

Themes	Performance indicators	Unit	Perimeter	Target 2027	Result 2024
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Themes	Performance indicators	Unit	Perimeter	Target 2027	Result 2024
Reliability of ESG data	Percentage of investment companies that support portfolio companies in CSRD compliance	% entities			

2. Roadmap for portfolio owned by Wendel

Themes	Performance indicators	Unit	Perimeter	Target 2027	Result 2024
Climate change mitigation	Measurement of Scope 1, 2 & 3 GHG emissions	% of portfolio companies	Wendel portfolio companies	100 %	75 %
	Scope 1 and 2 GHG emissions audited in the last two fiscal years	% of GHG emissions		100 %	

Themes	Performance indicators	Unit	Perimeter	Target 2027	Result 2024
Other material environmental issues	Participations that have identified other environmental issues that exceed the materiality thresholds of Wendel's portfolio and that have developed a roadmap validated by executive governance and including policies, action plans, measures and objectives to address these issues.	%	of portfolio		

Themes	Performance indicators	Unit	Perimeter	Target 2027	Result 2024
Reliability of non-financial information	Individual portfolio companies subject to the CSRD that publish a sustainability report <i>(It should be noted that fully consolidated investments in Wendel's portfolio benefit from an exemption as long as Wendel publishes a consolidated CSRD report.)</i>	of shareholdings	Wendel's consolidated portfolio holdings	100 %	0 %

3. Roadmap for corporate social responsibility at the level of Wendel SE and the management companies

2024 results marked with an asterisk are calculated in the absence of IK Partners data.

Themes	Performance indicators	Unit	Perimeter	Target 2027	Result 2024
Business ethics	Employees who have received annual training in business ethics	of employees	Wendel SE Third-party asset management companies	100 %	
ESG Governance	Directors of Wendel and asset management companies who have attended at least one ESG training course during the year	of directors	Wendel Third-party asset .ompanies who have (h)4(o)4who have (h)		