



INSUCO

Local understanding for sustainable solutions

CSR Report 2024



Social and Environmental Performance of the **Insuco** Group

Period 2023 - 2024

www.insuco.com

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Our vision

Creating connections among stakeholders within a territory to build sustainability.

Our mission

Through contextualised analyses, we offer tailored solutions for a sustainable and mutually beneficial partnership among stakeholders within a territory.

Our values

Excellence

Highly qualified teams delivering efficient solutions with a continuous focus on exceeding client expectations.

Synergy

Interdisciplinary collaboration, interculturality, and continuous knowledge sharing for optimising the quality of our services.

Integrity

Transparency in relationships and respect for stakeholders to flawlessly apply our principles of good business conduct.

Pragmatism

Considering the interests and challenges of stakeholders for custom-made and operational solutions.

Innovation

Experimentation and up to date on best research practices for cutting-edge innovative solutions.

EXECUTIVE COMMITTEE'S LETTER

When a lot has already been addressed in a previous report, it can be challenging to reinvent how we express what drives us each year. As a result, many key elements from our 2023 performance report have been carried over into this year's edition.

Our commitments, approaches, and core principles remain constant, guiding our decisions today and into the future.

"Local understanding for sustainable solutions" remains more than just a motto: it is a guiding principle and at the heart of our approach. In fact, we have always relied on two key principles in carrying out our work:

- **A deep understanding of local organisations and social dynamics;**
- **Bringing together all stakeholders** from a territory involved in a project around pragmatic and innovative approaches.

Understanding the diversity of human societies involves exploring into cultural repertoires, economic strategies, agrarian logics, decision-making processes, and justice frameworks of these societies. Beyond the cultural enrichment that comes from taking an interest in others, it is by understanding our counterparts that we can speak a common language and build sustainability.

Implementing pragmatic approaches in consultation processes means going beyond the drafting of a perfect yet unrealistic policy or strategy. It involves placing on the table the logics and expectations of all stakeholders. It means starting from the diversity of interests and expectations expressed by actors to place the territory and its challenges at the centre of the equation.

It's through this approach that pragmatism, combined with sensitivity and continuous adaptation to the diversity of local contexts, can lay the groundwork for sustainability.

The question of interculturality takes on an even greater dimension with the current growth and size of the **Insuco** Group. Neglecting it in our daily

practices and team interactions would mean missing a critical paradigm for effectively supporting the Group's growth.

Therefore, we aim to integrate intercultural considerations not only in our work but also in the development of our internal policies.

Adapting to the cultures of our teams and the contexts of our countries of operation strengthens our ability to understand others and the territories where we work, enabling us to carry out our mission even more effectively.

We hope you derive as much pleasure reading this report as we do evolve daily in our profession, always with the aim of meeting the expectations of our clients and stakeholders in our projects.

The Executive Committee

INTRODUCTION

Corporate Social Responsibility (CSR) is a broad and multifaceted field. While not claiming to provide an exhaustive overview, our specialisation in social sustainability requires us to position our vision of CSR in regarding general trends in literature. Thus, we introduce this report with an overview of our reflections on CSR analyses and, more broadly, our vision of organisational sustainability.

The synthesis of foundational work on the subject by Carroll (1979) shows that analyses are organised into four levels.

The first and second levels of social responsibility are monitored and enforced by states. These include **the economic obligation** for the company to invest in its production tools and personnel to ensure growth and product quality, as well as **the obligation to comply with the laws and regulations of the countries in which it operates.** These are the normal responsibilities of the company and are obligatory. They cannot be presented as particular efforts under a corporate social commitment (Robert-Demontrond & Joyeau, 2009; Capron & Quairel-Lanoizelée, 2007).

Insuco aligns with the position that economic and legal obligations constitute the foundation of any company. Therefore, CSR begins where the law ends and relies on a company's willingness (Davis, 1973).

The third and fourth levels involve the company's commitment in accordance with the logic and constraints of its field of operation. **This includes the company's alignment with societal expectations** and its **investment in the community**¹. This latter level engages the discretionary and individual responsibility of business leaders as citizens.

For Insuco, the third level represents the essence of CSR. It involves companies acting as businesses and exceeding their legal obligations to align their actions with collective political, economic, and social expectations. This is precisely where contemporary concerns about the environmental and social sustainability of business models lie.

For **Insuco**, aligning with societal expectations is both our field of expertise and the level on which we seek to focus our corporate social responsibility. This level deserves further consideration.

It is indeed complex to grasp as societal expectations may alternately be requirements from socially significant groups, subject to regulations and standards by various institutions, and constitute individual causes that can fuel multiple forms of philanthropy.

We see that the boundaries of this level of CSR with obligations and philanthropy are blurry and shifting. It is this instability that, in our view, makes CSR fragile and opens the door to all forms of green- or *social-washing*.

Acknowledging this fragility, Woods (1991) proposes to evolve social responsibility towards the notion of performance by combining Carroll's levels (1979) with Warwick & Cochrane's approach (1985) to the institutionalisation of CSR practices. This new approach provides a binding framework for implementation and monitoring for companies while recognising that it is an effort that is built and measured over time. Thus, Woods concretises the idea of alignment with societal expectations through the establishment of principles, policies, and processes.

It is precisely in this corporate social performance approach that Insuco deploys its social sustainability services for its clients and embeds its own operations.

What does this social performance entail beyond obligations and laws? What issues need to be addressed? What are the current social expecta-

[1] The literature on CSR speaks of "ethical" or "moral" expectations. From a societal perspective, the notion is too restrictive because not all societal expectations are ethical or moral, but also and especially political, economic, and social. From the standpoint of moral philosophy, this definition tends toward moral maximalism by considering that every collective norm is a form of morality. We prefer a more minimalist but concrete and demanding approach based on the principle of "do no harm to others" (Mill, 1859; Ogien, 2007).



tions to be addressed? The initial works on CSR indicate that, by definition, a company's responsibility is to consciously and voluntarily address the issues within its scope of operation due to the benefits derived from society and the effects of its actions on society.

Ultimately, for **Insuco**, CSR, or participation in social and environmental sustainability, is a performance of the company to align with societal expectations regarding the challenges posed by its activities beyond its economic and legal obligations. In this sense, **Insuco** provides its social sustainability performance services associated with companies' obligations as well as their CSR and sustainability vision, taking into account the various logics of stakeholders that compose each sector and region of intervention.

As this report highlights, it is in this direction that **Insuco** approaches its own social performance: taking on societal issues raised by our activity beyond our legal obligations through measurable practices based on our understanding of our sector and its stakeholders. **So what are the societal issues raised by the activities of a consultancy firm that provides intellectual services in social and sustainability sciences?**

The management and appropriation of the knowledge we produce in the diversity of our intervention contexts, our role in building trust relationships among stakeholders, as well as the question of the role that "third-party actors" can play in the social, productive, and institutional transformation of territories, are all questions related to our social impacts.

The materiality of our impact on societies is mainly to be found in our productive model within the globalised value chain of international expertise, on one hand, and in the logistical aspects of our activity, on the other hand.

Indeed, we are embedded in a global value chain based on economic differentials between the North and the South, with business models, labour practices, and value generation methods that raise questions, which we endeavour to evolve in our own way.

Consequently, we will elaborate in detail on **our governance in the broadest sense (chapter 2)**, **our human resources organisation (chapter 3)**, and **some best practices (chapter 4)**.

On these three fronts, we strive to implement and promote practices that go beyond our obligations and the prevailing practices within our sector and its value chain. Of course, we do not position ourselves as a model to follow, but rather on a trajectory of performance.

Although our services are intellectual in nature, they have a material dimension. Our expertise lies in engaging with social groups and individuals in often remote localities across the numerous countries where we operate. Logistics (transport, accommodation, offices) thus constitutes the primary source and materiality of our societal impact, particularly on the environment.

Therefore, we also present **our various practices for mitigating our footprint on the planet (chapter 5)**.

INTRODUCTION

Capitalising, innovating, debating, and refining our approaches are all driving forces that motivate us in the implementation of our profession. Consequently, several initiatives have been undertaken since the inception of the Group to formalise, structure, and deepen our capabilities in the field.

IFSRA enables us to maintain continuous ties to research, **Observatories of Territorial Transformations (OTT)** to experiment with innovative methods in our "learning territories," and **ICSI** to reflect on our positioning and the major societal challenges in our sectors of intervention.

Finally, at a time when AI is gradually becoming central to the challenges of work organisation and information systems, we have set up a dedicated working group to proactively address the challenges and seize the opportunities associated with this new paradigm (Chapter 6)



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1. PRESENTATION OF INSUCO

1.1 INSUCO IN A NUTSHELL

Insuco is an independent consulting firm specialised in social sciences and sustainability. Our aim is to promote lasting partnerships among stakeholders within a given territory, fostering sustainability.

For the past 14 years, we have been supporting stakeholders from the private, public, and civil society sectors in understanding and managing the social challenges of their projects, facilitating their integration into their respective territories, and ensuring compliance with international social safeguard standards.

Insuco comprises not only a consulting firm but also a group of entities whose creation became evident as the Group evolved, such as **ISC**, **IFSRA**, and **ICSI**. All these entities form part of the **Insuco** galaxy.

We have always maintained a connection with the academic world, promoting the scientific valorisation of our studies that held scientific interest since the outset of our journey.

Our support for writing articles or book chapters, as well as participation in international conferences, has been taken up by a research institute we established to promote social science research in Africa in 2017: the **Institute for Social Research in Africa (IFSRA)**. This institute has other missions, such as supporting young African researchers, participating in research projects, university teaching, and publishing.

Aiming for excellence in our field led us, a few years after **Insuco**'s inception, to venture beyond conventional paths and collaborate with specialists in our themes, disciplines, and territories. Consequently, we supported many of our consultants in their initial expert missions.



To assist them administratively and fiscally, we created ISC, a payroll company that allows them to benefit from a legal status. With the experience gained in the profession, we decided to open **ISC** to the public in 2015, and today the company supports consultants on behalf of international organisations, NGOs, and private companies.

Engaging in around ten sectors with today's and tomorrow's decision-makers prompted us to rethink how to **formalise discussion arenas from a new perspective, establish learning networks between our intervention territories, disseminate innovations** to address operational issues faced by a variety of actors, and, more broadly, reconsider our role in knowledge production and dissemination.

PRESENTATION OF INSUCO

Consequently, we established the **Insuco Center for Social Innovation (ICSI)**, a *thin-tank* to address the major challenges of our time and contemplate the world of tomorrow.

Discussing the impacts of projects on territories quickly led us to consider real-time monitoring involving citizens in information sharing and appropriation.

Thus, we developed the **Observatories of Territorial Transformations (OTT)** in 2018, now integrated into the **ICSI**.

These observatories have been deployed to serve public, private, and civil society organisations in Latin America to monitor the impact of major infrastructure projects on territorial transformations. They are the grounds for numerous innovations, both in terms of data management and collection tools and in how information is shared and appropriated among stakeholders.

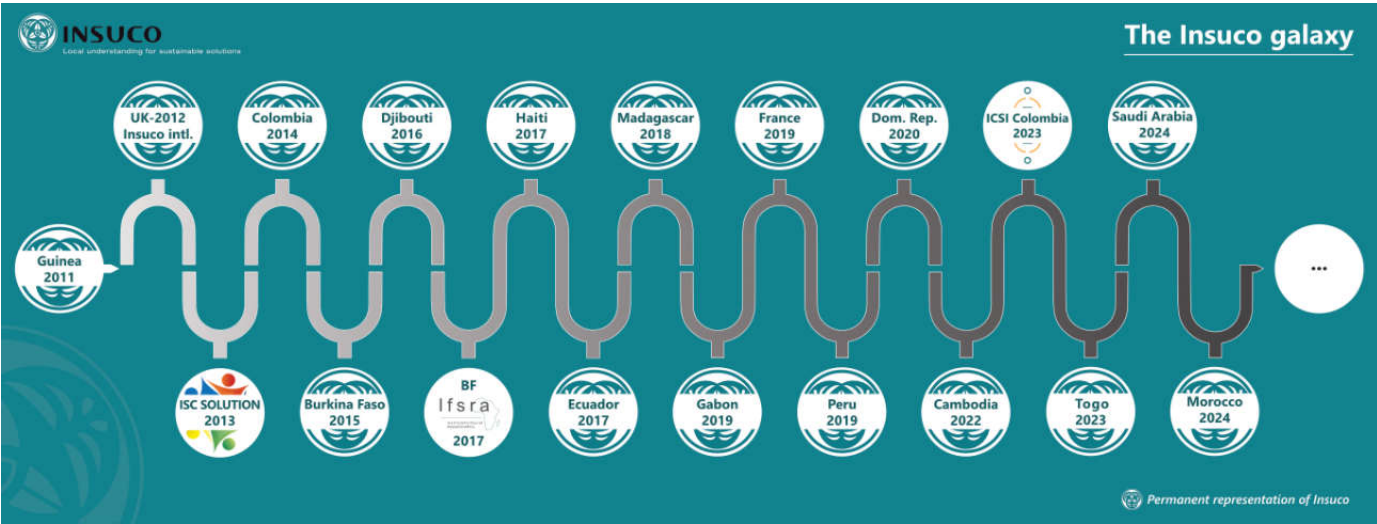


Figure 1 : Insuco galaxy

1.2 INSUCO IN NUMBERS

Benefiting from our experience in nearly 90 countries across 4 continents and the expertise of our multidisciplinary teams, we offer our clients high-performing, operational, and pragmatic approaches based on **our in-depth understanding of their challenges and local contexts.**

Our development model is grounded in establishing robust capacities in the countries where we operate, through **sustainable offices that bring together multicultural teams** and a policy of continuous reinforcement of local capabilities. This enables us to be responsive and closely attuned to the realities of each country.



INSUCO IN THE WORLD IN 2023

A group in constant progression since it began operations in 2011

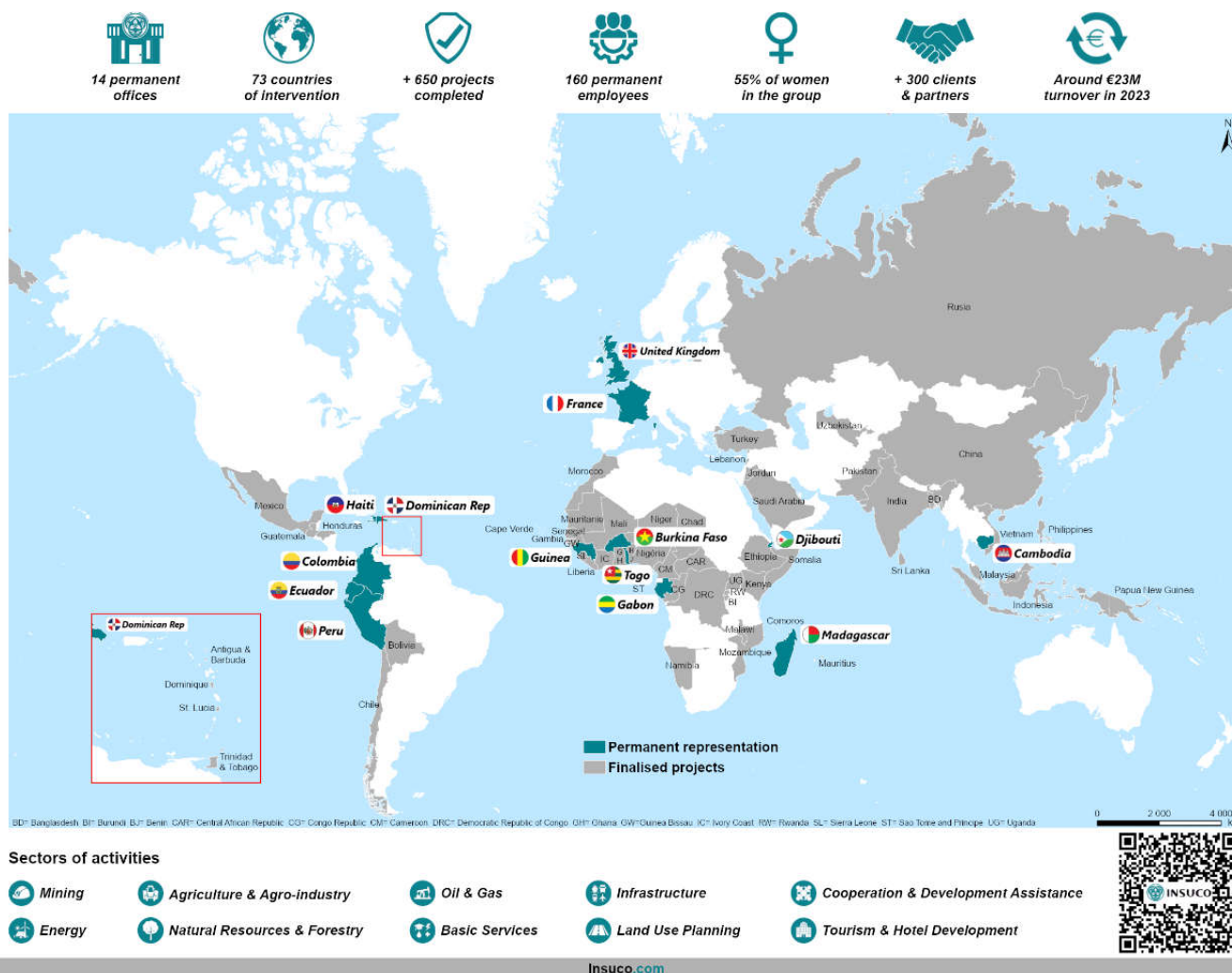
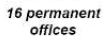


Figure 2 : Insuco in numbers at the end of 2023

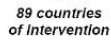


INSUCO IN THE WORLD IN 2024

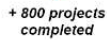
A group in constant progression since it began operations in 2011



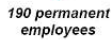
**16 permanent
offices**



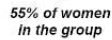
**89 countries
of Intervention**



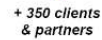
+ 800 projects completed



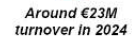
190 permanent employees



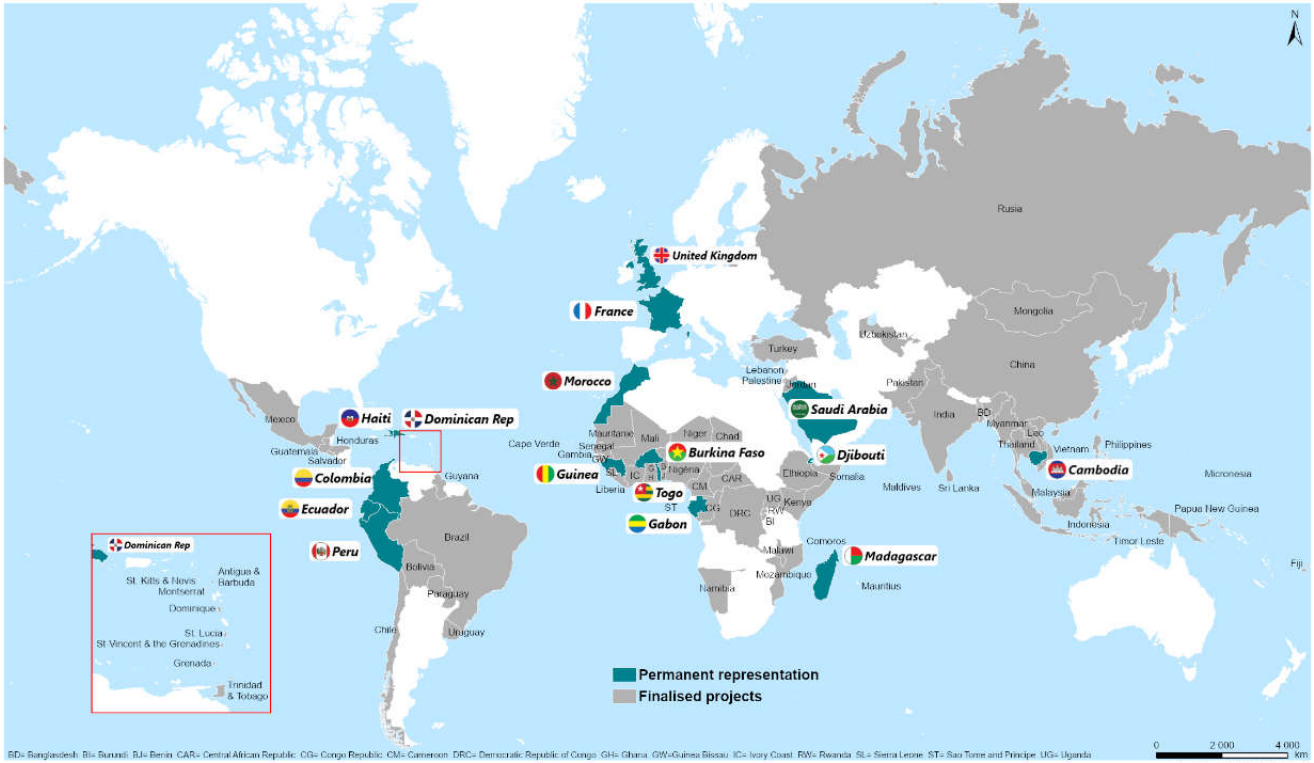
**55% of women
in the group**



+ 350 clients
& partners



Around €23M
turnover in 2024



Sectors of activities



Mining



Agriculture & Agro-industry



& Gas



Infrastructure



Cooperation & Development Assistance



Energy



Natural Resources & Forestry



Basic Services



Land Use Planning



Tourism & Hotel Development



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Figure 3 : Insuco in numbers at the end of 2024

2. GOVERNANCE

2.1 TOTAL INDEPENDENCE

No investment fund or external investor holds shares in the Insuco Group, and thus no Board of Directors (BoD) or external entity dictates the decisions of the Executive Committee and the analyses of our experts.

While a BoD offers the advantage of providing a public/collective dimension to decision-making and, in theory, acts in the interest of the company's sustainability, we increasingly observe these boards populated by shareholders who steer companies toward the sole goal of shareholder profitability, often at the expense of the primary economic obligation to invest in ensuring the quality of services and products for the benefit of society/community.

Therefore, the **Insuco** Group is solely managed by its Executive Committee, without a Board of Directors influenced by shareholders disconnected from the realities of the company.

The Executive Committee supports the decentralised management of the various subsidiaries, and all employees participate in the Group's strategy and its monitoring, notably through regular meetings at various levels.

In 2024, we organised:

- **Three Technical seminars for Africa and Latin America** to review our tools, approaches, and methodologies;
- **One Administration/Finance seminar in Latin America;**
- **One General Management seminar** to review the Group's vision and development strategy.

Thus, the decision-making processes of the Group are as decentralised as possible at the Country

Director level and their teams. No heavy procedures in decision-making, no financial thresholds or limits for our projects... These are all advantages that contribute to the agility of the Group and certainly explain, in part, our development and our capacity for constant adaptation.

More generally, our independence allows us not to make economic performance our primary objective. Instead, our priority remains to carry out our profession with high standards of quality and to promote social sustainability practices in our intervention regions.

The reflection initiated in 2022-2023 regarding the creation of a Council to discuss and validate the Executive Committee's directions continued in 2024. **While it has not yet come to fruition, the Group management has been expanded to a General Management body.** This body was established and officially formalised in November 2024.

In addition to Executive Committee members, it brings together Continental Executive Directors, the Group Human Resources Director, the Information Systems Director, the Accounting Director, and the Logistics, Procurement, and HSE Director. The creation of this body helps mitigate the risks associated with the absence of a BoD by further formalising employee participation in decision-making and in monitoring the Group's strategic practices.

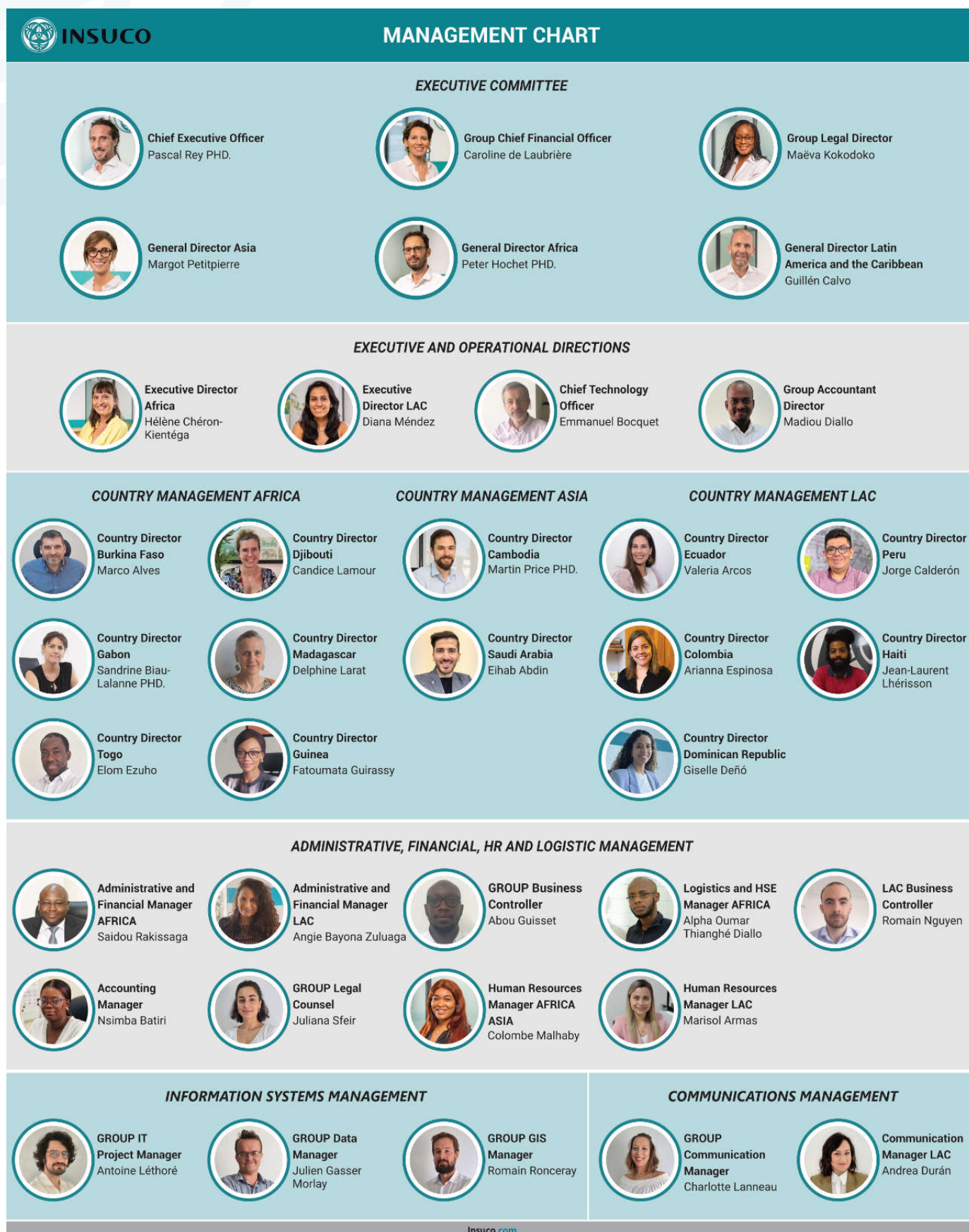


Figure 4 : General and Country Directions organisational chart at the end of 2024

2.2 SYNERGY BETWEEN OFFICES: A STRONG IDENTITY FOUNDATION

Maintaining a common identity despite the diversity of cultures within our teams and the geographical distance between our offices has always been a goal in our development. This doesn't mean that we ignore territorial specificities but rather that we strive to unite around common values, especially those outlined at the beginning of this report.

This is facilitated through **internal communication tools and collaboration between offices**, both in our daily work and in strategic decision-making.

A concrete example of this synergy is the overhaul of the Group's overall strategy and vision for 2025, initiated at the end of 2024. All **Insuco** employees were invited to engage through various Group projects. The objective is to collectively work on the evolution of our structure and the development of our activities, thereby encouraging inter-office collaboration and the sharing of expertise.

2.3 PRESENTATION OF OUR ECOSYSTEM

2.3.1. Our Permanent Teams

Our identity is shaped by our employees. **The diversity of cultures, desires, skills, and experiences of our teams has played a crucial role in building our identity over the history of the Group.** To enable this process and allow everyone to participate, we have always sought to understand the agendas of those who join us, to allow them to express their desires, to invest in proposed development ideas, and to support the capacity building of these teams.

At its core, **Insuco** is about people who know how to work together and leverage their skills for our clients.

2.3.2. Our Pool of Consultants

We have always viewed our teams of experts, despite their independence and our encouragement of their autonomy by not requiring exclusivity, as full members of the **Insuco** teams.

This involves a long-term relationship, continuous communication, and their participation in the Group's strategic decisions. The involvement of our French-speaking consultants reaches its peak each year during a seminar held in Europe dedicated to them, since 2022.

This long-term relationship is a testament to good collaboration and allows us to continuously improve our tools, approaches, and exceed our clients' expectations in our mandates.

2.3.3. Our clients

Our guiding principle is to work, as much as possible, with all actors in the same sector within the same territory. We work impartially for private companies, states, public and private financial institutions, development operators, the United Nations, civil society, and NGOs.

Our goal is to build lasting relationships with our clients and we make every effort to achieve this.

2.3.4. Communities

Communities are at the heart of our concerns, and we interact with them daily on the majority of our projects. Our guiding principle is to have a deep understanding of their interests in order to bring them to the table when developing policies, solutions, or strategies.

2.3.5. Our Territories

While we have references in nearly 90 countries, when we refer to our territories, we are primarily interested in local scales.

With the implementation of over **800 projects in Africa, Asia, Latin America, and the Caribbean**, we contribute to strengthening local governance and citizenship in many territories. This involves various postulates and approaches, particularly the involvement of all stakeholders in data production, analysis, and dissemination.

2.4 TAX POLICY ORIENTED TOWARDS THE GLOBAL SOUTH

The globalised value chain of international expertise relies on the economic differential between Southern and Northern countries. Tendentially, value is generated from missions and projects in Southern countries, with the majority being captured in Northern countries by the headquarters of consulting firms and the lending rates of funds and development banks from the North.

As a societal impact of our activity, we attempt to rebalance this situation by implementing, at our level, a decentralised productive model.

We establish companies under national law in the countries where we operate and limit our representation in Northern countries.

We thus participate as much as possible in the activity of these countries through our tax contribution, the creation of sustainable jobs, the use of national expertise, capacity building on the ground, and supporting the local economic fabric through all our local suppliers.

This investment in our intervention countries also serves our activities. We can participate in national debates, be more reactive, capitalise on country knowledge... thereby strengthening our legitimacy to intervene on social sustainability issues. The best example we currently measure is the

distribution of our tax contribution in the areas where we operate. It is not, as such, a practice related to our CSR because it is an obligation, but it expresses the balanced value distribution model that we seek to establish.

In terms of prospects, furthermore, we are working to formalise and measure our contribution to the economic fabric (sustainable jobs, suppliers).

Respectively, 70% and 85% in 2023 and 2024 of Insuco's tax contributions were made in its intervention countries. We therefore exceeded the target set in the previous report (more than 75% was to be directed towards the Global South) and returned to the 2022 levels (84%).

We have gained a better understanding of the underlying mechanisms and must maintain the measures we have put in place.



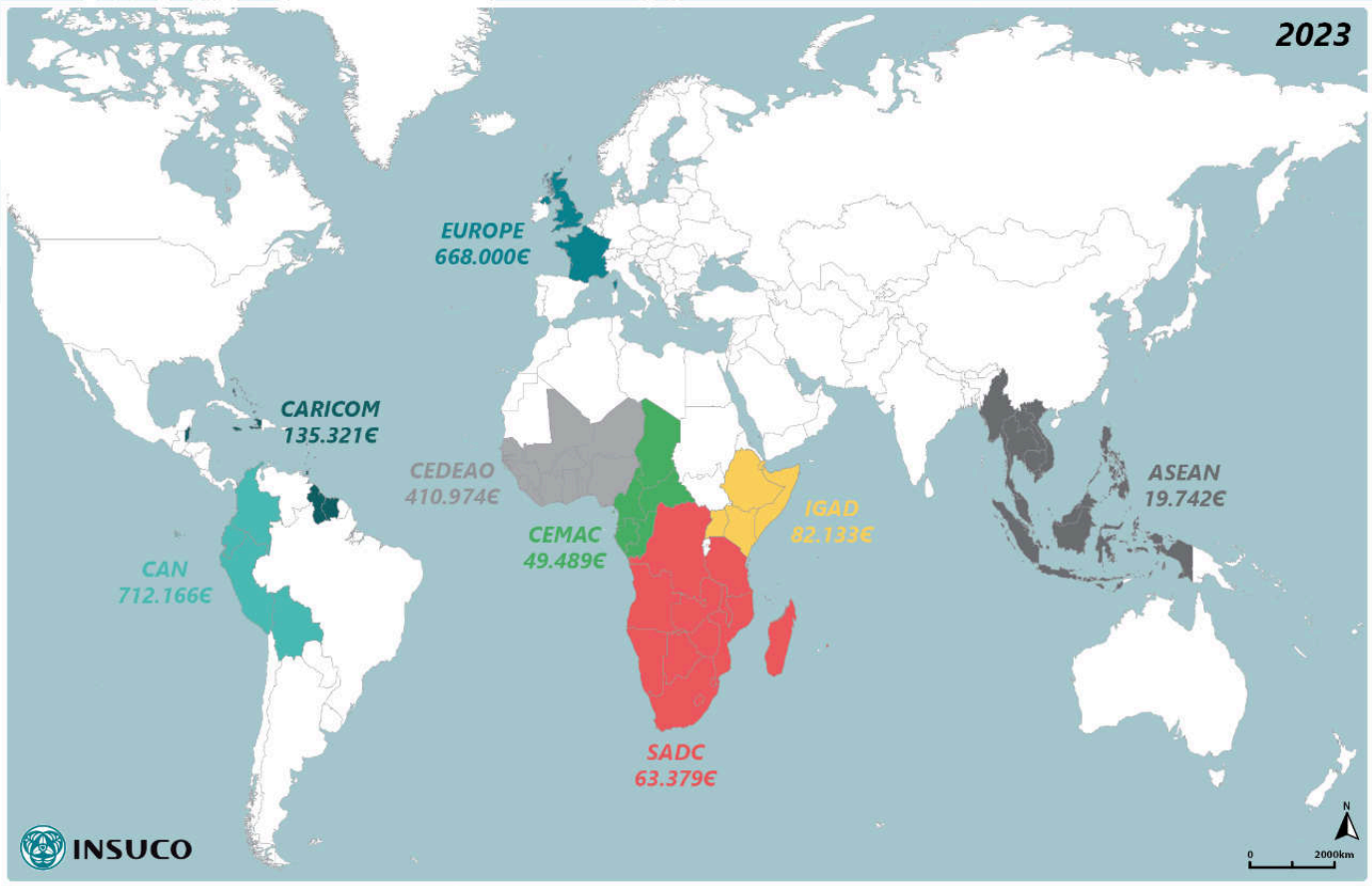


Figure 5 : Tax contributions of the Group in its intervention zones in 2023

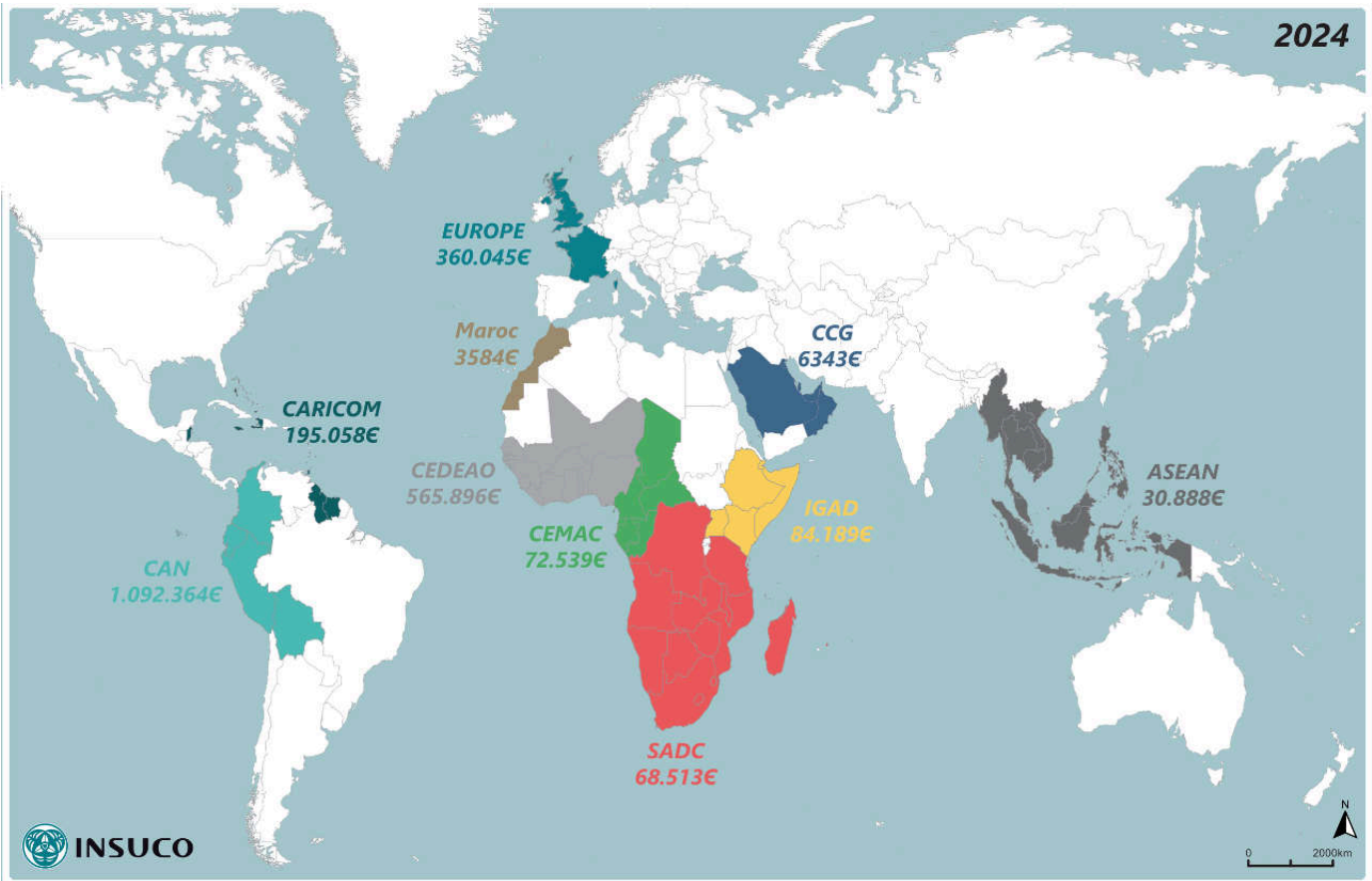


Figure 5 : Tax contributions of the Group in its intervention zones in 2024



3. A HUMAN-CENTERED COMPANY

As a company inherently focused on people and the world, the primary wealth of a company like ours lies in its employees, united around strong human values. We promote **diversity and multiculturalism** within our teams and apply recruitment and internal **development principles** aimed at fairness and equal opportunities.

3.1 SUPPORT FOR OUR TEAMS

We aim to develop a work environment where everyone can express their talent to contribute to a common success in serving our clients.

We are committed to supporting our employees (permanent employees or consultants) in their progression through the implementation of training and the establishment of a policy for promotion and mobility, as well as involving them in the Group's strategic choices.

We encourage **internal mobility**, offering employees the opportunity to move into new positions, change countries, or work on new types of projects.

In 2024, ten of our employees benefited from this policy:

- Promotions to new positions (e.g. Technical Director, Senior Project Manager, Logistics & HSE Manager, Group Data Manager, Group Geomatics Manager).
- Mobility between countries (e.g., from Guinea to Togo, Togo to Cambodia, Guinea to Gabon, and between the Dominican Republic and Colombia).

Additionally, five of our employees transitioned to become consultants in 2024 and continued to collaborate with **Insuco** as experts.

Similarly, we encourage **exchanges around the approaches we develop** and want everyone to be able to make suggestions and thus contribute to the spirit of innovation and the smooth functioning of the Group.



We have a **training and support system** for our employees that combines initial training, continuous training, and ongoing advice between colleagues.

In 2024, we implemented several training programmes:

- **Initial training, both in-person and online**, with ongoing development of an internal e-learning platform.

A HUMAN-CENTERED COMPANY

- Continuous training through "**Insuco Thursdays**," organised into **four cycles**:

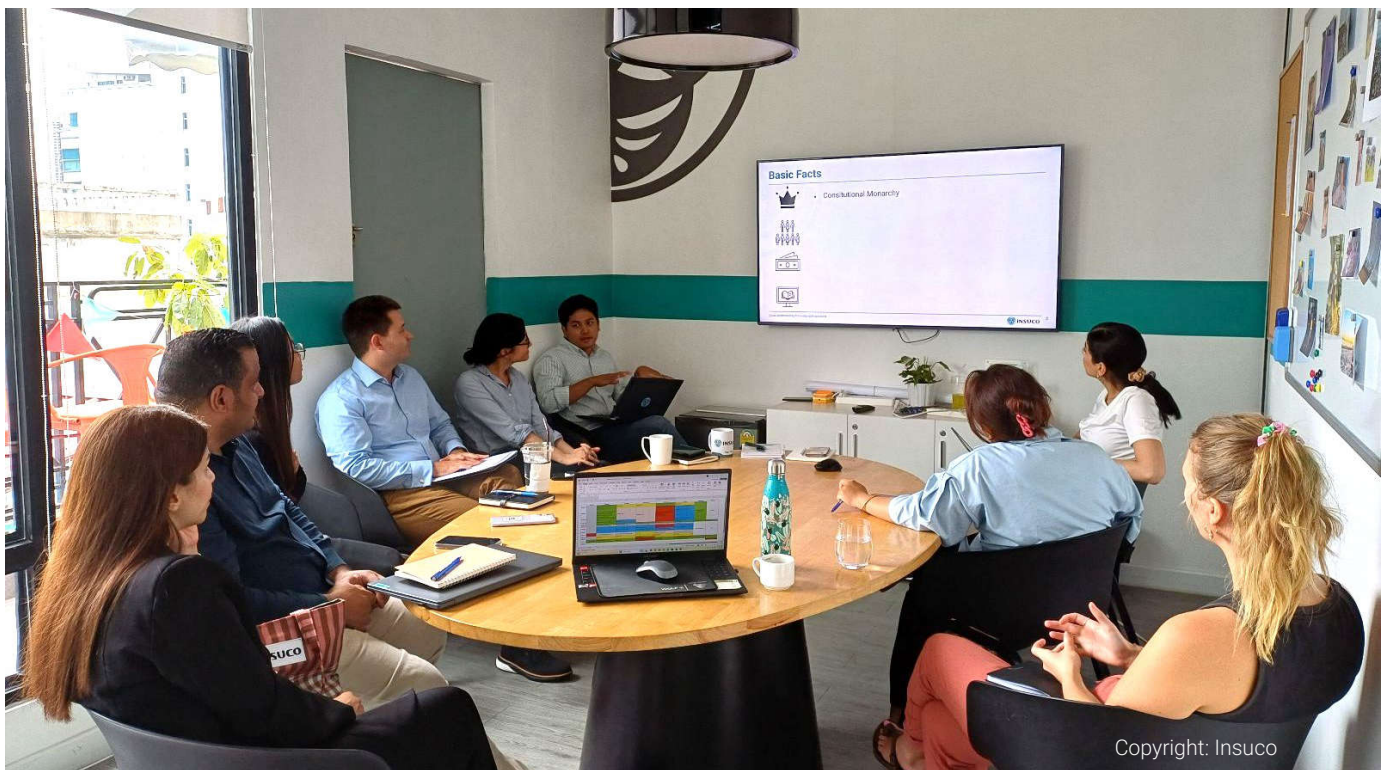
- A thematic cycle focused on our core business (Environmental and Social Impact Assessment - ESIA, and Resettlement Action Plans - RAP).
- An internal appropriation cycle for each office.
- A new services cycle (in English).
- A support services cycle (in English).

External training, with **some of our employees participating in programmes organised by external organisations**, including:

- International Association for Impact Assessment (IAIA) training (for two employees).

- Advanced office software training (for four employees, 48 hours).
- First aid training (for four employees, 42 hours).
- Training on the use of new national accounting and auditing standards (for one Administrative and Financial Manager).

Through these continuous training initiatives, we are fully committed to our strategy of building virtuous circles: the personal benefits of training are evident and also serve the company, as better-trained teams are more competent and allow us to improve the quality of our services.



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3.2 RESPECT FOR DIFFERENCES

The well-being of our employees, team spirit, and innovation are values that we embody daily. The diversity, multiculturalism, skills, and complementarity of our teams are our strength.

We apply principles aimed at fairness and equal opportunities in employment, which also applies to internal advancements.

Today, 27 nationalities are represented within our teams – 7 more than in 2023. We continuously strive to respect and nurture the growth of each new culture that joins us.

3.3 GENDER CONSIDERATION

3.3.1. Gender Consideration in Our Daily Business Life

Insuco values diversity and equal opportunities. Our teams consist of diverse profiles: socio-economists, agronomists, geographers, anthropologists, programmers, analysts, accountants, lawyers...

Our employees cover a wide range of ages, from young talents to experienced professionals, with the 30–39 age group being the most represented, reflecting the dynamism of our teams.



Insuco Group: Age pyramid at the end of 2024

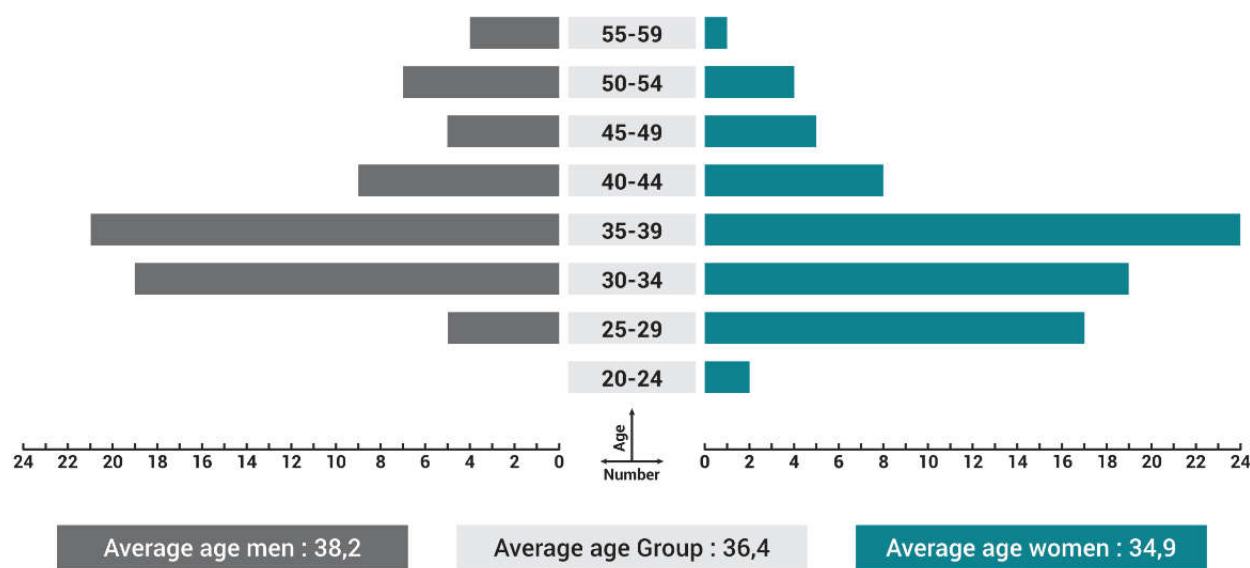


Figure 7 : Distribution of our employees by age group and gender

A HUMAN-CENTERED COMPANY

In 2024, women make up 54% of our workforce. This figure, stable compared to 2022 (51%) and 2023 (55%), demonstrates the continuity of our commitment to gender equality.

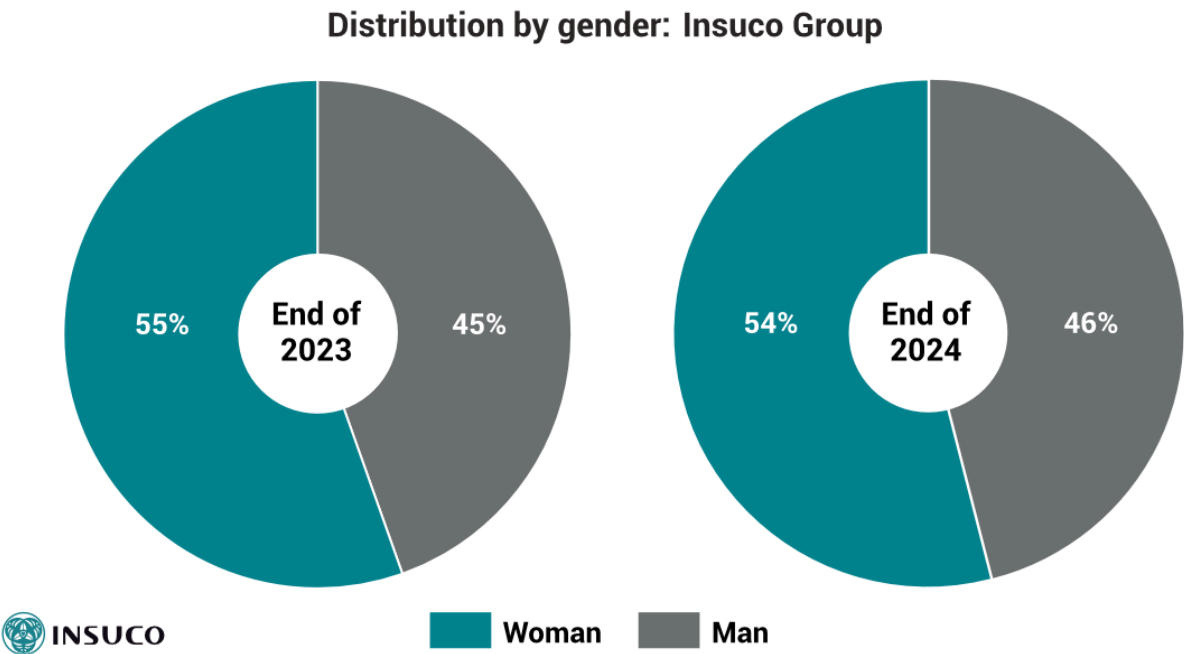


Figure 8 : Gender Distribution Across the Group

Women continue to outnumber men in leadership positions across the countries of operation, although there was a slight decrease in their proportion in 2023 compared to 2022.

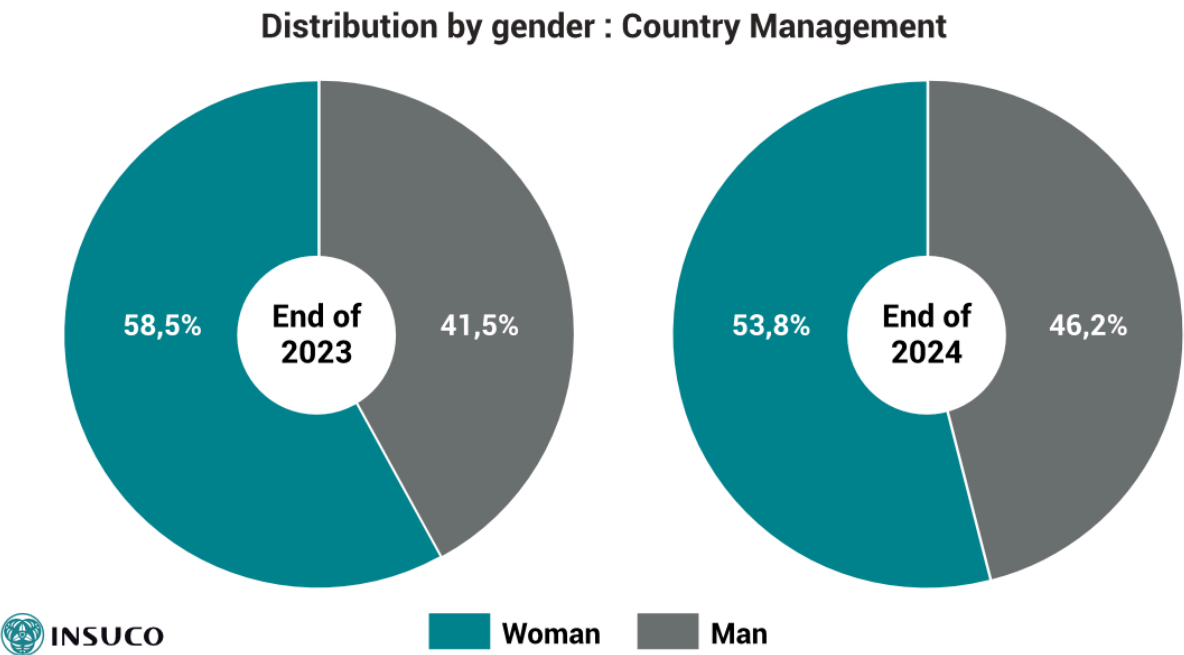
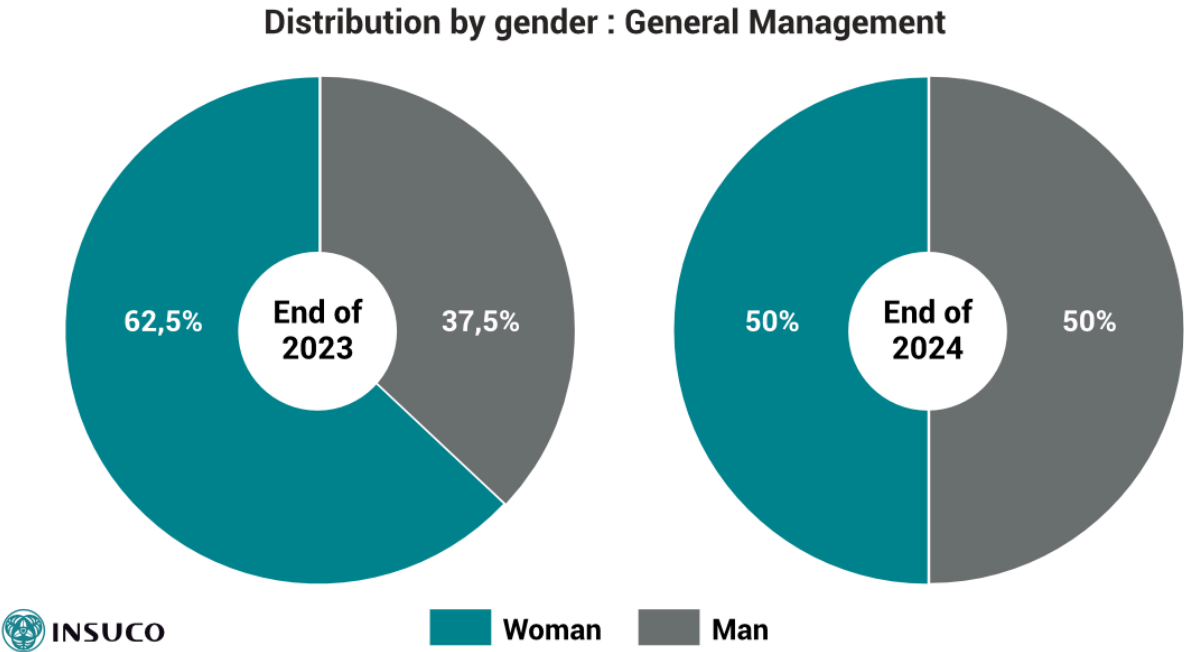


Figure 9 : Gender Distribution in Country Directions

The **General Management** team achieved **gender parity in 2024**, following a predominantly male composition in 2022 (62.5%) and a predominantly female one in 2023. This shift is largely due to the significant expansion of General Management with the creation of new positions, such as Group

Chief Accounting Officer, Group Chief Information Officer, and Group Director of Logistics, Procurement, and HSE. The Executive Committee remains evenly balanced, with three men and three women, **reflecting gender parity at all levels of leadership.**



Gender Distribution in the Group’s General Management

3.3.2. Gender Consideration in Our Studies

All our methodologies and tools allow for the consideration of gender in our data collection processes, particularly to meet the evolving expectations of our clients.

This enables us, in our analyses, to highlight any gender disparities or stigmatisations, ensure equity in the consideration or compensation of individuals impacted by a project, regardless of gender, better understand differences between genders, and design more effective interventions to meet the needs of all groups.

We are aware of the importance of these issues and continuously seek ways to address them sensitively and respectfully in a spirit of continuous improvement.

However, this does not enable us to address LGBT issues, as this could harm some of the individual stakeholders involved in the eyes of their peers.

We are thus aware of the contradiction between the injunction to respect cultural and societal differences and the injunction to equality on certain subjects.

Consequently, in the field, we are necessarily engaged in finding compromises between these two contradictory injunctions/principles. **We seek to strike a balance by working with local communities** to understand their needs and concerns and by developing interventions that take these factors into account.

In 2024, we specifically addressed gender-related issues through several projects, including:

- **Gender Action Plan for the Talaky Be project**, designed to promote climate-resilient agriculture in Madagascar; Ministry of Agriculture and Livestock and French Development Agency; **Madagascar**
- **Development of a Gender Mainstreaming Manual** to guide the approaches and methodologies in the Statistical Production of the National System; National Statistics Office; **Dominican Republic**
- **Second phase of social feasibility studies** (social closure scenarios report, studies on indigenous population in the area of direct influence, human rights and gender, social investment proposal, report on community dependence on water, illegal mining, post-closure monitoring, among others) for the strategic planning of the Yanacocha mine closure (gold and copper) in Cajamarca; Newmont Yanacocha; **Peru**
- **Resettlement Policy Framework (RPF)**, Environmental and Social Management Framework (ESMF), Stakeholder Engagement Plan (SEP), Environmental and Social Impact Assessment (ESIA), Environmental and Social Management Plan (ESMP), Resettlement Action Plan (RAP), **Gender Action Plan (GAP)** and monitoring of RAP implementation for the urban and climate resilience project "To petola" in Kinshasa; Seureca-Veolia-VSI Afrique Consortium as Delegated Project Management for the To Petola Project for the French Development Agency; **Democratic Republic of Congo**



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3.4 TRANSPARENCY AND COMMUNICATION

Promoting transparency and encouraging our employees to engage with the challenges of other departments, are measures that allow them to have a better understanding of their work environment and the challenges of their profession, while ensuring, for the company, greater involvement.

We are committed to ensuring transparent and effective communication within our Group. We deploy all necessary means to achieve this, including using various internal media: Executive Committee and General Management meeting reports, newsletters, monthly dissemination of financial data, semi-annual reports on Group results, etc.

To further facilitate and enhance communication, new tools were introduced in 2024. Notably, we implemented Happeo, an internal social networking platform that allows all employees to exchange information on purely professional matters (technical questions, event announcements, on-

going projects...) as well as on lighter topics (team-building activities, participation in sporting events...).

We believe that transparency is essential for establishing trusted relationships with our employees and partners. **We are also aware of the importance of upward and downward communication** to ensure that information flows freely and that everyone's concerns are heard. We therefore continually promote the maintenance of open and transparent communication at all levels of our organisation.

We believe these measures contribute to strengthening cohesion and collaboration between different departments of our company, resulting in better overall performance. Therefore, we encourage our employees to actively participate in these initiatives and to share their ideas and concerns with their colleagues and hierarchy.



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4. PROMOTING BEST PRACTICES

PROMOTING BEST PRACTICES

Our commitment to development is at the very core of our creation. Every day, we work to provide our clients with effective and operational solutions, with a constant concern for transparency, mutual respect, and integrity, all within a healthy and secure work environment.

Additionally, we assist our clients in adhering to and operationalising the international standards of the World Bank Group. We strive to apply these standards in our daily practices, especially Standards 2 and 3.

Standard 2 of the World Bank focuses on employment and working conditions. It recognises the importance of job creation and income generation in pursuing poverty reduction and inclusive economic growth. This standard is "voluntary," and **Insuco** endeavours to apply it by:

- Creating sustainable jobs.
- Establishing policies and procedures to manage Human Resources (remuneration, benefits, health and safety, non-discrimination...).
- Establishing communication and consultation mechanisms with employees to ensure that their concerns and needs are considered.

- Establishing monitoring mechanisms to ensure that policies and procedures are implemented correctly and that employees are protected, especially in terms of health and safety.

Standard 3 of the World Bank, titled "Resource Efficiency, Pollution Prevention, and Management," acknowledges that economic activity and urbanisation often lead to increased levels of air, water, and soil pollution, and consume limited resources in a way that can threaten populations, ecosystem services, and the environment at local, regional, and global levels.

Given the nature of our activity, it is more difficult for us to reduce our impacts at this level. However, we strive to value the efforts made in terms of waste reduction and minimising our daily energy and resource consumption in our offices.



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4.1 ETHICAL ENGAGEMENT

We have built our company around the desire to work together with mutual respect, team spirit, integrity, and transparency.

Our procedures aim constantly to prevent, detect, and eliminate the possibilities of pressure and corruption, to work in trust and responsibility.

In 2024, we strengthened our Anti-Corruption Policy by clearly defining what constitutes corruption, specifying prohibited behaviours, and ensuring that all our employees understand the associated risks and responsibilities.

We also updated our Code of Conduct, which reflects our commitments, values, and our determination to ensure that these principles are shared and upheld by all stakeholders. This Code is not intended solely for our employees; it is also communicated to our clients and partners, serving as an annex to our contractual agreements and proposals. It establishes an ethical reference framework that we commit to uphold and expect all stakeholders to respect.

Furthermore, the Insuco Group is firmly committed to preventing and addressing harassment. An Anti-Harassment Policy is in place to raise

awareness among all staff regarding the various forms of harassment, discrimination, intimidation, and retaliation in the workplace.

This policy aims to prevent unacceptable behaviours and provide mechanisms to respond swiftly in cases of alleged harassment. Its goal is to create a respectful work environment in which everyone feels safe and protected.

In 2024, by implementing an HR alert procedure, we reinforced our commitment to an even safer workplace, free from any form of inappropriate behaviour. Employees were informed of the new directives, and specific training sessions were organised to enhance awareness and responsiveness to harassment.

Continuing in this direction, we are working to establish a secure reporting channel in 2025, accessible throughout the Group. This system will allow anyone to confidentially report any unethical or illegal behaviour without fear of retaliation.

4.2 HEALTH, SAFETY, AND ENVIRONMENT (HSE)

The health and safety of our teams, collaborators, and partners are at the heart of our concerns. Our field experience has allowed us to implement prevention and emergency procedures to ensure the well-being and safety of all in a work environment that respects the best professional standards and practices. These measures, along with the empowerment of our collaborators, allow us to work on world-class projects.

Our HSE policy is contractually applied to all our independent consultants. Additionally, subscribing to international insurance and health plans with the best performance is systematic for all our international consultants.

However, the measures we apply are not yet systematically reflected to our local subcontractors.

A more stringent procedure will be implemented in 2025 to ensure that all our subcontractors are aligned with our internal HSE requirements, thanks to consideration in the contracts that bind us.

Furthermore, when we intervene in high-risk countries, we take into account potentially dangerous situations.

To do this, we collaborate with a specialised provider who has specific expertise in risks and solutions adapted to each geographical context and situation. This provider helps us establish appropriate safety and security procedures and prepare our teams for threats and emergency situations.

Our goal is to guarantee the best safety for our employees/consultants in these sensitive areas, while complying with applicable laws and regulations.

4.3 COMMITMENT TO GOOD BUSINESS PRACTICES

Engaging in service commerce and achieving success is not contradictory to advocating for good business practices. Therefore, although it may be conventional, we have established several guidelines and policies to ensure our development within high-level ethical frameworks. Our company was founded with a commitment to operate differently, refusing to adopt certain industry practices contrary to our values

Among them, **we particularly fight against a practice that appears abusive to us, namely, paying our service providers only once our clients have paid**

us. This effectively transfers the financial risk of the contract to independents and/or local service offices.

Beyond the fact that such a practice is difficult to defend legally (mentioning a third party in contracts to which one party does not have access), the principle of shifting such a risk to individuals or entities with different financial capabilities than ours does not seem like a good practice to us.

Given that we contract with our subcontractors, our minimal responsibility is to ensure the financial

PROMOTING BEST PRACTICES

risk that our clients could expose us to.

By providing this comfort to our service providers, we also guarantee better relationships, which has virtues for our company in terms of the loyalty of our providers and our image.

However, we apply a principle of reciprocity with companies that are unwilling to abandon these contractual clauses when we are their subcontractor. This seems to us to be the best lever to participate in changing practices.



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5. CONTROLLING OUR PLANETARY FOOTPRINT

CONTROLLING OUR PLANETARY FOOTPRINT

While our core business is the construction of sustainable territories through mutual understanding and synergies among stakeholders, **we also strive to apply the principles of sustainable development in our daily operations and workplace.**

At the beginning of our history, we assumed that providing intellectual services had a limited impact on natural resources. **Today, we fully realise that our carbon footprint is real.**

Therefore, we are embarking on a new phase, **preparing a 2025 action plan structured around three main axes: awareness, structuring, and off-setting.**

We will strengthen team awareness through a series of internal communication initiatives aimed at fostering a shared environmental culture. At the same time, we are refining our overall approach by developing a more structured Group-level sustainable development policy, which will serve as a common framework for all entities while respecting local specificities.

In addition to continuing our systematic efforts to reduce our carbon footprint, **we are identifying specialised partners to implement environmental offset initiatives that deliver significant social and ecological value.** These efforts will focus on three main areas:

- **Reforestation of degraded or desertifying** areas, enabling long-term CO₂ capture,

biodiversity restoration, strengthening the resilience of local communities, and supporting the creation of sustainable jobs.

- **Mangrove restoration**, targeting ecosystems that are often degraded despite storing 3 to 5 times more carbon than terrestrial tropical forests, protecting coastlines, filtering water, hosting unique biodiversity, and supporting local fisheries.
- **Plastic waste collection in oceans**, essential for protecting marine ecosystems and reducing plastic pollution.

We aim to act in a concrete, measurable, and collaborative manner, drawing on best practices identified across our offices. This participatory approach allows us to gradually build a coherent, evolving Group policy, aligned with our ambition to contribute, at our scale, to a more sustainable future.

5.1 ENERGY POLICIES

5.1.1. Consumption Reduction

All of our offices implement measures to ensure that energy-consuming devices—such as lighting and air conditioning—are switched off at the end of the workday. This practice is also verified in any unused office spaces, particularly meeting rooms, after each use.

Awareness sessions on the proper use of uninterruptible power supplies (UPS) are also implemented in our offices to ensure they are used correctly for clean shutdowns of the devices concerned, rather than serving as an energy source in themselves.

For reasons of working comfort and aesthetics, we have always favoured installing our offices in bright premises, **giving ample space to natural light.** This also helps us avoid excessive use of electric lighting and reduce our electricity consumption.

Additionally, some offices unplug all non-essential devices in the evenings (except for IT backups and refrigerators) to prevent passive losses. We can also mention the initiative of our office in Burkina Faso, which, in collaboration with the premises' owner, undertook to overhaul the entire electrical installation, which was outdated, to increase our

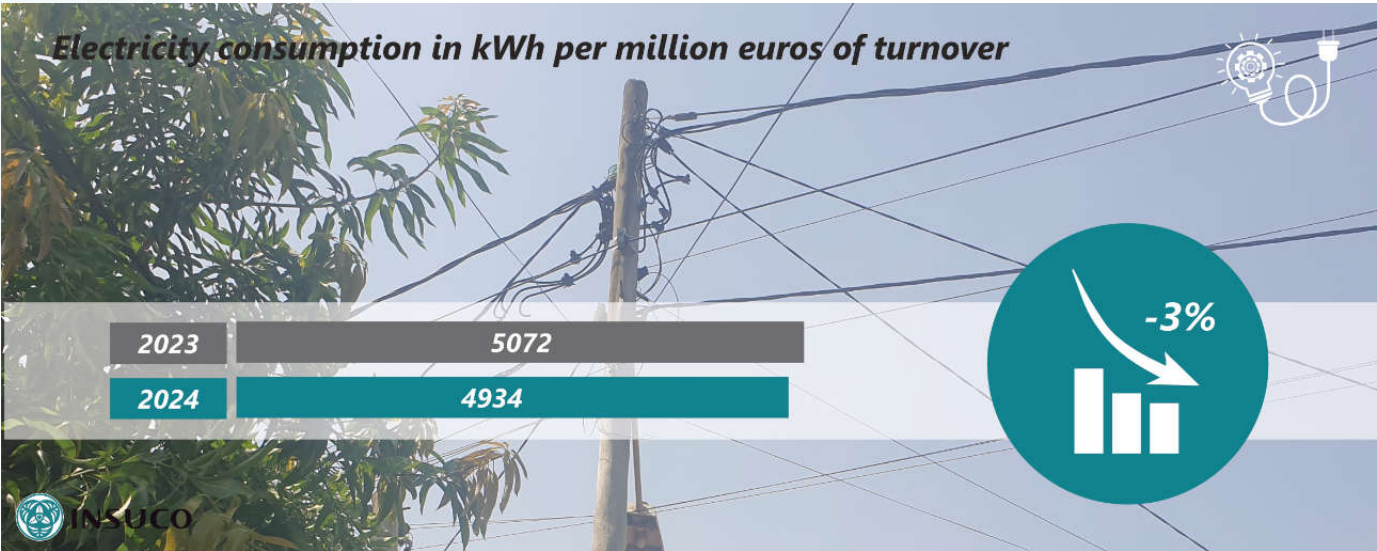


Figure 11 : Trend in Our Electricity Consumption

performance in terms of reducing our energy consumption. **In 2024, we observed a 3% decrease in electricity consumption in kWh per million euros of revenue** compared to 2023. This reduction reflects the efforts made by each of our offices and continues the downward trend, following a significant decrease of 13% between 2022 and 2023.

Several offices have produced guidance notes to reduce electricity consumption. **We plan to generalise these best practices across the Group as part of a unified energy policy.**

5.1.2. Heating and Air Conditioning

We operate in many tropical countries where the use of air conditioning is unavoidable. We also have offices in countries with seasons that require heating sources. Some good practices in this area deserve to be highlighted here:

- **We favour central air conditioning where possible**, as in our offices in the Dominican Republic and Cambodia.
- **We partially heat our offices in Madagascar using a fireplace, with wood supplied by the country's only provider practising sustainable forestry.**

The diversity of climatic contexts among our offices makes it difficult to develop a common policy regarding the use of air conditioning and heating.

However, we plan to define a framework that allows for the integration of minimum requirements for all our offices. **This will be formalised in the review of our policies in this area scheduled for the fiscal year 2025/2026.**

5.1.3 Choice of Energy Sources

In the countries where we are located, electricity supply is not continuous. **Therefore, we are sometimes obliged to produce our own energy.**

In Burkina Faso, the diesel generator was replaced in 2023 with a new lithium backup battery system that is connected to the general circuit and takes over in case of power outage. This system is less polluting, has no energy loss, and is noiseless. A similar battery system was also implemented in our office in Togo.

Once again, the diversity of contexts we face does not allow for the implementation of a common policy for all our offices.

However, **we must be able to measure our share of electricity consumption from renewable sources** to be able to choose, where possible, the most environmentally sustainable option.



5.2 WATER CONSUMPTION MANAGEMENT POLICIES

All our offices ensure the maintenance of water systems and guard against leaks in their systems.

In 2024, we observed a 25% increase in our water consumption in cubic metres per million euros of turnover compared to 2023.

This increase is primarily a mechanical effect linked to the multiple recruitments during this period, resulting in a higher number of people per office. This occurred despite the efforts already undertaken

by each of our offices, which had led to a significant decrease of 13% between 2022 and 2023.

Beyond maintaining the network in our offices, our policy in this area needs to be strengthened by implementing systems and practices in all offices that allow for better management of this essential resource.



Figure 12 : Trend in Our Water Consumption

5.3 PAPER CONSUMPTION REDUCTION POLICIES

All our offices have a paper limitation policy in place. This involves various measures, including:

Printing our reports only when it is a contractual or regulatory requirement, while favouring digital formats such as USB drives.

- Submitting our proposals via email

or online platforms where permitted.

- Opting for digital archiving over physical storage.
- Printing documents on both sides of the paper.
- Reusing paper as drafts whenever possible.



Figure 13 : Trend in Our Paper Consumption

In 2024, we observed a nearly 40% reduction in the number of reams of paper used per million euros of turnover compared to 2023. This decrease clearly reflects the results of the efforts made by

each of our offices, following a 25% reduction in paper consumption already achieved in 2023 compared to 2022.

CONTROLLING OUR PLANETARY FOOTPRINT

The procedures implemented in our offices and the related best practices are deeply rooted in the culture of all our offices. It will be even easier to integrate these best practices into a common Group policy that will be applied by all.

The selection criteria for our suppliers in this area could also be integrated into the policy to ensure the virtue of the value chains in which we operate.

In particular, criteria related to the respect of sustainable charters for paper production, in addition to the proximity of the supplier, will be considered.

We plan to include these supplier selection criteria in our environmental policies.

5.4 WASTE MANAGEMENT POLICIES

5.4.1 Sorting

Colombia has implemented a contract for the recovery of our organic waste with a specialised company.

When possible, our offices recycle paper into draft or recycled notepads.

5.4.2. Waste Reduction

To limit plastic waste, all our offices use durable and reusable cutlery, plates, glasses, and coffee cups.

Similarly, all offices have water fountains to avoid the use of plastic bottles. For example, **Haiti produces personalised glasses from glass bottles to avoid the use of plastic glasses.**

In Togo, we use reusable fabric napkins and food deliveries are packaged in cardboard containers

to avoid overproduction of paper waste.

In Djibouti, lunch is communal, served in the same dishes to avoid plastic waste from individual meal consumption, and plastic bags are reused as rubbish bags.

5.4.3. Policies to be Generalised

Many good practices can be formalised in our environmental policy and should be considered in its consolidation in 2025.

5.5 POLICIES FOR REDUCING CARBON EMISSIONS

5.5.1. Local Sourcing

Some of our offices (Madagascar, Djibouti) prioritise sourcing consumables from local suppliers close to the offices to reduce transport-related emissions.

While some of these practices are not easily generalisable, others are easy to implement by all our offices and should be formalised in our environmental policy.

5.5.2. Supplier Selection Based on Practices

For firewood, our Madagascar office has chosen a supplier that practices sustainable forestry.

Once again, we can generalise certain supplier selection criteria based on their good practices.

5.5.3. Transportation Policies

All our offices limit air travel for our teams as much as possible. However, we are often faced with client presence requirements.

Similarly, among the selection criteria for our international consultants is the proximity between the expert's place of residence and the study area. Additionally, our team travel for projects is optimised to ensure the least possible travel. This includes designing the methodology to account for these aspects.

This effort can even involve considering the possibility of conducting multiple missions consecutively with the same consultant when the intervention countries are close.

A clear remote work policy was implemented in 2023, allowing our employees to limit their travel.

Remote meetings with our clients and partners are also encouraged by our offices. Submission of our proposals by email or USB drive is always preferred by all our offices.

Several offices (Djibouti, Madagascar, Guinea, etc.) coordinate internally to ensure that lunch is not ordered separately for each employee, reducing carbon emissions from deliveries.

In many of our offices, our employees prefer cycling or public transport for commuting. More generally, local professional travel is rationalised within all our offices to optimise trips.



Figure 15 : Trend in kilometres travelled by our vehicles for field missions

Our carbon emissions related to travel remained relatively stable in 2024 (-3%). While, due to the nature and configuration of certain projects, ground travel increased significantly, the reduction in air travel helped offset this effect on overall

emissions. CO₂ emissions remain a major point of focus in our environmental and CSR approach and will be subject to increasingly stringent measures across the Group in the coming years.



Figure 16 : Trend in number of miles travelled by our teams for work purposes

5.6 ADVOCACY FOR INTEGRATED PROJECTS

Insuco operates in the natural resource management sector, serving governments, NGOs, investment funds, private companies, and donors.

In all our communications, approaches, and deliverables, **we emphasise integration rather than mere conservation**. While our consultancy inherently places human interests at the forefront of strategies, we firmly believe that sustainability is achieved by involving local communities rather than creating exclusion zones.

In 2024, we conducted eleven studies in this sector across all our geographical regions: Africa, Latin America, the Caribbean, and Asia:

- **Final Evaluation of the Unión Natural Project on Sustainable Forest Management in the Colombian Pacific**, including the formulation of strategic and operational recommendations; French Development Agency; **Colombia**
- **Social and political feasibility study for a biodiversity offsetting** in the Tetini and Bero Mountains, as part of Rio Tinto Simfer's Simandou mining project; The Biodiversity Consultancy; **Guinea**
- **Consultancy for the improvement of the environmental assessment process of the Ministry of Environment and Natural Resources (MIMARENA)**, integrating climate change and disaster risk adaptation actions; INERCO funded by the Inter-American Development Bank (IDB); **Dominican Republic**
- **Finalisation of the Environmental and Social Impact Assessment (ESIA) for the BaCaSi carbon offset project**; TotalEnergies Nature Based Solutions (TENBS); **Republic of Congo**
- **Review of the Resettlement Action Plan (RAP) of the Environment Management and Ecological Protection Project in Gongjing District, Zigong City**; French Development Agency; **China**
- **Review of the Environmental and Social Management Plan (ESMP) and the Resettlement Policy Framework (RPF) of the Green and Sustainable Piauí Programme**; French Development Agency; **Brazil**
- **Technical Assistant Services to conduct a feasibility study for a REDD+ carbon reduction and removal project in Cambodia** targeting PLANVIVO Standard; United Nations Development Programme (UNDP); **Cambodia**
- **Promotion of Inclusion and Accountability in REDD+ Emissions Reduction Program in three components:**
(1) Improve social inclusion and capacity building of local non-profit entities, (2) Promoting Gender Equity in Government Entities Involved in Emission Reduction Programs and (3) Enhancing civil society's capacity to monitor transparency and accountability in the implementation of climate finance flows; World Bank; **Dominican Republic**
- **Comparative analysis of existing or under development labels, seals and brands (subnational and national) for Amazonian biodiversity services and products**, value chains, associated networks and possibilities of harmonisation within the framework of the Leticia Pact, to combat deforestation and environmental degradation; Expertise France; **Ecuador, Colombia, Peru**
- **Development of a procedure for the sustainable and ecological management of community natural resources** in the GAC mining concession; Guinea Alumina Corporation (GAC); **Guinea**
- **Verification of the Tahiry Honko Mangrove**

CONTROLLING OUR PLANETARY FOOTPRINT

Carbon Based Project under the Plan Vivo Standard; Blue Ventures; **Madagascar**

In 2023, we conducted eleven additional projects:

- **Study to develop a field intervention protocol** to combat illegal deforestation in Gabon; World Wildlife Fund (WWF Gabon); **Gabon**
- **Pre-analysis of Occupation and Land Use Change in Protected Areas** of the Yuna River Basin; Inter-American Development Bank (IDB); **Dominican Republic**
- **Production of recommendations and activities to strengthen gender equality in the implementation of a regional mangrove restoration and protection project** in the Organization of Eastern Caribbean States (OECS) member States; Biotope for the French Development Agency; **Antigua & Barbuda, Dominica, Grenada, Montserrat, Saint Lucia, Saint Kitts & Nevis, Saint Vincent & the Grenadines, Martinique, Guadeloupe**
- **Establishment of a Roadmap for a Carbon Credit Marketing Project** under REDD+ Certification in the Sre Pok Wildlife Sanctuary Concession (Mondulkiri); E-Telenity; **Cambodia**
- **Mid-term evaluation of the project "Ecosystem of North Cameroon: towards an integrated landscape approach" (EcoNorCam);** Wildlife Conservation Society (WCS); **Cameroon**
- **Environmental and Social Impact Assessment (ESIA) and Environmental and Social Mitigation Framework (ESMF) for the Ntokou Pikounda landscape;** WWF Gabon; **Congo**
- **Environmental and Social Impact Assessment (ESIA) and Environmental and Social Mitigation Framework (ESMF) for Sabah Landscapes Programme (SLP)** including recommendations to manage risks for indigenous people; WWF Malaysia; **Malaysia**
- **Social scoping mission on the Project for the rehabilitation of degraded areas and biodiversity conservation of 70,000 hectares of the classified forest of Haut-Sassandra, the Karidja Project;** Adryada; **Côte d'Ivoire**
- **Quantitative data collection using the Labor Solutions mobile application** for the pilot evaluation of the human wellbeing component of the Landscale conservation initiative; Rainforest Alliance; **Ecuador, Peru**
- **Evaluation of the corporate due diligence processes of the partners of the "Business Cases" initiative,** and definition of a due diligence protocol for non-profit organizations dedicated to work against deforestation and climate change; Rainforest Alliance; **Peru, Colombia, Ecuador, Indonesia**
- **Elaboration of local Concerted Fisheries Management Plans (CFMP) in 3 bays,** sustainable management of natural resources; Food and Agriculture Organization (FAO); **Madagascar.**



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A man in a yellow jacket is looking at a laptop screen. The screen displays code from a web application, with tabs for 'generate.php', 'game.php', and 'cheat.php'. The code includes variables like 'g_player' and 'move_number', and functions like 'init' and 'initBoard'. The background is a blurred office setting.

6. RESEARCH AND DEVELOPMENT

6.1 WITHIN INSUCO

Because we are convinced that social science research has much to contribute to fieldwork—and vice versa—we continuously innovate through our **Research & Development** approach, which encompasses the capitalisation of our expertise, information systems, and tool development, as well as through our Institute for the Promotion of Social Science Research in Africa (**IFSRA**).

R&D is part of **Insuco's** DNA, with researchers embedded in its founding teams. A key driver of innovation, our experimental approach, centred on applied research, draws from our field experience and work, shared through scientific publications and presentations at national and international conferences. Our employees are encouraged to participate, both to showcase their own work and

to engage with a professional environment that is, for some, new and enriching.

Our R&D approach is fundamental as it allows us to enhance our analyses, tools, and practices across disciplines and stimulate interactions between the diverse expertise within our teams.

Insuco leverages its R&D to serve its clients and partners, offering new products tailored to evolving practices and field requirements.

6.2 INSTITUTE FOR SOCIAL RESEARCH IN AFRICA (IFSRA)



IFSRA (www.ifsra.com) has a structured research policy centred around **three main pillars: scientific facilitation, research, and training.**

Scientific facilitation aims to disseminate social science methods and tools within the field of social sustainability expertise. In this perspective, **IFSRA**

organises a **quarterly seminar** bringing together experts and researchers around common themes. It also **ensures the scientific valorisation of Insuco's studies through a collection of working papers**, the Hypothèse blog, journal and scientific book articles, and presentations at conferences, including regular **IFSRA** panels.

Research enables the implementation of North–South and South–South research programmes, as well as ad hoc studies aligned with **IFSRA's** research policy. Research interrogates sustainable and inclusive development frameworks **as they are designed, operated, translated, and reappropriated within public and private projects in the Global South (Axis 1).** These projects are analysed in the context of societal dynamics in the Global

RESEARCH AND DEVELOPMENT

South, characterised by mobility and circulation —of people, ideas, and imaginaries— **which challenge the construction of citizenship (Axis 2).**

Through the changes they induce, development projects also prompt reflection on the past and on what should be preserved for future generations, which is why **IFSRA** also examines **the processes of heritage-making in local societies (Axis 3).**

Training aims to build expertise in social sustainability grounded in the social sciences through:

- internal social science training for **Insuco's** technical staff,

- the delivery of Master's courses in schools and universities, and
- the organisation of a seasonal thematic university on Territorial Anchoring and Environmental & Social (E&S) Standards.

Through these three pillars, **IFSRA** sets ambitious goals, including the establishment of a biannual conference, the publication of a book or journal issue, and the creation of a Master's programme focused on social sustainability professions.

6.3 ICSI (INSUCO CENTER FOR SOCIAL INNOVATION)



ICSI (www.icsi.insuco.com) has the mission of building bridges between social science research and territorial learning, in order to anticipate and sustainably support global transitions and their effects on territories.

Through our *Think-Tank*, we create innovative spaces for exchange, bringing together a wide variety of stakeholders to jointly imagine and develop new approaches to sustainability and territorial development.

Our work focuses on generating synergies between actors and themes, with the goal of fostering social innovation and maximising impact across the different countries where the **Insuco** Group operates. The year 2024 marked the official establishment of **ICSI** as a civil society organisation based in Colombia, the consolidation of our first partnerships, and our participation in various events on behalf of the **Insuco** ecosystem.

Through a new donation implemented by **ICSI**, the Ford Foundation continues to support the development of the network of **Territorial Transformation Observatories (OTT)**, with new priority territories in Peru and Colombia, focusing on energy transition challenges.

Supported by our partners and team, our work is fuelled by:

- Collective reflection platforms on natural resource governance and territorial development in high-impact projects;
- A network of OTTs and learning territories, driven notably by an active partnership with the Ford Foundation;

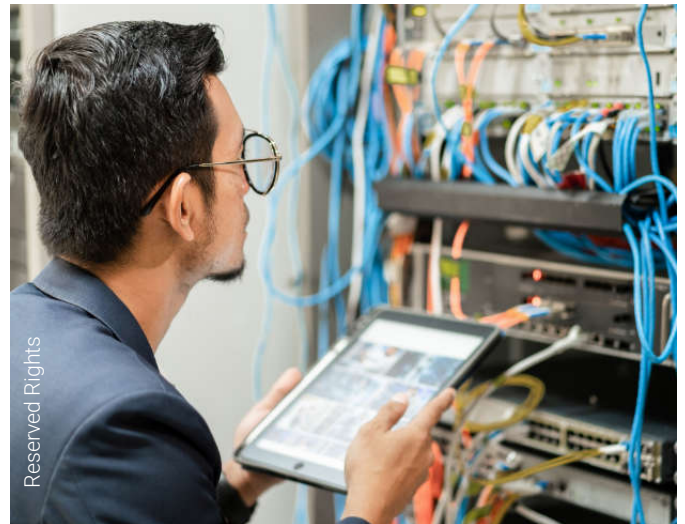
The production of social innovation capitalisation documents, notably involving the research community through **academic partnerships and active collaboration with IFSRA.**

6.4 ARTIFICIAL INTELLIGENCE (AI) AND ITS CHALLENGES MANAGED BY AN INTERNAL TASK FORCE

As a company committed to social responsibility, **Insuco** recognizes the profound opportunities and critical challenges presented by artificial intelligence.

Like all technological innovations, AI is a powerful tool for in-depth analysis, but it must never be used as a replacement for human expertise, particularly in our field where stakeholder engagement and fieldwork are paramount. To ensure responsible and effective use, **Insuco** has identified and is actively managing a series of key challenges.

- Internal demystification and technology awareness.** Like all technological innovations, AI generates numerous misconceptions, often fuelled by the digital services market. For effective use, it is essential that our employees understand how AI functions to fully grasp its real benefits for our services.
- Maintaining human expertise and proven methodologies.** AI is a tool for in-depth analysis but must never replace human staff or experts. Stakeholder engagement and fieldwork remain key aspects of our interventions, and AI processes must be supervised and controlled by experts. Studies must continue to rely on established methodologies, with AI integrated in a structured and controlled manner.
- Transparency and informed consent.** It is essential to be transparent, both internally and externally, about the use of AI (why, which AI, how, and for what purpose). If data collected from stakeholders is processed with AI assistance, these individuals must be informed, for example, via a notice within surveys.
- Bias management and inclusivity.** AI can generate biases, and the information it provides may be insufficient or inaccurate in representing indigenous peoples, vulnerable groups, conflict-affected populations, or marginalised communities. Therefore, processes must be established to manage biases and ensure quality control of prompts and outputs.
- Awareness of limitations and environmental & social impacts.** It is crucial to raise awareness of AI's limitations, risks, and potential impacts. This includes training permanent staff and distributing a guide to good practices for experts. It also involves comparing different types of AI, assessing their environmental and social impacts, and raising staff awareness to these considerations.
- Accountability and regulatory compliance.** Organisations using AI are fully responsible for its application, including content usage, source verification, and information accuracy. This requires compliance with regulations such as the European AI Act and data protection laws (privacy, security, and confidentiality of data, particularly for socio-economic surveys) in accordance with the General Data Protection Regulation (GDPR).



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RESEARCH AND DEVELOPMENT

To address these challenges, **Insuco** established the **Artificial Intelligence for Impact Assessment (AI4IA) Task Force** in 2024.

The Task Force has developed a structured action plan to manage AI across the company's operations, which includes:

- **Raising Awareness:** Developing a technical note, a glossary, and a series of educational videos to demystify AI internally.
- **Positioning and Governance:** Benchmarking our stance on AI within the environmental and social sustainability sector and drafting a formal Position Statement and an Internal Use Charter.
- **Regulating Usage:** Selecting preferred generative assistants, creating a handbook of best practices, and developing pre-coded prompts for recurring tasks to standardise and control our approach.

- **Training and Monitoring:** Providing dedicated training on our new policies and tools, and establishing ongoing technological monitoring to ensure we remain at the forefront of responsible AI use.

This comprehensive approach ensures that **Insuco leverages the power of AI while upholding our commitment to ethical practices and human-centered solutions.**

CONCLUSION

OUR OBJECTIVES

As we reflect on the importance of our impacts and the lessons from our 2022–2023 performance report, we have reached a significant stage in our history, alongside the structuring of the Group that followed our rapid growth. The implementation of our Corporate Social Responsibility and the Group's performance in this area reflect our understanding of our role in contributing to broader societal projects.

While the efforts associated with our organisational structuring and the many initiatives we have undertaken are notable, **we cannot yet consider our CSR efforts fully complete**. It is essential to identify our weaknesses—particularly where there is a gap between some of our ambitions and the resources we deploy—so that we can continue to strengthen our practices and address these areas.

Many current characteristics of the Group make us proud and are the result of promoting our values, which are reflected in our daily practices: a presence rooted in our countries of operation, decentralised governance supported by all employees, a strong link to research materialised through our Research Institute (IFSRA), a commitment to innovation in our profession through **the creation of our Think Tank (ICSI)**, and an ongoing culture of inclusion and learning.

Several positive outcomes can be highlighted:

- **We have further aligned our tax contributions with the Global South**, surpassing the targets set in our last report, with 85% of our fiscal contributions made in the countries where we operate.
- **Gender parity continues to be observed within the Group**, with perfect parity at the General Management and Executive Committee levels, and a majority of women in the management of our offices and the Group as a whole.
- **We have strengthened all our HR policies** and introduced numerous new benefits for our employees (including paternity leave, additional leave days, and mobility policies), while continuing to emphasise ongoing training—measures that contribute to a healthy and fulfilling working environment.
- **We have developed regular internal technical audits** to detect and address potential challenges in our offices, providing support, training, and tools to ensure excellence.

Nevertheless, we acknowledge that there is still room for improvement across several areas, notably:

- **Continuing to develop tools to ensure that all our teams work in comfortable and safe conditions**, including the launch of a secure reporting channel in 2025.
- **Further formalising our environmental policies** and continuously enhancing them through the promotion of best practices.
- **Ensuring better monitoring of our carbon footprint in 2025** and planning appropriate offset measures.
- **Strengthening the enforcement of our HSE policies** and codes of conduct among our subcontractors and partners.