

SECTION 7. VERIFICATION OF NON-FINANCIAL DATA

7.1. NOTE ON NON-FINANCIAL REPORTING METHODOLOGY

7.1.1. REFERENCE FRAMEWORKS

The reporting of non-financial indicators is based on an Internal Reference developed by Vivendi, which is in turn based on national and international references including: French Executive Order No. 2017-1180 of July 19, 2017 relating to the publication of a non-financial performance statement, French decree No. 2017-1265 of August 9, 2017, the guidelines of the Global Reporting Initiative **(1)** (GRI) and its Media Sector Supplement of May 4, 2012 **(2)**, the ten principles of the United Nations Global Compact and the OECD Guidelines for Multinational Enterprises.

The reporting protocol for environmental, social and societal data of the Vivendi group entities is updated annually and ensures the consistent application of definitions and rules for data gathering, validation and consolidation by all group companies.

(1) Launched in 1997 by the Coalition for Environmentally Responsible Economies (CERES) in partnership with the United Nations Environment Programme (UNEP), the GRI is a long-term and international, multi-stakeholder initiative that develops and issues guidelines for voluntary sustainability reporting by multi-national corporations wishing to disclose information regarding the economic, environmental and social impact of their activities, products and services. The GRI has not verified the content of this report or the validity of the information provided therein (www.globalreporting.org).

(2) The GRI Media Sector Supplement provides reporting guidance for global media industry corporations. Several themes are included such as freedom of expression, media pluralism and content quality, the representation of cultures, independence, data protection, accessibility and media literacy.

7.1.2. METHODOLOGY USED FOR CSR RISKS

The mapping of Vivendi's CSR risks is based on a rigorous risk analysis methodology, which is aligned with that used by the group's Internal Audit Department for the mapping of operational risks, with the aim of ensuring overall consistency. This methodology was implemented by the group's CSR teams, in collaboration with KPMG's Sustainability Department.

The following methodology was used to identify and assess CSR risks:

- definition of a risk universe which includes 17 social, environmental and societal risks for the group and its entities, excluding risks dealt with by other processes (e.g., cybersecurity, personal data protection, and corruption risks); and

- the risk universe was submitted to the seven group entities (Canal+ Group, Havas, Gameloft, Dailymotion, Editis, Vivendi Village and Group Vivendi Africa) in 2021 and to Prisma Media in 2022. More than 50 interviews were conducted to assess the gross risks and identify the policies and action plans implemented to control them (net risks).

Each of the group's eight entities was the subject of a separate risk map, validated by their respective management bodies. The group's overall 2022 risk map, consolidating all results, corresponds to the 2021 map updated with the results from Prisma Media obtained in 2022. It is presented in Section 2 of this chapter.

7.1.3. INDICATORS

The societal, social and environmental indicators are presented in this chapter.

Unless otherwise indicated, the societal, social and environmental indicators refer to consolidated data as of December 31, 2022.

For 2022, data is consolidated. A breakdown of 2022 data by entity is provided for certain indicators.

In accordance with IFRS 5 (Non-current assets held for sale and discontinued operations), since the fourth quarter of 2022, Editis has been presented as a discontinued operation in Vivendi's Consolidated Financial Statements. For illustrative purposes and to ensure comparability, the summary tables for social and environmental indicators presented in Section 5 also present 2021 and 2022 non-financial data restated to exclude the contribution of Editis.

7.1.4. REPORTING SCOPE

The reporting scope was established in accordance with Articles L. 233-1 and L. 233-3 of the French Commercial Code and, with the exception of certain entities, includes controlled companies and entities (see details at each reporting scope level).

Changes in reporting scope are the result of acquisitions and/or disposals of consolidated entities between January 1 and December 31 of the relevant reporting year:

- in the event of a disposal during the reporting year, the data for the entity is not recognized within the scope of that year; and
- in the case of an acquisition of an entity during the reporting year, the headcount is integrated into the reporting year. All other data will be included in the reporting of the following year unless the incoming entity can collect this information for the reporting year.

■ 7.1.4.1. Societal Reporting Scope

The societal reporting scope is as follows:

- Canal+ Group: unless otherwise specified, the reporting scope applies to workforce located in metropolitan France and its overseas departments and territories, Poland, Africa (Benin, Burkina Faso, Cameroon, Congo, Gabon, Guinea, Ivory Coast, Madagascar, Mali, Mauritius, Niger, Democratic Republic of Congo, Rwanda, Senegal and Togo), Asia (Myanmar, Vietnam), Haiti, as well as Studiocanal (France, United Kingdom, Germany, Spain and Australia), M7 and Thema (a two-country group focus, France and Nigeria, covering 79% of the entity's workforce);
- Havas: the reporting scope applies to the entire group;
- Editis: the reporting scope applies to France (which accounts for more than 97% of the group's employees);
- Prisma Media: the reporting scope applies to the entire group;
- Gameloft: the reporting scope applies to the entire group;
- Vivendi Village: the reporting scope applies to See Tickets, Olympia Production, Vivendi Live Ltd and l'Olympia;
- New Initiatives: the reporting scope applies to Dailymotion and GVA;
- Generosity and Solidarity: the reporting scope applies to CanalOlympia (in France and in Africa) and Vivendi Create Joy; and
- Corporate: the reporting scope applies to Vivendi SE's registered office in Paris.

■ 7.1.4.2. Social Reporting Scope

The social reporting scope covers all Vivendi group entities and 100% of the workforce for the "headcount" indicators.

In social reporting, unless otherwise indicated:

- "Vivendi Village" refers to l'Olympia, Olympia Production, Petit Olympia, Festival Prod, Strong Live Agency, Yuma, La Frontera, Mr Power, Théâtre de l'Œuvre, Vivendi Village, Vivendi Sports, Vivendi Live Ltd and See Tickets (in Europe and the United States);
- "New Initiatives" refers to Dailymotion (operating in France, Singapore and the United States), Flab Prod, Flab Presse, Group Vivendi Africa (operating in France and eight countries in Africa), Pernel Media and Vivendi Content;
- "Generosity and Solidarity" refers to CanalOlympia Talents & Live Performances (operating in 12 countries in Africa) and CanalOlympia in France; and
- "Corporate" refers to Vivendi SE's Paris headquarters and the New York office.

In accordance with the reporting protocol:

- entities newly consolidated within the reporting scope during the year appear only in the tables related to headcount;
- for 2022, 50 companies with a total of 1,186 people joined the reporting scope. They are: 13 Canal+ Group entities (226 employees), 32 Havas entities (915 employees), 4 Editis entities (43 employees) and 1 Generosity and Solidarity entity (2 employees); and
- since 2021, entities with a total headcount of less than 15 as of December 31 only report data on headcount and headcount arrivals and departures (i.e., no data on training, absenteeism, health and safety and collective bargaining agreements). As of December 31, 2022, the total workforce of these entities with less than 15 employees (excluding entities entering the scope of consolidation in 2022) represents 2.5% of the total Vivendi group workforce.

■ 7.1.4.3. Environmental Reporting Scope

The environmental reporting scope (covering more than 90% of employees) is as follows:

- Canal+ Group: the reporting scope applies to the entities located in metropolitan France and its overseas departments and territories, in Europe (Germany, Spain, Luxembourg, the Netherlands, Poland, the Czech Republic, and the United Kingdom), in Africa (16 countries: Benin, Burkina Faso, Cameroon, Congo, Democratic Republic of the Congo, Gabon, Guinea, Ivory Coast, Madagascar, Mali, Mauritius, Niger, Nigeria, Rwanda, Senegal and Togo), in Haiti, and in Asia (Myanmar and Vietnam) as well as in Australia;
- Havas: the reporting scope applies to 190 entities in 51 countries (Argentina, Australia, Austria, Belgium, Brazil, Cambodia, Canada, Chile, China, Colombia, Costa Rica, the Czech Republic, Denmark, Estonia, France, Germany, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Japan, Lithuania, Latvia, Malaysia, Mexico, Myanmar, the Netherlands, Peru, Philippines, Poland, Portugal, Russia, Saudi Arabia, Serbia, Singapore, South Africa, South Korea, Spain, Sweden, Switzerland, Taiwan, Thailand, Turkey, the United Arab Emirates, the United Kingdom, the United States, Uruguay and Vietnam);
- Editis: the reporting scope applies to France (which accounts for 97% of the group's employees);
- Prisma Media: the reporting scope applies to the entire group;
- Gameloft: the reporting scope applies to 13 countries: Argentina, Australia, Bulgaria, Canada, China, France, Hungary, Indonesia, Mexico, Romania, Spain, Ukraine and Vietnam;
- Vivendi Village: the reporting scope applies to See Tickets SA, See Tickets Ltd, See Tickets BV, See Tickets US, See Tickets AG, Vivendi Live Ltd, Vivendi Village France, l'Olympia and Olympia Production;
- New Initiatives: the reporting scope applies to Dailymotion (Paris and New York), Groupe Vivendi Africa (Burkina Faso, Congo, Ivory Coast, France, Gabon, Rwanda and Togo), and Flab Prod;
- Generosity and Solidarity: the reporting scope applies to CanalOlympia venues in Benin, Burkina Faso, Cameroon, Congo, Guinea, Madagascar, Niger, Senegal and Togo; and
- Corporate: the reporting scope applies to Vivendi SE's registered office in Paris.

7.1.5. METHODOLOGICAL DETAILS AND LIMITATIONS IN RELATION TO INDICATORS

Societal, social and environmental indicators may generally reflect methodological limits due to the lack of harmonization of international and national definitions and legislation, or due to the qualitative nature of certain data.

7.1.5.1. Social indicators

Headcount

Headcount-related indicators are expressed in number of employees as of December 31.

Work-study contracts (apprenticeship contracts and professionalization contracts) are counted as temporary contracts, trainees are not counted as part of the workforce.

Changes in the workforce

If an employee's contract is changed from temporary to permanent, they are not included in the permanent contract new hires. Similarly, they are not included in the temporary contract departures.

Voluntary turnover rate

With voluntary turnover, departures resulting from the resignation of permanent employees can be considered separately. This is calculated as follows:

Number of resignations of people on permanent contracts in year Y / Total employees on permanent contracts as of December 31 in year Y-1.

Training

For hours of training completed by employees, both face-to-face and e-learning hours are counted.

Regardless of the number of training courses taken by an employee, he or she is counted as having only participated once.

Health and safety

The rate of workplace accidents resulting in lost work time, as well as their frequency and severity rates are calculated as follows:

Rate of workplace accidents resulting in lost work time

Total number of workplace accidents resulting in lost work time x 100

Total headcount of the health and safety reporting scope

Frequency rate of workplace accidents

Number of workplace accidents resulting in lost work time x 1,000,000

Average annual headcount x annual hours actually worked

Severity rate of workplace accidents

Number of days lost due to workplace accidents x 1,000

Average annual headcount x annual hours actually worked

Annual hours actually worked were calculated by taking into account planned working hours, less days of absence from work.

Absenteeism rate

Absenteeism rates are calculated on the basis of the theoretical number of hours and days worked per year as follows:

Overall absenteeism rate

Total number of days of absence from work x 100

Number of days worked

The calculation of the overall absenteeism rate includes maternity, paternity and adoption leave.

Rate of absenteeism due to illness

Number of days absent due to illness x 100

Number of days worked

7.1.5.2. Environmental indicators

For the environmental scope, the methodology used for data collection takes into account the nature of the site in terms of its contribution to electricity consumption. Data is collected on the basis of entities with 25 or more employees to achieve an accurate representation of more than 90% of the actual data compared to the estimated total electricity consumption (note that once an entity starts contributing to environmental reporting in a particular reporting year, it will continue to perform environmental reporting even if its workforce falls below the threshold of 25 employees).

Greenhouse gas emissions are calculated based on the emission factors from the French Environmental and Energy Management Agency (ADEME) database for calculating carbon footprint, *Base Carbone*, version 22.0 (June 24, 2022). In the event that emission factors are not available in the database or are not considered relevant, factors from other recognized sources, including the GHG Protocol (www.ghgprotocol.org), the UK Department for Environment, Food and Rural Affairs (<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022>) and the Association of Issuing Bodies (AIB) (www.aib-net.org), may be used.

Any missing data on indicators such as electricity, gas, fuel and steam is estimated using methodologies based on ADEME factors where these are applicable or are based on available data (e.g., annual changes ratios of ten months out of twelve or ratio per square meter, per person).

With regard to data on electricity consumption, steam for heating or industrial cooling, the quantities reported correspond to the quantities invoiced. In the event that data is not available (as is the case for certain sites not owned by the group) consumption is estimated based on conversion factors (kWh/m², kWh/ft²). The conversion factors used for the energy consumption indicators are standard values. They differ depending on the geographic location of the entities and are taken from recognized reference guides. Total energy consumption is broken down to obtain a clearer assessment of the composition of the energy consumed.

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CO₂ emissions are divided into three categories:

- Scope 1 represents direct greenhouse gas emissions, including those associated with the consumption of natural gas and domestic heating fuel, and injections of refrigerant fluids during site maintenance operations on air-conditioning installations. It also includes emissions related to transport from consumption from mobile sources for directly owned vehicles or vehicles on long-term leases and emissions related to consumption from fixed sources for generators, and in both cases, the equipment over which the group has operational control;
- Scope 2 includes indirect greenhouse gas emissions resulting from the use of electricity, steam and cooling;
- Scope 3 represents external indirect greenhouse gas emissions, including in particular emissions related to:
 - business travel by employees;
 - purchases of paper, cardboard, plastics and acrylics used in the manufacturing of products intended for sale;
 - freight related to the distribution of books;
 - property (buildings); and
 - the treatment of waste (including WEEE and other hazardous waste).

For Scope 3, the data was selected according to the degree of reliability and comprehensiveness of the input data available (e.g., units of mass and distance).

In 2020, a change was made to the way that carbon emissions from property (buildings leased or owned) are recognized. The relative surface areas of buildings/sites leased for the first time and buildings constructed during the reporting year are recognized without depreciation, i.e., all emissions related to that building's manufacturing in year Y are also recognized (rule applicable under the Greenhouse Gas Protocol (GHG), the only internationally recognized method that companies can use to establish their trajectory with respect to Science-Based Targets).

Two changes were made in 2022 concerning the calculation of CO₂ emissions related to electricity consumption (Scope 2):

- the amounts of electricity produced on site from renewable sources and self-consumed are now taken into account; and
- to align the GHG emissions calculation method with best practices (GHG Protocol) of a market-based Scope 2, residual emissions factors are used when they are available and compatible with the granularity of the primary data. Currently, this only applies to countries covered by the AIB.

7.1.6. REPORTING TOOLS, CONSOLIDATION AND CONTROLS

A unique data collection tool called "Perform!" reports all consolidated and controlled data to various levels.

The IT tool automatically checks the data for consistency during input. An initial validation is performed by each entity. Consistency checks and a second validation are performed by each business unit. These indicators

are then grouped together and checked at the group's headquarters, where a third validation is performed during consolidation. Lastly, an analytical review and a general control ensure the overall consistency of flows between year Y-1 and year Y for all indicators presented in the non-financial performance statement.

7.2. INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT PRESENTED IN THE MANAGEMENT REPORT

Year ended December 31, 2022

This is a free translation into English of the original report issued in the French language and it is provided solely for the convenience of English-speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the Annual General Shareholders' Meeting,

In our capacity as an independent third party, accredited by the Cofrac under the number no. 3-1681 (scope of accreditation available on the website www.cofrac.fr), and as a member of the network of one of the Statutory Auditors of Vivendi (hereinafter the "Entity"), we conducted our work with an aim to provide a conclusion expressing a limited level of assurance on the compliance of the consolidated non-financial statement for the year ended December 31, 2022 (hereinafter the "Statement") with the provisions of Article R. 225-105 of the French Commercial Code (*Code de commerce*) and on the fairness of the historical information (whether observed or extrapolated) provided pursuant to Article R. 225-105 I, 3° of and II of the French Commercial Code (*Code de commerce*) (hereinafter the "Information") prepared in accordance with the Entity's procedures (hereinafter the "Guidelines"), included in the management report pursuant to the requirements of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de commerce*).

CONCLUSION

Based on the procedures performed, as described in the "Nature and scope of the work" section, and on the elements we have collected, we have not identified any material misstatements that would call into question the fact that the consolidated non-financial statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

PREPARATION OF THE NON-FINANCIAL PERFORMANCE STATEMENT

The absence of a generally accepted and commonly used framework or established practices on which to base the assessment and measurement of the Information allows for the use of different, but acceptable, measurement techniques that may affect comparability between entities and over time.

Therefore, the Information should be read and understood with reference to the Guidelines, the significant elements of which are presented in the Statement.

LIMITATIONS INHERENT IN THE PREPARATION OF THE INFORMATION

As set out in the Statement, the Information may be subject to uncertainty inherent in the type of scientific or economic knowledge and in the quality of the external data used. Some information is sensitive to the methodological choices, assumptions and/or estimates made in preparing it and presented in the Statement.

THE ENTITY'S RESPONSIBILITY

It is the responsibility of the Management Board to:

- select or set appropriate criteria for the preparation of the Information;
- prepare a Statement in accordance with legal and regulatory requirements, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks as well as the results of these policies, including key performance indicators and, in addition, the information required by Article 8 of Regulation (EU) 2020/852 (green Taxonomy); and
- implement the internal control procedures it deems necessary to ensure that the Information is free from material misstatement, whether due to fraud or error.

The Statement has been prepared in accordance with the Entity's Guideline, as mentioned above.

RESPONSIBILITY OF THE INDEPENDENT THIRD PARTY

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code (*Code de commerce*); and
- the fairness of the historical (observed or extrapolated) information provided in accordance with paragraph 3 of sections I and II of Article R. 225-105 of the French Commercial Code (*Code de commerce*), including key performance indicators and the measures relating to the main risks.

As it is our responsibility to form an independent conclusion on the Information as prepared by Management, we are not authorized to be involved in the preparation of said Information, as this could compromise our independence.

It is not our responsibility to comment on:

- the Entity's compliance with other applicable legal and regulatory requirements, in particular the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the French duty of care law and anti-corruption and tax avoidance legislation;
- the fairness of the information provided by Article 8 of Regulation (EU) 2020/852 (green Taxonomy); and
- the compliance of products and services with the applicable Regulations.

REGULATORY PROVISIONS AND APPLICABLE PROFESSIONAL STANDARDS

Our work described below was performed in accordance with the provisions of Articles A. 225-1 *et seq.* of the French Commercial Code (*Code de commerce*), as well as with the professional guidance of the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) applicable to such engagements and with ISAE 3000 (1).

(1) ISAE 3000 – Assurance engagements other than audits or reviews of historical financial information.

INDEPENDENCE AND QUALITY CONTROL

Our independence is defined by the requirements of Article L. 822-11 of the French Commercial Code (*Code de commerce*) and the French Code of Ethics (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control which includes documented policies and procedures aiming to ensure compliance with applicable legal and regulatory requirements, ethical rules and the professional guidance of the French Institute of Statutory Auditors (*Compagnie nationale des Commissaires aux comptes*) relating to this engagement.

MEANS AND RESOURCES

Our work mobilized the skills of eight people and took place between October 2022 and February 2023 over a total period of twelve weeks.

In carrying out those procedures, we obtained assistance from our specialists in the fields of sustainable development and social responsibility. We conducted eleven interviews with the persons responsible for the preparation of the Statement, in particular representatives from the Human Resources, Marketing and Communication, Social Affairs and CSR Departments.

NATURE AND SCOPE OF THE WORK

We planned and performed our work taking into account the risks of material misstatement of the Information.

In our opinion, the procedures we have performed in the exercise of our professional judgment enable us to provide a limited level of assurance:

- we obtained an understanding of all the consolidated entities' activities and the description of the main risks involved;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- we verified that the Statement deals with each category of social and environmental information set out in Article L. 225-102-1 III of the French Commercial Code (*Code de commerce*) as well as the respect of human rights and the fight against tax evasion;
- we verified that the Statement provides the information required under Article R. 225-105 II of the French Commercial Code (*Code de commerce*), where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under Article L. 225-102-1 III, paragraph 2 of the French Commercial Code (*Code de commerce*);
- we verified that the Statement presents the business model and a description of main risks associated with all the consolidated entities' activities, including, where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;

- we referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the main risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important set out in Appendix 1. Our work was carried out on the consolidating entity and on a selection of entities: Canal+ UES, Canal+ International Madagascar, Canal+ International Guinée, Havas Media France, Havas Media Germany, BETC Havas Agencia de Publicidade, Creative Lynx, Prisma Media, Gameloft Indonesia – Jogjakarta, See Tickets UK, GVA Togo;
- we verified that the Statement covers the Scope of consolidation, i.e., all the consolidated entities in accordance with Article L. 233-16 of the French Commercial Code (*Code de commerce*);
- we obtained an understanding of internal control and Risk Management procedures the Entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important set out in Appendix 1, we implemented:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data, and
 - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities and covers between 17% and 40% of the consolidated data relating to the key performance indicators and outcomes selected for these tests (17% of headcount and 40% of standard electricity consumption); and
- we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

The work carried out as part of a limited assurance engagement is less in Scope than that required for a reasonable assurance engagement performed in accordance with professional standards; a higher level of assurance would have required us to carry out more extensive procedures.

Paris-La Défense, March 9, 2023

The Independent Third Party

French original signed by

EY & Associés

Thomas Gault

Partner, Sustainable Development

APPENDIX 1: THE MOST IMPORTANT INFORMATION

Social Information	
Quantitative Information (including key performance indicators)	Qualitative Information (actions or results)
Voluntary turnover of employees on permanent contracts (all activities).	
Proportion of employees trained (all activities).	Results of the policy related to the attraction and retention of internal talents (Gameloft).
Proportion of women in headcount (all activities).	Organization of social dialog (Canal+).
Number of signed or renewed collective agreements (Canal+ in France).	Results of the policy related to health and safety at work (Dailymotion).
Frequency rate of work-related accidents (Canal+ UES, Eeditis).	
Severity rate of work-related accidents (Canal+ UES, Eeditis).	
Environmental Information	
Quantitative Information (including key performance indicators)	Qualitative Information (actions or results)
Main sources of greenhouse gas emissions (Scope 1, 2 and 3 on all activities) related to energy consumption:	
<ul style="list-style-type: none"> • Mobile sources; • Electricity (standard); • Business travel by plane and short-term rental car; • Property. 	Results of the policy related to combating climate change (Havas).
Main sources of greenhouse gas emissions (Scope 3 – Eeditis and Prisma Media) related to natural resources consumption: purchase of paper for printing books and magazines.	Results of the policy related to natural resources management and ecosystem protection (Havas).
Societal Information	
Quantitative Information (including key performance indicators)	Qualitative Information (actions or results)
Number of new authors published in France (Eeditis).	
Number of hours of training provided for creative talent (Canal+).	Actions related to handling ecological transition in content (Havas).
Number of campaigns subjected to intervention measures by the regulatory authorities and a withdrawal request (Havas).	Actions related to the respect for the human person and to the representation of diversity in content (Eeditis, Gameloft).
Percentage of user reports of "Hateful content" processed in less than four hours (Dailymotion).	Actions related to the attraction and retention of external talents (Canal+).
Percentage of user reports of "Disinformation" processed in less than four hours (Dailymotion).	Actions related to cultural appropriateness of content (Canal+, Vivendi Village).
Overall satisfaction rating for Vivendi Village festivals (Vivendi Village).	Actions related to health and safety of customers and users of products and services (Vivendi Village).
Percentage of games released during the year developed in compliance with the Gameloft Game Development Diversity Guidelines (Gameloft).	Actions related to the accessibility of content (Vivendi Village).