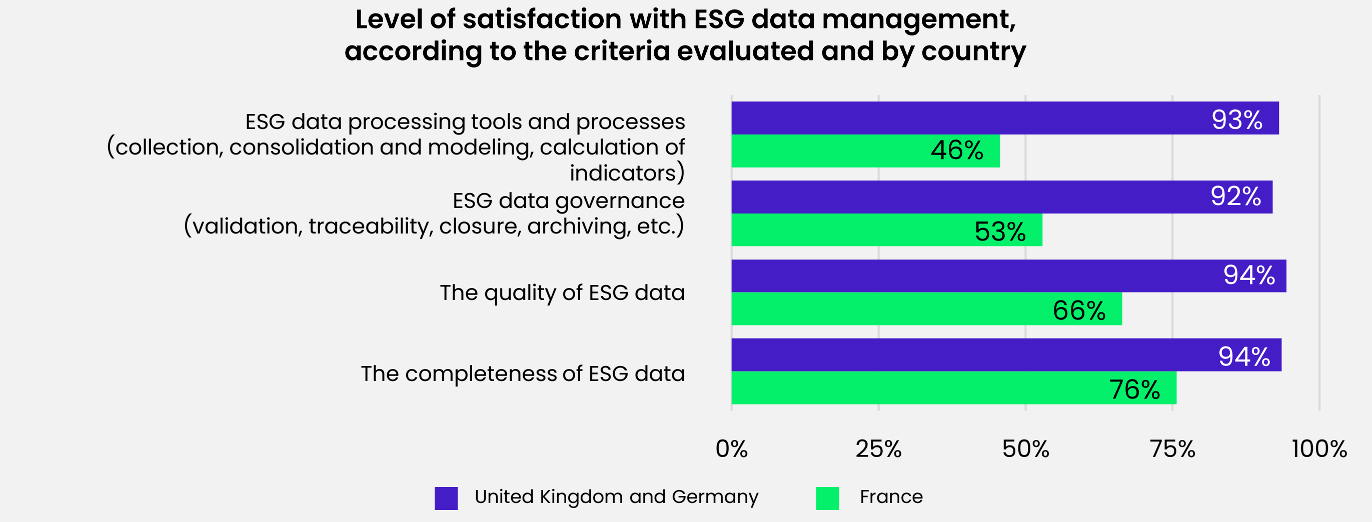


In France, the entry into force of the CSRD directive has imposed new challenges on CSR departments and ESG information systems, particularly through **stricter reporting requirements** and organizational adjustments. This early implementation is a valuable source of learning for countries still in the deployment phase. This specific experience is reflected in **the priorities of French companies: regulatory compliance comes second, just after ESG performance.** Conversely, **German and British companies rank transparency and risk management second and third among their motivations**, illustrating **different approaches depending on the national context.**

Another consequence is that, unlike their neighbors, for French companies, **the primary obstacle to the use of ESG data is operational**: nearly **60%** of respondents indicated that it was the quality and consistency of the data.

Main reason for collecting ESG data for French companies

1. **50%** Measurement and management of ESG performance
2. **28%** Compliance
3. **9%** Transparency and communication



Beyond compliance: insights from the CSRD and the strategic role of ESG Data

Stéphanie Dupuy-Lyon

Director of Social Engagement, La Poste Group

BEYOND THE CSRD: structuring appropriate and strategic ESG performance

"Within La Poste Group, the implementation of the CSRD is seen as a structuring starting point, but not sufficient in itself to drive non-financial performance. While this regulatory framework imposes standards, it does not in itself reflect the specificities of our company's ESG performance. Standardized *data points*, which are often too generic, are not sufficient to accurately assess the real impact of the actions taken.

This is why the Group has developed its own approach, creating an internal sustainability standard designed as a non-financial accounting system parallel to the traditional financial framework. This approach has enabled us to structure management tools such as a climate budget that incorporates greenhouse gas emissions and adaptation issues, as well as a medium-term climate plan integrated into the Group's strategic plan. Discussions are also underway to include resource and social aspects in the budgeting process.

Over the past two years, a collective effort has identified nine priority ESG issues, which are in the process of being integrated at the same level as traditional financial indicators. This systemic approach involves all business lines and promotes a culture of impact across the Group. Key functions—finance, purchasing, business—are mobilized as partners in this transformation, with the ambition that each sector will become inherently CSR-focused. This dynamic offers business teams the opportunity to revisit their activities with a fresh perspective, bringing meaning and commitment."

Sandrine Bouttier-Streff

Director of Corporate Social Responsibility, Sanofi

CSRD AND EMPLOYEE INVOLVEMENT: structuring data to bring stakeholders together

"At Sanofi, our CSR teams' anticipation of the CSRD acted as a catalyst, enabling us to move from fragmented collection to more integrated management of ESG data, supported by modern digital tools. However, this dynamic cannot be reduced to a simple regulatory response: the CSRD has established a structuring framework, but its standardized *data points* are not sufficient to reflect the complexity of the CSR issues specific to each company.

We take a voluntary and autonomous approach to sustainability, based on a long-term vision that is aligned with business challenges and integrated into Sanofi's strategy, rather than relying solely on regulatory compliance or investor expectations. Our approach is based on structured roadmaps, tailored indicators—linked to our commitments, such as sustainable and equitable access to healthcare—and regular reviews to assess impact. One of the major challenges in *reporting* and measuring impact now lies in the interoperability of internal systems, in order to strengthen consistency between financial and non-financial data.

Finally, it is the massive involvement of our stakeholders that is the strength of our approach: all functions and business units, including senior management, are actively participating in this transformation, demonstrating a strong collective commitment and a shared desire to make CSR and ESG *reporting* strategic levers at all levels of the organization."

Violaine Conti

Director of Corporate Social Responsibility and Engagement, AXA France

CSRD AND DATA GOVERNANCE: making ESG more reliable to strengthen strategic management

"At AXA France, we have made ESG performance measurement a strategic lever in its own right. The implementation of the CSRD directive has improved the quality of ESG data, which is now used both to meet regulatory requirements and to monitor our CSR strategy in a targeted and relevant manner. We have identified and qualitatively strengthened key indicators, reflecting our desire to rigorously link ESG performance and strategic management.

Our approach to measuring ESG performance is based on robust governance and close collaboration between departments. The finance department, recognized for its expertise in reporting, oversees the management of non-financial reporting, working closely with the CSR department. This organization ensures the reliability of data and its integration into management processes, while ensuring smooth coordination with business lines, investments, and business units.

This collective dynamic provides a better understanding of the issues at stake, challenges the data, and makes ESG a tool for transformation that serves the company."

Effective ESG reporting starts with integrated tools and systems

A multitude of tools that are difficult to integrate

Companies have to manage **fragmented tools for their ESG data**, with a marked tendency to **multiply solutions to meet the specific requirements of each use and type of data**. Carbon data, other environmental data, and social data are often collected, analyzed, and exploited using different tools.

This phenomenon is particularly pronounced in the industrial sector, where companies use multiple tools to measure their carbon footprint (74%) and track their other environmental indicators (69%). While this plurality of tools may be necessary, it **complicates data management** and raises **issues of interoperability and consistency**. However, only 22% of respondents consider the tools to be ill-suited to their purposes, which highlights a desire for precision and adaptation in the choice of technological solutions.

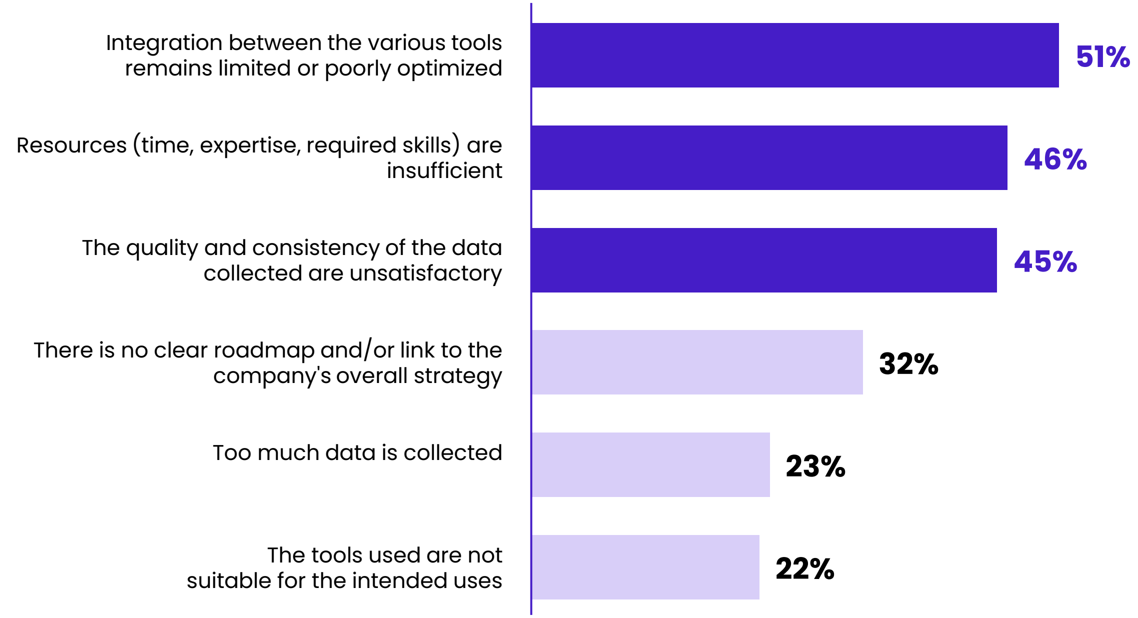
62% of respondents use multiple tools for their carbon data

59% of respondents use multiple tools for other environmental data

"At Accor, ESG performance management has been methodical, working first on the adoption of tools, then on data collection, and finally on data quality. Because of our franchise model, it is imperative that these tools are perceived not as a constraint, but as a high value-added service."

Alexandre Musso, ACCOR

Share of respondents ranking these challenges among the top three for ESG data use

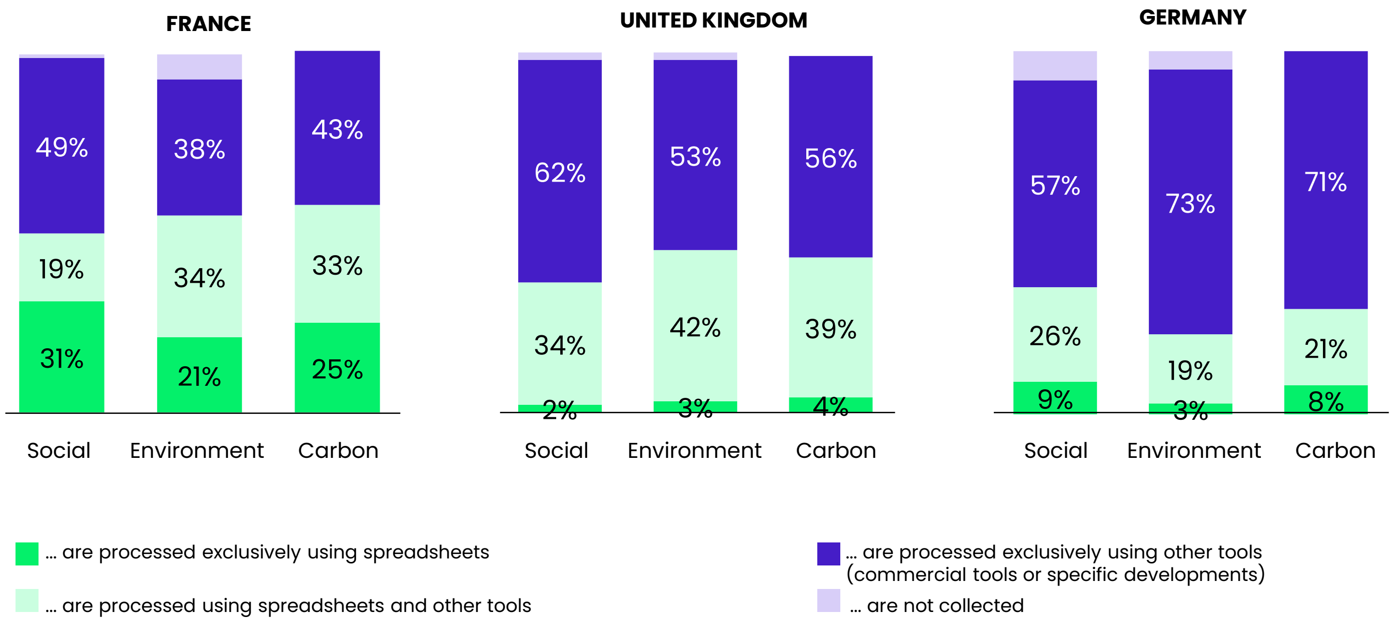


The effective use of ESG data relies on two critical levers: **seamless integration between the various tools** used and **the availability of qualified internal resources**. However, these two aspects appear to be the main difficulties encountered by companies. More than half of respondents identify tool integration as a major obstacle, hindering the consolidation and analysis of ESG data. In addition, the lack of time and skills dedicated to these issues limits organizations' ability to take full advantage of their data. Added to these two factors is **the quality and consistency of data,** identified as the third most common challenge in its use. Aware of these challenges, 76% of companies plan **to invest in ESG data management tools** in 2025 or beyond**,** illustrating a strategic desire to improve the efficiency and reliability of ESG performance management.

Market-driven ESG solutions are gradually replacing spreadsheets, though adoption varies by geography

Unlike spreadsheets, which offer great flexibility but remain ill-suited to the structured management of large volumes of data, **dedicated software solutions** are designed specifically for ESG management: they enable greater centralization, automation, and traceability of information, thereby facilitating regulatory compliance and strategic analysis.

ESG data collection and processing practices by data type and country



In the UK and Germany, **digital departments are playing a leading role in developing customized ESG tools**, demonstrating proactive and integrated data management. **In France, Excel remains widely used**, but the CSRD and the rise of ESG software solutions are now encouraging companies to adopt specialized tools.

This transition to dedicated solutions reflects a growing desire to structure ESG processes. It is particularly pronounced in the **United Kingdom** and **Germany**, where **environmental and social data are mainly processed using specific tools**. In France, spreadsheets continue to play an important role, often complementing other solutions, reflecting a hybrid approach adapted to the requirements of the first CSRD reporting year, which requires the aggregation of heterogeneous data.

For environmental and carbon data, internally developed tools dominate: they account for half of all usage in Germany and two-thirds in the United Kingdom. When it comes to social data, companies favor market solutions (SaaS, EPM), particularly in the United Kingdom, where they are used by 60% of respondents, followed by internal tools developed by digital departments.

Companies in the **manufacturing sector** make greater use of **tools developed by their digital departments** than those in other sectors: 55% use these tools for carbon data, and 53% for environmental data.

Conversely, the **retail and consumer goods sector** favors **market solutions.** Although these are the most widely used by respondents for carbon and environmental data, they account for only 44% of practices, demonstrating that ESG tools are still scattered.

Interview

LE GROUPE LA POSTE

Stéphanie Dupuy-Lyon

Director of Social Engagement

Marie Pineau

Director of Sustainable Performance within the Social Engagement Department

Maxime Bonnaire

Data Manager within the Sustainable Performance Division

How does La Poste Group manage ESG data?

Our structure of our ESG management is based on several key elements. We have implemented a carbon budget and a medium-term climate plan integrated into the strategic plan review, and we are working on developing a more comprehensive climate budget that incorporates emissions and adaptation issues. We are also actively working to present a true management of our resource trajectory and social impact in the budgetary processes.

Our ambition is clear: to build an "extra-financial" core, as an extension of the "Finance Core" project within the finance department, so that the company can be managed on both financial and extra-financial bases in the future. We have already laid the groundwork for this new accounting system, with a joint presentation of financial and extra-financial results for the past two years, and we are aiming for full integration by 2030.

What are the main obstacles to effectively measuring and managing your ESG performance?

Several projects have been launched to address the current challenges. We have found that many existing indicators do not allow us to truly measure impact, thus limiting the effectiveness of our management. To remedy this, we are working to strengthen our forecasting, tracking, and feedback capabilities. The goal is to have an integrated tool that provides real-time visualization, making ESG management as powerful a lever as those used in financial functions.

Furthermore, the management of certain data, such as carbon, still relies heavily on spreadsheets, due to the lack of a dedicated tool that is sufficiently comprehensive and robust.

As a result, data collection, processing, and analysis require significant resources, equivalent to nearly one full-time employee/year. This forces teams into a continuous cycle of analysis and new data collection.

How do you view the evolution of ESG performance measurement tools and practices?

In recent years, La Poste Group has embarked on a structured approach to ESG performance, with a clear commitment to consolidating our practices and tools. This dynamic is part of a process of profound transformation, in which ESG data is no longer just a regulatory requirement, but a strategic lever.

We have developed an in-house ESG data collection tool that is capable of meeting regulatory requirements such as the CSRD. This system is based on feedback from our branches and subsidiaries and focuses mainly on qualitative data related to our long-term ambitions and commitments. To reinforce this approach, we are mobilizing our data center and data lake platform, which enables us to build data dictionaries and consider innovative ways of structuring ESG data.

On the environmental front, we have begun a transition towards more operational management. The Group's carbon footprint, currently calculated using the CeRISE tool, will be integrated into a more comprehensive internal solution by 2026. At the same time, we have deployed a Group-wide carbon budget, inspired by the experiment conducted by Geopost in 2022. This system now allows us to cross-reference carbon data with financial and investment data, updated daily, for centralized management of emissions.

We have also launched a program to structure ESG data, mobilizing our internal teams, particularly those in charge of artificial intelligence and digital technology. This approach enables us to better locate data, understand its structure, and raise awareness of its importance among our business lines. The goal is to make ESG data as native as possible by integrating it into existing processes, such as invoicing, and consolidating it in a data lake.

"Without a clear assessment of the impact and performance of actions, it becomes impossible to guide strategic decisions, whether in budgeting, resource allocation, acquisitions, or business repositioning."

Effective ESG management relies on strong governance and cross-functional collaboration

ESG data governance is more developed in France than in the UK or Germany

ESG data governance is defined as the **set of principles, processes, roles, and responsibilities put in place to ensure the quality, reliability, security, and compliance of ESG data throughout its lifecycle**. The goal is to support the company's strategic, regulatory, and operational decisions.

France stands out for having a more structured ESG data governance system than its European neighbors. **More French companies have implemented governance dedicated to ESG data management**, supported by a more advanced strategic framework.

This positioning is reflected in the difficulties expressed: only 23% of French companies cite *the lack of a clear roadmap or link to the overall strategy* as a major obstacle to the use of ESG data, compared to nearly 40% in the United Kingdom and Germany. Furthermore, French companies anticipate more changes in ESG data governance over the next two years (42%), a rate significantly higher than that observed in the United Kingdom (35%) and Germany (14%).

"Hermès' ESG approach is based on a strategic and decentralized approach, where each business line identifies its own specific issues and commits to addressing them in a targeted manner. This approach, which has been in place for over a decade, enables the collection of rich and relevant information, consolidated around key indicators. The arrival of the CSRD has above all made it possible to further structure this approach by strengthening control processes and data governance."

Sophie Boucher de la Celle, Deputy Director of Sustainable Development, Hermès

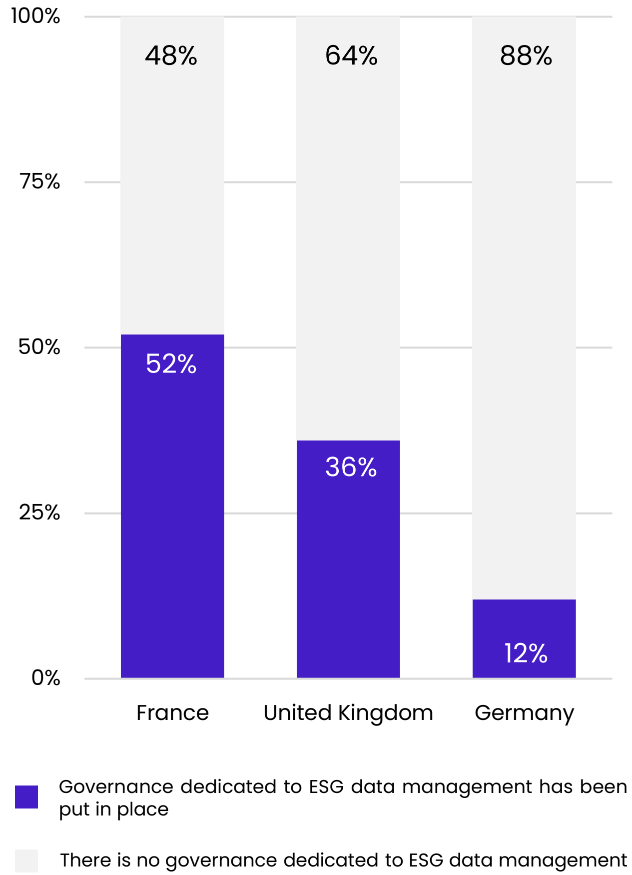
Respondent-reported initiatives in ESG Data Management Governance

"We have a solid CSR data governance structure involving our Sustainability team." - CSR Director of a company with 5,000 to 20,000 employees in the transportation and services sector.

"We are going to appoint ESG managers dedicated to data management and set up new ESG monitoring teams." - Data Director of a company with 250 to 5,000 employees in the industrial sector.

"We will see an expansion of ESG governance with a dedicated role for data governance and closer integration." - CSR Manager at a company with 250 to 5,000 employees in the industrial sector.

Percentage of companies with ESG Data governance in place



Dialogue between CSR and digital departments: the cornerstone of efficient ESG data control

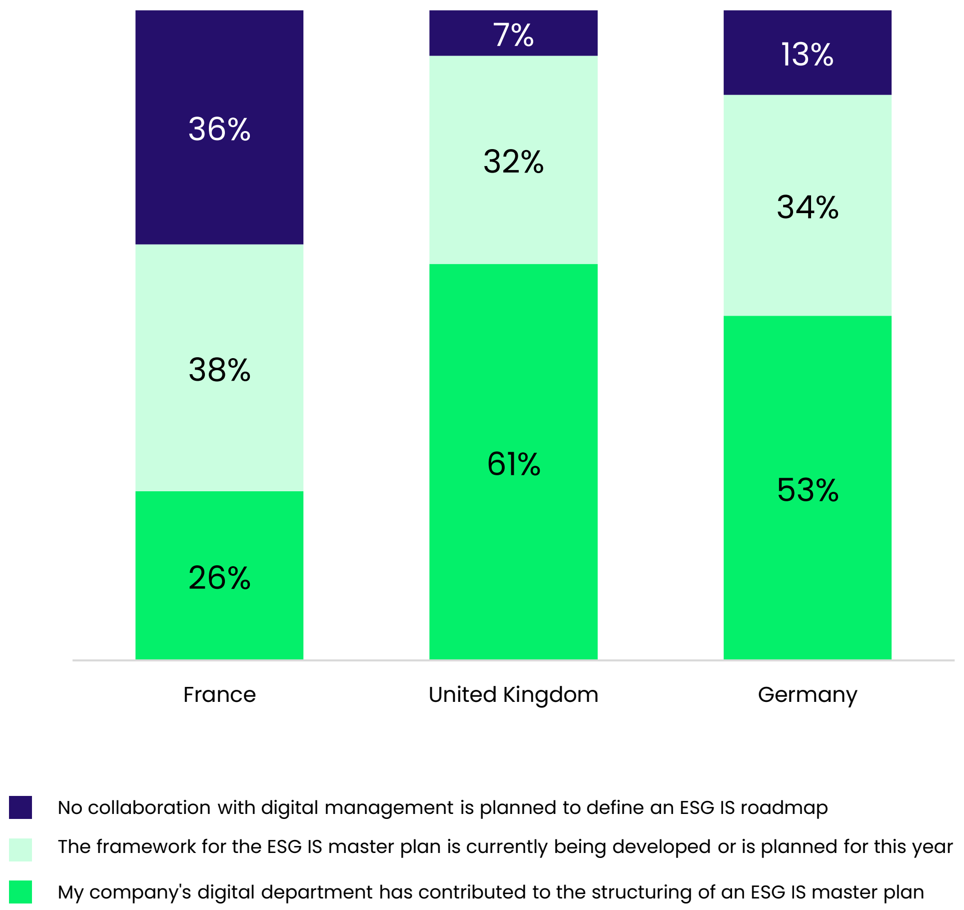
Dialogue between CSR and digital departments is essential to ensure **ESG data control**. This control encompasses all mechanisms, procedures, and tools used to verify and validate data quality, compliance, and integrity. It involves developing an **ESG information systems master plan,** a **strategic document** defining the vision, objectives, priorities, and roadmap necessary to implement or upgrade the information system dedicated to managing this data.

Defining an ESG IS master with the digital department enables more effective ESG performance management

Structured dialogue between CSR and digital departments is **more common in British and German companies**. In France, more than a third of companies have neither defined a blueprint for ESG information systems nor engaged in structured dialogue with their digital department on the subject, revealing a lack of strategic coordination in ESG data management.

Close collaboration between CSR and digital departments is essential to ensure that ESG data and **the associated IS are integrated consistently into the company's overall data system.**

Percentage of companies with digital teams contributing to ESG IS master plans



In the UK and Germany, digital departments drive ESG data monitoring

In France, responsibility for ESG data control lies mainly with CSR departments. Conversely, this role is handled by digital departments in German and British companies, illustrating a dynamic in which CSR departments in these countries rely more on the technical expertise of IT teams to make progress on these issues.

Department(s) involved in ESG data control processes (completeness, quality, etc.)

→ **UNITED KINGDOM AND GERMANY**

- **72%** Digital department
- **52%** CSR management
- **37%** Finance department

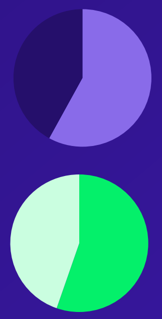
→ **FRANCE**

- **73%** CSR department
- **31%** Digital department
- **11%** Finance department

Enhanced cooperation between CSR and digital department in the transportation and services sector in the UK and Germany

In the transport and services sectors, collaboration between CSR and digital departments is not only frequent, but also structural: these two departments play a central role in managing ESG data, a sign **of integrated governance and the synergy of expertise**.

Departments involved in ESG data control processes



58% Digital department

52% CSR department

Interview

CRÉDIT AGRICOLE S.A.

Christophe Jacolin

Director of ESG Strategy

"Our CSR and IT teams work closely on many cross-functional topics. Our organizational structure reflects this reality; both the Social Engagement and IT teams are part of the same Transformation division, aligning with operational needs and broader societal challenges."

How has Crédit Agricole structured its activities and cross-functional roles to foster collaboration?

At Crédit Agricole, we have opted for an organization that is aligned with operational realities and major societal challenges. With this in mind, we have brought together the IT, ESG, and HR teams, as well as two business units with high societal value—CA Santé & Territoire and CA Transition & Énergie—within a single division: the Transformation division. This structure promotes synergies between complementary areas of expertise and enables a more consistent and integrated response to cross-functional issues.

Our strategy is based on three founding principles: customer projects, human projects, and societal projects. The latter forms the basis of our commitment to social responsibility, in line with our history, particularly our role as a founding member of ORSE since 2000. This strategy is based on the conviction that we are facing four major shocks—ecological, social, technological, and geopolitical—that call for collective and coordinated action on a societal scale.

What synergies exist between CSR and IT departments?

There are many synergies between our CSR, IT, and Data departments, and they are constantly evolving. We work closely together on structural issues at the intersection of technological and societal challenges. This cooperation translates into concrete projects, both internal and customer-oriented.

Among our flagship initiatives, we have developed a group tool dedicated to managing our non-financial performance, which has evolved in response to growing ESG compliance requirements. This approach is part of a progressive and structured tooling strategy based on adapting our existing systems. Rather than multiplying ad hoc measures with each new regulation, we favor consistency, sustainability, and value creation over time.

This proactive approach is the result of our early exposure to sustainability *reporting* requirements, well before the CSRD directive came into force. It illustrates how we view ESG, in a native and integrated way.

At the same time, we are exploring use cases for climate adaptation in our portfolios, using sophisticated analytical tools and highly granular data. We are also assessing the potential of artificial intelligence to strengthen our support capabilities, particularly for SMEs. The idea would be to offer them a map of ESG indicators tailored to their sector and size, enabling them to carry out an initial independent assessment of their non-financial performance.

In addition, we have observed that some external stakeholders are already using AI to automatically generate requests for non-financial information from public data. While these tools can lighten the workload for our teams, their scope remains limited at the group level. That is why we favor a qualitative and proactive approach, developing our own solutions in close collaboration with the IT and Data departments.

03.

AI and CSR: potential to harness, impacts to manage

" At Hermès, the integration of AI into the CSR approach is carried out using internal resources, focused on targeted use cases, to ensure data security and enhance efficiency—without compromising confidentiality or seeking to influence employee behavior or the uniqueness of our model."

Pierre-Alexandre Bapst, Director of Sustainable Development, Hermès

Interview sanofi

Sandrine Bouttier-Streff

Director of Corporate Social Responsibility

"To structure the adoption of artificial intelligence in our use cases and employee training, we have launched the RAISE program (Responsible Artificial Intelligence at Sanofi for Everyone)."

How has Sanofi addressed the ethical challenges of AI?

At Sanofi, we have chosen to pursue the responsible development of artificial intelligence, fully aligned with our environmental, social, and governance ambitions and commitments. Our ambition is clear: to make AI a driver of sustainable transformation, by maximizing its benefits while minimizing its risks.

To structure this approach, we launched the RAISE program (*Responsible Artificial Intelligence at Sanofi for Everyone*), co-led by our *Legal, Ethics & Business Integrity* (LEBI), Digital, and CSR teams. This program reflects our commitment to embedding ethics into all AI use cases, through two key levers:

- **Systematic evaluation of AI projects:** each initiative is reviewed by a steering committee that assesses its relevance, risks, and benefits. We ensure that our projects uphold human rights, non-discrimination, data protection, and environmental considerations. Rather than following trends, we prioritize use cases that align with our values and strategy.
- **Awareness and training for our employees:** we recognize that AI is profoundly transforming professions. That's why we launched the Drive Digital program, in partnership with HEC, to train our senior executives and all employees. These training sessions cover the technical, social, and environmental dimensions of AI, with particular attention to inclusion and accessibility.

What are the identified use cases of artificial intelligence supporting sustainability at Sanofi?

We are progressively integrating artificial intelligence into our sustainability initiatives, with use cases driven by various functions across the company. Some are directly led by our CSR team, such as the use of AI to support the preparation of the CSRD report, or to develop "Real Evidence." For example, AI helps refine our understanding of the links between environmental changes and access to healthcare, thereby advancing knowledge by contributing to academic and scientific research.

Other use cases, although driven by different functions, directly support our CSR strategy. This includes optimizing the collection of environmental data at our industrial sites, enabling better understanding and management of our impacts. Sanofi also uses AI to measure the environmental footprint of our digital practices. In this context, we have developed internal tools that allow each employee to assess the carbon footprint associated with data storage, encouraging more frugal and responsible digital habits.

We are also testing a conversational assistant designed to facilitate access to the Group's ESG data. This tool aims to enhance the transparency and efficiency of our strategy by making information more accessible to our employees and, eventually, to external stakeholders.

Finally, AI is a powerful lever for our R&D. It enables us to accelerate drug discovery, notably by reducing reliance on biological tissue testing, while deepening our understanding of the links between environmental changes and access to healthcare. These scientific advances, made possible by AI, fuel academic research and support our ambition to advance knowledge in service of global health.

AI use cases are emerging within CSR departments, though their involvement remains inconsistent

In the CSR context, AI is being deployed across various initiatives, **with no single use case currently prevailing,** reflecting an **ongoing phase of exploration and experimentation**. Below are a few examples shared by respondents:

Measuring and communicating ESG performance

AI is used to automate the **drafting of summaries**. It also facilitates the **collection and structuring of ESG data**. Thanks to its capabilities in analysis, modeling, and visualization, AI helps improve understanding of key issues and track the evolution of core indicators. In addition, it **supports employee awareness and training** by delivering tailored content that makes communication more impactful and accessible.

Operational transformation

AI is notably used **for industrial and logistics optimization**, with **the aim of reducing environmental impacts**. Respondents also identified more targeted applications, such as: dedicated conversational agents for specific departments, tray-scanning systems to quantify food waste, and energy optimization solutions for buildings.

Compliance

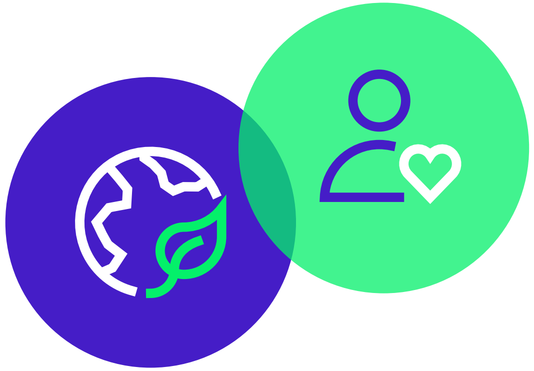
AI also contributes to **compliance processes, regulatory reporting**, and ethical governance. According to some respondents, it helps **detect greenwashing practices**, ensures **transparency in CSR disclosures**, and supports growing requirements from frameworks such as the CSRD, particularly through proactive **report verification**.

Risk analysis

AI is also a lever for risk analysis, with **predictive models** used to **assess climate risks observed notably in the United Kingdom**. Other examples mentioned by respondents include **evaluating employee well-being** and **detecting labor rights violations**.

AI applications in CSR: a momentum still taking shape

Artificial intelligence is now emerging as a cross-cutting technology serving ESG strategies. According to the European Parliament's definition, AI refers to any tool used by a machine to *"replicate behaviors associated with humans, such as reasoning, planning, and creativity."* More specifically, the European Commission considers AI to encompass several approaches, including machine learning, logic and knowledge-based systems, as well as search and optimization methods[1]. Traditional AI relies on prediction- and decision-oriented approaches using structured or semi-structured data, while generative AI is a branch of AI capable of creating new data—text, images, sounds, code, or videos.



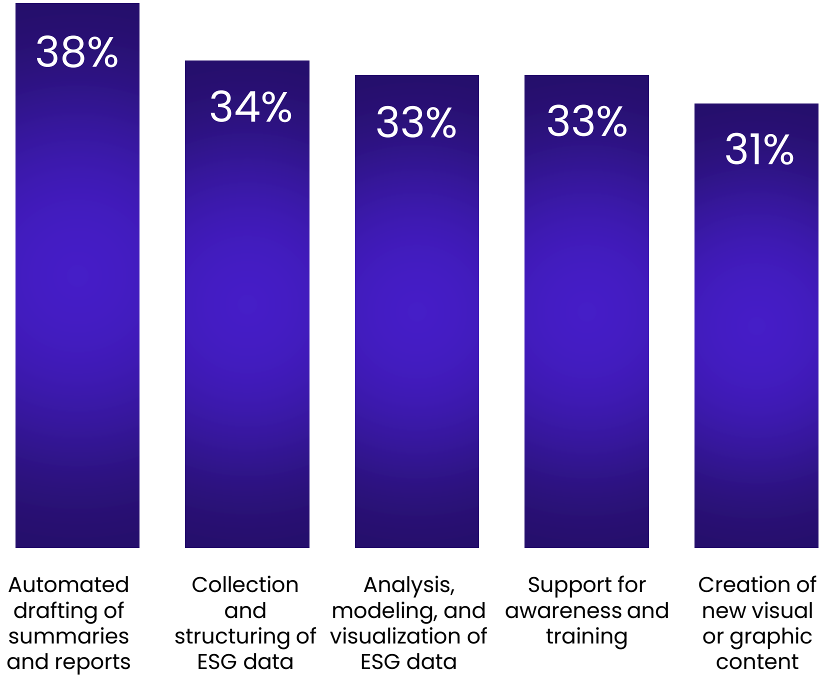
"AI use cases at TotalEnergies are expanding beyond engineering, increasingly linked to sustainability challenges, while remaining embedded in a rigorous framework of governance, compliance, and energy efficiency."

Michel Lutz, TotalEnergies

Leveraging AI for ESG Performance measurement and reporting

When it comes to measuring and communicating ESG performance, **59% of respondents say they are already using artificial intelligence.** This technology opens up a wide range of opportunities, supported by a diversity of use cases still under development. To fully harness its potential, companies must structure their approach and carefully assess the applications they choose to implement. In this context, a focus is presented on the main AI use cases applied to ESG performance measurement and communication.

Share of respondents using AI to measure and communicate ESG performance

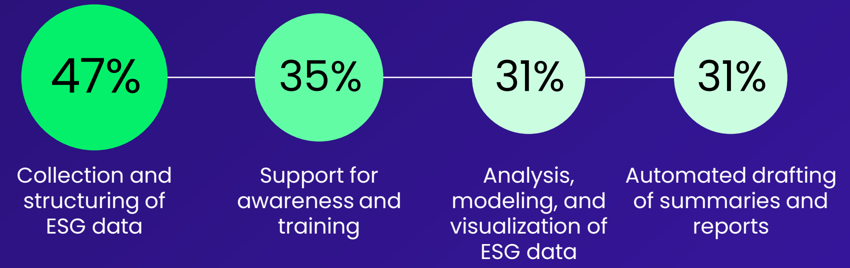


"At Crédit Agricole Group, artificial intelligence is not seen as an end in itself, but as a lever to enhance understanding of CSR issues, identify needs, and create sustainable value. Projects are being developed in close collaboration with IT and Data departments, as well as in partnership with specialized technology providers, to explore use cases that are both internal and client-facing."

Christophe Jacolin, Crédit Agricole SA

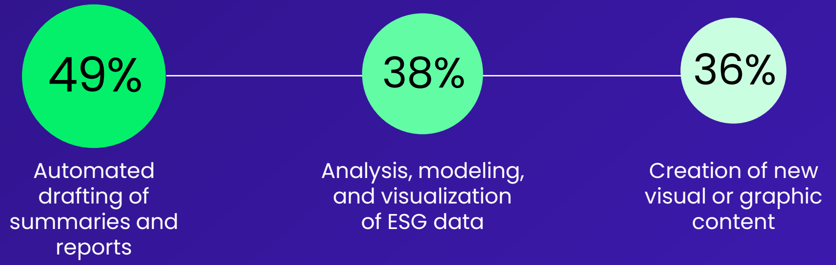
In the **financial sector,** AI is more frequently used to measure and communicate sustainability performance particularly for **collecting and structuring ESG data.**

Share of respondents using AI to measure and report ESG performance in the financial sector



The manufacturing sector also stands out for its more frequent use of AI to measure and communicate sustainability performance, particularly through **automated summary drafting**.

Share of respondents using AI to measure and report ESG performance in the manufacturing sector



Greater CSR involvement drives more responsible AI use

The involvement of CSR departments in strategic discussions around AI ethics positions them as key stakeholders in ensuring responsible use and unlocking its potential for sustainability. In organizations where these departments are actively engaged, this accountability translates into **greater ownership of AI by CSR teams, who use it to address societal and environmental challenges.**

Beyond traditional automation use cases, AI is also becoming a true **decision-support tool—for scenario comparison, information synthesis, and recommendation generation—for 72% of respondents whose CSR department is involved in these topics[1].**

This momentum is accompanied by **strong awareness of data sovereignty issues**: nearly all CSR departments concerned[1] report being familiar with their company's infrastructure choices regarding ESG and AI data.

Finally, a large majority[1] considers AI a powerful lever to accelerate sustainable transformation.

"La Poste Group has progressively strengthened its ethical positioning. A data charter was introduced as early as the implementation of the GDPR, and in 2021, the Group committed to promoting ethical, inclusive, and responsible digital practices for all, as a mission-driven company. This data charter was later expanded with an AI charter in 2024, establishing a foundation of responsibilities and actions aligned with the Group's values. A trusted AI committee—co-chaired by the Chief Data Officer, the Head of Compliance, and the CSR department—now oversees this governance framework".

Stéphanie Dupuy -Lyon , La Poste

(1) Companies in which CSR departments contribute to discussions on the ethical and sustainable use of generative AI.

Interview

TotalEnergies

Myriam Benhammouda

Sustainability Advisor, Sustainability and Climate department

Michel Lutz

Chief Data Officer & Digital et Factory Head of Data & AI

What actions are implemented to strengthen the sustainable transformation of business functions at TotalEnergies?

The Company's sustainability approach is fully embedded in its strategy, in line with its purpose of providing more affordable, more accessible, and more sustainable energy to as many people as possible, and its ambition to achieve carbon neutrality by 2050, together with society. This approach is structured around four pillars:

1. Climate and sustainable energy
2. Caring for the environment
3. Creating positive impact for stakeholders
4. Promoting employee well-being

To support employee ownership and drive behavioral change, five action levers were introduced last year through an initiative titled *Our 5 Levers for a Sustainable Change*. This year marks the operational rollout of these levers.

Written in the first person, they empower each employee to take part in the strategy—for example, by helping reduce energy consumption, promoting the use of renewable and low-carbon technologies, or minimizing environmental emissions in the operations or projects they contribute to. To support this deployment, an international network of around 200 Sustainability Officers has been established. These ambassadors—whose profiles vary depending on the organization, size, and activity of each subsidiary—receive dedicated training and deployment and communication tools.

Beyond the five levers, each site, business unit, or subsidiary is encouraged to develop its own sustainability action plan aligned with local priorities. The overall approach reflects the Company's commitment to contributing to the Sustainable Development Goals.

How is artificial intelligence integrated into TotalEnergies' sustainability strategy?

AI has numerous applications related to energy production and distribution activities, fully aligned with our strategic priorities and sustainability approach, as Myriam highlights—particularly in connection with emissions reduction and the development of renewable and low-carbon energies. We are also gradually expanding the use of generative AI beyond the Company's engineering activities. In addition, we act as a solution provider for data center decarbonization, both in France and internationally, thereby contributing to the sustainable transformation of the digital sector. The carbon footprint of our IT is monitored, including cloud usage, which hosts many AI models. Furthermore, we have reduced the electricity consumption of our physical supercomputer in Pau, Pangea 4, by 87%, illustrating our commitment to more energy-efficient infrastructure.

How is the use of artificial intelligence governed?

Access to generative AI solutions is strictly governed: our developers use models made available within a secure environment (Enterprise LLM Hub), and Company employees may only use software based on approved generative AI technologies. We rely on our IT usage charter and the Company's cybersecurity framework, which supports compliance programs such as the GDPR and the AI Act. These are reinforced through targeted training, regular internal communications, and dedicated governance processes—particularly for generative AI. Oversight of these uses is ensured by our Chief Data Officer, who maintains a centralized view and coordinates interactions with the various internal stakeholders involved.

Equipping teams for generative AI: an organizational challenge

Large companies in the UK and Germany have scaled up their awareness efforts, but training is to strengthen

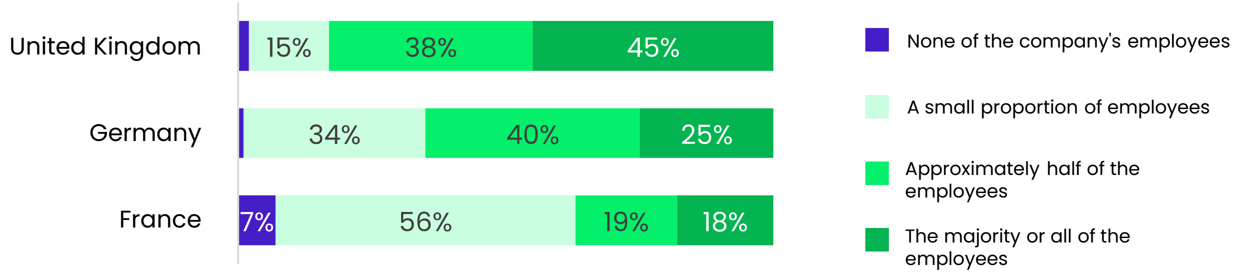
At the global level, **66% of companies report that at least half of their employees have a good understanding of the issues related to generative AI**, and 55% believe they are able to use it thoughtfully. However, **employee awareness and training on AI usage remains uneven across countries, with the United Kingdom and Germany** showing a clear advantage. 83% of British respondents and 65% of German respondents indicate that these skills are present among at least half of their employees, compared to just 37% in France—highlighting a relative lag in AI awareness and training in the latter.

Focusing on British and German companies, another trend emerges: **very large companies (over 5,000 employees) have scaled up awareness efforts, showing a clear correlation between company size and level of awareness**. 80% of British and German respondents from very large companies believe that at least half of their employees are familiar with generative AI issues, compared to 71% in organizations with fewer than 250 employees.

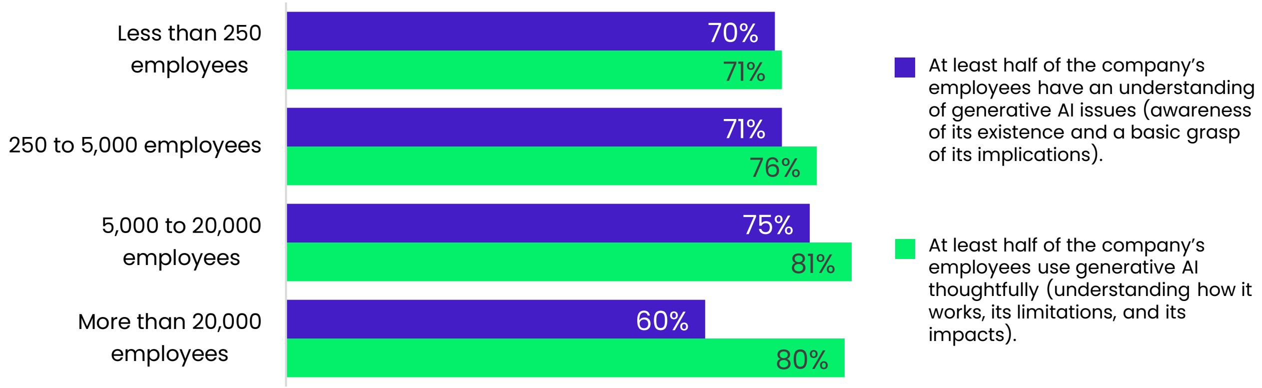
While awareness is progressing, thoughtful use of AI still shows room for improvement. Very large companies' display a more pronounced gap between awareness and training than smaller ones: a 20-percentage-point gap for organizations with over 20,000 employees, versus just 1 point for those with fewer than 250. This highlights the importance of linking awareness and training to strengthen mastery of generative AI and promote responsible use—also a key factor in reducing the carbon footprint of digital practices.

(1) In the UK and Germany

Share of employees with awareness of generative AI issues (basic understanding of its existence and implications) and **using generative AI thoughtfully** (understanding of how it works, its limitations, and impacts)



Share of British and German companies where a majority of employees have been made aware and trained



Interview

Muriel Signouret

CSR Director

Chantal Joie-La Marle

Director of the SNCF Impact Lab and Head of Innovation within the CSR department

What AI governance framework has SNCF put in place?

At SNCF, we see artificial intelligence as a powerful lever for CSR transformation, but we also recognize its limitations and impacts, which leads us to advocate for a reasoned and responsible approach.

With this in mind, we have established specific governance around AI, structured by a dedicated ethical charter and overseen by an AI project governance committee. This committee, led by our Chief Digital Officer, selects projects according to demanding criteria: ethical, environmental, social, economic, and usefulness for the company. It has a cross-functional role and ensures that internal initiatives are shared while prioritizing the most relevant use cases.

The CSR Department has broadened its scope of analysis to include all aspects of AI—environmental, ethical, and human impact—and encourages more integrated governance. Our goal is clear: to involve CSR in a growing number of decision-making bodies focused on digital technology and AI, with a view to cross-functional risk management supported by increased vigilance on the part of the Board of Directors.

To this end, we rely on a network of internal contacts to explore these topics: the Group Digital Department, the Ethics Department (HR), the Risk Department, and the Innovation and Research Department. We are also strengthening our ties with the academic world, with the ambition of creating lasting bridges between manufacturers, researchers, and French Tech players.

Finally, we regularly exchange ideas with other groups that are already very advanced in these areas, and AI is now an essential topic in inter-departmental CSR discussions. This dynamic allows us to strengthen internal synergies and establish sustainable, integrated governance that is commensurate with the technological and societal challenges we face.

How has SNCF deployed AI across the company and its value chain?

We have structured the deployment of artificial intelligence around a solid ethical and environmental framework, capitalizing on the foundations laid in 2020 with our digital charter. This charter has enabled us to embed the issues of sobriety, eco-design, and responsibility in all our digital projects, well before the rise of generative AI.

In line with this approach, we have developed an ethical charter dedicated to AI, which complements and reinforces our commitments. It is accompanied by the appointment of AI ethics advisors, working closely with our "Responsible Digital" network of contacts, which has been active for several years. This network relies on internal correspondents and ensures that digital projects include a systematic eco-design assessment from the launch phase onwards.

Finally, we have extended our vigilance to our entire ecosystem by developing a charter for suppliers. It ensures that our partners are committed to the same principles of responsibility and digital sobriety.

How do you support employees in understanding AI challenges and adopting best practices?

Supporting employees is at the heart of our responsible approach to artificial intelligence. At SNCF, we have designed a structured training program that enables everyone, regardless of their level of responsibility, to understand the ethical and environmental issues related to AI, while adopting the right usage habits. This program is aimed at both operational teams and support functions, and includes specific awareness-raising for the Executive Committee.

To make these issues more concrete, the Group Digital Department has developed SNCF GPT, our internal generative AI tool. Beyond its business uses, it plays an important educational role by integrating carbon accounting associated with each prompt, translated into kilometers traveled by combustion engine car, and a prompt optimization feature. This mechanism allows each user to become aware of the digital footprint generated and to adopt a more responsible attitude.

"There's no question of the SNCF missing the AI train! However, it is our responsibility to consider the challenges and anticipate the environmental, ethical, and societal impacts of AI."

Considering the ESG impacts of AI: an ethical imperative

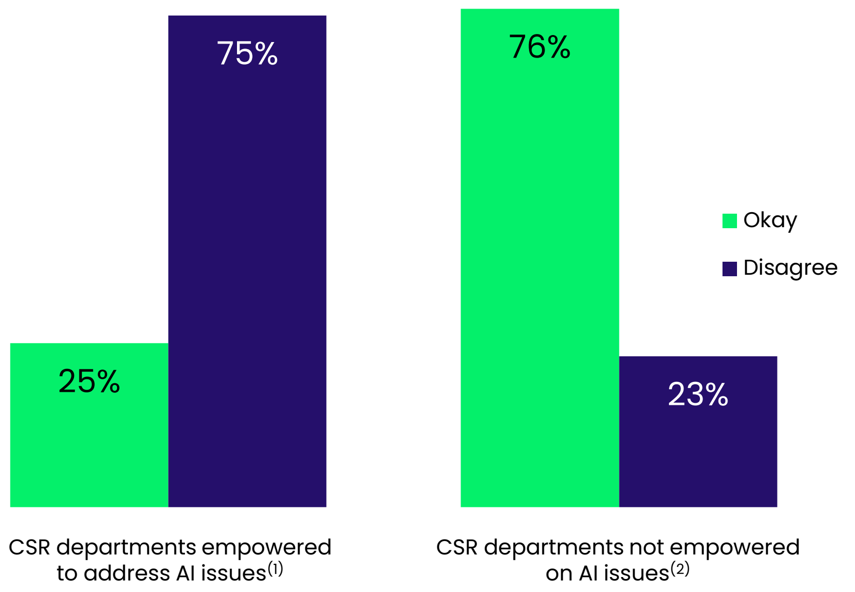
Integrating environmental criteria into AI decisions depends on the involvement of CSR teams

In companies where CSR departments are empowered[1] , **76% of decisions on projects related to artificial intelligence systematically incorporate environmental criteria**, and 77% of respondents say that their company has a precise understanding of the environmental impact associated with its use of AI, highlighting the concrete impact of this involvement.

Conversely, **when CSR departments are not empowered to make decisions about AI[2] , environmental criteria are considered in only 25% of cases**, and only 29% of respondents still say that their company has a clear understanding of the environmental impact associated with its use of AI.

These data reveal that consideration of environmental impacts in AI-related decisions is often dependent on CSR expertise. Actively involving CSR departments in AI governance not only ensures alignment with environmental objectives but also paves the way for integrating other ethical issues.

Respondents' opinions on the following statement:
The environmental impact of an AI use case is one of the criteria considered when deciding on projects



[1] Companies in which CSR departments contribute to discussions on the ethical and sustainable use of generative AI.

[2] Companies in which CSR departments do not contribute to discussions on the ethical and sustainable use of generative AI.

Ethics and the prevention of AI-related psychosocial risks fall under the remit of CSR departments

Psychosocial risks identified within companies[1]

Share of companies that perceived a risk in the growing integration of AI into their business activities:

Fears/anticipations of **human labor being replaced** by AI	**45%**
Weakening of professional recognition for work accomplished and skills, linked to the destabilization of recognition methods and/or a feeling of **loss of autonomy**	**38%**
Anxiety linked to **a lack of ethics or transparency in decisions made** using AI, particularly due to the risks of control and monitoring of productivity and work	**37%**
Increased **workload to learn how to master AI**, potentially accompanied by tensions between employees due to differences in their level of proficiency	**36%**

True to its commitment to responsible and human transformation, Wavestone has included in its questionnaire the identification of psychosocial risks related to artificial intelligence, a subject that is still relatively unexplored but essential in terms of HR and CSR issues. These risks, which have not yet been studied in depth, are nevertheless an essential dimension of corporate social responsibility.

They include all **work-related factors that may affect the mental, emotional, or physical health of workers**. They result from a combination of organizational constraints, working conditions, interpersonal relationships, and individual factors that can cause stress, psychological distress, or even more serious disorders. Assessing these factors and developing prevention plans is mandatory in the countries surveyed.

With the rise of AI and the implementation of responsible charters, it is essential not to neglect this still largely unexplored angle, both ethically and socially, in order to protect employees and ensure sustainable governance of technologies.

When companies have identified psychosocial risks, these mainly concern **job security**, closely followed by **professional recognition, transparency of decisions, and learning about AI as factors causing anxiety**.

Among companies whose **CSR departments are responsible for the ethical issues** surrounding artificial intelligence[3] , **75% have carried out work to identify psychosocial risks**. Conversely, **when the CSR department is not responsible** for this issue, **only 22% of companies have carried out such identification**.

[1] Definition and categorization of risks based on publications by occupational health and safety professionals, in particular the LaborIA Explorer study on the impacts of AI published in May 2024.
[2] Removal of companies that have not assessed their psychosocial risks.
[3] Companies in which CSR departments contribute to discussions on the ethical and sustainable use of generative AI.

Other psychosocial risks identified within the companies surveyed include:

- **Increased mental workload**, feeling of overwork due to the automation of simple tasks by AI, leaving employees to manage complex and strategic tasks within their company (**32%**)
- Risk of **relational disengagement and social isolation** due to the dehumanization of practices and the impoverishment of social interactions within their company (**28%**)
- **Feeling of downgrading in terms of identity**, linked to the perception of a weakening of their contribution to society and/or a loss of meaning within their company (**27%**)
- **Overwork and increased pressure** due to an increased workload resulting from the proliferation of tasks assigned within their company (**24%**)
- **Anxiety** and apprehension about repeated contact with artificial intelligence within their company (**22%**)

Interview

Violaine Conti

CSR Director, AXA France

"We also maintain close dialogue with our social partners within a dedicated committee whose members have been trained in AI issues."

How does AXA France address social considerations in its approach to AI?

At AXA France, we have chosen to integrate artificial intelligence into our activities responsibly and vigilantly, relying on dedicated governance implemented at the Executive Committee level. Aware of the social and environmental issues raised by this technology, we have engaged in an in-depth reflection, which has now resulted in the adoption of Responsible Artificial Intelligence principles. This internal framework guides our use of AI and aims to ensure that it serves humanity, in line with our CSR commitments.

We also maintain close dialogue with our social partners within a dedicated committee. In order to develop this dialogue and the expertise of its members, all have been trained in the challenges of artificial intelligence. This collaborative approach enables us to anticipate the impacts on our businesses and working conditions. Our ambition is clear: to support our employees and customers through the transformations brought about by AI, ensuring that they are beneficial and inclusive.

How do you ensure that artificial intelligence serves people first?

Our social commitment is also reflected in initiatives aimed at the general public. On the AXA Prévention association website, we have set up an AI coach capable of answering questions related to road and climate risk prevention. This coach, which is limited to an internal document database, guarantees reliable and accurate answers, thus facilitating access to useful and secure information.

In addition, artificial intelligence represents a tremendous opportunity for us to improve the customer experience and enhance the efficiency of our distribution networks. For example, we have developed an intelligent assistant for general agents. This tool allows them to quickly access reliable and structured information, even in a complex, multi-line environment. It is a concrete way to support their operational performance while improving service quality.

What is AXA France's approach to environmentally responsible AI?

We have chosen to place technological innovation on a path of environmental sobriety. Each new project incorporating AI is evaluated taking into account its carbon footprint. This requirement reflects our desire to reconcile technological progress with ecological responsibility.

The Transformation and Technology Department plays a leading role in this approach, with a team dedicated to Green IT and a carbon trajectory defined for 2030. This trajectory, specific to AXA France and shared with the Group, integrates the growth prospects linked to AI while aiming to control the carbon footprint of the IT infrastructure.

We also carry out awareness-raising activities among our teams, particularly on the proper use of our AXA Secure GPT chatbot. Simple actions, such as optimizing queries or managing history, help limit the environmental impact of our digital tools.

Glossary

CDO: Chief Data Officer.

ESG collection: Process of gathering data related to an organization's environmental, social, and governance criteria.

CSRD: Corporate Sustainability Reporting Directive or 2023 European Directive aimed at making non-financial reporting by large companies more stringent and harmonizing practices across Europe.

Datalake: Centralized storage infrastructure for storing large amounts of raw data, whether structured or unstructured.

Data points: Specific data points that must be collected, measured, and reported to meet the sustainability reporting standards defined under the CSRD.

Carbon, environmental, and social data: Quantitative or qualitative information on a company's CO_2 emissions, environmental impacts, and social issues.

ESG data: Data relating to an organization's environmental, social, and governance performance.

Non-financial data: Non-accounting information reflecting a company's social, environmental, and governance impacts.

ESG: Environmental, social, and governance criteria used to assess how sustainable development issues are taken into account in corporate strategy.

GHG: Greenhouse gases.

AI: Artificial intelligence

Generative AI: A branch of artificial intelligence capable of creating content (text, images, code, etc.) from existing data.

Traditional AI: A form of artificial intelligence based on rules, statistical algorithms, or predictive models, used to automate specific tasks without generating content.

Reporting: Communication of data, consisting of the presentation of reports on a company's activities and results.

HR: Human Resources.

Psychosocial risks: Risks to the mental and physical health of employees related to work organization, stress, or professional relationships.

CSR: Corporate Social Responsibility, defined as the voluntary contribution of companies to sustainable development issues.

ESG IS Master Plan: Strategic plan defining the organization and priorities of information systems to support ESG issues.

Dedicated software solutions: Digital tools specifically designed to meet specific business needs, such as ESG management.

Market solutions (SaaS, EPM): Standard software available on the market, often in SaaS (Software as a Service) or EPM (Enterprise Performance Management) mode.

Top and middle management: Senior and middle management levels responsible for strategy (top) and its operational implementation (middle).

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