

The following topics were defined as relevant from an impact materiality perspective:

Material topic	Definition Impact	Actual/ Potential	Positive / Negative	Time horizon
Energy - Product	EVS has a negative impact on the environment by putting products on the market that consume a lot of energy	Actual	Negative	n/a
Energy - Organization	EVS has a negative impact on the environment by consuming energy (in relation to its activities)	Actual	Negative	n/a
Climate change mitigation - Customer	EVS has a negative impact on the environment by emitting GHG (in relation to its products).	Actual	Negative	n/a
Climate change mitigation - Company	EVS has a negative impact on the environment by emitting GHG (in relation with its activities, as well as other indirect GHG emissions that occur upstream and downstream of its activities).	Actual	Negative	n/a
Resource outflows	EVS could have a positive impact on the environment by designing its product to contribute to the circular economy (reuse, repair, recycling)	Potential	Positive	n/a
Resource inflows	EVS has a negative impact on the environment by consuming raw materials. If consumed in large quantities it can have an impact on the availability for local communities and other sectors that also rely on the resource.	Actual	Negative	n/a
Team Member - Working conditions	EVS has a positive impact on its workforce by offering good working conditions. “Working condition” refers to an organization’s approach to work-life balance, working time, secure employment etc.	Actual	Positive	n/a
Team Member - Social dialogue & Freedom of association	EVS has a positive impact on its workforce by respecting social dialogue and freedom of association. “Freedom of association and social dialogues” include the rights of employers and team members to form, join, and run their own organizations without prior authorization or interference, and to consult or simply exchange information between the employer and team members’ representatives, on issues of common interest relating to economic and social policy.	Actual	Positive	n/a
Team Member - Diversity & Inclusion	EVS has a positive impact on its workforce by putting measures in place to prevent discrimination. “Discrimination (on gender, age, ethnicity...etc.)” refers to the unequal burdens on individuals or the denial of fair opportunities based on individual merit.	Actual	Positive	n/a
Team Member - Training and skills development	EVS has a positive impact on its workforce by offering them continuous professional growth and employability.	Actual	Positive	n/a
Team Member - Gender equality and equal pay for work of equal value	EVS could have a negative impact on its workforce if no measures are put in place to prevent gender discrimination.	Potential	Negative	Medium-term
Team Member - Privacy	EVS could have a negative impact on its workforce if no measures are put in place to protect employees' data.	Potential	Negative	Short-term (constant risk)
Workers in the value chain - Working conditions	EVS has a positive impact on the workers in its values chain by requiring a minimum standard of working conditions (including Human Rights and Health and Safety) from its suppliers.	Actual	Positive	n/a
Local social contribution	EVS has a positive impact on its surrounding communities by supporting cultural, sport and education projects.	Actual	Positive	n/a
Customer - Access to (quality) information	EVS has a positive impact on its clients by helping them access quality information. EVS’ products and services are used by production crews to create content.	Actual	Positive	n/a
Customer - Data breach	EVS could have a negative impact on its clients if no measures are put in place to prevent cyber security breaches with their product or in their system.	Potential	Negative	Short-term (constant risk)
Customer - Responsible marketing practices	EVS has a positive impact on its clients by giving them access to the right information regarding their products and services, to help them make informed purchasing choices.	Actual	Positive	n/a
Customer - Social inclusion	EVS could have a positive impact on the social inclusion of its clients if its technology is adapted to any type of handicap.	Potential	Positive	n/a