3.8 Duty of Care Plan

The Group is subject to French Act No. 2017-399 of 27 March 2017 pertaining to the corporate duty of care incumbent on parent companies and contracting companies. As such, in accordance with article L.225-102-4 of the French Commercial Code, Clariane is required to establish and implement a Duty of Care Plan covering the activities conducted by the Group and any subsidiaries it owns.

The Duty of Care Plan sets out the reasonable vigilance mechanisms in place with a view to identifying and preventing serious violations on (i) human rights and fundamental freedoms, (ii) the health and safety of individuals and (iii) the environment, resulting from the activities carried out by subcontractors or suppliers with which Clariane has an established business relationship.

The Duty of Care Plan consists of the following mechanisms:

- a risk mapping system;
- regular assessment procedures for subsidiaries, subcontractors and suppliers;
- appropriate risk mitigation and prevention measures;
- whistleblowing mechanism and concerns reception system;
- system for tracking the measures implemented and assessing their effectiveness.

The table presented on the following pages lists all of the mitigation measures and metrics used to monitor the measures taken, in respect of each of the main risks identified. Cross-referencing is included whenever these components are detailed in another section of the Universal Registration Document.

Governance

Implementation of the Duty of Care Plan is overseen by the Group Legal Department, with input from key functions (CSR, Quality, Human Resources, Purchasing, Safety, Ethics and Crisis). The development and deployment of the Duty of Care Plan are presented to the Risk, Ethics and Compliance Committee, which meets bi-monthly.

The Group's Legal Department defines priorities for action and ensures that evaluation mechanisms and action points relating to duty of care are implemented.

The governance system in place is based on the involvement of both subsidiary and Group bodies. The Group's subsidiaries also actively participate in the deployment of the plan through their local manager in charge of implementing compliance actions within their scope. Each subsidiary is therefore responsible for implementing the Duty of Care Plan locally. It reports to the Group Legal Department on the roll-out and effectiveness of its system for managing the risks associated with duty of care.

Plan formulation methodology

Clariane carries out concrete actions to prevent risks to health, safety and the environment and to prevent the risk of human rights violations. To this end, Clariane conducts continuous identification and monitoring of risks of violations related to commercial activities, using a set of policies and procedures, management systems and reporting tools. The Duty of Care Plan is therefore continually updated.

The identification of risks consists of:

- collecting and reviewing existing documentation relating to the identification and prevention of risks within the Group;
- developing a typology of risks related to human rights, fundamental freedoms, health, safety and the environment based on:
    1. the previous risk mapping,
    2. analysis of the current situation,
    3. public sources, particularly with regard to suppliers,
    4. relevant international and European standards on fundamental rights,
    5. internal standards on fundamental rights,
    6. interviews with key functions,
    7. the identification of "serious risks" in terms of human rights, health and safety, and environmental violations,
    8. the assessment of gross risks,
    9. the assessment of net risks,
    10. reviewing the risk mapping,
    11. validating the risk mapping.

Analysis of causes and consequences completes and refines the description of each potential event, making it possible to define the risk and determine its likelihood or impact. The mapping of duty of care risks centralises the results of risk analysis and their respective assessments. It enables the various departments involved in risk monitoring to manage risk remediation and prioritise actions.

The entire risk mapping process is reviewed on a continous basis.

Ethics Charter

Clariane's Duty of Care Plan is based on the Group's Ethics Charter, which defines Clariane's values of Trust, Responsibility and Initiative. These values are reflected in attitudes associated with transparency, kindness, integrity, the quality of our services and the long-term effect of our actions.

This Charter sets out the Group's compliance with the following international and European standards:

- the 1948 Universal Declaration of Human Rights;
- the International Labour Organization's fundamental conventions;
- the OECD Guidelines for Multinational Enterprises;
- the United Nations Global Compact;
- the United Nations Convention against Corruption;
- the WHO's principles;

- the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions;
- the Charter of Fundamental Rights of the European Union (18 December 2000);
- the European Charter of Patients' Rights (22 October 2009);
- Council of Europe Recommendation (2004)10 of the Committee of Ministers to Member States concerning the protection of the human rights and dignity of persons with mental disorder;
- the European Charter on the Rights and Responsibilities of Older People in Need of Long-term Care and Assistance (June 2010).

Clariane's Ethics Charter can be found on the various Clariane Group websites and is intended for all Group employees and stakeholders.

Third-party assessement

Clariane has a third-party risk assessment policy. This third-party assessment policy aims to implement the systems in place within the Group to assess the level of risk that a partner of the Group represents, in terms of corruption and duty of care, (i) before entering into a contractual or commercial relationship with the latter, and (ii) during the relationship, and to set up, where applicable, appropriate risk management systems to reduce the risks identified. Compliance checks must also be carried out before any merger, acquisition or sale transaction.

"Third party" here means all suppliers, service providers, consultants, brokers, intermediaries, targets, beneficiaries of sponsorship or patronage actions, etc., in summary, any third party to the Clariane Group whose employees it may

come to know in the context of the selection, negotiation and/or referencing mission or in the context of acquisitions, whether within or outside the European Union.

The assessment of third parties consists of three steps:

- step 1: know the warning signs to be able to detect them;
- step 2: determine the level of risk associated with the relationship;
- step 3: implement measures proportionate to the level of risk identified.

The Group Legal Department, Purchasing Department and any other relevant departments work together to ensure and control these assessments and their follow-up throughout the business relationship.

Measures to mitigate risk and prevent serious violations

Clariane analyses adverse events occurring in all the countries where it operates. The method and level of detail of the investigations carried out depend on each event and its seriousness.

The Group Safety, Ethics and Crisis Management Department is responsible for overseeing how the review of these situations is organised and monitored in all countries. Incidents are handled by a multidisciplinary team. This organisation ensures efficient coordination of the operational response, from root cause analysis to the implementation of any awareness-raising, prevention and protection measures that may be required.

Monthly reporting is organised at Group level, with the Safety, Ethics and Crisis Management Department, so that all situations can be monitored and, if necessary, dedicated

support measures can be put in place in conjunction with the Quality Departments in each country, using a PDCA (Plan, Do, Check, Act) approach. This structure helps to ensure that all countries can benefit from the lessons learned from analysing risky situations.

This department is also responsible for crisis management. A dedicated structure has been set up to respond to emergency or crisis situations in each country and at Group level, to ensure business continuity and personal safety.

The Group Safety, Ethics and Crisis Management Department presents the main risks and incidents identified in the various countries to a monthly Alert Committee meeting, which includes the Group Legal Department.

Whistleblowing system

The Group has set up a whistleblowing system common to all Group entities, allowing all employees, candidates for a position, employees of Group co-contractors, shareholders, Group customers and their relatives, as well as anyone connected to Clariane, to file an alert. The purpose of the whistleblowing system is to identify abnormal situations at all levels of the company so that they can be remedied and prevented. In addition to situations that directly or indirectly involve the Clariane Group, some of its employees or external people associated with the Group, and which are contrary to the regulations in force, pose a risk of conflict of interest or corruption, or a threat or harm to the general interest, Clariane has extended its internal whistleblowing system to cover breaches of its Ethics Charter, which each of its employees is required to respect. As part of its duty of care, Clariane has opened the system to the reporting of situations involving serious violations to the environment, human health or safety, human rights and fundamental freedoms resulting from its activities and those of its subcontractors or suppliers, when these situations are related to their relationship with Clariane.

Communication campaigns are frequently organised at head offices and in facilities to raise awareness about the system. This system guarantees the anonymity of the person reporting the claim and systematic confidentiality in its handling. This system complies with Articles 6 and 17 of French Law 2016-1691 (Sapin II Law) of 9 December 2016 on transparency, the prevention of corruption and the modernisation of the economy, as well as French Law 2017-399 of 27 March 2017 on duty of care. It is supplemented by procedures relating to the processing of alerts and the handling of internal investigations. These procedures make it possible to define a clear governance for the monitoring of alerts, and plan for the appointment of "investigation officers" trained on how to conduct internal investigations.

For employees, the whistleblowing system includes the following alert methods:

- the line manager;
- the Human Resources Department;
- the Group or Country compliance departments and the Group Safety, Ethics and Crisis Management Department;
- a platform for reporting alerts.

This system is set out on the company's website and intranet, in the Group's Ethics Charter and Code of Conduct, and is brought to the attention of all new recruits and approved service providers in their contracts.

Control and monitoring systems in place

For each of the categories of risk identified in relation to duty of care, the control plan put in place by the Group is based on the processes implemented within the Clariane Group, in particular the governance system in place and dedicated committees, audits, checks and surveys, especially satisfaction surveys, as well as systems and tools for reporting risky situations.

The Group Legal Department works in coordination with the Audit and Internal Control Department, the Purchasing Department and the CSR Department to gather information about the effective implementation of mitigation measures both at Group level and in relations with third parties (in particular suppliers, subcontractors and subsidiaries).

Audits carried out by the Group's Audit and Internal Control Department are used to identify the measures in place and areas of difficulty. Areas for improvement can then be suggested, such as training, changes to existing policies and additional tools.

The actions of the Audit Department are supplemented by:

- internal quality audits, in particular 360° audits conducted at least every other year (see section 3.3.3.6.2);
- verification of sites' compliance with the Clariane Standard (quality manual) and with ISO 9001 (see section 3.3.3.6.2);
- annual satisfaction surveys, in particular to measure employees' feelings about discrimination and diversity, or about the quality of care provided to residents or patients at the Group's facilities (see section 3.3.3.6.2);

- analyses of accident data during business reviews organised in each country in which the Group operates (see section 3.3.1.6);
- audits and "pentests" (intrusion test to assess the security of an information system) to ensure data protection, including personal data (see section 3.4.4);
- energy audits to reduce the Group's carbon footprint (see section 3.2.2.5);
- external audits with accredited bodies, particularly with regard to facilities' safety.

A self-assessment campaign led by the Audit and Internal Control Department is also carried out annually, and includes an assessment of matters relating to CSR and duty of care.

The following committees are responsible for certain control and monitoring activities:

- the Board of Directors' Audit Committee, which meets every two months;
- the Group's Risk, Ethics and Compliance Committee, which meets every two months;
- the Group's Ethics, Quality and CSR Committee, which meets every three months;
- Incident committees to analyse and remedy the most serious adverse events in each country;
- Group and country alert committees, which meet monthly.

In addition, in order to take part in discussions on changes in the working environment, a European Works Council (CE-SE, whose constitution and operation are detailed in section 3.3.1.5) was set up in 2019 and its members are actively involved in several working groups:

- the working group on occupational health, safety and accident prevention;

- the working group dedicated to reducing absenteeism;

- the working group dedicated to CSR and training, in connection with the Group's commitments as a purpose-driven company.

Risks identified in relation to duty of care

All the risks identified in relation to duty of care are presented below, by issue, together with the measures put in place with regard to the Group's activities and value chain. The whistleblowing mechanism, which covers all the risks faced by the Group, is described above in the introduction to the Duty of Care Plan. The following systems are detailed throughout the Universal Registration Document. Cross-references are provided to policies, procedures and courses of action so that the required level of information may be accessed. The sustainability report includes a number of metrics, which will also be referred to where appropriate.

Duty of Care issues	Type of risk	Measures in place (procedures, actions) and assessment of system
HUMAN RIGHTS & FUNDAMENTAL FREEDOMS		**TREATMENT AND CARE OF PATIENTS AND RESIDENTS**

	Abuse	**Process in place:**
		• ISO 9001 quality management certification (see section 3.3.3.3)
		• Implementation of the Clariane Standard in all the countries where the Group operates, organising processes in relation to the care pathway, meeting the needs of people under care, risk management, as well as strategic management and human resources
		• Roll-out of Positive Care including (see section 3.3.3.6.1):
		  • management of behavioural disorders and mitigation of their manifestation;
		  • training in understanding dementia pathologies and their symptomatological expression (productive behavioural disorders);
		  • control of symptom levels with standardised clinical assessment.
		Procedures in place:
		• Ethics Charter condemning all forms of abuse
		• Procedure in place for "serious adverse events" ensuring:
		  • immediate actions;
		  • internal reporting of events and reporting to the competent authorities according to local regulations;
		  • analysis of root causes and any additional actions required.
		• Procedure in place for collecting and handling alerts, in particular for reporting situations that contravene legal requirements or the Ethics Charter
		Actions implemented:
		• Publication and communication of recommendations and best practices to all employees to combat abuse (see section 3.3.3.6)
		• Awareness-raising and prevention campaign at the European level on good treatment
		• Measurement of customer satisfaction via dialogue forums and satisfaction surveys carried out in all countries where the Group operates (see section 3.3.3.2.1)
		• Organisation within the Group of "Values Month", with the main theme of a culture of attention in order to raise awareness of abuse through negligence (see section 3.3.3.6)
		• "Let's talk about values" game to bring the Group's values to life through practical scenarios (see section 3.3.3.6)
		Metrics:
		• Quality of care metrics are monitored and included in section 3.3.3.6.3 "Care-related risk management".
		• Data relating to Serious Adverse Events and Complaints encountered can be found in section 3.3.3.2.2 "Processes to remediate negative impacts and channels to raise concerns".
		• The percentage of facilities certified within the framework of 360° audits is shown in section 3.3.3.6.2 "Quality management", with the share of ISO 9001-certified facilities.
		• The roll-out of Positive Care is monitored within each facility and is set out in section 3.3.3.6.1 "Positive Care approach".

Duty of Care issues	Type of risk	Measures in place (procedures, actions) and assessment of system
		DISCRIMINATION: PATIENTS AND EMPLOYEES

HUMAN RIGHTS & FUNDAMENTAL FREEDOMS

Discrimination

Internal policies:

- Quality of life at work policies (see section 3.3.1.3)
- Diversity, equity and inclusion action plan, defined in 2024 (see section 3.3.1.9)
- Ethics Charter including a section on non-discrimination
- "Let's talk about values" game to bring the Group's values to life through practical scenarios

Measures to promote gender equality:

- Clariane Women's Club (see section 3.3.1.8)
- Combating violence against women: Clariane is a co-founder of the European "One in Three Women" network with the FACE Foundation (see section 3.3.1.8)
- Awareness-raising e-learning module, "Orange the World" campaign (see section 3.3.1.8)
- 2023 performance share plan including a criterion on the percentage of women in the management committees and within the Group and countries of operation (see section 3.3.1.8)
- All Italian entities have Afnor certification promoting gender equality

Measures to prevent discrimination:

- Clariane's Human Rights Statement including a section on the fight against discrimination and on promoting equal opportunities
- Clariane is a signatory of the #StOpE initiative against casual sexism in the workplace (see section 3.3.1.9)
- Signing of the fourth Disability Agreement in France (see section 3.3.1.9) and communication campaign on dyslexia to raise awareness about invisible disabilities
- Equality Agreements signed in Spain (see section 3.3.1.5)
- Helplines and support measures put in place in the countries where the Group operates (see section 3.3.1.6):
  - anonymous, confidential Stimulus hotline open 24/7 for employees in France, implemented in Italy since 2024, as well as social worker services in France;
  - appointment of specifically trained trustworthy persons in Belgium for each site;
  - designation of "Health Champions" in Germany;
  - the "Therapyside" listening service in Spain, set up in 2024.

Actions implemented:

- Signature by Clariane France and Clariane SE of Autre Cercle's commitment charter for the inclusion of LGBT+ people (see section 3.3.1.9)
- Mission handicap France working for professional integration, professional development, and job retention (see section 3.3.1.2.1)
- Partnership with a recruitment platform in Germany to promote the recruitment of people with disabilities
- Partnership with La Maison des Femmes in Saint-Denis and Tours in France and with the D.i.Re association for social reintegration in Italy
- Diversity label for Clariane Brussels region
- Solidarity fund set up in France, also created in Germany in 2024, and to be launched in the other countries where the Group operates in 2025 and 2026 (see section 3.3.1.6)

Metrics:

- With regard to gender equality, refer to the total number of employees by headcount and breakdown by gender and by country in section 3.3.1.3 "General overview of HR policies, characteristics, attractiveness and retention of own workforce", as well as to the percentage of women on Group and Country Management Committees and in senior management positions as shown in section 3.3.1.8 "Gender equality: policies, actions, metrics and targets".
- With regard to discrimination, section 3.3.1.9 "Diversity and inclusion: policies, actions, metrics and targets" includes metrics relating to the number of employee complaints, incidents encountered and the number of employees with disabilities.

Duty of Care issues	Type of risk	Measures in place (procedures, actions) and assessment of system
	COMPLIANCE WITH REGULATIONS BOTH WITHIN CLARIANE AND BY SUPPLIERS AND PARTNERS	
HUMAN RIGHTS & FUNDAMENTAL FREEDOMS	**Non-compliance with the regulations applicable to Clariane's activities:** • **10 Fundamental Conventions of the International Labour Organization (ILO);** • **Combating undeclared labour** • **Regulations governing medical research**	**Policies and actions put in place:** • Social dialogue at the European level is monitored by the European Company Works Council (see section 3.3.1.5) • Implementation in 2023 of a European Charter of Fundamental Principles of Social Dialogue (see section 3.3.1.3) • Ethics Charter including a section on respect for human rights and personal dignity applicable to all employees and included in approved suppliers' contracts (see section 3.3.1.3) • Clariane's Human Rights Statement including a commitment on safe working conditions • Sustainable Procurement Charter including clauses on respect for human rights and working conditions (see section 3.4.3) **Metric:** The Ethics Charter is deployed across all countries where the Group operates and is systematically communicated to new employees.
	TREATMENT AND CARE OF PATIENTS	

HEALTH & SAFETY OF PEOPLE	**Medication errors/ Exposure to harmful substances**	**Policies and procedures in place:**
		• The Clariane standard on quality management provides a framework for the medication circuit and personal safety
		• Procedure in place for "serious adverse events" ensuring:
		  • immediate actions;
		  • internal reporting of events and reporting to the competent authorities according to local regulations;
		  • analysis of root causes and any additional actions required.
		• Protocols on the use of personal protective equipment (PPE) implemented at facilities in countries where the Group operates
		
		Procedures in place:
		• The medication circuit is one of the Clariane Group's strategic training programmes
		• From prescription to administration, the medication circuit complies with the legislation in force in each country and recommendations on the proper use of drugs. The drugs dispensed by the Group's facilities are prescribed by doctors.
		
		Metrics:
		Quality of care metrics are monitored and included in section 3.3.3.6.3 "Care-related risk management"
		Data relating to serious adverse events can be found in section 3.3.3.2.2 "Processes to remediate negative impacts and channels to raise concerns".
		Serious adverse events relating to the health, safety and security of residents and patients cover the following subjects:
		• health: falls, medication errors, suicide attempts, suicides, various care-related issues;
		• safety: violence between residents/patients, unannounced outings;
		• security: abuse, theft.

Duty of Care issues	Type of risk	Measures in place (procedures, actions) and assessment of system
		SAFETY OF PEOPLE AT CLARIANE FACILITIES

HEALTH & SAFETY OF PEOPLE	**Residents straying from facilities**	**Policies and processes put in place:**
		• The prerequisites for Positive Care are set out in the Clariane Standard
		• The Positive Care programme implemented within the Group promotes the use of non-pharmaceutical interventions and in particular includes behavioural therapies following an assessment in order to prevent and help reduce wandering (see section 3.3.3.6.1)
		• Procedure in place for "serious adverse events", allowing for these situations to be monitored and ensuring:
		  • immediate actions;
		  • internal reporting of events and reporting to the competent authorities according to local regulations;
		  • analysis of root causes and any additional actions required.

		Metrics: Data relating to serious adverse events can be found in section 3.3.3.2.2 "Processes to remediate negative impacts and channels to raise concerns". Serious adverse events relating to the health, safety and security of residents and patients cover the following subjects: • health: falls, medication errors, suicide attempts, suicides, various care-related issues; • safety: violence between residents/patients, unannounced outings; • security: abuse, theft.
	Crisis management: pandemics, epidemics, fires, disasters	**Internal policies and processes:** • The Clariane Standard provides a framework for operational risk management • Protocols for the infection prevention and outbreak management implemented in the countries where the Group operates (see section 3.3.3.6.3) • Existence of a crisis management system and business continuity plan in the various countries where the Group operates • Roll-out of a heatwave plan in all countries where the Group operates, including dedicated protocols and training on hydration and prevention and treatment of dehydration (see section 3.2.2.3.2) **Measures implemented:** • Awareness raising and prevention at the European level on hygiene best practices to limit the risk of infection (see section 3.3.3.6.3) • Weekly observatory with an overview of epidemic pressures in Europe • Inventory of personal protective equipment • Organisation in 2024 of an awareness-raising day at all facilities in the countries where the Group operates to mark World Hand Hygiene Day (see section 3.3.3.6.3) • Organisation of an awareness-raising week at all Group facilities to prevent acute respiratory infections (see section 3.3.3.6.3)
		Metrics: Data relating to serious adverse events can be found in section 3.3.3.2.2 "Processes to remediate negative impacts and channels to raise concerns". Serious adverse events relating to the health, safety and security of residents and patients cover the following subjects: • health: falls, medication errors, suicide attempts, suicides, various care-related issues; • safety: violence between residents/patients, unannounced outings; • security: abuse, theft. The roll-out of Positive Care is monitored within the network, and the consideration score obtained in the resident, patient and family satisfaction survey, which is included in section 3.3.3.6.2 "Quality management", measures the impact of this programme.

Duty of Care issues	Type of risk	Measures in place (procedures, actions) and assessment of system

HEALTH & SAFETY OF PEOPLE	**Harassment and psychosocial risks**	**Internal policies and commitments:**
		• European protocol on health and safety at work, especially the reduction of workplace accidents (see section 3.3.1.2.1)
		• Joint Declaration of the European Works Council and Clariane on social commitment and the reduction of absenteeism (see section 3.3.1.2.1)
		• Annual variable compensation policy for the Chief Executive Officer for 2024 including a criterion on the reduction in the lost-time accident frequency rate (see section 4.2.1.1)
		• Since 2022, health and safety outcomes – specifically the decrease in the frequency rate – have been integrated as a criterion in the variable portion of the compensation of top management (see section 3.3.1.6)
		Actions implemented:
		• Training and awareness-raising campaigns for managers and teams (see section 3.3.1.6)
		• Implementation of the standard for social and psychological support for employees in all countries where the Group operates (see section 3.3.1.6)
		• Helplines and support measures put in place in the countries where the Group operates (see section 3.3.1.6):
		  • anonymous, confidential Stimulus hotline open 24/7 for employees in France, implemented in Italy since 2024, as well as social worker services in France;
		  • appointment of specifically trained trustworthy persons in Belgium for each site;
		  • designation of "Health Champions" in Germany;
		  • the "Therapyside" listening service in Spain, set up in 2024.
		• Reinforcement of the main measures included in the social and psychological support standard (see section 3.3.1.6)
		
		Metrics:
		• The roll-out of the social and psychological support standard is monitored within the Group and is set out in section 3.3.1.6 "Health, safety and well-being at work: policies, actions, metrics and targets".
		• Metrics relating to the number of days lost to work-related accidents or illness are also included in section 3.3.1.6 "Health, safety and well-being at work: policies, actions, metrics and targets". The annual employee survey highlights the percentage of employees who feel that the company provides access to social and psychological support.

	Facility security (infrastructure, hygiene and equipment)	**Internal policies:**
		• The Clariane Standard implemented in all countries where the Group operates sets out rules in terms of health and safety, as well as evaluation processes
		• Roll-out within the Group of a building safety reference system in 2024
		• Procedure in place for "serious adverse events" covering facilities' safety and ensuring:
		  • immediate actions;
		  • internal reporting of events and reporting to the competent authorities according to local regulations;
		  • analysis of root causes and any additional actions required.
		Actions implemented:
		• Awareness raising and prevention at the European level on health and safety (see section 3.3.3.6.3)
		• Prevention visits organised annually for certain sites as part of the Group insurance programme
		
		Metrics:
		• The number of facilities that have undergone a 360° Audit and the percentage of these facilities that have obtained an A or B score is shown in section 3.3.3.6.2 "Quality management".
		• The percentage of sites audited by a public authority and rated A or B is also shown in section 3.3.3.6.2 "Quality management".
		• The percentage of ISO 9001-certified sites is also identified in section 3.3.3.6.2 "Quality management".
		• Data relating to serious adverse events can be found in section 3.3.3.2.2 "Processes to remediate negative impacts and channels to raise concerns". Serious adverse events include deterioration and intrusions.

Duty of Care issues	Type of risk	Measures in place (procedures, actions) and assessment of system

HEALTH & SAFETY OF PEOPLE	**Safety at work and working conditions – Clariane employees**	**Internal policies and commitments:**
		• European protocol on health and safety at work (see section 3.3.1.2.1)
		• Joint Declaration of the European Works Council and Clariane on social commitment and the reduction of absenteeism (see section 3.3.1.2.1)
		• Guide to good managerial practice to prevent absenteeism, implemented in all countries where the Group operates (see section 3.3.1.2.1)
		Actions implemented:
		• In France, there is a service dedicated to occupational health, composed of occupational risk prevention specialists (see section 3.3.1.6). Similar organisations have been set up in the other countries where the Group operates, in accordance with applicable regulations
		• Annual internal Community Pulse barometer to assess the engagement rate of employees (see section 3.3.1.2.1)
		• Tool in place in France to monitor all workplace accidents at each site, reporting database in Germany
		• Helplines and support measures put in place in the countries where the Group operates (see section 3.3.1.6):
		  • anonymous, confidential Stimulus hotline open 24/7 for employees in France and Italy and social worker services in France;
		  • appointment of specifically trained trustworthy persons in Belgium for each site;
		  • designation of "Health Champions" in Germany;
		  • "Therapyside" support service in Spain.

		Metrics: • The number and rate of work-related accidents recorded and the absenteeism rate are monitored and detailed in section 3.3.1.6 "Health, safety and well-being at work: policies, actions, metrics and targets". • The results of employee surveys used to measure the engagement of Clariane employees are detailed in section 3.3.1.3 "General overview of HR policies and characteristics of the undertaking's employees". • Metrics relating to existing works councils in countries where the Group operates are detailed in section 3.3.1.5 "Social dialogue: policies, actions, metrics and targets".
	DAMAGE TO REPUTATION AND INFORMATION SYSTEMS, PERSONAL AND HEALTH DATA PROTECTION	
	Personal and health data protection	**Policies and processes in place:** • Policies issued at Group level to cover GDPR requirements (see section 3.3.3.9) • Group-wide cyber security policy (see section 3.4.4) • Dedicated governance composed of a Group Data Protection Officer (DPO) and country DPOs in each of the countries where the Group operates (see section 3.3.3.9) • Employee training and awareness campaigns (see section 3.3.3.9) • Review of data protection risks at Group level by the Ethics and Compliance Risk Committee and at country level by a dedicated committee (see section 3.3.3.9) • Self-assessment of the system implemented to comply with the GDPR as part of the Group's reference framework of key internal control points (see section 3.3.3.6.2 and 3.3.3.9)
		Metrics: • The assessment of the Group's level of maturity in terms of personal data protection is provided in section 3.3.3.9 "Protection of personal data of patients and residents: policies, actions, metrics and targets". • The number of data breaches during 2024 is also shown in section 3.3.3.9 "Protection of personal data of patients and residents: policies, actions, metrics and targets". • Data relating to employee awareness-raising is provided in sub-section 3.4.4 "Raising employee awareness of cyber security".

Duty of Care issues	Type of risk	Measures in place (procedures, actions) and assessment of system

WORKPLACE HEALTH AND SAFETY ON CLARIANE SUPPLIERS' SITES

HEALTH & SAFETY OF PEOPLE

Workplace health and safety on suppliers' sites

Policies and processes implemented:

- Sustainable Procurement Charter including clauses on respect for human rights and working conditions of employees of Clariane Group suppliers (see section 3.4.3)
- Procedure for evaluation of third parties (see section 3.4.1)
- Possibility of reporting situations posing a risk to the health and safety of suppliers' employees via the internal whistleblowing system
- Protocols on the use of personal protective equipment apply to suppliers working at Clariane Group facilities

Metrics:

- The Sustainable Procurement Charter is systematically sent out during invitations to tender and is incorporated into contracts with approved service providers. These elements are detailed in section 3.4.3 "Supplier relations and payment practices: policies, actions and metrics".
- Approved service providers are subject to an EcoVadis assessment, details of which are given in section 3.4.3 "Supplier relations and payment practices: policies, actions and metrics".

REDUCTION OF THE ENVIRONMENTAL FOOTPRINT

ENVIRONMENT

Waste management/ Medical waste management

Policies and processes implemented:

- Roll-out in 2024 of the Group's environmental and energy policy (see section 3.2.4)
- Optimisation of waste sorting and monitoring of residual waste production, waste management (see section 3.2.2.3.1)
- Management of infectious medical waste in accordance with national legislation and the Group's internal procedures for storing and disposing of medical waste, including infectious waste, while ensuring the safety of people and the protection of the environment (see section 3.2.4)

Metric:

Waste volumes within the Group are shown in section 3.2.4.2 "Resource outflows", with an assessment of the volume of waste sorted and recovered by category, including medical waste.

Reduction of the carbon footprint

Processes implemented:

- Transition plan for 2031, including targets for reducing the Group's carbon footprint across all scopes (Scopes 1, 2 and 3) compared with 2021 (see section 3.2.2.1)
- Multi-year investment plans including targets for reducing energy consumption and decarbonising the energy mix (see section 3.2.2):
  - improving energy efficiency and increasing the proportion of low-carbon energy (see section 3.2.2.2);
  - integration of renewable energy sources (see sections 3.2.2.3.1 and 3.2.2.5);
  - implementation of automated energy management technologies (see section 3.2.2.1).

Awareness measures:

- Campaign to raise awareness of eco-friendly behaviours (see section 3.2.2.3.1)

Metrics:

- Energy consumption by source and changes from the previous year are detailed in section 3.2.2.4 "Energy consumption and mix".
- Details of greenhouse gas emissions by emission category and changes in relation to the base year and the previous year are detailed in section 3.2.2.5 "Greenhouse gas emissions".

Duty of Care issues	Type of risk	Measures in place (procedures, actions) and assessment of system
	IMPACT OF CLIMATE CHANGE	
ENVIRONMENT	**Adaptation to the impacts of climate change**	**Internal policies and commitments:** • Roll-out of an environmental and energy policy in 2024 • Existence of a crisis management system and business continuity plan in the various countries where the Group operates **Actions implemented:** • Group commitment that all new construction projects will be subject to environmental certification (see section 3.2.2.3.1) • Campaign to raise awareness of eco-behaviours in the various countries where the Group operates (see section 3.2.2.3.1) • Actions to raise employee awareness (Climate Fresk, training modules, sustainable development week) in countries where the Group operates (see section 3.2.2.3)
		Metric: All the Group's facilities have undergone analysis of their exposure to climate hazards in terms of the risks associated with heat, heavy rainfall, flooding, drought and extreme cold. Facilities located in France were subject to additional analysis of the risk of forest fires.