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Sustainability Statement and Duty of Care Plan

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3.1 General disclosures (ESRS 2)

Clariane and its subsidiaries ("Clariane") declare that this report on sustainability information, an integral part of the Group's management report as required by Article L.233-28-4 of the French Commercial Code (the "**sustainability statement**"), has been prepared and drafted in accordance with the normative requirements set by (i) European Sustainability Reporting Standards ("ESRS") and (ii) Article 8 of Regulation (EU) 2020/852 regarding information to be provided under the Taxonomy, both of which are applicable at the date of preparation of this first sustainability statement.

This sustainability statement has been compiled on the basis of the information and knowledge available at the date it was prepared, in the context of the first year of application of provisions under the EU Corporate Sustainability Reporting Directive ("CSRD"). Clariane will be able to improve its understanding of the requirements set out in ESRS when further recommendations, positions or interpretations are available concerning their implementation. Possible changes to the texts and/or the conditions for their application as a result of the Omnibus Regulation currently being drawn up at European level with a view to simplifying the CSRD will have to be taken into account.

In order to guarantee information transparency, explanations are provided on the various sources of uncertainty, approximations, interpretations and assumptions made by Clariane in preparing the "data points", notably in sections 3.1.1.1 and 3.1.1.2 of the ESRS 2 chapter of the sustainability statement, and more specifically concerning:

- the exclusion of data for the United Kingdom for the entire period, despite the disposal of UK operations in April 2024;
- data concerning the activities of the Âges & Vie shared housing facilities and the Petit-Fils home care service, which have only been partially reported, with most of the data relating to their employees excluded;
- environmental data relating to management agreements in Spain, which have not been reported due to the lack of operational control over these items;
- the methodology for calculating energy-related carbon emissions, which has been adjusted to take better account of the upstream carbon footprint.

The estimates used during this reporting period include, in particular, those relating to:

- the carbon footprint associated with certain freight and commuting (see section 3.2.2.5);
- 2024 carbon footprint data which, when not based on actual data due to the time required to collect them, have been extrapolated from 2023 data, based on growth in revenue, FTEs or the number of beds (see section 3.2.2.5);
- data on volumes of waste collected by public authorities along with the methods of recovery for the different waste streams (see section 3.2.4.2);
- water consumption data for some of the facilities and the proportion of water discharged (see section 3.2.3.2).

Certain estimates may also be fine-tuned in future reporting periods when more relevant information becomes available. Certain estimation methods may also be modified or adapted in line with changes in generally accepted practices.

When, for certain data points, the definitions applied by Clariane differ from those set out in the standard or market practices, these are specified. They mainly concern:

- the number of employees who have left the Company and the turnover rate, calculated on the basis of permanent employees (see section 3.3.1.3);
- the number of accidents at work, calculated on the basis of lost-time accidents (see section 3.3.1.6);
- the annual pay ratio, calculated on the basis of employees who have been with the Company for more than 12 months (see section 3.3.1.4);
- the gender pay gap, calculated on the basis of permanent employees who have been with the Company for more than 12 months (see section 3.3.1.8).

Where data points were available for previous years using a similar or very similar methodology, these have been disclosed. Any minor changes in methodology have been disclosed on a case-by-case basis.

The reporting of some data points will be phased in as permitted by ESRS, either because the information is not relevant for the reporting year, or because it is not yet available in a format compatible with ESRS requirements. As a result, certain data points that are not available for the 2024 reporting year may be disclosed in subsequent sustainability statements. Efforts are already underway to collect these data, and qualitative information has already been provided wherever possible to shed light on the sustainability matters involved.

Initiatives related to the impacts, risks and opportunities (IROs) of topical standards on social and business conduct information are often reported within the scope of broader action plans for which Clariane does not always have the granularity of data currently required to be able to monitor and disclose the current and future financial resources allocated to each initiative.

Data points in respect of which transitional provisions may be subsequently published are listed in a table at the end of section 3.1.1.2.

Other data points for which reporting is mandatory from the first year, but which have not been reported or have only been partially reported, and for which an action plan is being implemented to publish the information in 2025, include:

- expenditure and investments relating to the transition plan beyond 2025 (see section 3.2.2.1);
- the breakdown of the gender pay gap by main employee category and the publication of this indicator at consolidated Group level (see section 3.3.1.8);
- the breakdown of full-time employees (FTEs) and part-time employees, which are only published for France and Germany (68% of total Group FTEs) in this reporting period (see section 3.3.1.3);

- the analysis confirming the alignment of the Group's lowest salary levels with one or more adequate wage benchmarks in the countries of operation (see section 3.3.1.4);
- supplier payment times and the percentage of overdue invoices not paid (see section 3.4.3).

Information on actions to promote the link between the nation and the army and to support commitment to the reserves is not covered in this Universal Registration Document as it is not considered relevant to the Group.

Clariane's internal control systems relating to the preparation of sustainability information will be gradually strengthened on the basis of the experience gained from the first reporting periods and the progressive deployment by internal control and internal audit teams of controls and audits of sustainability information.

The Group will seek to continually improve this reporting and communication exercise.

3.1.1 Context, scope and specific circumstances

3.1.1.1 Context and scope of sustainability statement (ESRS 2, BP-1)

The sustainability statement provides a consolidated view of the Clariane Group's sustainability performance across all its activities and geographies, which should be read in light of the specific remarks set out below. As the Group's consolidating company and its only listed company, Clariane SE, which previously reported under the Non-Financial Reporting Directive ("NFRD"), publishes sustainability information for all its legal entities.

Subject	Specific remarks
Correspondence with the financial reporting scope	The scope of the sustainability statement is identical to that used for financial reporting and described in section 6.1.
Period	1 January 2024 to 31 December 2024 Depending on the type of information, data may correspond either to a cumulative total for the entire period or to an amount at a given point in time (i.e., end of the period). More details in this regard are provided in the note on methodology in section 3.5 of the sustainability statement.
Country	Six countries: France, Germany, Belgium, the Netherlands, Italy and Spain. <ul style="list-style-type: none"> • Following the sale of all its UK operations (12 facilities, 690 employees, €63 million in revenue) in April 2024, all data relating to these activities have been excluded from the sustainability statement. This is an exception to the general principles for including sustainability data relating to disposals during the period described below, as the UK had not been monitored in its entirety since the beginning of 2024. The impact of this exclusion is not material (less than 0.5% of revenue, number of beds, FTEs or energy consumption). NB: At the date of this report, several of the aforementioned countries had not yet transposed the Corporate Sustainability Reporting Directive (CSRD) into their legislation. However, there is no impact to report, as the sustainability statement was prepared based on the transposition of the CSRD into French law.
Business activity	Long-term care. Specialty care: medical, post-acute and rehabilitation care clinics; mental healthcare clinics, medicine-surgery-obstetrics clinics. Shelters and social services facilities. Community care. Home care (franchise network).
Main changes in scope of consolidation during the year	Besides the disposal of the UK business, the main changes in the scope of consolidation during the reporting period are as follows: <ul style="list-style-type: none"> • disposal of assisted living facilities in France in June 2024 (18 facilities); • disposal of hospital at home activities in France in September and December 2024 (11 facilities and agencies, 300 employees, €47 million in revenue). These activities remain fully consolidated in the financial reporting scope over the reporting period. Their inclusion in the sustainability statement complies with the principles for including sustainability data relating to disposals during the reporting period described below, unless an exception is noted. All quantitative data for Grupo Cinco's facilities were included, particularly data on energy consumption. This leads to a variation in the relevant indicators that is not representative of the natural development of the business, since the one-off increase is due to this inclusion. Given the impact of changes in scope, it was not deemed necessary to revise the amounts for the base year (either 2021 or 2023) at the end of the reporting period in order to determine the sustainability targets.
Facilities	All facilities operated by Clariane as owner or tenant (excluding facilities operated under management contracts for environmental data).
Value chain	Consideration of the main elements of the value chain as described in section 3.1.3.1, notably covering the following main stakeholders: patients, residents and their families, own workforce, suppliers, regulatory authorities and investors.
Classified or sensitive information	No classified or sensitive information had to be omitted when preparing the material information to be published in this statement. Similarly, no information relating to intellectual property, specific expertise or the results of innovations had to be omitted when preparing the material information to be published in this statement.

General principles for including sustainability data relating to acquisitions and disposals during the period that were fully consolidated in the financial reporting scope:

Business activity	Environmental information	Social information	Governance/business conduct information
Acquisitions during the year	<ul style="list-style-type: none"> Included in published information, in proportion to the time they have been part of the Group for indicators regarding consumption. 	<ul style="list-style-type: none"> Included in all cumulative indicators for the year and year-end indicators. Included in the patient/resident satisfaction questionnaire and the employee barometer depending on whether they were part of the Group at the time of the questionnaire. 	<ul style="list-style-type: none"> Included in most indicators as based on cumulative figures for the year.
<i>NB: In the case of large, complex acquisitions, an integration period may be necessary for the acquired company to implement sustainability reporting processes in line with Group requirements. In such cases, an estimate is made for material acquisitions if possible. Failing this, a timetable for data integration is provided.</i>			
Disposals during the year	<ul style="list-style-type: none"> Included in published information, in proportion to the time they have been part of the Group for indicators regarding consumption. 	<ul style="list-style-type: none"> Included in all cumulative indicators for year. Not included in year-end indicators. Included in the patient/resident satisfaction questionnaire and the employee barometer depending on whether they were part of the Group at the time of the questionnaire. 	<ul style="list-style-type: none"> Included in most indicators as based on cumulative figures for the year.

Details concerning the publication of sustainability information for certain specific Group businesses:

Business activity	Environmental information	Social information	Governance/business conduct information
Shared housing => Âges & Vie (FRA)	<ul style="list-style-type: none"> Energy/GHG: included. Waste: included (estimate). Water: included (estimate). 	<ul style="list-style-type: none"> HR data currently being integrated. Most information not included in the 2024 statement. Data for this scope are expected to be reported in the 2026 reporting period at the latest. The impact on the Group's HR indicators is not material (approx. 1,700 FTEs, i.e., 2.5% of total Group FTEs). Inclusion in employee barometer and in data on social dialogue/ social protection. Inclusion in the C-Satisfaction questionnaire in 2024 for first calibration. First publication during the 2025 reporting period. Inclusion of data relating to ISO 9001 certification or equivalent, local Stakeholder Councils, customer complaints and amounts re-invested in the "Care" purpose. Supplier data are not yet included in published Group data. 	<ul style="list-style-type: none"> Supplier payment data are not yet included in published Group data. Data on incidents, penalties, fines and prevention training are included.
Home care => Petit-Fils franchise network (FRA)	<ul style="list-style-type: none"> Inclusion of energy, water and waste consumption by directly-owned agencies. According to the GHG Protocol methodology, as the Group has no operational control over the franchised agencies, only their Scopes 1 & 2 emissions are estimated and reported in item 3.14 Franchises of the Group's carbon footprint assessment. 	<ul style="list-style-type: none"> Inclusion in employee barometer and in data on social dialogue/ social protection. Inclusion in the C-Satisfaction questionnaire in 2024 for first calibration. First publication during the 2025 reporting period. Inclusion of data relating to ISO 9001 certification or equivalent, local Stakeholder Councils, customer complaints and amounts re-invested in the "Care" purpose. Supplier data are not yet included in published Group data. 	<ul style="list-style-type: none"> Supplier payment data are not yet included in published Group data. Data on incidents, penalties, fines and prevention training are included.
Facilities operated under management contracts (DSP)	<ul style="list-style-type: none"> Energy, water and waste consumption figures are not included in published data because they are fully monitored and controlled by the public concession holder. A more in-depth study of these specific agreements will be carried out in 2025 to confirm the reporting approach. No material impact on the Group's total energy consumption and carbon emissions. 	<ul style="list-style-type: none"> HR information included in published data. C-Satisfaction questionnaire and ISO 9001 certification applied and included in published data. All events, incidents and complaints are monitored and reported in the same way as for other businesses and countries. 	<ul style="list-style-type: none"> Inclusion of data relating to supplier payments, incidents, penalties, fines and prevention training.

3.1.1.2 Specific circumstances during the reporting period (ESRS 2 BP-2)

Summary of any specific circumstances that may have affected the comparability of the sustainability statement for the base period with previous years' publications:

Time horizon	The time horizons recommended by ESRS1 paragraph 6.4 were used, i.e., short term (one year), medium term (two to five years) and long term (more than five years).
Value chain estimation	<p>In general, where this could be avoided, disclosures on data points requiring estimates unable to guarantee a reasonable level of certainty due to the unavailability of data that could be considered a consistent proxy, have been pushed back to subsequent reporting periods wherever possible, in accordance with the phased-in provisions set out in ESRS 1, Appendix C.</p> <p>Among the published data points, the following items were estimated according to the respective methodologies set out in the note on methodology presented in section 3.5.</p> <ul style="list-style-type: none"> • Data on carbon emissions: <ul style="list-style-type: none"> • As actual data for 2024 could not be provided in time due to the publication date of the sustainability statement, the data have been extrapolated from the 2023 carbon footprint based on changes in revenue, FTEs or beds, depending on the data category. • Where data are not available for certain facilities or regions, estimates are made using ratios established based on existing data for facilities in the same country and, if necessary, in the same business, or existing data for other countries in the Group. The Group's medium-term objective is to reduce the proportion of estimated data as measurement methods and reporting tools are improved. • As regards waste, given the broad range of service providers and the significant proportion of information not available from public waste collecting entities, the recovery methods for the various waste streams have been defined according to national practices on the basis of the recommendations of an external technical expert and national and European studies, including Eurostat surveys (see section 3.2.4.2). This estimate could be gradually improved in the medium term, where relevant, based on additional information collected from small and medium-sized private waste collection service providers. • For freight, a percentage estimate of carbon emissions relating to purchased goods and services has been used based on an average figure calculated by the external climate consultancy assisting the Group with the assessment of its carbon footprint and the definition of its transition plan. This percentage estimate was calculated using equivalent ratios featuring in the carbon footprints of comparable companies. The proportion of the catering carbon footprint to be allocated to freight was calculated using a ratio derived from the specific footprint calculated by our exclusive supplier for France. This estimate may be gradually improved over the medium term, where appropriate, based on information collected from certain preferred suppliers. • For employee commuting, average commuting distance and modal mix ratios were used. In the medium term, the aim is to replace these estimates with actual data based on more accurate information from either payroll software or staff surveys in each country. • Data on waste: <ul style="list-style-type: none"> • Where waste collection data are not reported by the collection service provider, generally when collection is organised by the local authority, data for the facility were estimated on the basis of data available for equivalent facilities in the same country, or in other countries if the data for the same country are not available. By the end of 2026, and following a test run in the last quarter of 2024, the Group aims to have deployed a new reporting methodology for waste collected at facilities that is not measured by service providers. • Data on water: <ul style="list-style-type: none"> • Where data on water withdrawals are not available for a facility, a water consumption ratio was applied based on ratios per square metre or per resident measured using real data for equivalent facilities in the same country, or similar countries. The Group's medium-term objective is to reduce the proportion of facilities using estimated data as measurement methods and data reporting tools improve. • As the facilities do not have meters monitoring wastewater discharges, an estimate was made based on studies conducted by ADEME, the French agency for ecological transition. There are no plans to improve this estimate in the medium term, as the effort required to implement a more accurate measure outweighs the benefits. • Data relating to own workforce: <ul style="list-style-type: none"> • The vast majority of own workforce data is actual data. Data from the annual <i>C-Pulse</i> questionnaire can be considered highly representative of the entire workforce, given the number of respondents, the guaranteed anonymity of the questionnaire and the fact that it is managed by an independent third party. • Data on local communities: <ul style="list-style-type: none"> • The amount of purchases of national origin is calculated on the basis of responses to a questionnaire sent to preferred suppliers on the volume of purchases made with Clariane in 2023, updated with the volume of purchases over the period 1 July 2023 to 30 June 2024. • Data on patients and residents: <ul style="list-style-type: none"> • No estimates were made for any published data points. • Data on governance and business conduct: <ul style="list-style-type: none"> • No estimates were made for data points published on the subjects of corruption, conflicts of interest and cybersecurity. • With regard to supplier payments, no estimates were made for any published data points.

Sources of estimation and outcome uncertainty	<p>In addition to and as a summary of the information presented in the point above, the Group considers that the published indicators have a medium to low level of uncertainty.</p> <p>Among these indicators, the highest level of uncertainty concerns environmental data. Nevertheless, the use of facility-specific ratios or (more rarely) industry-specific ratios limits the risk of a discrepancy to a difference in ratio and not to a failure to include some facilities.</p>
Change in preparation or presentation of sustainability information	<p>The main change in the preparation and/or presentation of sustainability information is the implementation of the new sustainability reporting standards resulting from the CSRD.</p> <p>This change affects the way the sustainability statement is structured, the type of information published and its level of granularity.</p> <p>An analysis carried out by an independent third-party estimates that just over 50% of the data already published in 2023 complied with the requirements of the new directive.</p> <p>The implementation of the new required data points has not led to any significant changes in the definition of existing published or unpublished indicators.</p> <p>The main difficulty encountered in implementing the new directive was the amount of information required and its collection at the level of the Group's various activities and/or geographies.</p> <p>When the Group was unable to collect the required data points for its first publication in the new format in the allotted time, the phased-in disclosure options were applied.</p>
Reporting errors in prior periods	<p>A change in methodology was made when updating the Group's carbon footprint for the 2023 and 2024 reporting periods. The change concerns energy-related carbon emissions, which had been underestimated following a change in emission factors and the exclusion of the upstream (production) part of energy consumption. This change in methodology represents 15 ktCO₂ in market-based emissions and 12 ktCO₂ in location-based emissions compared with the data published in 2023, or 2% of the 2024 carbon footprint. Published carbon intensity related to energy per square metre now includes upstream figures, with a resulting upward adjustment for year n-1 of 13% for the market-based outcome and 9% for the location-based outcome of this intensity indicator.</p> <p>No other reporting errors relating to the prior period have been identified.</p>
Minimum disclosure requirements on policies and actions	<p>Initiatives related to the impacts, risks and opportunities (IROs) of topical standards on social and business conduct information are often reported within the scope of broader action plans for which Clariane does not always have the granularity of data currently required to be able to monitor and disclose the current and future financial resources allocated to each initiative.</p>
Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements	<p>No information from other legislation applying to Clariane has been identified beyond that already referenced in ESRS 1 Appendix B and listed in the table provided in section 3.1.4.2.</p> <p>Certain quantitative indicators published in the sustainability statement correspond to the SASB Healthcare Delivery international framework, for which a cross-reference table is provided in section 3.6.</p>

The following disclosure requirements and data points have been incorporated into the sustainability statement by means of references to other chapters of the Universal Registration Document, as shown below:

Disclosure requirement	Relevant chapter	Comments
ESRS 2 GOV-1 (paragraphs 19 to 23) Role of the administrative, management and supervisory bodies	Sections 1.13 Corporate governance (ESRS 2 GOV-1 paragraph 21) and 4.1 Corporate governance (ESRS 2 GOV-1 paragraphs 21 to 23)	<p>All the detailed data points concerning the creation and role of the administrative, management and supervisory bodies are published in the chapters shown.</p> <p>More specific information on governance over sustainability matters, the topics covered and the interaction of the various bodies is published in section 3.1.2.1 in accordance with the requirements of ESRS 2 GOV-2.</p>
ESRS 2 GOV-5 (paragraphs 34 to 36) Risk management and internal control over sustainability information	Section 2.5 "Internal control and risk management"	<p>The risk management and internal control processes common to the various areas of expertise and also applied to sustainability topics are detailed in chapter 2 as referenced.</p> <p>This information is supplemented by specific details on sustainability topics in section 3.1.2.4.</p>
ESRS 2 SBM-1 (paragraphs 38 to 42) Strategy, business model and value chain	<ul style="list-style-type: none"> 1.2 Activities and key figures (ESRS 2 SBM-1 paragraph 40.b.) 1.3 European presence (ESRS 2 SBM-1 paragraph 40.a.) 1.4 Strategy (ESRS 2 SBM-1 paragraph 40.g.) 1.5 Business model (ESRS 2 SBM-1 paragraph 42) 1.10 Industry trends (ESRS 2 SBM-1 paragraph 40.g.) 1.11 Challenges facing the sector (ESRS 2 SBM-1 paragraph 40.g.) 1.12 Local presence (ESRS 2 SBM-1 paragraph 40.a.iii). and paragraph 40.f.) 1.13 Governance (ESRS 2 GOV-1, paragraph 21) 	<p>A description of the Group's business model, its main business activities, its major challenges and trends, a breakdown of its revenue by country and business, and a breakdown of its own workforce by main geographical area are published in Chapter 1.</p>

Lastly, given the lack of availability of some of the required data and the sometimes considerable difficulty of collecting those data in the various countries where Clariane operates, while guaranteeing consistent and reliable reporting, the Group has applied the phased-in options for certain disclosure requirements as permitted by the regulations, as shown in the table below:

Disclosure requirement	Title	Phased-in option used
ESRS 2 SBM-3 48.e.	Anticipated financial effects from material risks and opportunities	One-year phase-in for these data. Publication of qualitative data from 2026 for the 2025 reporting period.
ESRS E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	One-year phase-in for quantitative data. Publication of qualitative data from 2026 for the 2025 reporting period.
ESRS E3-5	Anticipated financial effects from water and marine resource-related impacts, risks and opportunities	One-year phase-in for these data. Publication of qualitative data from 2026 for the 2025 reporting period.
ESRS E5-5	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	One-year phase-in for these data. Publication of qualitative data from 2026 for the 2025 reporting period.
ESRS S1-7	Characteristics of non-employee workers in the undertaking's own workforce	One-year phase-in for these data.
ESRS S1-13	Training and skills development/Annual performance and skills appraisals	One-year phase-in for these data.
ESRS S1-14	Health and safety/work-related illness	One-year phase-in for these data.
ESRS S1-14	Health and safety/non-employee workers	One-year phase-in for these data.
ESRS S1-15	Work-life balance	One-year phase-in for these data.

3.1.2 Governance over sustainability matters

3.1.2.1 The role of the administrative, management and supervisory bodies in relation to sustainability (ESRS 2 GOV-1 and GOV-2)

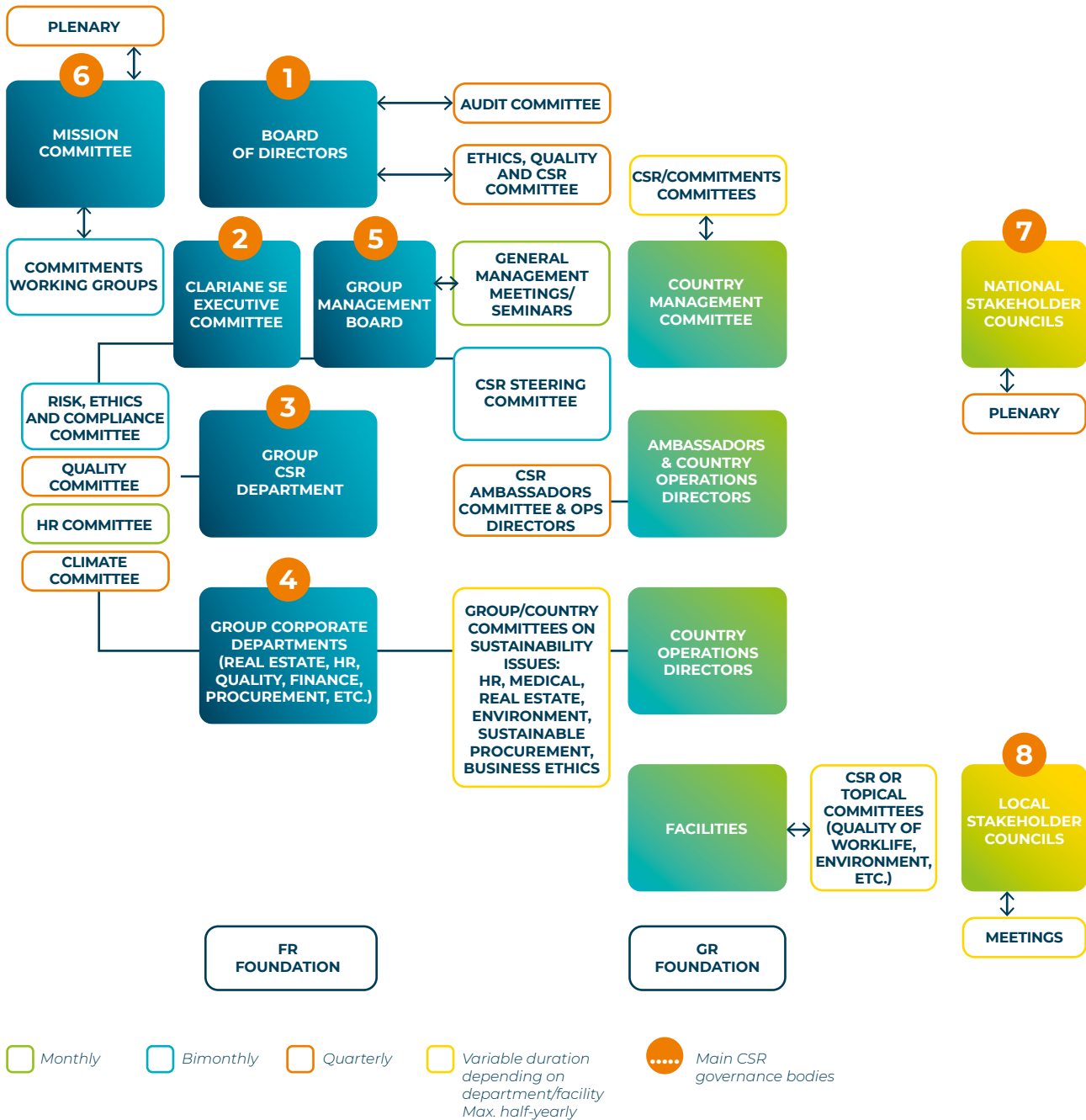
Clariane's main administrative, management and supervisory bodies in relation to sustainability matters are, as of 1 January 2025:

- Board of Directors;
- Clariane SE Executive Committee and its specialised Committees;
- Group Management Board;
- Group Mission Committee.

Details of the membership, diversity, role and functioning of these bodies are presented in section 4.1 of this Universal Registration Document as regards the Board of Directors, Clariane SE Executive Committee and Group Management Board, and in section 1.13 of the Mission Committee Report available on the Company's website as regards the Mission Committee.

The work of these bodies is organised around plenary meetings, committees and dedicated working groups.

Besides the matters falling within the remit of these bodies, governance over sustainability matters also involves a number of additional bodies and authorities to ensure that policies and actions are implemented at the various levels of the Company, right down to the individual facilities. The full sustainability governance structure as of 1 January 2025 is as follows:



1 BOARD OF DIRECTORS

Role	Defines the CSR strategy covering all material IROs in terms of sustainability and monitors the due implementation of the strategy by the management bodies.
Committees/ Working groups	<ul style="list-style-type: none"> • Board of Directors – plenary session (at least every two months): validates and monitors the CSR roadmap and scorecard as well as sustainability information, based on the recommendation of two of its specialised Committees (see below). • Ethics, Quality and CSR Committee (quarterly): monitors the overall progress of initiatives, sustainability indicators and targets, and regularly monitors ethics alerts and quality indicators. The Chair of the Ethics, Quality and CSR Committee attends meetings of the Mission Committee, which enables the former to carry out its own duties in light of the Mission Committee's opinions and insights. • Audit Committee (every two months): monitors the process for preparing sustainability information and the double material assessment process used to determine the information to be disclosed pursuant to the sustainability reporting standards adopted under Article 29b of Directive 2013/34. Monitors updates to risk mapping. Reviews the sustainability information disclosed in the management report before it is presented to the Board. Follows up on the sustainability information certification engagement. Verifies the reliability and transparency of financial and sustainability disclosures made to shareholders and the market. Monitors the effectiveness of the internal control and risk management systems as regards the preparation and processing of information relating to sustainability disclosures. <p>At Audit Committee meetings, information is prepared and presented mainly by the Group CSR, Quality and Medical departments.</p>
IROs covered during the reporting period	<p>All material IROs are covered by the Board of Directors' review, given the cross-cutting supervision of the entire CSR roadmap. Depending on priorities, certain IROs may be the subject of more specific analyses and presentations in a given year.</p> <p>Specific focuses in 2024 were:</p> <ul style="list-style-type: none"> • preparing for the implementation of the new CSRD-compliant sustainability statement format, including the double materiality assessment; • 2023 CSR indicator outcomes and the new 2024-2026 CSR roadmap; • progress of the work of the Mission Committee; • results of satisfaction surveys among patients, residents, families and employees; • Group medical strategy; • innovation in care and health; • Clariane Foundation initiatives; • whistleblowing and reporting procedures; • promoting and raising awareness of ethical practices; • responsible purchasing initiatives; • implementing the Group's climate strategy and progress on climate risk assessments; • raising awareness and providing training on climate topics.

2 CLARIANE SE EXECUTIVE COMMITTEE

Role	The Clariane SE Executive Committee, whose executive secretary is the Group General Secretary, assists General Management in managing Clariane SE. In particular, it monitors the implementation of the Better Support programme, and prepares and coordinates interactions with the Company's governance bodies.
Committees/Working groups	<ul style="list-style-type: none"> • CSR Steering Committee (twice monthly): <ul style="list-style-type: none"> • Chaired by the Deputy Chief Executive Officer, and including the Executive Committee members of Clariane SE's functional departments involved in sustainability topics (in particular, the Performance and Transformation Department, the Human Resources Department, the Medical, Ethics and Health Innovation Department, the Real Estate Department, the Legal and Compliance Department, and the Finance Department). • Informs on and validates progress of priority sustainability actions and the proposed guidelines for their deployment. Conducts a preliminary review of CSR indicators and targets for approval by the Group Management Board and then by the Board of Directors. <p>The CSR Steering Committee is prepared by the Group CSR Department in conjunction with the Group's other functional departments, which may provide input on their given area of expertise. At Group Management Board meetings, sustainability topics are presented by the Committee members responsible for the topics in question. The CSR Department is directly represented at CSR Steering Committee meetings by the Deputy Chief Executive Officer and can directly participate when necessary.</p>
IROs covered during the reporting period	<p>The majority of material IROs are covered by the Clariane SE Executive Committee through regular monitoring of the CSR scorecard and progress reports from the various Group functional departments, in particular the Human Resources Department, the Medical, Ethics and Health Innovation Department, and the Real Estate Department. Depending on priorities, certain IROs may be the subject of more specific analyses and presentations in a given year.</p> <p>Specific focuses for the 2024 CSR Steering Committee included:</p> <ul style="list-style-type: none"> • preparing for the implementation of the new CSRD-compliant sustainability statement reporting format, in particular the double materiality assessment, the collection of quantitative and qualitative data and the preparation of sustainability audits; • 2023 CSR indicator outcomes, 2024 CSR indicator tracking and preparation of targets for 2025; • progress of the Mission Committee's work and the recommendations of the working groups dedicated to each corporate purpose commitment; • Group climate strategy: <ul style="list-style-type: none"> • decarbonisation pathway and deployment of a new tool for managing the pathway, • progress on climate risk assessment, • implementing an internal carbon price; • assessing risks relating to water resources; • responsible purchasing policy; • biodiversity impact assessment in France; • sustainability awareness, training and commitment plan.

3 GROUP CSR DEPARTMENT

Role	<ul style="list-style-type: none"> • Leads efforts ahead of work to define the CSR strategy and sustainability indicators and targets. • Coordinates and monitors the deployment of sustainability policies and actions in close cooperation with the Group's functional departments and the country CSR ambassadors. • Prepares and coordinates the CSR Steering Committee, the Mission Committee, the Climate Committee and the CSR Ambassadors Committee.
Committees/Working groups	<ul style="list-style-type: none"> • CSR Steering Committee and Mission Committee – see above. • Climate Committee (quarterly): coordinates decarbonisation actions by each of the Group's functional departments responsible for their implementation in conjunction with country functional departments. • CSR Ambassadors Committee (twice monthly): coordinates Group-wide sustainability actions across countries, informs and raises the awareness of CSR ambassadors, shares country-level experience and best practice. <p>Preparations for the Climate Committee and the CSR Ambassadors Committee are coordinated by the Group CSR Department, assisted by the Group's functional departments and the country CSR ambassadors for their respective contents.</p>
IROs covered during the reporting period	<p>By its very nature, the Climate Committee deals with material IROs relating to climate change, and more specifically with mitigation actions (adaptation actions are covered by the CSR Steering Committee).</p> <p>The CSR Ambassadors Committee covers the majority of material IROs through the review of country-level CSR roadmaps and the results of the CSR scorecard. Certain subjects may be explored in greater depth.</p> <p>Specific focuses of the 2024 CSR Ambassadors Committee included:</p> <ul style="list-style-type: none"> • CSRD implementation; • decarbonisation pathway and deployment of a new tool for measuring and managing the pathway; • improving waste sorting measurement and reporting; • sustainability awareness and training initiatives; • local partnerships and local Stakeholder Councils; • responsible purchasing policy; • work of the Mission Committee.

4 GROUP FUNCTIONAL DEPARTMENTS

Role	<ul style="list-style-type: none"> • Together with the country-level functional departments, define the Group's common sustainability policies, actions, indicators and targets within their respective areas of expertise. • Monitor the implementation of actions and coordinate deployment projects at Group level that fall within their remit. • Lead the topical committees responsible for overseeing their specific material IROs.
Committees/ Working groups	<ul style="list-style-type: none"> • Risk, Ethics and Compliance Committee (twice monthly): monitors indicators tracking changes in major incidents relating to sustainability, ethics and compliance impacts and opportunities. Reviews the results and monitors the progress of internal audits and compliance programmes. • Quality Committee (quarterly): monitors the structure, implementation and results of quality audits and surveys, ISO 9001 certifications and checks by regulatory authorities. • Medical Committee (monthly): monitors the deployment of the priorities and actions of the Medical, Research and Innovation policy across countries. • HR Committee (monthly): reviews the main key performance indicators relating to material matters in connection with the Company's own workforce, coordinates priority policies and action plans for the Group. • HR Leadership Management Committee (quarterly): monitors policies, actions, indicators and objectives common to the Group concerning material HR IROs. • Energy Committee (monthly): monitors key performance indicators relating to energy and coordinates action plans in terms of responsible energy use, energy efficiency and energy mix with country-level Real Estate departments. • Real Estate Committee (quarterly): monitors the development and management of Clariane's real estate portfolio and adaptation plans to meet environmental challenges. • Purchasing Committee (quarterly): monitors key performance indicators relating to purchasing and to alignment with the practices and tools to be implemented to address common sustainability matters with suppliers and service providers. • Brand and Offer Policy Committee (quarterly): defines and monitors policies on offers and services, pricing and information transparency. <p>Preparations for these various committees are coordinated by the Group's functional departments, which organise input from country-level functional departments.</p>
IROs covered during the reporting period	All material IROs relating to these functional departments are covered during these committees, particularly those regarding stakeholders (patients, residents, employees, the environment and suppliers).

5 GROUP MANAGEMENT BOARD

Role	Validates the main sustainability policies and actions in line with the strategy defined by the Board of Directors, monitors the implementation of actions on each of the social and environmental objectives of the corporate purpose covering all sustainability issues, and ensures alignment between the Group's functional departments and Country General Management teams.
Committees/ Working groups	<ul style="list-style-type: none"> • Group Management Board – plenary sessions (twice monthly [steering] + twice monthly [deep-dive]): performs a year-long review of the outcomes of the CSR scorecard's priority indicators and manages short-term adjustment actions, decides trade-offs between Group objectives and local requirements, prepares the deployment of short- and medium-term priority actions, and validates proposed sustainability targets to be submitted to the Board of Directors for approval.
IROs covered during the reporting period	The majority of material IROs are covered by the Group Management Board's committees through regular monitoring of the CSR scorecard and progress reports from the various country management teams.

6 GROUP MISSION COMMITTEE

Role	<ul style="list-style-type: none"> Assesses the social and environmental commitments that the Group has set itself. Assesses the coherence of the operational objectives with regard to the social and environmental objectives and the coherence of the key monitoring indicators with the operational objectives. Monitors the pathways, actions and key performance indicators. Evaluates the effectiveness of the measures taken and the actions put in place by the Group to achieve the mission. Submits to the General Meeting responsible for approving the Company's financial statements an annual report (attached to the management report) on the verification of the implementation of the corporate purpose. This report presents the Mission Committee's analysis of its tracking of the implementation of the corporate purpose, operational objectives and results of the operational objectives in relation to their defined trajectories.
Committees/ Working groups	<ul style="list-style-type: none"> Mission Committee – plenary sessions (quarterly): presents the work of the working groups to all the members of the Mission Committee, validates the avenues for further study and recommendations for action, monitors the progress of the scorecard tracking the corporate purpose, and prepares the report of the Mission Committee. Working groups (twice monthly): review the progress of actions and indicators specific to a commitment, and their operational deployment in the various countries. <p>The various meetings of the Mission Committee are prepared by the Group CSR Department in conjunction with the Group's other functional departments and the country functional departments, which are invited to provide input on their areas of expertise. The Chair of the Board of Directors' Ethics, Quality and CSR Committee is invited to attend the plenary meetings of the Mission Committee.</p>
IROs covered during the reporting period	<p>The Mission Committee focuses its work on 11 priority initiatives defined in the corporate purpose. These cover each of the five corporate purpose commitments as well as actions in terms of inclusive governance, a principle that cuts across all five commitments. All the initiatives reviewed cover the Group's most material IROs. Specific focuses for the 2024 Mission Committee were:</p> <ul style="list-style-type: none"> consideration: Positive Care, information and guidance for people in situations of vulnerability, employee health and safety, social and psychological support for employees; fairness: training and career development, employee share ownership, reinvestment in the "Care" corporate purpose; innovation: innovation in health and care; sustainability: energy-related carbon footprint; locality: local and inclusive purchasing; inclusive governance: Stakeholder Council contribution to governance; on-site visits; presentation of the double materiality assessment; audit of the purpose-driven company.

7 NATIONAL STAKEHOLDER COUNCILS

Role	Are informed, consulted and formulate opinions and recommendations relating to material issues for the Company, mainly in terms of sustainability, for use by the respective country General Management teams. Ensure that the corporate purpose commitments are integrated into the subjects covered by the councils, with four Chairs of national Stakeholder Councils also members of the Mission Committee.
Committees/ Working groups and IROs covered	While taking into account the specific characteristics and regulations applicable in the various countries, the Group expects each country to guarantee the active input of each Stakeholder Council, in particular through a minimum frequency of meetings. Details of the bodies and material IROs covered in these councils are provided in section 3.3.3.2.1.

8 LOCAL STAKEHOLDER COUNCILS

Role	Are informed, consulted and formulate opinions and recommendations relating to material issues for the facility, mainly in terms of sustainability, for use by the facility's management team.
Committees/ Working groups and IROs covered	While taking into account the specific characteristics and regulations applicable in the various countries, the Group expects each country to guarantee the active input of each Stakeholder Council, in particular through a minimum frequency of meetings. Details of the bodies and material IROs covered in these councils are provided in section 3.3.3.2.1.

A sustainability skills development plan is currently being rolled out (with some elements still being tested) for the administrative, management and supervisory bodies and for the Group's functional and country-level functional and operational divisions.

This skills development plan includes various types of training provided by internal or external facilitators. Actions to raise awareness and communicate on sustainability issues also help to develop skills and mobilise the employees concerned. Procedures for monitoring all these

actions are described in detail in section 3.3.1.7. as part of the information published on employee training and skills development.

As skills in social issues are more common, particularly quality of care and human resources, and in view of the expertise selected and existing training programmes, the skills development plan focuses primarily on Corporate Social Responsibility, the implementation of Clariane's corporate purpose and objectives, and environmental matters, the development of local impact and inclusive governance bodies.

In 2024, specific actions taken to develop the sustainability expertise of the administrative, management and supervisory bodies were as follows:

Topic addressed	Population informed/trained
New CSRD regulations: challenges, objectives, requirements, roles and responsibilities, double materiality assessment, internal control and improving the relevance and reliability of sustainability information	Board of Directors, Group Management Board, Mission Committee, Country Management Boards
Planetary boundaries, health issues, transforming economic models	Board of Directors, Group Management Board
Climate change (Climate Fresk)	Group and France functional departments
Clariane Sustainability School (first test with climate, CSRD and business modules)	Group functional departments and CSR ambassadors
Mission and Sustainable Development (first webinar onboarding test)	Facility directors – France

In 2025, skills development actions will focus on the following areas:

Topic addressed	Population informed/trained
Climate change adaptation	Board of Directors and Group Management Board
Climate change (e.g., Climate Fresk, 2 Tonnes workshops)	Country Management Boards
Clariane Sustainability School (official launch with climate, CSRD and business modules)	Group Management Board, Group functional departments, country-level functional departments and CSR ambassadors
Mission & Values (e-learning)	All management staff up to and including facility directors
Mission & Sustainable Development (onboarding webinar)	Facility directors – France, and first test for facility managers outside Europe
Animating the mission in my facility/department (first test – training module)	Facility directors – France

3.1.2.2 Inclusion of sustainability targets in variable compensation and financing schemes (ESRS 2 GOV-3)

Two main incentive and variable compensation schemes are implemented within the Clariane Group, directly linked to the structure of the Group Chief Executive Officer's variable compensation:

• annual variable compensation:

- calculated as a percentage of annual fixed salary,
- contingent on the achievement of financial and sustainability criteria, in line with the Group's main material matters,
- the variable compensation structure applies to executives, directors and all managers in each country of operation,
- depending on the country, certain sustainability criteria and allocation percentages may be adjusted to give as accurate a picture as possible of the country's priorities;

• long-term performance share plan:

- allocation of a number of free performance shares with a vesting period of three years, subject to a continued service condition,
- the beneficiaries of the share plan are members of top management, certain functions considered key to the Company and certain high-potential employees,
- contingent on the achievement of financial and sustainability criteria, in line with the Group's main material matters,
- identical criteria are applied throughout the Group.

LINKS BETWEEN COMPENSATION CRITERIA AND STAKEHOLDERS

RESIDENTS/PATIENTS/FAMILIES >>

- Patient/resident/family satisfaction (NPS)
- Composite quality of care indicator
- Consideration score

SHAREHOLDERS AND INVESTORS >>

- EBITDA
- Financial leverage (Wholeco ratio)
- Organic growth
- Revenue
- Operating cash flow

<< EMPLOYEES

- Lost-time accident frequency rate
- Enrolments in qualifying training
- Employee engagement
- Facility Director and Deputy Director posts filled internally

<< ENVIRONMENT

- Energy intensity
- Reduction in energy-related carbon emissions (Scopes 1.1, 2 & 3.3)

■ Annual variable compensation performance criteria

■ Long-term variable compensation performance criteria

The sustainability targets included in annual and long-term variable compensation for 2024 were as follows:

Sustainability criteria – 2024 variable compensation for the Group Management Board and top management ⁽¹⁾ (30%)	10%	12%	4%	4%
	Customer satisfaction measured by the Net Promoter Score (NPS)	Composite human resources indicator (lost-time accident frequency rate, number of enrolments on qualifying training courses, turnover rate and absenteeism rate)	Composite nursing home care quality index (pressure sore rates, restraint rates, personalised plan rate)	Reduction in intensity of energy consumption vs 2023
Sustainability criteria – long-term performance share plan for the Group Management Board and top management ⁽¹⁾ (2024-2026) (40%)	10%	10%	10%	10%
	Consideration score	Reduction of the energy-related carbon footprint versus 2021	Employee engagement rate	Percentage of women on Group and national management committees

(1) Top management = executive managers of the Group's corporate and operational departments.

In 2025, the sustainability targets included in annual and long-term variable compensation will be as follows:

Sustainability criteria – 2025 variable compensation for the Group Management Board and top management ⁽¹⁾ (30% of total variable compensation)	8%	5%	5%	7%	5%
	Customer satisfaction measured by the Net Promoter Score (NPS)	Lost-time accident frequency rate	Number of employees enrolled in at least one qualifying training programme	Composite nursing home care quality index (pressure sore rates, restraint rates, personalised plan rate)	Energy intensity (kWh/sq.m./year)
Sustainability criteria – long-term performance share plan for the Group Management Board and top management ⁽¹⁾ (2025-2027) (up to 20% of total variable compensation in the form of a financial performance multiplier)	5%	5%	5%	5%	
	Consideration score	Reduction of the energy-related carbon footprint	Employee engagement rate	Facility director/ deputy director roles filled internally	

(1) Top management = executive managers of the Group's corporate and operational departments.

To date, the members of the Board of Directors have not received any performance-linked variable compensation.

Since 2020, Clariane has also implemented financing based on sustainability criteria, thereby strengthening the link between financial, social and environmental performance.

The table below shows the list of financing implemented and in progress:

Issue date → Maturity date	Type of financing	Amount	Additional information
29 June 2020 → 29 June 2028	Sustainability-Linked Euro Private Placement	€230 million	<ul style="list-style-type: none"> Private placement based on three of the Group's 15 main 2023 ESG commitments: <ul style="list-style-type: none"> quality: achieve ISO 9001 certification for all facilities, employees: double the proportion of staff members participating in qualifying training programmes to reach 8%, society: reduce direct and indirect CO₂ emissions. Depending on the extent to which each of these targets are met, the interest rate on the bonds may be increased or reduced by up to 20 basis points. If the interest rate increases, half of the increase will be allocated to internal compensatory measures and/or paid to one or more external partners (such as associations or NGOs), the other half being paid to investors. An independent body, tasked with reviewing the non-financial performance statement, verifies the achievement of the above commitments each year.

ACHIEVEMENT OF 2024 ESG TARGETS OF SUSTAINABILITY-LINKED EURO PRIVATE PLACEMENT

Key performance indicators	Objectives for 2024	Achievement	Results and notes
ISO 9001 certifications	100% of facilities ISO certified (based on a scope of 883 facilities in a position to obtain certification as at 31 December 2024)	✓	At the end of 2024, the Group had an ISO 9001 certification rate of 83% (i.e., 735 facilities) in the European network considered within the financing scope, i.e., all facilities within the Group's scope at 31 December 2019 (excluding Âges & Vie) and still present at 31 December 2024, as well as any new facility acquired or opened as of 1 January 2023 and in operation for 24 months or more.
Employees enrolled in qualifying training programmes	Have at least 8% of employees enrolled in qualifying training programmes during the year, with a minimum of 6,000 people	✓	In 2024, 7,780 employees, or 12.1% of the workforce (FTE), were enrolled in at least one qualifying training programme.
Reduction in CO ₂ emissions related to energy	Pursuant to the notice sent to investors by Euroclear on 24 December 2021, the target for 2024 was to achieve a 9.6% reduction in carbon emissions compared to 2019 emissions, which amounted to 41 kgCO ₂ /sq.m.	✓	In 2024, the Group's carbon emissions totalled 29.7 kgCO ₂ /sq.m., representing a 28% reduction in energy emissions compared to 2019.
15 June 2021 perpetual	Non-convertible green hybrid bond	£200 million	<ul style="list-style-type: none"> The purpose of these funds is to finance the refurbishment, acquisition and development of property assets that meet the criteria set out in the Green Bond Framework published by the Group in May 2021. The latest report on the allocation of funds from this financing (95% allocated at end-2023) was published on the Sustainable Finance page of the Clariane website (https://www.clariane.com/en/investor-area/sustainable-finance) on 15 June 2023, together with the certificate of partial allocation of funds issued by our auditors.
15 October 2021 → 15 October 2028	Social public bond	€300 million	<ul style="list-style-type: none"> The purpose of these funds is to finance or refinance eligible social projects in accordance with the Group's October 2021 Social Financing Framework, in particular to finance the growing need for care in Europe, in the medical and social sector, in healthcare facilities, as well as in shared housing and home care. The fund allocation report was published on the Sustainable Finance page of Clariane's website (https://www.clariane.com/en/investor-area/sustainable-finance) in October 2022. It was accompanied by the total fund allocation certificate issued by our auditors.
10 July 2023 → 25 January 2027	Sustainability-Linked Euro Private Placement	€40 million	<ul style="list-style-type: none"> This financing, implemented with Eiffel Investment Group, is linked to the Group's new ESG roadmap. The financial terms of the loan take into account the Group's non-financial commitments in terms of quality of care and occupational health and safety.

3.1.2.3 Due diligence process (ESRS 2 GOV-4)

As a European group operating in six countries and 700 local communities, supporting and caring for almost 900,000 people, employing some 70,000 people and purchasing goods and services from more than 39,000 suppliers, Clariane has a duty to guarantee respect for human rights and environmental protection along its entire value chain.

With this aim, the Group joined the United Nations Global Compact in 2019 and has formally committed to its ten principles. These commitments are formalised in Clariane's Human Rights Policy Statement, Ethics Charter and Sustainable Procurement Charter, which are published on the Group's website.

Clariane implements a due diligence process as defined in the United Nations Guiding Principles on Business and Human Rights.

The stages in this process are summarised in the table below, which cross-references the chapters of the sustainability statement detailing the actions implemented. In accordance with French law no. 2017-399 on the duty of care, the main elements of the due process are also summarised in the Group's Duty of Care Plan published as an appendix to the sustainability statement, in section 3.7, and managed by the Group Legal Department.

The identification and assessment of the negative impacts of Clariane's activities are updated annually as part of the risk mapping and double materiality assessment. The methodology and results of the double materiality assessment are set out in sections 3.1.4.1 and 3.1.3.3. and enhance the relevant sections of the Duty of Care Plan.

Details of stakeholder engagement; whistleblowing and grievance mechanisms available in relation to material negative impacts; the governance organisation responsible for overseeing the identification, prevention and/or remediation of these impacts; preventive and remediation measures; and the evaluation and control of these measures can be found throughout the sustainability statement for the stakeholders covered by the different sections.

In terms of governance, the stages of the due diligence process are overseen by various bodies through dedicated committees, described in section 3.1.2.1. In particular, this concerns the Ethics, Quality and CSR Committee and Audit Committee (Board of Directors); the Quality Committee and the Risk, Ethics and Compliance Committee (General Management).

Key stages in the due diligence process	Sections of sustainability statement	Details of the information presented in the referenced paragraphs
Embedding due diligence in governance, strategy and business model	Sections 3.1.2.1 (ESRS 2 GOV-2), 3.1.3.3 (ESRS 2 SBM-3) and 3.1.2.2 (ESRS 2 GOV-3)	<ul style="list-style-type: none"> Description of the various bodies and committees responsible for monitoring material impacts and risks and for identifying and coordinating preventive and remediation actions. Identification of the main material impacts and their link to the business model. Inclusion of actions to prevent and remedy impacts within the Group's corporate purpose objectives and its dedicated sustainability strategy. Integration of material matters in the variable compensation policy for administrative, management and supervisory bodies.
Engaging with affected stakeholders in all key steps of the due diligence	Sections 3.1.2.1 (ESRS 2 GOV-2), 3.1.3.2 (ESRS 2 SBM-2), 3.1.4.1 (ESRS 2 IRO-1), 3.3.1.2 (ESRS S1-2 and S1-3), 3.3.2.2 (ESRS S3-2 and S3-3), 3.3.3.2 (ESRS S4-2 and S4-3) and 3.3.3.4 (ESRS S4-1, S4-4 and S4-5)	<ul style="list-style-type: none"> Presentation of the key stakeholders and the channels for dialogue with those stakeholders on material impact matters. Details of dialogue processes and whistleblowing channels available for own workforce, local communities and patients, residents and their relatives/families. Informing administrative, management and supervisory bodies about material impact matters. Description of stakeholder involvement in the double materiality assessment process.
Identifying and assessing negative impacts	Sections 3.1.4.1 (ESRS 2 IRO-1) and 3.1.3.3 (ESRS 2 SBM-3)	<ul style="list-style-type: none"> Description of the double materiality assessment process and matters with a medium to high impact materiality.
Taking action to prevent and remedy negative impacts	<ul style="list-style-type: none"> General overview => section 3.1.3.3 (ESRS 2 SBM-3) Environment => sections 3.2.2.1 (ESRS E1-1), 3.2.2.3 (ESRS E1-2 to E1-3), 3.2.3.1 (ESRS E3-1 to E3-2) and 3.2.4.1 (ESRS E5-1 to E5-2) Human rights, fundamental freedoms, health and safety => sections 3.3.1.3 to 3.3.1.10 (ESRS S1-1 and S1-4), 3.3.2.3 to 3.3.2.6 (ESRS S3-1 and S3-4) and 3.3.3.3 to 3.3.3.9 (ESRS S4-1 and S4-4) Business conduct => sections 3.4.1. to 3.4.4 (ESRS G1-1 to G1-4, G1-6) 	<ul style="list-style-type: none"> Description of the policies and actions put in place to prevent and remedy negative impacts on human rights and fundamental freedoms, health and safety and the environment.
Measuring the effectiveness of these efforts and communicating	<ul style="list-style-type: none"> Scorecard of key indicators => section 3.1.3.3 (ESRS 2 SBM-3) Environment => sections 3.2.2.1 (ESRS E1-1), 3.2.2.3 to 3.2.2.5 (ESRS E1-4 to E1-6), 3.2.3.1 to 3.2.3.2 (ESRS E3-3 and E3-4) and 3.2.4.1 to 3.2.4.2 (ESRS E5-3 and E5-5) Human rights, fundamental freedoms, health and safety => sections 3.3.1.3 to 3.3.1.10 (ESRS S1-5 to S1-6, S1-8 to S1-17), 3.3.2.3 to 3.3.2.6 (ESRS S3-5) and 3.3.3.3 to 3.3.3.9 (ESRS S4-5) Business conduct => sections 3.4.1. to 3.4.4 (ESRS G1-1 to G1-4, G1-6) 	<ul style="list-style-type: none"> Description and communication of indicators and objectives measuring the occurrence of material negative impacts and the effectiveness of actions to prevent and remedy impacts on human rights and fundamental freedoms, health and safety and the environment.

3.1.2.4 Risk management and internal controls over sustainability reporting (ESRS 2 GOV-5)

Risk management and internal controls over sustainability reporting are based on a structure organised according to the principles of the three lines of defence and form part of an overall internal control system described in section 2.5.

1. All **operational managers**, firstly within our **facilities and then in the support teams at head office** (country and Group level), are responsible for producing sustainability data. The processes include an appropriate level of supervision and control to guarantee the quality of the information reported. These data production and collection actions may be based on dedicated IT tools, such as local or Group data management systems, but also on manual controls, depending on the topic addressed and the estimated risk.
2. **Permanent control** is performed by the **business and corporate functions in each country** (HR, Medical, Real Estate/Maintenance, Purchasing, Finance, Operations, etc.). They ensure that the data reported to the Group are accurate and complete, and undertake to implement the appropriate level of control to supervise the information collected. In each country, the Group has put in place a quality control system known as the "360° audit", which enables all facilities to be assessed at least every two years on all the business and support processes defined in the Clariane Standard. Through the Clariane Standard, sustainability priorities and practices are gradually being rolled out across the business in all areas of management, corporate functions, and care, healthcare, catering and hospitality activities. The 360° audits are therefore helping to make Clariane's key processes more reliable and support the ISO 9001 certification process underway since 2019 (see section 3.3.5.2), which adds a level of external verification to the due implementation of these practices. At the end of 2024, Clariane decided to strengthen its internal control approach by creating a dedicated Group-level Internal Control Department. The aim was to increase its level of assurance as to the quality of the control environment throughout the various Group players, particularly with regard to sustainability reporting. An initial internal control assessment will be carried out at the start of the 2025 academic year.

3. Lastly, **Group Internal Audit, as certified by professional body IFACI** (*Institut français de l'audit et du contrôle interne*, the umbrella organisation for internal auditors, internal controllers and risk managers in France), assesses the effectiveness of the control system for the audited activities defined in an annual audit plan based on a risk-based approach. Group Internal Audit identifies systemic risks and provides reasonable assurance that appropriate controls exist for the key processes audited – including as regards the quality of the sustainability statement for the activities reviewed by the departments mentioned during the year. This represents an independent periodic control.

Further to the implementation of the CSRD, the management of risks related to sustainability information has been strengthened and integrated into the overall risk management system. For the purpose of preparing its first sustainability statement, the Group initially identified the processes used for collecting and reporting quantitative information on sustainability topics. Descriptions of data points have been drawn up and will serve as a basis for the continuous improvement of internal control processes relating to sustainability information. A process has also been launched to formalise the key policies rolled out across the Group. In the medium term, Clariane's approach includes a risk assessment to validate the information reported. This approach covers the following types of risk:

- **Relevance:** the indicator or information must be appropriate and support the Group's strategy;
- **Reliability:** the data or information used must be reliable and secure;
- **Accuracy:** the data or information reported must be complete and the communication and collection process must keep errors down to a minimum;
- **Consistency:** the indicator or information must be closely monitored;
- **Comparability:** the indicator or information must be aligned with the Group's definition in order to take into account the comparability criterion;
- **Timing:** the indicator or information must be reported correctly, promptly and over the right period;
- **Acceptability:** the indicator or information must be validated at the appropriate level before publication;
- **Adaptability:** the indicator or information must be adapted to the entity's reality and to its management needs.

If not properly managed, these types of risks can affect the Group's governance in terms of its ability to implement its strategy effectively. They can also compromise the credibility of its sustainability statement and its ability to meet stakeholder expectations.

To limit these risks, a number of control measures are in place to ensure the reliability of data reported.

The control procedures depend on the complexity and robustness of the workflow. They are assessed and prioritised according to the criticality of the data concerned, how those data link up with other information and the methods and resources used to collect the data. The type of action may also vary depending on the maturity of the process. Controls can be automated or semi-automated, thanks to the digitisation of our processes. They can also be manual (compensating controls). This is the case for consistency checks and formal reviews.

Independent audits or studies conducted by Internal Audit teams also guarantee data compliance and quality.

The creation of a dedicated Internal Control Department at Group level, further to a decision taken at the end of 2024, will establish a framework for the continuous improvement of internal control points. In its work, the Group Internal Control Department will address the internal control environment applicable to the data points set out in the sustainability statement. This understanding and analysis will be incorporated into the Group's internal control plans to ensure a full understanding during reasonable assurance engagements.

The results of internal controls will be presented in regular reports to the Management Boards and governance bodies, in particular the Audit Committee. The reports will include the results of the controls performed, any discrepancies identified and the remediation action plans decided on. A summary of the results will be included in the published sustainability report, with an explanation of the methodologies used and the limitations identified.

3.1.3 Strategy and material matters

3.1.3.1 Strategy, business model and value chain (ESRS 2 SBM-1)

Details of:

- main activities, revenue breakdown by country and business activity, and employee breakdown by main region;
- major market trends and industry challenges;
- Clariane business model;
- overall Group strategy,

are published in chapter 1, in the sub-chapters indicated in the table in section 3.1.1.2.

In addition to this information, Clariane has formally mapped its value chain, identifying the position of its main stakeholders and the main material impacts, risks and opportunities concerning them (see section 3.1.3.3. for more details).

IROS

ENVIRONMENT

■ GHG emissions

■ Availability of water resources

UPSTREAM

REGULATORS

- National, regional, local
- Authorisation to set up and operate
- Planning permission
- Certification, accreditation and audit of health and care activities

INVESTORS AND OTHER FINANCIAL PARTNERS

- Debt/equity investors
- Banks
- Private shareholders

REAL ESTATE PARTNERS AND INVESTORS

- Real estate investors
- Real estate companies
- Real estate developers
- Landlords

SUPPLIERS

- >39,000 suppliers, of which around 1,200 referenced
- 78% national suppliers, <1.5% from outside Europe
- Costs of purchased goods and services = 21% of total operating costs

- Reimbursement of medical care and expenses by health insurance schemes (see section 8.3)

- 87% of facilities audited and certified A or B

- 44% of share capital held by investment funds
- 1% of share capital held by employees

- 30% free float
- €3.45bn in net debt

- Financial leverage: 3.8x (Opco), 5.8x (Wholeco)

- Nearly 20 construction projects delivered or in progress under Clariane project management

- 24% of sites directly owned, property assets held valued at €2.6bn

- 76% of sites under lease or management contracts

- €549m in annual external rent (= 11.7% of total operating costs)

- €166m in annual internal rental income (to real estate companies jointly owned by Clariane)

Breakdown of procurement expenditure

Catering	14%
Building management and maintenance	13%
Renovations, furniture	12%
Energy	12%
Medical products and consumables	8%
Entertainment and services for residents	6%
IT, telecoms	6%
Laundry, linen	5%

IROS

- Quality of healthcare offer
- Ethics of care
- Local presence and local communities
- Stakeholder dialogue and input
- Whistleblowing channels
- Business conduct
- Sustainability performance

- Energy management
- Carbon footprint
- Climate risks

IROS

- Decarbonisation of energy and procurement
- Business ethics
- Payment of suppliers
- Anti-corruption and fraud
- Supplier sustainability performance

IROS

ENVIRONMENT

- Global warming
- Availability of water resources

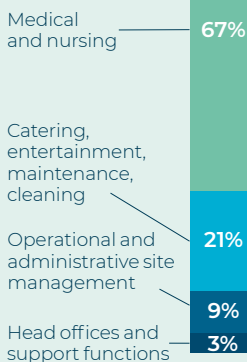
- Pollution from hazardous or non-recovered waste

DOWNSTREAM

INTERNAL AND EXTERNAL STAFF

- Staff costs = 67% of total operating costs
- 63,000 employees (FTE), of which 80% on permanent contracts
- Non-employee workers:
 - private practitioners
 - home help in franchised networks
 - temporary staff

Breakdown of employees (FTE)



HEALTHCARE PROFESSIONALS AND ORGANISATIONS

- Partner/prescriber organisations and healthcare professionals
- Academic and research bodies

- Patient/resident referral rate (e.g., FR) = [15%-20%] community care/home care, [25%-30%] long-term care 100% medical, post-acute and rehabilitation and mental healthcare
- 10 (out of 31) indexed articles co-authored with academic or research bodies

PEOPLE IN VULNERABLE SITUATIONS, FAMILIES, CARERS

Long-term care
Isolation, dependency +++



Specialty care
Medical, post-acute and rehabilitation, and long-term illness



Community care
Isolation, dependency ++



Home care
Isolation, dependency +



Mental healthcare
Addiction, psychiatric disorders, mental disability



Social services
Marginalisation, social exclusion



62% of revenue

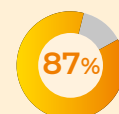
25% of revenue

12% of revenue

WASTE MANAGEMENT

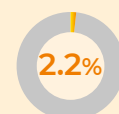
- More than 10 categories of on-site waste
- More than 250 waste collection service providers
- 50% to 100% of waste is collected by public services, depending on the country

Recovered waste



including 44% of waste reused/recycled

Hazardous medical waste



IROS

- Compensation and benefits
- Staff shortages and workload
- Employee health and well-being
- Training and skills development
- Diverse and non-discriminatory culture
- Social dialogue

IROS

- Ethics and quality of care, innovation and improved practices
- Contribution to medical research

IROS

- Ethics and quality of care
- Personalisation of care
- Diversification of offers and services
- Personal data protection
- Transparency and affordability of offers
- Stakeholder dialogue and input

IROS

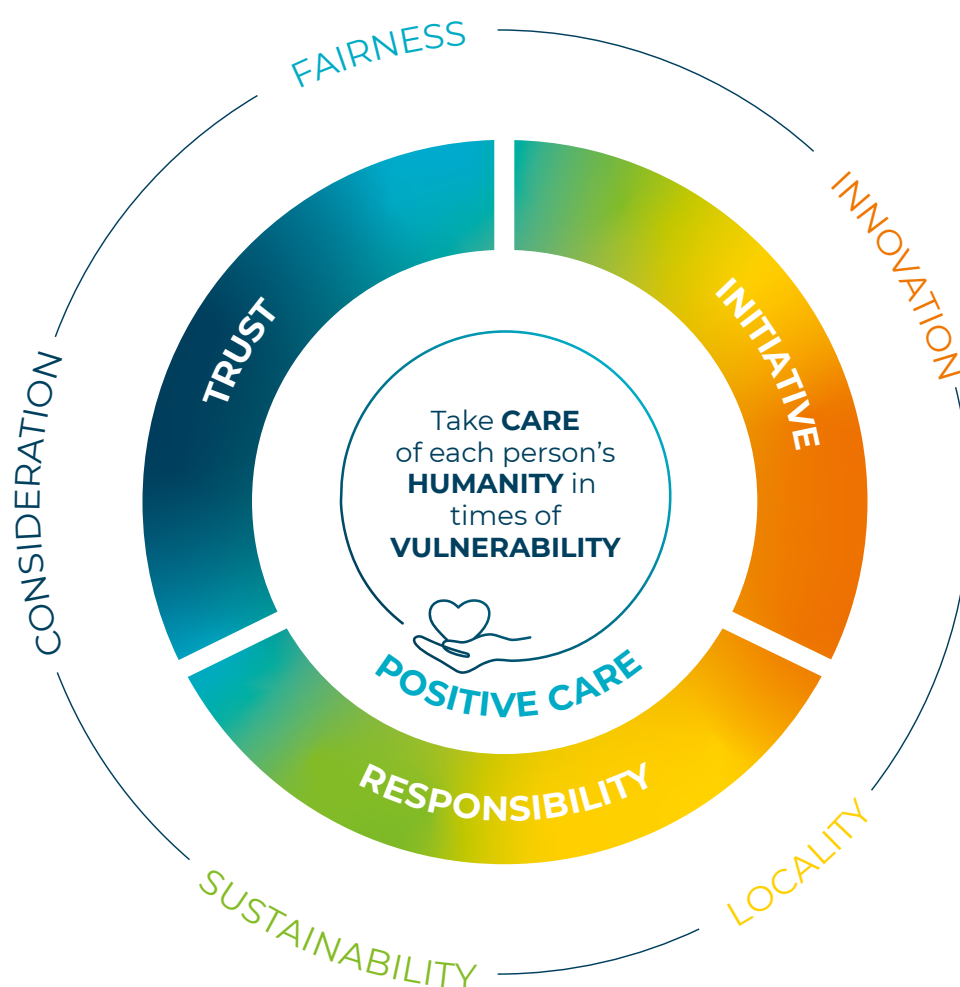
- Waste sorting
- Management of hazardous medical waste (including infection risks)

In June 2023, Clariane's General Meeting voted to adopt a purpose-driven company status (*société à mission*). This was recorded in its Articles of Association, which were updated and filed with the Commercial Court to reflect its corporate purpose:

"Take care of each person's humanity in times of vulnerability."

It also came with five social and environmental objectives:

1. **Consideration:** show respect and consideration to every individual for whom we care and their loved ones, as well as every one of our employees and stakeholders while also fighting all forms of discrimination;
2. **Fairness:** develop a fair and sustainable business operating model that benefits our patients, residents and their families, our employees and other stakeholders for all our business lines and investment decisions;
3. **Sustainability:** protect our communities' life environment through the adaptation of our processes and behaviours to fight climate change and preserve biodiversity;
4. **Locality:** harness our geographic footprint and diverse network of facilities to improve access to care, build a resilient local ecosystem and contribute to economic momentum in the regions in which we operate;
5. **Innovation:** encourage and enhance innovation to help better prevent illnesses, increase the effectiveness of treatments and enhance the quality of life and satisfaction of patients, residents, families, employees and other stakeholders.



These five objectives cover the Group's material sustainability matters. The execution of Clariane's purpose is also monitored by a dedicated Mission Committee, which publishes an annual report posted on the Group's website. Every two years, an audit by an independent third-party organisation checks that the corporate purpose is consistent with the Company's material matters, that it is being implemented appropriately and that the Mission Committee is operating as intended. The findings of this audit are published together with the report of the Mission Committee.

In line with the Group's decision to adopt a purpose-driven company status, a CSR strategy was defined for 2024-2028 directly aligned with the five aforementioned social and environmental objectives. The strategy encapsulates the policies implemented to address the Group's material impacts, risks and opportunities, as presented in section 3.1.3.3.

ENVIRONMENTAL COMMITMENTS	MATERIAL MATTERS (ESRS)	POLICIES AND ACTIONS	MAIN CONTRIBUTIONS TO SDGs (non-exhaustive*)
1 ACT WITH RESPECT AND CONSIDERATION TOWARDS ALL STAKEHOLDERS	<ul style="list-style-type: none"> Ethics and quality of care (S4) Financial affordability of the offer and transparency of information Employee health and safety (S1) Staff shortages and workload (S1) Diversity and inclusion (S1) 	<ul style="list-style-type: none"> Positive Care (section 3.3.3.6.1) Ethics Charter (section 3.3.3.3) Quality management and audits (sections 3.3.3.6.2 and 3.3.3.6.3) Health and safety management system (section 3.3.1.6) Social and psychological support (section 3.3.1.6) Disability policy (section 3.3.1.9) Fight against discrimination and harassment (section 3.3.1.9) 	<p>CLARIANE'S PURPOSE:</p> <p>3 GOOD HEALTH AND WELL-BEING  3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being</p> <p>4 QUALITY EDUCATION  4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship</p> <p>5 GENDER EQUALITY  5.2 Eliminate all forms of violence against all women and girls in the public and private spheres 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life</p> <p>7 AFFORDABLE AND CLEAN ENERGY  7.2 By 2030, increase substantially the share of renewable energy in the global energy mix 7.3 By 2030, double the global rate of improvement in energy efficiency</p> <p>8 DECENT WORK AND ECONOMIC GROWTH  8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value 8.6 [...] substantially reduce the proportion of youth not in employment, education or training. 8.8 Protect labour rights and promote safe and secure working environments of all workers, including migrant workers, particularly women migrants, and those in precarious employment</p>
2 IMPLEMENT A SUSTAINABLE AND BALANCED BUSINESS MODEL	<ul style="list-style-type: none"> Business ethics (G1) Supplier relations (G1) Offers and services (S4) Personal data (S4) Cybersecurity (G1) Training and development (S1) Compensation and benefits (S1) Gender balance (S1) 	<ul style="list-style-type: none"> Ethics Charter (section 3.4.1) Anti-corruption policy (section 3.4.2) Transparency of offers and prices (section 3.3.3.5) Sustainable Procurement Charter (section 3.4.3) GDPR (section 3.3.3.9) and cybersecurity (section 3.4.4) policies Clariane Universities, qualifying training paths and internal mobility (section 3.3.1.7) Value-sharing (section 3.3.1.4) Leadership and promotion of women (section 3.3.1.8) 	
3 ADAPT OUR BEHAVIOUR TO PROTECT THE LIVING ENVIRONMENT OF OUR COMMUNITIES	<ul style="list-style-type: none"> Climate change (E1) Energy management (E1) Water consumption (E3) Waste management and sorting (E5) 	<ul style="list-style-type: none"> Transition plan (section 3.2.2.1) Energy efficiency and substitution (section 3.2.2.4) Adaptation plan (section 3.2.2.3.2) Water conservation and reuse plan (section 3.2.3) Waste reduction, sorting and recovery (section 3.2.4) 	
4 BUILD A DYNAMIC AND RESILIENT LOCAL ECOSYSTEM	<ul style="list-style-type: none"> Local presence (S3) Relations with local communities (S3) 	<ul style="list-style-type: none"> Local and inclusive procurement (section 3.3.2.4) Partnerships with local stakeholders (sections 3.3.2.3 and 3.3.2.5) Philanthropic initiatives (section 3.3.2.6) 	
5 IMPROVE CARE AND QUALITY OF LIFE PRACTICES THROUGH INNOVATION	<ul style="list-style-type: none"> Ethics and quality of care (S4) Diversification of offers and services (S4) Medical research and innovation in health and care (S4) 	<ul style="list-style-type: none"> Innovation in health and care: new practices, new offers (section 3.3.3.7.2) Collaborative research and partnerships (section 3.3.3.7.1) 	
1 CROSS-CUTTING PRINCIPLE – INCLUSIVE GOVERNANCE PROMOTE ENGAGEMENT AND THE CONTRIBUTION OF ALL STAKEHOLDERS TO THE MISSION	<ul style="list-style-type: none"> Social dialogue (S1) Stakeholder dialogue and input (ESRS 2, S1, S3, S4) 	<ul style="list-style-type: none"> European Charter of Fundamental Principles of Social Dialogue (section 3.3.1.5) Stakeholder dialogue channels (section 3.1.3.2, 3.3.1.2.1 and 3.3.3.2.1) Stakeholder Councils (section 3.3.3.4) 	








Note: Contribution to other SDGs = 1.5, 9.1, 9.4, 9.5, 10.2, 10.3, 11.2, 11.6, 11.7, 12.2 to 12.6, 12.8, 13.2, 13.3, 15.3, 15.9, 16.3, 16.5 to 16.7, 17.17

Based on this strategy, a CSR scorecard was developed for 2024-2026, featuring a selection of KPIs for which targets have been defined. The action plans assessed using these key performance indicators are presented in each of the thematic sections (see sections 3.2 to 3.4). Other, more comprehensive sustainability indicators are also monitored by Group- and country-level functional departments to verify the implementation and outcomes of actions taken. The most important of these are presented in the sustainability statement. As detailed in section 3.1.2.1, the

progress of sustainability actions and the results of key performance indicators are monitored:

- on a monthly basis by members of the Group Management Board as part of country-level management reviews and Management Board meetings;
- twice a month by CSR Steering Committee meetings;
- quarterly by the Board of Directors' Ethics, Quality and CSR Committee;
- other specific committees monitor policies and action plans relating to specific IROs at least every quarter.

2024-2026 CSR SCORECARD

		2024	2025	2026 (published in 2023 URD)
	Consideration score (/10) (S4)	8.3	≥8.0	≥8.0
	Patients/Residents/Family Net Promoter Score (-100 to +100) (S4)	44	42	≥40
	Employee Net Promoter Score (-100 to +100) (S1-6)	5	5	5
	Employee turnover (S1-6)	22%	nk	18%
CONSIDERATION 	Quality of care (care homes) (S4)			
	• Residents with pressure sores	2.8%	≤5%	≤5%
	• Use of physical restraints (bed rails, jumpsuits, belts, etc.)	11.5%	13%	12%
	• Residents with up-to-date personalised care plan	98.3%	98%	99%
	ISO 9001 or Qualisap certified facilities (in the Group for 3 years or more) (S4)			
	• Care and healthcare facilities	98%	≥95%	≥95%
	• Other activities	64%	≥40%	≥95%
	Lost-time accident frequency rate (S1-14)	31.4	30	29
	Absenteeism rate (S1-14)	10.4%	10%	10.8%
FAIRNESS 	Employees enrolled on qualifying training paths (S1-13)	7,780	7,000	7,200
	Facility director positions filled internally (S1-13)	50%	50%	75%
	Women on Group and country management boards (S1-9)	38%	≥40%	≥40%
	Women in top management (~top 150) (S1-9)	53%	50%	50%
SUSTAINABILITY 	Energy-related carbon emissions (vs 2021) (E1-1)	-15%	-22%	-27%
	Waste sorted and recycled (E3-5)	44%	Initial measurement, new methodology	≥30%
	CSR awareness-raising initiatives (S1-13)	5 per country	4 per country	4 per country
LOCALITY 	Purchases of national origin with referenced suppliers (S3)	78%	≥75%	≥75%
INNOVATION 	Scientific and health innovation communications (S4)	105	54	80
INCLUSIVE GOVERNANCE 	Sites with active local stakeholder dialogue (S4)	89%	90%	≥95%
	Active National Stakeholder Councils (S4)	5	6	6
	Site managers trained in social dialogue (S1-8)	42%	50%	≥95%

3.1.3.2 Interests and views of stakeholders (ESRS 2 SBM-2)

The Group's facilities are in close contact with various categories of stakeholders, including residents and patients, as well as their relatives and caregivers, employees, healthcare professionals (prescribers and partners), public and local authorities and economic partners. At facility, regional, national and even Group level, various channels for dialogue (including regulatory channels) are used to inform and consult employees on sustainability topics.

Local-level dialogue is a priority, as it enables the greatest possible responsiveness and is based on the most accurate knowledge of the facts.

The main ways in which we engage with stakeholders and take account of their interests and views are set out below. Further details are provided in the various thematic sections where relevant.

STAKEHOLDER ECOSYSTEM AND DIALOGUE CHANNELS USED

Stakeholders	Type of information	Description
Vulnerable people, their relatives and representatives	Definition and scope	<ul style="list-style-type: none"> Residents, patients, beneficiaries of services – in particular elderly and vulnerable people – as well as their families, relatives and caregivers
	Dialogue channels	<ul style="list-style-type: none"> Ongoing communication at facility level (<i>local/permanent</i>) Customer services (<i>national/permanent</i>) Facility Stakeholder Councils (e.g., <i>Conseil de vie sociale</i> and <i>Commission des Usagers</i> in France, <i>Heimbeiräte</i> in Germany) (<i>local/at least two to three per year depending on the type of meeting</i>) National Stakeholder Councils (<i>national/at least four meetings per year</i>) Satisfaction surveys (<i>Group, rolled down to facility level/variable frequency depending on type of survey, at least annual</i>)
	Topics addressed and taken into account	<ul style="list-style-type: none"> Results of satisfaction surveys, activities and social life, catering, communication, care, living environment, staff, complaints, offer and prices, other facility projects, environmental practices Depending on the level of dialogue, the information is passed on to the departments responsible for the improvement initiatives so that it can be taken into account. Large-scale priority initiatives are presented to the relevant administrative, management and supervisory bodies
Employees and their representatives	Definition and scope	<ul style="list-style-type: none"> Employees, interns, apprentices and any person in training, as well as employee representatives and trade unions
	Dialogue channels	<ul style="list-style-type: none"> Management and HR managers (<i>all levels/permanent</i>) Onboarding programme, training (<i>local or regional, once or several times a year</i>) Performance and development review (<i>local, at least once a year</i>) Community Pulse satisfaction surveys (<i>national and Group/annual</i>) Internal communication: intranet, newsletter, staff/manager briefings, staff events (<i>all levels/permanent</i>) Social dialogue with social partners (e.g., Works Councils, exchange meetings) (<i>all levels/at least monthly and as needed</i>) Mission Committee (<i>Group/at least quarterly</i>) Internal or external social service or helpline for social and psychological support (<i>national/on request</i>)
	Topics addressed and taken into account	<ul style="list-style-type: none"> Satisfaction survey results, workplan and workload, recruitment, health and well-being at work, compensation and benefits, training, internal mobility, diversity and inclusion, employer-employee dialogue, overall business strategy, financial and sustainability performance Depending on the level of dialogue, the information is taken directly into account by the managerial lines responsible. It is also collected or forwarded to the departments responsible for the improvement actions so that it can be taken into account. Priority initiatives at national and Group level are presented to the relevant administrative, management and supervisory bodies

Stakeholders	Type of information	Description
Supervisory authorities, national and local authorities Regulators	Definition and scope	<ul style="list-style-type: none"> National, regional and local authorities linked to the Group's activities, elected officials and their representatives: for example, the Ministry of Health, French regional health agencies, and departmental councils in France Regulators of the healthcare and nursing sector: for example <i>Haute Autorité de Santé</i>, French regional health agencies
	Dialogue channels	<ul style="list-style-type: none"> Local Stakeholder Councils (when able to invite representatives from the authorities to attend) (<i>local/at least two to three per year depending on the type of meeting</i>) Participation in various local, regional and national consultation bodies, depending on the characteristics of the country, on a two-party or multi-party basis, or through professional federations or organisations (<i>all levels/several times a year</i>) Audit and certification of facilities by accredited agencies (<i>local and regional/variable depending on the country, once every three to six years</i>) Presentation or revision of facility projects (<i>local and regional/each new project, then revisable over a variable period, often annually</i>)
	Topics addressed and taken into account	<ul style="list-style-type: none"> Offer and services proposed, facility capacity, patient dependency levels, pricing, quality of care and services, patient/resident satisfaction, local/regional employment, local projects, partnerships, access to public services and infrastructure The comments and requirements of regulatory authorities and agencies are taken into account by management at the relevant level – primarily local and regional – in order to take the recommended corrective and preventive action and to adapt the facility's services and operations to the needs and expectations of the local area
Civil society, foundations, associations and NGOs	Definition and scope	<ul style="list-style-type: none"> Foundations and non-profits supported by the Group, civil society players – particularly professional associations, non-profit organisations, non-governmental organisations (NGOs) and volunteers working with the Group at a national, regional or local level
	Dialogue channels	<ul style="list-style-type: none"> Foundations supported by the Group: scientific studies, platforms, etc. (<i>all levels /at least monthly</i>) Thematic conferences (<i>national and Group/several times a year</i>) Press relations: press releases, breakfasts, facility visits, etc. (<i>national and Group/several times a year</i>) National Stakeholder Councils (<i>national/at least four times a year</i>) Mission Committee (<i>Group/at least quarterly</i>)
	Topics addressed and taken into account	<ul style="list-style-type: none"> Ethics and quality of care, innovation in health and care, improvement in the quality of life in facilities, enhancing the value of care professions, social support and well-being for health professionals, skills development, regional commitment, volunteering/skills sponsorship The ideas and outcomes of joint actions provide direct input for the Company's continuous improvement plan and ensure that the views and expectations of stakeholders are communicated
Research, innovation and vocational training organisations	Definition and scope	<ul style="list-style-type: none"> State-of-the-art university or hospital medical research facilities and innovation centres dedicated to health and longevity issues, as well as training facilities that deliver accredited degrees, qualifications or continuous education. For example, <i>Fondation pour la Recherche Médicale (FRM)</i>, <i>Institut Pasteur</i>, the <i>Toulouse Gérontopôle</i> (geriatrics centre), etc.
	Dialogue channels	<ul style="list-style-type: none"> Partnerships (<i>regional, national and Group/permanent</i>) Scientific studies (<i>regional, national and Group/several times a year</i>) Participation in conferences and seminars (<i>regional, national and Group/several times a year</i>)
	Topics addressed and taken into account	<ul style="list-style-type: none"> Ethics and quality of care, innovation in health and care, health prevention, medical research, training and skills development in the care professions, data sharing and data protection
Healthcare professionals and their representative bodies	Definition and scope	<ul style="list-style-type: none"> Community of internal and external healthcare professionals who interact with the Group, patients, residents, recipients of services, as well as relatives; doctors and specialists, caregivers, nurses, psychologists, physiotherapists, dieticians, psychomotor specialists and pharmacy professionals, etc., along with their representative bodies
	Dialogue channels	<ul style="list-style-type: none"> Facility coordination meetings (<i>local/permanent</i>) Local Stakeholder Councils (e.g., <i>Conseil de vie sociale</i> and <i>Commission des Usagers</i> in France, <i>Heimbeiräte</i> in Germany) (<i>local/at least two to three times per year depending on the type of meeting</i>) National Stakeholder Councils (<i>national/at least four times a year</i>) Facility Medical Commissions for the healthcare facilities Participation in various local, regional and national consultation bodies, depending on the characteristics of the country, on a two-party or multi-party basis, or through professional federations or organisations (<i>all levels/several times a year</i>)
	Topics addressed and taken into account	<ul style="list-style-type: none"> Offer and services proposed, patient dependency levels, quality of care and services, patient/resident satisfaction, prevention, improving/optimising care, innovation in health and care, pricing The expectations of healthcare professionals and the constraints they must work with provide ongoing input at all levels to proposals for continuous improvement in the range of health and care services and practices

Stakeholders	Type of information	Description
Business partners	Definition and scope	<ul style="list-style-type: none"> Partner companies, suppliers and subcontractors, particularly in the agri-food, healthcare goods and equipment, design and construction, energy, water and waste sectors, etc.
	Dialogue channels	<ul style="list-style-type: none"> Supplier/buyer/user dialogue (<i>local or national/on demand, permanent</i>) Sustainable Procurement Charter for suppliers and follow-up (<i>national/at least once a year</i>) Supplier conventions and trade shows (<i>national/at least once a year</i>) Professional organisations (e.g., Top AFEP) (<i>national/once a year</i>)
	Topics addressed and taken into account	<ul style="list-style-type: none"> Quality of products and services, contractual sustainability actions, value chain commitments, carbon footprint, regional impact, inclusive actions, ordering/invoicing/payment procedures The information is taken directly into account by buyers as part of the continuous improvement of their procedures and the monitoring of contractual commitments made
Real estate partners and investors	Definition and scope	<ul style="list-style-type: none"> Real estate investors, landlords, property developers, financiers and/or builders of health and care facilities
	Dialogue channels	<ul style="list-style-type: none"> Multi-party meetings (<i>Group or national/at least twice a month</i>) Meetings at major real estate trade shows (<i>Group or national/twice a year</i>)
	Topics addressed and taken into account	<ul style="list-style-type: none"> Health and care offer and services, facility capacity, quality of care, integration/synergies with public services and infrastructure, sustainability performance of the facility or portfolio, socially responsible investment, regulation, reinvestment/maintenance, climate change adaptation The expectations of investors and financial partners are taken into account, in particular to improve the quality, transparency and accessibility of the information provided on sustainability, as well as to support the definition of objectives and actions on certain material sustainability matters, notably in the context of financing and/or the design of joint projects
Investors and other financial partners	Definition and scope	<ul style="list-style-type: none"> Shareholders and holders of other equity or debt securities and instruments issued or guaranteed by the Group or any of its subsidiaries, banks and other financial institutions, as well as financial analysts, credit or non-financial rating agencies
	Dialogue channels	<ul style="list-style-type: none"> Annual General Meeting (<i>Group/annual</i>). Investor days, conferences and meetings with investors and financial analysts, non-financial rating agencies (<i>national and Group/at least quarterly</i>) Presentations, annual and half-year financial reports, press releases, Universal Registration Documents, etc. (<i>Group/minimum quarterly</i>)
	Topics addressed and taken into account	<ul style="list-style-type: none"> Corporate sustainability performance, tracking indicators, sustainability governance, quality of care, staff recruitment and training, employee health and safety, climate change (mitigation and adaptation actions), waste sorting, reinvestment in the "Care" corporate purpose The expectations of investors and financial partners are taken into account, in particular to improve the quality, transparency and accessibility of the information provided on sustainability, as well as to support the definition of objectives on certain material sustainability matters, notably in the context of financing

In addition to these recurring channels for dialogue, specific large-scale consultations can be organised to gather the views of multiple stakeholders on sustainability issues.

- In 2021, following the first wave of the Covid-19 pandemic, a large number of focus groups were organised in all the Group's countries, involving almost 2,000 people, including patients, residents and their families and loved ones, Clariane teams and trade union representatives. The views of investors and the media were also taken into account, as were the analyses of the Group's main executives (Chairman of the Board of Directors, Chief Executive Officer, members of the Group Management Board, etc.). This consultation helped identify material sustainability matters, which were formally mapped in a materiality matrix.

- In 2022, as part of the preparation for its transition to purpose-driven company status, Clariane also launched a further consultation concerning the Company's purpose and main avenues for progress in achieving it. More than 1,500 people, representing residents, families, patients, employees and their representatives, as well as public authorities and the investment community, took part in this exercise through workshops, interviews, surveys, question-and-answer sessions or dedicated meetings at governance bodies or Stakeholder Councils. 14,000 employees from every country in which the Group operates also shared their views in the annual employee engagement survey, which was carried out in November 2022. This consultation confirmed the importance of certain previously-identified ESG matters in our materiality matrix and directly informed the definition of the social and environmental objectives that, together with our corporate purpose, define us as a purpose-driven company.

Through this dialogue, Clariane ensures that it has a good understanding of the interests and views of its stakeholders so that it can take them into account when defining its strategic priorities and coordinating its actions. As reflected by the issues addressed in the various dialogue channels, the interests of the main stakeholders can be summarised as follows:

- **Patients, residents, their relatives, families and representatives** have material expectations as to the quality and personalisation of care, the availability and friendliness of staff, the quality of food and entertainment in the facility, as well as the transparency of information and regular communication.
- **Employees and their representatives** have material expectations as to guaranteed working conditions enabling them to provide high-quality, personalised care with sufficient qualified staff, a reduction in administrative work, less arduous work, adequate pay, the development of their skills, and support when they are experiencing difficulties (personal, professional, with families).
- **Local communities** have material expectations as to the availability, quality and accessibility of the health and care services in their area, the transparency of offers and

services provided and of pricing, integration into local life, and training and employment opportunities in the facilities.

- **Public authorities** have material expectations as to the quality of the health and care services offered to local residents, compliance with public health standards, a positive contribution to the local economy – particularly through direct employment, relations with local suppliers and not-for-profits, transparent reporting on the financial situation, and human rights difficulties and incidents.
- **Investors and financial partners** have material expectations as to constructive dialogue and the definition of objectives relating to the sector's material matters (ethics and quality of care, staff availability, health and safety, climate change), transparent communication on sustainability indicators required by investors, guaranteed profitability and financial equilibrium enabling the Company to discharge its "Care" corporate purpose, repay rents and debts, remunerate shareholders and invest in the development of new offers and services as well as in the improvement of health and care practices.

3.1.3.3 Material impacts, risks and opportunities (ESRS 2 SBM-3)

Based on the double materiality assessment, material sustainability matters can be grouped into four categories according to their outcomes on the double materiality assessment axes used (see section 3.1.4.1.):

- **Critical:** matters with high impact materiality AND high financial materiality;
- **High:** matters with fairly high impact materiality AND fairly high financial materiality;
- **Moderate impact:** matters with fairly high impact materiality;
- **Moderate risk(s)/opportunity(ies):** matters with fairly high financial materiality.

The classification of these material IROs is summarised below for each material matter. A matter may include several IROs, along with their impacts on Clariane's business

model. A more detailed description of each impact, risk and opportunity is also provided in the topical ESRSs, particularly ESRS E1, ESRS S1, ESRS S3 and ESRS S4. The corresponding time horizon is indicated according to whether their full impact is current (**ST**) (i.e., a short- or medium-term horizon of less than five years) or long term (more than five years) (**ST**) > (**LT**). Pending an assessment of market practices regarding disclosure requirements for financial effects, no quantitative data regarding the evaluation of IROs are published in this sustainability statement.

All material IROs and the policies and actions implemented to minimise or maximise them (in the case of positive impacts and opportunities) are covered by the disclosure requirements presented in the sections of the sustainability statement shown below and cross-referenced in the table of contents.

ENVIRONMENTAL MATTERS

Matter <i>*specific to the entity</i>	Double materiality	Time horizon	Classification and effects	Business model resilience
Energy management	High	(ST) > (LT)	<ul style="list-style-type: none"> The pressure on energy prices in recent years and the sharp rise in prices have had a major impact on Clariane's financial position, with a two-fold increase in energy spending and pricing adjustments limited by regulations. Although such an increase is not expected to recur in the medium term, it may present a long-term risk, depending on the level of dependence on fossil fuels. Given the various levers available and the mobilisation of its resources, the Group can have a positive impact on the energy transition through its network of facilities as well as its supplier requirements. 	<ul style="list-style-type: none"> In view of the wide range of possible actions and the improved payback periods, the shift to a business model that is less exposed to rising energy costs is both realistic and necessary. Policies and actions in this area over the last two years are detailed in sections 3.2.2.3 and 3.2.2.4.
Climate change	Moderate impact	(ST) > (LT)	<ul style="list-style-type: none"> The Group contributes to climate change through its greenhouse gas emissions. The effects of climate change in terms of an increase in extreme weather events are negatively impacting the living conditions of the population and vulnerable people for whom Clariane is responsible. The current financial effects of climate change remain limited, as they relate to local incidents resulting from climate hazards, but are expected to increase in the long term, with insurability remaining uncertain. 	<ul style="list-style-type: none"> Beyond the contribution to climate change, which has mobilised the organisation and may bring opportunities for innovation, the long-term resilience of Clariane's business model in the face of climate adaptation challenges is a medium-term priority – through to the end of 2026 – involving a fine-tuned assessment of the vulnerability of Clariane facilities and communities, and the definition and quantification of an appropriate adaptation plan and the financing for that plan. As a significant proportion of Clariane's resources depend on government or insurance funding, the Group will be keeping a close eye on the progress of the work undertaken by governments and insurers on the subject of financing climate adaptation in the healthcare sector.
Water consumption	Moderate impact	(ST) > (LT)	<ul style="list-style-type: none"> In the context of climate change, freshwater resources are becoming increasingly scarce. Although more than 90% of the water used by the Group is discharged into the environment, Clariane can nevertheless have a positive impact on water availability by implementing water-saving and recycling measures, thereby helping to limit the risks of water shortages for its patients/residents and local communities. 	<ul style="list-style-type: none"> Unlike other industries that are highly dependent on water resources, the Group's model is fairly resilient in the face of possible water shortages due to its limited consumption, particularly as health and care facilities benefit from protection and priority in the event of a water shortage.
Waste management and sorting	Moderate impact	(ST)	<ul style="list-style-type: none"> Through its activities, the Group contributes to the production of a significant amount of waste, much of which cannot currently be recycled (e.g., incontinence products), as well as hazardous medical waste which can have a negative impact on the environment. 	<ul style="list-style-type: none"> Although waste management and sorting take place locally and can be difficult to measure accurately, the main sorting channels are generally in place and/or can only improve from the perspective of waste recovery.

SOCIAL MATTERS

Matters <i>*specific to the entity</i>	Double materiality	Time horizon	Classification and effects	Business model resilience
Employee health and safety	Critical	(ST) > (LT)	<ul style="list-style-type: none"> Working conditions in the care industry can have an impact on the physical and mental health of staff, as reflected in the frequency of accidents at work and levels of absenteeism, which affects organisations, staff availability and replacement costs. Given the current and long-term pressure on staff availability, labour conditions will remain tight and the resulting consequences significant. 	<ul style="list-style-type: none"> This is one of the most important challenges facing the industry if it is to guarantee a sufficient number of staff and the long-term attractiveness of care professions. Policies and action plans have been implemented (see section 3.3.1.6.) to reduce the frequency of workplace accidents and absenteeism, thereby curbing their negative impacts on both the presence of skilled staff and labour costs.
Training and skills development	Critical	(ST) > (LT)	<ul style="list-style-type: none"> Through training and diploma courses, the Group enables its employees to develop their skills and employability and to progress internally or externally towards positions of responsibility. Training and internal mobility encourage staff retention, thereby limiting the financial impact of recruitment costs and the cost of replacing absent or departed employees. 	<ul style="list-style-type: none"> With the development of the Clariane Universities, the Group is ensuring it remains resilient in this area over the medium and long term. The impact of its actions also depends on changes in public funding for the various training schemes.
Staff availability and workload	Critical	(ST) > (LT)	<ul style="list-style-type: none"> Due to the limited availability of staff in the sector resulting from a mismatch between the shrinking supply of labour and the growing demand for care, the workload and the consequent disruption of services are having an impact on permanent staff. High staff turnover also generates significant costs. 	<ul style="list-style-type: none"> Despite major efforts, particularly in terms of qualifying training programmes, this structural challenge is likely to continue or even worsen in the long term as demand for care increases, which will also require public programmes to be ramped up in order to encourage people to shift vocations and initial training towards the health and care industry.
Compensation and benefits	Critical	(ST) > (LT)	<ul style="list-style-type: none"> Through its compensation and benefits policy, the Group is able to guarantee a decent standard of living for its employees, especially as its exclusively European locations guarantee high-quality social security cover and minimum wages that are regularly revised. The size of the workforce and importance of human capital as compared to other industries means that the sector is highly sensitive to pay rises, particularly when these are decided unilaterally (e.g., by regulatory authorities). This also highlights the importance of offering competitive compensation to ensure that the business remains attractive relative to its competitors. 	<ul style="list-style-type: none"> Staff costs represent a large expense item and are a particular focus, particularly given the sensitivity of the business model to such costs, and also the need to offer attractive conditions owing to the arduous nature of the work and the limited availability of staff.
Social dialogue	Moderate impact	(ST)	<ul style="list-style-type: none"> If employee representation is limited, influenced or insufficient, the needs and interests of employees may not be sufficiently taken into account, and this can negatively impact employees' working conditions. 	<ul style="list-style-type: none"> The Group pays constant attention to employee representation. The mechanisms it has put in place to facilitate social dialogue must enable this impact to be managed and must guarantee a positive contribution from employees, particularly in the management of material sustainability matters.

Matters <i>*specific to the entity</i>	Double materiality	Time horizon	Classification and effects	Business model resilience
Diversity, equity and inclusion	Moderate impact	(ST) > (LT)	<ul style="list-style-type: none"> Promoting diversity, equity and inclusion has a positive impact on employees by guaranteeing fairness for all and allowing them to express their individuality, without any risk of discrimination. 	<ul style="list-style-type: none"> A diverse workforce, right up to the highest level of the organisation, improves Clariane's resilience by encouraging innovation and introducing multiple viewpoints and practices.
Regional roots and relationships with local communities*	High	(ST) > (LT)	<ul style="list-style-type: none"> Through its activities and geographic locations, the Group has a positive impact on local employment and contributes to the economic and social vitality of its regions. Thanks to their good relations with local communities, the facilities guarantee the attractiveness and reputation of the Clariane network. 	<ul style="list-style-type: none"> The resilience of the Group's business model, which comprises a large number of local operations, depends on the strength of local ties and the ability of facility managers to maintain good relations in the short, medium and long term.
Ethics and quality of care*	Critical	(ST) > (LT)	<ul style="list-style-type: none"> Given the vulnerability of the patients and residents the Group cares for, any breach of ethics or quality of care can have a negative impact on patient/resident well-being and state of health, and constitute a failure to respect basic human rights. This failure to fulfil its purpose of common good would have serious consequences, particularly in financial terms. In response to this, Clariane's ability to personalise care through appropriate practices and tools allows it to positively impact the quality of care and the quality of life of its patients and residents more generally, by taking full account of their expectations, needs and abilities. 	<ul style="list-style-type: none"> Through this matter placed at the heart of its corporate purpose, the Group is committed to guaranteeing its long-term viability along with the full mobilisation of its human, material and financial resources to deliver the highest standards of quality and personalised care.
Diversification of offers and services	High	(ST) > (LT)	<ul style="list-style-type: none"> Adapting the Group's offers and services to the challenges of healthcare and the way it is evolving enables Clariane to respond positively to the needs of patients and residents, which are set to grow in the medium and long term, while continuing to develop its business. In developing its offers and services, excessive geographic concentration can have a negative impact on people who live far from assisted living facilities. 	<ul style="list-style-type: none"> The opportunity presented by the growing demand in the various populations that Clariane serves requires its offers and services to be relevant and its service capability to be secure for self-sustained growth. The cross-fertilisation of expertise and the development of prevention activities will help to meet these challenges.
Stakeholder dialogue and input (Inclusive governance)	High	(ST) > (LT)	<ul style="list-style-type: none"> By maintaining a regular, constructive dialogue with all of its stakeholders, Clariane can positively impact their quality of life within its facilities. This core principle guarantees the Group's sincerity and credibility as a purpose-driven company. 	<ul style="list-style-type: none"> Stakeholder dialogue aims to secure an "active contribution", guaranteeing the successful execution and long-term resilience of the long-term corporate purpose.
Financial affordability of the offer and transparency of information	Moderate impact	(ST)	<ul style="list-style-type: none"> In light of the complexity of health and care offers, services and funding arrangements, the Group can have a positive impact by facilitating information and guiding care seekers. Depending on its location, making Clariane's offers and services affordable through appropriate schemes to help the most disadvantaged can be critical. 	<ul style="list-style-type: none"> Through its conversion into a purpose-driven company, Clariane is committed to generating social value while meeting its economic imperatives.

Matters <i>*specific to the entity</i>	Double materiality	Time horizon	Classification and effects	Business model resilience
Protecting the personal data of patients, residents and families	Critical	(ST) > (LT)	<ul style="list-style-type: none"> The sensitivity of patients' and residents' personal data, particularly data relating to their health, creates a latent risk in the event of a data breach or use of information incompatible with the purpose for which it was collected. This could have a negative impact on patients, residents and their families, as well as on the reliability of the Clariane community. 	<ul style="list-style-type: none"> As cyberattacks grow increasingly common, the Group needs to secure its long-term resilience in this area in order to minimise data breaches.
Research and innovation in health and care*	Moderate impact	(ST)	<ul style="list-style-type: none"> By mobilising its network, data and expertise, Clariane can have a positive impact on improving the quality of care through innovation in health and care, and by participating in medical research into subjects linked to the Group's core expertise. 	<ul style="list-style-type: none"> Medical research and innovation in health and care contribute to the continuous improvement of the Group's business model by ensuring the development of care practices, the relevance of the offers and services provided, and the reputation of Clariane teams.

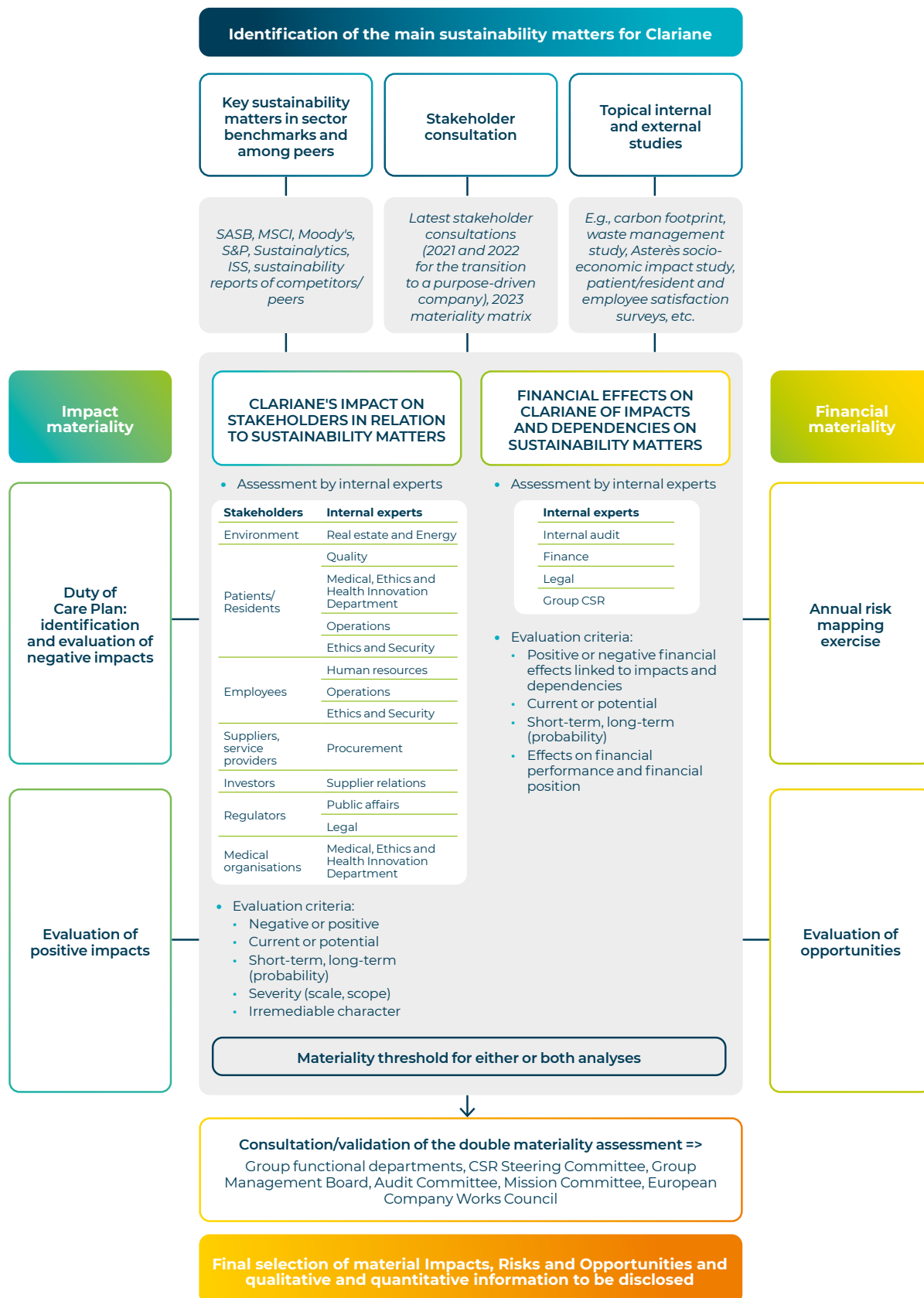
GOVERNANCE AND BUSINESS CONDUCT

Matter <i>*specific to the entity</i>	Double materiality	Time horizon	Classification and effects	Business model resilience
Business ethics	Moderate impact	(ST)	<ul style="list-style-type: none"> Failure to comply with technical and ethical standards of business conduct can have a negative impact on Clariane's business partners and stakeholders more generally, and put the Group's good governance at risk. In light of its commercial strength, the Group can bring about positive change in the practices of its business partners in these areas, thereby ensuring the resilience of its ecosystem. 	<ul style="list-style-type: none"> The wide range of facilities and different levels of decision-making mean that close attention constantly needs to be paid to training and compliance with business conduct standards and best practices in order to ensure the resilience of the model – particularly the business model – in the medium and long term.
Supplier relations	Moderate impact	(ST)	<ul style="list-style-type: none"> With nearly 40,000 suppliers – mostly small or medium-sized businesses – ethical business relations and respect for good negotiations and payment practices, the Group strives to avoid any negative impact on the financial health of supplier companies and to work together on sustainability matters. 	<ul style="list-style-type: none"> Many sustainability matters require increasing input from suppliers and service providers: suppliers need to be mobilised and to actively contribute in the short and medium term in order to strengthen the resilience of the Group's business model and, in particular, its entire value chain.
Cybersecurity*	Moderate risk	(ST) > (LT)	<ul style="list-style-type: none"> Besides personal data risks, cybersecurity failures can lead to disruptions or even interruptions to the IT systems increasingly used by operational teams and, depending on the extent and severity of the attacks, can represent a financial risk. 	<ul style="list-style-type: none"> As mentioned in relation to the protection of personal data, as cyberattacks become increasingly common, the Group must ensure its long-term cybersecurity resilience.

3.1.4 Impact, risk and opportunity management

3.1.4.1 Process for identifying material impacts, risks and opportunities (ESRS 2 IRO-1)

3.1.4.1.1 Description of the general methodology for assessing double materiality (ESRS 2 IRO-1)



General approach, scope and continuous improvement

For this first double materiality assessment, Clariane drew on its previous materiality analyses, risk mapping and Duty of Care Plan. The results of previous stakeholder consultations were taken into account, including the most recent one carried out in 2022 as part of the project converting Clariane into a purpose-driven company, and they were also integrated in the 2024-2028 CSR strategy.

In terms of scope, the double materiality assessment covers all the Group's significant activities and markets in 2024, namely:

- nursing homes, specialty care (including post-acute and rehabilitation care and mental health), shared housing and home care services;
- six countries (France, Germany, Belgium, the Netherlands, Italy and Spain). The UK business was sold in April 2024, with no impact on the results of the double materiality assessment;
- the views and matters relating to the main stakeholders as presented in section 3.1.3.2, and their positions and roles in the value chain as described in section 3.1.3.1.

The documentation used for the double materiality assessment enabled Clariane to:

- update the most material sustainability matters for Clariane by including the reconciliation with the new ESRS standards and the sustainability reference table as presented in ESRS 1 AR16;
- take account of the expectations and perceptions of the main stakeholders affected by the CSR matters, as formulated during previous major consultations as part of the transition to a purpose-driven company.

Based on the list of matters identified, workshops were held with various internal experts to assess the related impacts, risks and opportunities. The functional departments involved in these workshops are shown in the above table summarising the double materiality assessment. The departments were invited to express their opinions in relation to the external stakeholders of whom they had extensive knowledge from their responsibilities and respective central roles in the various dialogue channels with the stakeholders concerned.

Once the material impacts, risks and opportunities had been identified, the results of the double materiality assessment were presented to the relevant administrative, management and supervisory bodies for consultation and/or approval, as follows:

- Group Management Board => based on a report from the CSR Steering Committee, for recommendation to the Audit Committee;
- Audit Committee => for validation;
- Mission Committee => for information/consultation;
- European Works Council and the Economic and Social Committee => for information/consultation.

The process for updating the double materiality assessment is as follows:

- annual update of the impact assessment as part of the Duty of Care Plan review by internal stakeholders in the event of changes in impacts or new matters;
- annual update of risk assessments by internal stakeholders based on risk mapping;
- three-yearly update of the assessment of IROs by external stakeholders.

Determining the matters and sources of information taken into account in the materiality assessment

Based on existing materiality assessments and stakeholder consultations, the identification and assessment of impacts, risks and opportunities focused on 22 sustainability matters.

MAIN SUSTAINABILITY MATTERS CONSIDERED WHEN IDENTIFYING AND ASSESSING IROS

Environment	Social	Governance
Climate	Compensation and benefits	Inclusive governance
Energy management	Recruitment and workload	Business ethics
Pollution	Employee health and safety	Cybersecurity
Water resource management	Employability and talent development	
Natural resources and biodiversity	Social dialogue	
Circularity and waste management	Diversity, equity and inclusion	
	Labour and human rights in the value chain	
	Local presence and local communities	
	Affordability of the offer and transparency of information	
	Offers and services	
	Ethics and quality of care	
	Medical research	
	Personal data protection	

In addition to the expert opinions developed through contact with external stakeholders and the best practices and experiences shared in the various thematic think tanks in which the Group's functional departments participate,

Clariane also took into account industry-specific materiality assessments and materiality assessments of companies in its own sector.

Depending on the matters in question, the results of internal and external studies have informed internal experts' opinions and motivated their respective assessments. Some of the most notable studies taken into account are shown in the table below:

Matter	Studies, internal or external publications
Climate/Energy	<ul style="list-style-type: none"> Clariane 2021 carbon footprint and work on the decarbonisation pathway ahead of its submission to the Science Based Target initiative (Ecoact – H2 2022/H1 2023) Internal study on responsible energy use, energy efficiency and energy replacement at Clariane (Engie – H2 2022/H1 2023) Barometer of the energy and environmental performance of buildings (OID – 2023, 2024) Discussion papers on decarbonising healthcare and decarbonising the independent living sector (Shift Project – April 2023-April 2024) Climate risk scenarios (IDO R4RE tool – 2024)
Pollution	<ul style="list-style-type: none"> Dependency/impact assessment using the ENCORE database (encorenature.org – 2024) Issues Brief – Plastic Pollution (IUCN – May 2024)
Water resource management	<ul style="list-style-type: none"> Water risk assessment (Aqueduct, World Resources Institute – 2024) Barometer of the energy and environmental performance of buildings (OID – 2023, 2024)
Natural resources and biodiversity	<ul style="list-style-type: none"> Dependency/impact assessment using the ENCORE database (encorenature.org – 2024) Resources and tools of the Biodiversity Impulsion Group, of which Clariane has been a partner since 2021 (BIC/OID – R4RE tool)
Circularity and waste management	<ul style="list-style-type: none"> Dependency/impact assessment using the ENCORE database (encorenature.org – 2024) Study and project on waste management and sorting carried out with an independent expert consultancy (TAW – 2019, 2021-2023)
Employees	<ul style="list-style-type: none"> C-Pulse satisfaction survey of Clariane employees in all countries where the Group operates (Ipsos – annual)
Local communities	<ul style="list-style-type: none"> Internal survey of facilities on their local impact, through local partnerships and Stakeholder Councils (all countries, 2021, 2023) Study of relations between facility directors and local mayors ("<i>Regards croisés sur les relations entre Directeurs d'établissements et Maires</i>") (Ipsos/Korian, France, 2022) Study of the socio-economic footprint of Clariane in France ("<i>Empreinte socio-économique de Clariane en France</i>") (Asterès/Clariane, France, 2023, 2024) Study of the attractiveness of health and care professions among young Europeans ("<i>L'attractivité des métiers de la santé et du soin auprès des jeunes Européens</i>") (Ipsos/Clariane Foundation, Europe, 2023) Purpose-driven organisations – When businesses and regions cooperate for the common good (<i>Collectifs à mission – Quand entreprises et territoires coopèrent pour le bien commun</i>) (ESSEC/ICP – Chair in Business and the Common Good, 2024)
Patients and employees	<ul style="list-style-type: none"> Internal survey of facilities on their local impact, through local partnerships and Stakeholder Councils (all countries, 2021, 2023) Internal survey of facility Stakeholder Council members (France and Germany, 2023) "End-of-life assistance" survey (Ipsos – 2024) C-Satisfaction survey of patients, residents and families in all countries where the Group operates (Ipsos – annual – see section 3.3.3.) Transactional surveys on key stages in the care pathway according to expert brands and patient/resident profiles (e.g., survey of the arrival procedure)
Governance	<ul style="list-style-type: none"> Evaluation of the sustainability practices of preferred suppliers (EcoVadis – from once a year to every three years depending on the score obtained) Corruption Perceptions Index (CPI) (Transparency International – annual, January 2024)

In total, a double materiality assessment was performed for 94 impacts, risks and opportunities, covering all the matters mentioned above.

Assessment of impact materiality

The actual or potential impacts on society or the environment over the short, medium or long term that have been directly generated by the Company or to which it has contributed, including through its upstream and downstream value chain, were assessed using a three-step methodology:

- assessment of impact severity:
 - scale of the impact, rated 1 (low) to 4 (high). The scale of the impact depends on the type of impact, for example on people, buildings or equipment, local

communities, business partners or the environment. The impacts can be in terms of respect for human rights, labour rights, good business practice and environmental protection, and so on. The Group considered human rights incidents, the frequency and severity of accidents, fatalities and environmental damage, as well as improvements in living and working conditions, personal and professional development and socio-economic impacts,

- scope of the impact, rated 1 (localised impact in one facility) to 4 (general impact on all the countries in which the Group operates),
- long-term variability of the impact, rated on a two-level scale, from a stable impact to an impact likely to increase;
- assessment of the irremediable character of the impact on a scale of 1 (impact that can be easily and fully remedied) to 4 (irremediable, i.e., impossible to return to the prior state);
- assessment of the likelihood of the impact on a scale of 1 (very unlikely) to 5 (virtually certain or actual, proven).

As part of the continuous improvement process for our methodology, impact assessments that are more specific to certain Group activities, such as mental health or social services, may be carried out in greater depth to confirm their correspondence with the general framework or, in contrast, to underline their specific characteristics and determine their possible materiality.

Assessment of financial materiality

Risks and opportunities relating to financial effects were assessed on a gross basis according to whether they affect or could reasonably be expected to affect current or and future cash flows over the short, medium or long term. A three-step methodology was used:

- assessment of the scale of the current and/or past risk or opportunity;
- assessment of the potential scale of the long-term risk or opportunity;
- estimate of the likelihood of this risk or opportunity materialising in the long term, on a scale of 1 (very unlikely) to 4 (almost certain).

The assessment of the financial effects was based on the existing scale defined by the Internal Audit and Internal Control Department for the annual update of the Group's risk mapping. This four-step scale, corresponding to intervals in millions of euros, covers both the possible financial effects in terms of revenue, expenses and/or EBITDA, and the possible effects in terms of assets, liabilities or shareholders' equity.

Validation of material IROs

Following the impact materiality and financial materiality assessments, the results were consolidated and a materiality threshold defined for proposal to and approval by the administrative, management and supervisory bodies, in the following order:

- CSR Steering Committee chaired by the Chief Executive Officer;
- Group Management Board;
- Audit Committee, once it had taken on its new role of supervising and monitoring sustainability reporting.

The materiality thresholds were validated on the basis of:

- materiality of information for stakeholders, including users of non-financial information;

- consistency with previous materiality engagements;
- continuity in terms of our strategic CSR commitments.

The following materiality thresholds were validated:

- impact materiality: 2 out of a maximum of 4;
- financial materiality: 2 out of a maximum of 4.

3.1.4.1.2 Description of the processes to identify and assess impacts, risks and opportunities related to topical standards (ESRS 2 IRO-1)

Climate-related IROs

- To assess its impact on climate change, the Group relies on carbon footprint assessments carried out in conjunction with an independent technical expert and, since 2024, a new carbon footprint assessment tool. The methodology used is that of the internationally recognised GHG Protocol, and covers the Group's entire value chain (Scopes 1, 2 and 3). The results of this assessment are described in section 3.2.2.5. The magnitude of the impact is assessed firstly based on the absolute volume of greenhouse gas emissions (in tCO₂e), which reflects the Group's European scale. It is also assessed on the basis of the Group's economic intensity (in tCO₂e/€m) which, in line with that of human healthcare activities, is one of the lowest emitting sectors.
- In terms of physical climate-related risks, the Group relies on an analysis of exposure to climate hazards carried out using the R4RE tool developed by the OID, details of which are provided in section 3.2.2.3.2. This analysis covers all the Group's facilities and activities as of the end of the reporting period. In line with the recommendations of the reference frameworks, it uses a Business-as-Usual scenario (SSP5-8.5) and considers four main hazards related to heat waves, heavy rainfall and flooding, drought and extreme cold. The risk of forest fires has also been modelled for the main market (France). Future developments of the tool will make it possible to integrate forest fires on a European scale, storms and high winds, and coastal erosion. By the end of 2026, this analysis will be rounded out by a building-by-building vulnerability assessment alongside the identification of adaptation solutions. These additional analyses will continue to inform and help fine-tune the physical risk assessment.
- In terms of transition risks, a qualitative assessment was carried out, considering, in line with recommendations, a proactive climate action scenario (SSP1-1.9), taking into account the impact on the Group's own operations and value chain. Potential risks and opportunities for Clariane were considered in the following key areas: policy and regulations, technology, market and consumer trends, and reputation. To date, the main transition risk identified as material relates to the cost of procuring fossil fuels, given their potentially high volatility. The other potential transition risks are not considered material in terms of their current or future financial impact owing to the characteristics of the Group's activities and the limited

dependence of its value creation model on fossil fuels. Among these, the opportunities and risks that are most likely to increase in materiality as the Group fine-tunes its long-term assessments and estimates are an increase in vulnerabilities linked to the impact of extreme living conditions caused by global warming, a future increase in building adaptation measures and a rise in construction costs and restrictions stemming from ever more stringent regulations. In this respect, the Group aims to fine-tune its assessment of transition risks by the end of 2026 and finalise its adaptation plan using a more quantitative approach, despite the modelling difficulties arising from other criteria that may influence the activity indicators.

Pollution-related IROs

- Given the nature of its activities, the Group does not currently have any integrated pollution risk assessment systems in its facilities or across its activities and geographical areas covering its own operations scope, such as, for example, measurements of pollution risks to the outside environment, beyond one-off or local mechanisms linked to regulatory requirements (e.g., legionella risk, which is nonetheless linked to a potential impact on patients/residents). This is due to the fact that the Group's core care and healthcare businesses are associated with a low risk of environmental pollution. The healthcare activities that are most at risk are large-scale hospital operations, particularly surgery, areas in which Clariane does not operate. The Group therefore relies mainly on independent studies and sector-specific material impact/risk assessment frameworks to identify pollution-related IROs, in particular those listed in section 3.1.4.1.1 above, which confirm the low or very low materiality of the topic.
- Due to the low potential materiality, no consultations have been conducted with local communities on this matter.
- In the medium term, as part of more in-depth analyses of the potential impacts along its value chain, mainly related to its suppliers, an assessment of its pollution impact could be integrated into an approach measuring environmental impacts more broadly for the purchasing categories deemed to be most at risk.

Water and marine resource-related IROs

- The Group has focused its analyses on the scope of its own operations due to their low ultimate water consumption. However, it also considered challenges related to the availability of water resources in territories affected by the consequences of climate change, particularly in a context of hosting and caring for vulnerable populations. As described in more detail in section 3.2.3.2, the risk assessment was carried out using the Aqueduct tool of the World Resources Institute. This assessment covered all the Group's facilities and considered a current scenario and a future Business-as-Usual scenario through to 2050.

- Due to the potential materiality of the Group's involvement in collective efforts to reduce water consumption amid widespread water stress despite its own low consumption, no consultations on this matter were conducted with local communities. It should also be noted that the impact on patients/residents is limited, given that this sector is generally "protected" from water restrictions owing to the vulnerable nature of the public it serves.
- In the medium term, as part of more in-depth analyses of potential impacts along its value chain, mainly linked to its suppliers, an assessment of the impact in terms of the water footprint will be integrated into an approach measuring environmental impacts more broadly for the purchasing categories deemed to be most at risk. This may lead to changes in the double materiality assessment.

Biodiversity and ecosystem-related IROs

- The Group relies primarily on independent studies and frameworks for assessing material biodiversity-related sector-specific impacts/risks to identify IROs (see section 3.1.4.1.1). In light of the sector's activities and the impact of these activities on ecosystems, these studies and frameworks consider the matter to be of low materiality.
- In order to inform its thinking on these issues, the Group has also deepened its analysis by identifying impacts, risks and opportunities using information provided by the ENCORE tool developed by the United Nations Environment Programme. This analysis is carried out on a scope that includes the Group's own operations and the entire value chain of the sectors concerned. The Group has studied three main activity categories to ensure that it covers the full spectrum of its businesses: "Residential care activities", "Human health activities" and "Social work activities without accommodation".
- Based on this analysis, which takes into account the different components of the ecosystem, the Group was able to confirm that biodiversity-related impacts, risks and opportunities are directly linked to the matters already identified as material in relation to climate change, water consumption and waste production and management, namely:
 - a moderate material impact in terms of waste production and its possible discharge into the environment;
 - a dependence on socio-cultural ecosystem services relating to the living environment and activities in facilities that play an important role in the health and well-being of patients, residents and their families;
 - a dependence on ecosystem supply services relating to the quality of water for use by the various services in the facility. Regarding hospital activities more specifically, there is also a dependence on the elimination capacity of medicinal substances, which limits their possible release into the aquatic environment;

- a dependence on regulating ecosystem services in terms of:
 - limiting the effects of extreme weather events, in particular by regulating water flows and limiting the impact of storms and floods on buildings and the patients and residents cared for by the Group,
 - the capacity to break down the waste produced,
 - the supply of a sufficient quantity and quality of water specifically for health activities.
- A qualitative assessment of transition risks supplements the identification of these issues, mainly by adding the identified risk that stricter regulations are introduced relating to the artificialisation of land, with the possible impact on the Group's ability to expand its health and care facilities and meet the expected growth in demand. However, given the broad spectrum of possible business and growth models for the Group, this risk has not yet been identified as material. The risk could even represent an opportunity by encouraging the Group to accelerate the increase in the proportion of its products and services that are less capital-intensive and more rapidly profit-generating.
- As a partner of the Biodiversity Impulsion Group programme, Clariane has supplemented its analyses with an initial biodiversity impact assessment for France, its biggest market, using the R4RE platform's BiodiBat tool. As a result, it identified that more than 70% of its French facilities are located in areas with poor to very poor biodiversity due to their predominantly urban location, resulting in a habitat that is unfavourable to the development of biodiversity and highly fragmented ecological corridors. Indirectly, this underlines the absence of potential impacts on ecosystems and species with high conservation value:
 - in France, more than 50% of sites are located near or very near to protected and designated areas;
 - in addition, one-third of sites are located near or very near to the habitats of conservation-priority species;
 - overall, 11% of sites in France represent a conservation issue requiring mitigation measures that have yet to be confirmed;
 - in the medium term, the Group plans to carry out further studies on sites near protected and designated areas and habitats of conservation-priority species, assisted by an independent technical expert to better assess the magnitude of any impact.
- Due to the low materiality of the impact on local ecosystems, no further consultations were conducted with local communities on this matter.
- On the basis of previous analyses, the Group did not analyse any specific biodiversity scenarios beyond those analyses carried out in relation to climate change and taking into account most matters related to dependence on ecosystem services.

Resource use and circular economy-related IROs

- The Group has focused its analyses on its own operations scope, and on the production of the main waste categories and volumes of hazardous medical waste presenting a risk of infection/contamination. To do this, it relied on a number of studies conducted in conjunction with an independent technical expert to collect and, where necessary, estimate the volumes involved and the percentage of recovery (including recycling). These detailed analyses are presented in section 3.2.4.2.
- The Group also relies on independent studies and material sector-specific impact/risk assessment frameworks to confirm resource use and circular economy-related IROs (see section 3.1.4.1.1 above). Primarily positioned downstream in the value chain in its sector, the Group has limited (and highly interlinked) levers in terms of eco-design. This explains why the current focus of the analysis is on resource outflows identified as material and the impact of single-use items, often linked to health requirements and regulations.
- Since the Group's operations are located exclusively in European countries in which waste collection and management systems are generally organised and regulated, particularly as regards hazardous waste, no consultations were conducted on the matter with local communities in light of the low or non-existent risk of an impact on one or more communities.
- In the medium term, as part of more in-depth analyses of the potential impacts along its value chain, mainly related to its suppliers, an assessment of the impact in terms of resource use – particularly concerning scarce resources or conflict minerals – could be integrated into an approach measuring environmental impacts more broadly for the purchasing categories deemed to be most at risk. This may lead to changes in the double materiality assessment.

Business conduct-related IROs

- The analysis of business conduct-related IROs is based on the oversight and detection mechanisms implemented as part of the due diligence process, as well as on compliance with the values and practices defined in the Ethics Charter, the Code of Conduct and the anti-corruption policy. These elements are described in further detail in sections 3.4.1 and 3.4.2. The value chain is also covered through the results of third-party assessments and the EcoVadis assessment described in section 3.4.3.
- In the medium term, as part of more in-depth analyses of potential impacts along its value chain, a new risk assessment tool looking at supplier and subcontractor risks could be deployed.

3.1.4.2 Disclosure requirements covered by this sustainability statement (ESRS 2 IRO-2)

Following the double materiality assessment, the material information and sustainability matters to be published were selected on the basis of the material impacts, risks and opportunities and their correspondence with the sub-sub-topics presented in table ESRS 1 AR16.

In addition to the disclosure requirements defined by the CSRD, Company-specific information is published when deemed material for monitoring policies and actions relating to material IROs, in compliance with the minimum disclosure requirements on policies, actions, metrics and targets. This is particularly true for social matters relating to local communities and patients/residents, but is also true for other matters. It should be noted that the materiality of this information is also related to the publication of certain Company-specific indicators and targets in its CSR scorecard or the expectations of external stakeholders who use the sustainability statement.

The list of material disclosure requirements covered by the sustainability statement is referenced in the table of contents in the introduction to chapter 3.

Among the information disclosed, 42 quantitative indicators are specific to the Company and are listed below:

Disclosure requirements	Entity-specific quantitative indicators
ESRS S1-5	<ul style="list-style-type: none"> NPS Employees
ESRS S1-5	<ul style="list-style-type: none"> Employee satisfaction rate
ESRS S1-5	<ul style="list-style-type: none"> Workforce engagement rate
ESRS S1-5	<ul style="list-style-type: none"> Top Employer score by country
ESRS S1-6	<ul style="list-style-type: none"> Average seniority in the Company
ESRS S1-8	<ul style="list-style-type: none"> Percentage of facility directors trained in social dialogue
ESRS S1-8	<ul style="list-style-type: none"> Employee satisfaction in terms of social dialogue
ESRS S1-9	<ul style="list-style-type: none"> Percentage of women on Group and national management boards
ESRS S1-13	<ul style="list-style-type: none"> Number of employees on one or more qualifying paths
ESRS S1-13	<ul style="list-style-type: none"> Number of CSR awareness initiatives
ESRS S1-13	<ul style="list-style-type: none"> Percentage of facility director positions filled internally
ESRS S1-14	<ul style="list-style-type: none"> Absenteeism rate
ESRS S1-14	<ul style="list-style-type: none"> Percentage of deployment of the social and psychological support standard
ESRS S1-14	<ul style="list-style-type: none"> Rate of employee awareness about social and psychological support services
ESRS S1-16	<ul style="list-style-type: none"> Percentage of capital held by employee shareholders
ESRS S1-16	<ul style="list-style-type: none"> Percentage of eligible employees who took part in the last Company share plan
ESRS S3	<ul style="list-style-type: none"> All quantitative indicators (7) published in section 3.3.2.
ESRS S4	<ul style="list-style-type: none"> All quantitative indicators (16) published in section 3.3.3.
ESRS G1-6	<ul style="list-style-type: none"> Number of suppliers by country
ESRS G1-6	<ul style="list-style-type: none"> Breakdown of purchases by category
ESRS G1-7	<ul style="list-style-type: none"> Percentage of employees in the target population trained in cybersecurity

The sustainability statement also covers the following data points required by other EU legislation listed in ESRS 2 Appendix B:

Quantitative or qualitative indicator	Included/Not included in sustainability statement
SFDR INDICATORS – PRINCIPAL ADVERSE IMPACTS (PAI)	
ESRS E1-6 Gross Scopes 1, 2 & 3 and Total GHG emissions	Included. See section 3.2.2.5.
ESRS E1-6 Gross GHG emissions intensity	Included. See section 3.2.2.5.
ESRS 2 SBM-1 Involvement in fossil fuel activities	Not applicable. The Company is not active in this type of activity.
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Not applicable. None of the Group's main activities belong to a high climate impact sector.
ESRS E1-5 Energy consumption and mix	Included. See section 3.2.2.4.
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors	Included. See section 3.2.2.4.
ESRS 2 SBM-3 E4 paragraph 16a) i.	Not material.
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	Not material.
ESRS E5-5 Hazardous waste and radioactive waste	Included. See section 3.2.4.2.
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	Included. See sections 3.3.1.9 and 3.7.
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	Not material. See information relating to service providers/suppliers in the Duty of Care Plan presented in section 3.7 and in sections 3.4.3.
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	Included. See sections 3.3.2.1 and 3.3.2.2.
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	Included. See sections 3.3.3.2.2, 3.3.3.3 and 3.7.
ESRS S1-1 Human rights policy commitments	Included. See sections 3.3.1.2, 3.3.1.3 and 3.3.1.9.
ESRS S2-1 Human rights policy commitments	Not material. See information relating to service providers/suppliers in the Duty of Care Plan presented in section 3.7 and in sections 3.4.3.
ESRS S3-1 Human rights policy commitments	Included. See sections 3.3.2.1 and 3.3.2.2.
ESRS S4-1 Policies related to consumers and end-users	Included. See sections 3.3.3.2.2 and 3.3.3.3.
ESRS S1-16 Gender pay gap	Included. See section 3.3.1.8.
ESRS 2 GOV-1 Board's gender diversity	Included. See sections 3.1.2.1.
ESRS 2 SBM-1 Involvement in activities related to controversial weapons	Not applicable. The Company is not active in this type of activity.
OTHER INDICATORS	
ESRS 2 GOV-1 Percentage of independent directors	Included. See sections 3.1.2.1.
ESRS 2 GOV-4 Statement on due diligence	Included. See sections 3.1.2.3 and 3.7.
ESRS 2 SBM-1 Involvement in activities related to chemical production	Not applicable. The Company is not active in this type of activity.
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco	Not applicable. The Company is not active in this type of activity.
ESRS E1-1 Transition plan to reach climate neutrality by 2050	Included. See section 3.2.2.1.
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks	Included. See section 3.2.2.1.
ESRS E1-4 GHG emission reduction targets	Included. See section 3.2.2.3.1.
ESRS E1-7 GHG removals and carbon credits	Included. See section 3.2.2.6.
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks	Included. Publication of qualitative information only.
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk	Not included. One year phase-in.
ESRS E1-9 Location of significant assets at material physical risk	Included. Publication of qualitative information only.

Quantitative or qualitative indicator	Included/Not included in sustainability statement
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes	Not included. One year phase-in.
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities	Included. Publication of qualitative information only.
ESRS E3-1 Policies related to water and marine resources	Included. See section 3.2.3.1.
ESRS E3-1 Water and marine resource policies for sites in water stress zones	Included. See section 3.2.3.1.
ESRS E3-1 Sustainable oceans and seas	Not material.
ESRS E3-4 Total water recycled and reused	Not included. Time needed to obtain the data from each facility. Data to be provided for the next reporting period in 2025.
ESRS E3-4 Total water consumption in cu.m. per net revenue on own operations	Included. See section 3.2.3.2.
ESRS 2 SBM-3 E4 paragraph 16 b and c	Not material.
ESRS E4-2 Sustainable land/agricultural practices or policies	Not material.
ESRS E4-2 Sustainable oceans/seas practices or policies	Not material.
ESRS E4-2 Policies to address deforestation	Not material.
ESRS E5-5 Non-recycled waste	Included. See section 3.2.4.2.
ESRS 2 SBM-3 – S1 Risk of incidents of child labour	Not material. No risk of incidents of child labour identified.
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 10	Included. See section 3.3.1.3.
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Included. See section 3.3.1.3.
ESRS S1-1 Workplace accident prevention policy or management system	Included. See sections 3.3.1.3 and 3.3.1.6.
ESRS S1-3 Grievance/complaints handling mechanisms	Included. See section 3.3.1.2.2.
ESRS S1-14 Number of fatalities and number and rate of work-related accidents	Included. See section 3.3.1.6.
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness	Included. See section 3.3.1.6.
ESRS S1-16 Excessive CEO pay ratio	Included. See section 3.3.1.4.
ESRS S1-17 Incidents of discrimination	Included. See section 3.3.1.9.
ESRS 2 SBM-3 – S2 Significant risk of child labour or forced labour in the value chain	Not material. See section 3.7.
ESRS S2-1 Policies related to value chain workers	Not material. See information relating to service providers/suppliers in the Duty of Care Plan presented in section 3.7 and in sections 3.4.3.
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8	Not material. See information relating to service providers/suppliers in the Duty of Care Plan presented in section 3.7 and in sections 3.4.3.
ESRS S2-4 Human rights issues and incidents* connected to its upstream and downstream value chain	Not material. See information relating to service providers/suppliers in the Duty of Care Plan presented in section 3.7 and in sections 3.4.3.
ESRS S3-4 Human rights issues and incidents	Included. See sections 3.3.2.1 and 3.3.2.2.
ESRS S4-4 Human rights issues and incidents	Included. See sections 3.3.3.2.2 and 3.3.3.3.
ESRS G1-1 Non-existence of an anti-corruption policy in line with the UN Convention	Not applicable. The Group has an anti-corruption policy, as described in section 3.4.2.
ESRS G1-1 Non-existence of a whistleblower protection policy	Not applicable. The Group has procedures in place to provide whistleblower protection, as described in sections 3.4.1 and 3.7.
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws	Included. See section 3.4.2.
ESRS G1-4 Standards of anti-corruption and anti-bribery	Included. See section 3.4.2.

3.2 Disclosures relating to environmental matters

3.2.1 European Taxonomy (Regulation (EU) 2020/852, Article 8)

3.2.1.1 Background

As part of the European Green Deal, the European Commission is seeking to redirect capital flows towards more sustainable economic activities that contribute directly to limiting the environmental impact of human activities and to guaranteeing and improving human living conditions, particularly in terms of health, housing, education, employment, equity and justice.

To date, only the environmental taxonomy has been codified (EU Taxonomy Regulation 2020/852). Work to define a social taxonomy is still ongoing, and no timetable has been set as yet.

The environmental taxonomy establishes a classification system for environmentally sustainable economic activities.

- Climate change mitigation;
- Climate change adaptation;

- Sustainable use and protection of water and marine resources;
- Transition to a circular economy;
- Pollution prevention and control;
- Protection and restoration of biodiversity and ecosystems.

In accordance with the taxonomy regulatory framework⁽¹⁾, Clariane is reporting for the 2024 financial year and for its entire financial consolidation scope, the proportion of the Group's turnover (revenue), capital expenditure (CapEx) and operating expenses (OpEx) associated with taxonomy-eligible economic activities under the six environmental objectives.

The Group is also required to publish the aligned, i.e., sustainable, portion in relation to these indicators for the six climate objectives.

3.2.1.2 Summary

As its core business is care, health and hospitality for people in times of vulnerability, the Clariane Group's impact is predominantly social. As such, it will only be possible to assess its full value through the social taxonomy, once it has been established by the competent European authorities.

Most of Clariane's turnover is revenue received in exchange for these personal services, care and medical treatment provided to people in vulnerable situations. By definition, this turnover therefore has a social purpose that it will be possible to assess when the social taxonomy is implemented. As the environmental taxonomy currently stands, the Group is unable to recognise this turnover under activity 12.1 "Residential care activities" as part of the climate change adaptation objective. As a result, the only item that can be taken into account under the environmental taxonomy is turnover from property leasing and sales.

With more than 1,200 facilities in six countries, Clariane contributes to the environmental objectives defined in the taxonomy in a number of ways:

- by constructing, acquiring or owning buildings designed to be energy efficient and resilient to climatic events;
- by improving energy performance, adapting buildings or installing renewable energy production on these sites;
- by implementing waste management solutions; or
- by protecting existing biodiversity and or restoring biodiversity wherever possible, and limiting the impact of existing and future facilities.

Given the number of investments (CapEx) made by the Group and as part of a continuous improvement effort, only projects with a value over €0.8 million (versus €1 million in 2023) were included in the alignment analysis. The Group's various initiatives to improve its environmental footprint are described in section 3.2.2 "Climate change" and the subsequent sections of this Sustainability Report.

The table below summarises the results of the taxonomy analysis:

(as a percentage)	2024		2023	
	Turnover	CapEx	Turnover	CapEx
Eligibility	2%	63%	2%	32%
Alignment	- %	10%	- %	8%

(1) The European regulatory framework associated with the Green Taxonomy includes European Regulation 2020/852 of 18 June 2020, Regulation (EU) 2021/2139 as amended by Regulations (EU) 2022/1214 and 2023/2485, Regulation (EU) 2023/2486, as well as the various FAQ published in the Official Journal of the European Commission.

The share of the Group's taxonomy-eligible CapEx increased year on year by 31 percentage points to 63% at 31 December 2024. This increase is mainly linked to the decrease in total CapEx in 2024 (denominator), in addition to the inclusion of rising right-of-use assets over the period (new leases, modifications to existing leases and changes in the scope of consolidation).

The proportion of taxonomy-aligned CapEx increased by 2 percentage points compared with 2023, due to the Group's continuous improvement in its physical climate risk analysis and its monitoring of adaptation measures. This work is being extended to all the Group's existing facilities as part of an ongoing effort to define medium- and long-term adaptation plans.

3.2.1.3 Methodology

Analysis of the eligibility of the Group's activities with regard to the EU Taxonomy Regulation

The Clariane Group has identified which of its various activities (see sections 1.1 and 1.3 of the Universal Registration Document for an overview of the Group's activities) are eligible under the six environmental objectives of the EU Taxonomy Regulation.

These eligible activities are presented in the table below:

TARGET	ACTIVITY LISTED IN ANNEX II OF THE DELEGATED TAXONOMY REGULATION	DESCRIPTION OF THE CLARIANE GROUP'S ACTIVITIES	ELIGIBILITY		
			TURNOVER (REVENUE)	CAPEX	
1. Climate change mitigation (CCM)	7.1. Construction of new buildings	Sales of furnished apartments for non-professional leasing (Âges & Vie)	Eligible	Eligible	
	7.7. Acquisition and ownership of buildings	Residential solutions (assisted living facilities and shared housing for elderly people)	Eligible (rents only)	Eligible	
2. Climate change adaptation (CCA)	12.1. Residential care activities*	Care homes	Not eligible	Eligible	
		Post-acute and rehabilitation care clinics and mental healthcare clinics (excluding outpatient activities)	Not eligible	Eligible	
4. Transition to a circular economy (CE)	3.1. Construction of new buildings	Sales of furnished apartments for non-professional leasing (Âges & Vie)	Eligible	Eligible	

* Non-enabling activity: no turnover can be recognised for this activity under the green taxonomy.

The Group's Long-term Care activities fall under Objective 2, "Adaptation to climate change", section 12.1 "Residential care activities". Due to the similarity of the services (extended accommodation and medical care) of post-acute and rehabilitation care clinics and mental healthcare clinics (excluding outpatient activities), the latter are also considered to be relevant to section 12.1.

Analysis of alignment of the Group's activities with regard to the climate objectives

The Group has analysed the technical screening criteria for the activities listed below in accordance with the taxonomy regulatory framework, taking into account the various interpretations and frequently asked questions (FAQs) published by the European Commission, in particular its last FAQ project published on 29 November 2024.

Where an activity is eligible with regard to more than one environmental objective, such as activity 7.7 "Acquisition and ownership of buildings", Clariane has analysed the alignment of these activities under the two climate objectives.

Finally, given the Group's geographical exposure and the volume of eligible investments to be analysed, it has only verified compliance with the technical verification criteria for a selection of material projects (i.e., over €0.8 million). Other eligible projects are considered non-aligned. The Group's objective is to lower the threshold of amounts included in the analysis going forward. This will enable the sources of expenditure mentioned in section 3.2.2.1 to be assessed as individual measures in the context of climate change mitigation actions.

Climate change mitigation objective

Activity 7.7. Acquisition and ownership of buildings

As summarised in the eligibility analysis table, all of the Group's CapEx for activity 7.7 "Acquisition and ownership of buildings" is considered eligible.

In order to assess the alignment of activity 7.7 Acquisition and ownership of buildings with regard to the climate change mitigation objective, the Group focused on investments relating to its co-living solutions offering in France and has taken into account the substantial contribution and DNSH criteria prescribed by Annex 1 to the Climate Regulation.

Substantial contribution criterion

For buildings with a building permit dated after 31 December 2020, the analysis was carried out on the basis of the "NZEB minus 10%" thresholds – equivalent in France to either "RT 2012 minus 10%" for buildings with building permits filed under the 2012 Thermal Regulation or to "RE 2020" for buildings with a building permit filed under the 2020 Environmental Regulation.

For buildings with a building permit dated before 31 December 2020, the analysis was based on energy performance certificates and the top 15% primary energy consumption thresholds established by the Observatoire de l'Immobilier Durable in France and by Index ESG (a Deepki public initiative with the assessment of the top 15% and 30% thresholds in the European Union) for the rest of the European Union.

DNSH

As the Group is located in Europe, Clariane has considered as material the climate risks related to heat waves, drought, soil degradation, severe weather and coastal erosion for its centres close to the sea.

Clariane has carried out an analysis of its physical climate-related risk exposure using the R4RE (BatAdapt) tool, based on pessimistic projections (RCP 8.5 "Business-as-Usual" scenario) and the lifespan of its buildings. This analysis is described in further detail in section 3.2.2.3.2.

The Group has defined plans for adapting its assets to the climate-related risk(s) identified, which include the actions to be implemented.

Activity 7.1. Construction of new buildings

Only the sale of furnished apartments for non-professional leasing (Âges & Vie) is eligible with regard to activity 7.1. This represents an immaterial amount at Group level.

Substantial contribution criterion

The substantial contribution criteria are the same as those for activity 7.7 and have been subject to the same analysis.

DNSH

Activity 7.1 includes five DNSH criteria to be validated:

- analysis of physical climate-related risks and adaptation measures as presented in activity 7.7;
- sanitary equipment must be certified by product datasheets, a building certification or a product label, and must not exceed maximum water flow rates;

- at least 70% (by weight) of non-hazardous construction and demolition waste must be reused or recycled;
- building components and materials used in the construction comply with the requirements set out in the DNSH pollution criteria (Appendix C of the Climate Delegated Act);
- the building must not be built in biodiversity conservation areas or areas covered by the Natura 2000 network.

None of the Group's CapEx corresponded to activity 7.1 "Construction of new buildings" in 2024.

Climate change adaptation target

Substantial contribution criterion

For adaptation activities within the meaning of the taxonomy, an analysis of physical climate-related risks (as described in the previous paragraph, see "DNSH") and the definition and/or implementation of an adaptation plan are required for projects to be considered eligible. This analysis is also used to validate the substantial contribution criterion of adaptation activities.

These analyses were carried out during the 2024 financial year for a selection of material assets (i.e., over €0.8 million) in France and Europe in order to assess whether their CapEx related to new construction of facilities, property buybacks and external growth were eligible. No extrapolation was carried out for assets that were not analysed for physical climate risks, which were therefore considered ineligible.

Activity 7.7. Acquisition and ownership of buildings

DNSH

Only the DNSH climate change mitigation criterion is applicable with regard to activity 7.7. To validate this DNSH criterion, Clariane analysed:

- for buildings with a building permit dated after 31 December 2020, the analysis was carried out on the basis of the "NZEB%" thresholds – equivalent in France to either "RT 2012 %" for buildings with building permits filed under the 2012 Thermal Regulation or to "RE 2020" for buildings with a building permit filed under the 2020 Environmental Regulation;
- for buildings with a building permit dated before 31 December 2020, the analysis was based on energy performance certificates and the top 30% primary energy consumption thresholds established by the Observatoire de l'Immobilier Durable in France and by Index ESG (a Deepki initiative) for the rest of the European Union.

In addition, none of the Group's buildings are used for the extraction, storage, transport or production of fossil fuels.

Activity 7.1. Construction of new buildings

For activity 7.1 "Construction of new buildings", some technical screening criteria, in particular DSNH criteria, are common to both climate change mitigation and climate change adaptation objectives.

As explained for the climate change mitigation objective, no projects are aligned with regard to this activity.

Activity 12.1. Residential care activities**DNSH**

Only the DNSH pollution criterion is applicable with regard to activity 12.1. For each country in which it operates, the Group has validated the existence of a waste management plan that addresses infectious waste while promoting recycling and reuse of other types of waste.

In accordance with the details provided by the European Commission in its Frequently Asked Questions of 19 December 2022, Clariane has considered as aligned within the meaning of activity 12.1:

- only climate change adaptation CapEx for existing buildings;
- for buildings under construction, all CapEx related to the building are taken into account considering that the adaptation measures are included in the various characteristics of the building (for example, the materials used, the depth of the foundations, etc.) and that it is not possible to identify them separately. In addition to the physical climate risk analysis carried out as part of the eligibility, the new standards in force in the countries of these new constructions promote the adaptation to climate change of the building as a whole.

“Transition to a circular economy” objective**Activity 3.1. Construction of new buildings**

Activity 7.1 “Construction of new buildings” as described above corresponds to activity 3.1 “Construction of new buildings” in terms of the “Transition to a circular economy” objective.

As is the case with the climate objectives, some technical screening criteria are common to activities CCM 7.1 and CCA 7.1. There are no aligned projects with regard to this activity.

Minimum safeguards

Clariane has ensured compliance with the minimum safeguards as regards the following four pillars:

- human rights: the Group is subject to and complies with French Law 2017-399 of 27 March 2017 on the corporate duty of care incumbent on parent companies and contracting companies (see section 3.7 “Duty of Care Plan”);
- corruption: the Group is subject to and complies with French Law 2016-1691 (“Sapin II” Law) of 9 December 2016 on transparency, the prevention of corruption and the modernisation of the economy (see section 3.4.2 “Corruption and conflicts of interest: policies, actions and indicators”). Clariane also verifies the quality of its suppliers through assessments to check their compliance with international principles and regulations applicable to the Group, as set out in its Ethics Charter and Sustainable Procurement Charter (see section 3.4.3 “Supplier relations and payment practices: policies, actions and indicators”);

- taxation: through its tax policy, Clariane ensures that it complies with national tax legislation and that it applies appropriate local tax rules;
- business ethics (see section 3.4.1 “Business conduct policies and corporate culture”).

All of the Group’s processes related to human rights, labour law, business ethics, corruption and taxation are in place and ensure compliance with the requirements of the Taxonomy Regulation.

Clariane has not identified any cases of convictions calling into question compliance with minimum safeguards in relation to the various aspects outlined above.

Determination of indicators**a) Share of revenue associated with taxonomy eligible activities**

The share of revenue associated with activities eligible for the EU Taxonomy was determined based on the segmentation of revenue by activity in the Group’s information systems and reconciled to the line “Revenue and other income” of the consolidated financial statements as at 31 December 2024 (see chapter 6, section 6.1 of this document).

Pursuant to Delegated Regulation 2021/2178 published by the European Commission on 6 July 2021 (Annex I 1.1.1), the revenue from Long-Term Care and Specialty Care activities meeting Objective 2 “Adaptation to climate change” was excluded due to the non-qualifying nature of the activity.

Only revenue corresponding to rents received from residential solutions and related to the operation of Âges & Vie centres (Activity 7.7 “Acquisition and ownership of buildings”, representing €63 million in 2024 and 2023) and sales of furnished apartments for non-professional leasing (Activity 7.1 “Construction of new buildings”, representing €19 million in 2024 versus €41 million in 2023) is considered eligible.

This resulted in a percentage of Group eligible revenue of 2% for 2024 (versus 2% for 2023). This percentage stems directly from the classification of the Group’s activities as established by the current texts, which do not consider the care and nursing home business, Clariane’s main activity, as qualifying under the adaptation criteria. This figure does not in any way reflect the Group’s commitment to reducing its environmental impact. However, these activities are included in the basis for calculating the eligibility ratios for CapEx.

Given the insignificant amount of eligible revenue related to Activities 7.1 “Construction of new buildings” and 7.7 “Acquisition and ownership of buildings”, along with the difficulty or impossibility of obtaining supporting documents to validate the substantial contribution criteria, the revenue generated by these activities is not aligned.

The breakdown of revenue eligibility and alignment is presented below:

Economic activities	2024			Substantial contribution criteria								DNSH criteria ("Does Not Significantly Harm") ^(d)							
	Code(s) ^(a)	Turnover	Proportion of turnover in 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover in 2023	Category enabling activity	Category transitional activity
		€m	%	Y; N; N/EL (b)	Y; N; N/EL (b)	Y; N; N/EL (b)	Y; N; N/EL (b)	Y; N; N/EL (b)	Y; N; N/EL (b)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover from environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Of which enabling		-	-															E	
Of which transitional		-	-																T
A.2 Taxonomy-eligible activities but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL (c)	EL; N/EL (c)	EL; N/EL (c)	EL; N/EL (c)	EL; N/EL (c)	EL; N/EL (c)										
Construction of new buildings	CCM 7.1/CE 3.1	19.1	0%	EL	N/EL	N/EL	N/EL	EL	N/EL								1%		
Acquisition and ownership of buildings	CCM 7.7	62.9	1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1%		
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned-activities) – (A.2)		82.0	2%	2%	-	-	-	-	-								2%		

Economic activities	2024			Substantial contribution criteria						DNSH criteria ("Does Not Significantly Harm") ^(d)									
	Code(s) ^(a)	Turnover	Proportion of turnover in 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover in 2023	Category enabling activity	Category transitional activity
Turnover of Taxonomy eligible activities (A.1 + A.2) (A)		82.0	2%	2%	-	-	-	-	-								2%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy non-eligible-activities (B)		5,199.7	98%																
TOTAL (A + B)		5,281.8	100%																

Key

- (a) - CCM for climate change mitigation;
 - CCA for climate change adaptation;
 - WTR for water and marine resources;
 - CE for circular economy;
 - PPC for pollution prevention and control;
 - BIO for biodiversity protection and ecosystems.

- (b) YES – Taxonomy-eligible activity and taxonomy-aligned in respect of the environmental objective;
 NO – Taxonomy-eligible activity but not taxonomy-aligned in respect of the environmental objective;
 N/EL – Not eligible: Taxonomy-non-eligible activity in respect of the environmental objective.

- (c) EL – Taxonomy-eligible activity in respect of the objective defined;
 N/EL – Taxonomy-non-eligible activity in respect of the objective defined.

- (d) For an activity to be reported in section A.1, all DNSH criteria and all minimum safeguards must be met. Non-financial companies may indicate the substantial contribution and the DNSH criteria that they meet or fail to meet in section A.2 by using: (a) for the substantial contribution criteria, the codes YES/NO and N/EL instead of EL and N/EL and (b) for the DNSH criteria, YES/NO.

For activities identified under several environmental objectives in the taxonomy, the breakdown is as follows:

	Share of turnover/total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	-	2%
CCA	-	-
WTR	-	-
CE	-	0%
PPC	-	-
BIO	-	-

b) Share of capital expenditure (CapEx) associated with EU Taxonomy eligible activities

The share of CapEx associated with eligible activities was calculated on the basis of the amounts paid for the acquisitions of tangible and intangible assets and increases in rights of use (new leases and modifications to existing leases), including those resulting from business combinations, associated with the eligible activities of the Group.

The CapEx segmentation by activity was carried out on the basis of the right-of-use assets broken down by entity and the Group's capital expenditure reporting and reconciled to the consolidated financial statements as at 31 December 2024 (see chapter 6, note 5 "Goodwill, intangible assets and property, plant and equipment"). Capital expenditure (including increases in rights of use) of small amounts (less than €0.8 million) or that cannot be allocated to a single activity (e.g., headquarters CapEx, IT CapEx, maintenance CapEx not detailed) has been excluded.

The table below shows the reconciliation of total CapEx (including increases and changes in scope) with the Group's consolidated financial statements:

(in millions of euros)	31 December 2024	See
Intangible assets	67	Chap. 6, note 5.2
Property, plant and equipment	278	Chap. 6, note 5.3
IFRS 16 right-of-use assets	562	
TOTAL CAPEX - TAXONOMY	907	

At 31 December 2024, the share of eligible and aligned CapEx amounted to 63% and 10%, respectively (32% and 8%, respectively, in 2023), details of which are presented in the table below.

Aligned CapEx comprises leases of Âges & Vie centres (6%) and nursing homes and clinics (4%), mainly in France and Spain.

Economic activities	2024			Substantial contribution criteria								DNSH criteria ("Does Not Significantly Harm") ^(d)								Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx in 2023				Category enabling activity	Category transitional activity
	Code(s) ^(a)	CapEx	Proportion of CapEx in 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards									
																	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL						
	€m	%	(b)	(b)	(b)	(b)	(b)	(b)	(b)	(b)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T					
A. TAXONOMY-ELIGIBLE ACTIVITIES																									
A.1 Environmentally sustainable activities (Taxonomy-aligned)																									
Acquisition and ownership of buildings	CCM 7.7	56.6	6%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0%								
Residential care activities	CCA 12.1	34.2	4%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	8%								
CapEx of the environmentally sustainable activities (Taxonomy-aligned) (A.1)		90.8	10%	6%	4%	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	8%								
Of which enabling	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	E							
Of which transitional	-	-		-															T						
A.2 Taxonomy-eligible activities but not environmentally sustainable activities (not Taxonomy-aligned activities)																									
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL																
				(c)	(c)	(c)	(c)	(c)	(c)																
Construction of new buildings	CCM 7.1/ CCA 7.1/ CE 3.1	0.0	0%	EL	EL	N/EL	EL	N/EL	N/EL								4%								
Acquisition and ownership of buildings	CCM 7.7/ CCA 7.7	3.8	0%	EL	EL	N/EL	N/EL	N/EL	N/EL								1%								
Residential care activities	CCA 12.1	481.3	53%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								20%								
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		485.1	53%	0%	53%	-	-	-	-								25%								

Economic activities	2024			Substantial contribution criteria								DNSH criteria ("Does Not Significantly Harm") ^(d)			
	Code(s) ^(a)	CapEx	Proportion of CapEx in 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity
CapEx of Taxonomy eligible activities (A.1+A.2) (A)		575.9	63%	7%	57%	-	-	-	-						
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES															
CapEx of Taxonomy-non-eligible activities (B)		331.4	37%												
TOTAL (A + B)		907.4	100%												

Information

(a) - CCM for climate change mitigation;
- CCA for climate change adaptation;
- WTR for water and marine resources;
- CE for circular economy;
- PPC for pollution prevention and control;
- BIO for biodiversity protection and ecosystems.

(b) YES – Taxonomy-eligible activity and taxonomy-aligned in respect of the environmental objective;
NO – Taxonomy-eligible activity but not taxonomy-aligned in respect of the environmental objective;
N/EL – Not eligible: Taxonomy-non-eligible activity in respect of the environmental objective.

(c) EL – Taxonomy-eligible activity in respect of the objective defined;
N/EL – Taxonomy-non-eligible activity in respect of the objective defined.

(d) For an activity to be reported in section A.1, all DNSH criteria and all minimum safeguards must be met.

For activities identified under several environmental objectives in the taxonomy, the breakdown is as follows:

	Proportion of CapEx/total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	6%	7%
CCA	4%	57%
WTR	-	-
CE	-	0%
PPC	-	-
BIO	-	-

c) Share of operating expenses (OpEx) associated with EU Taxonomy eligible activities

OpEx as defined by the Taxonomy Regulation includes Research and Development expenditure, maintenance and repair costs and non-capitalised lease expenses.

The overall amount of the Clariane Group's operating expenses meeting the definition set out in the taxonomy represented 2.8% (unchanged from 2023) of total operating expenses for 2024, i.e., €117 million out of total operating expenses of €4,148 million (versus €109 million out of €3,971 million in 2023). As in 2023, the Group has chosen to apply the materiality exemption allowed by Paragraph 1.1.3.2 of Appendix I of the Delegated Regulation of July 2021.

Economic activities	2024			Substantial contribution criteria								DNSH criteria (“Does Not Significantly Harm”) ^(c)								Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx in 2023	Category enabling activity	Category transitional activity
	Code(s) ^(a)	OpEx	Proportion of OpEx in 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards						
	Currency	%	(b)	(b)	(b)	(b)	(b)	(b)	(b)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T			
A. TAXONOMY-ELIGIBLE ACTIVITIES																						
A.1 Environmentally sustainable activities (Taxonomy-aligned)																						
OpEx of the environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%	0%	0%	0%	0%	0%	0%	0%								0%					
Of which enabling																						
Of which transitional																						
A.2 Taxonomy-eligible activities but not environmentally sustainable activities (not Taxonomy-aligned activities)																						
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	0	0%	0%	0%	0%	0%	0%	0%	0%								0%					
OpEx of Taxonomy eligible activities (A.1+A.2) (A)	0	0%	0%	0%	0%	0%	0%	0%	0%								0%					
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																						
OpEx of Taxonomy-non-eligible activities (B)	0	0%																				
TOTAL (A + B)	117.1	100%																				

Key

- (a) - CCM for climate change mitigation;
 - CCA for climate change adaptation;
 - WTR for water and marine resources;
 - CE for circular economy;
 - PPC for pollution prevention and control;
 - BIO for biodiversity protection and ecosystems.

- (b) YES – Taxonomy-eligible activity and taxonomy-aligned in respect of the environmental objective;
 NO – Taxonomy-eligible activity but not taxonomy-aligned in respect of the environmental objective;
 N/EL – Not eligible: Taxonomy-non-eligible activity in respect of the environmental objective.

- (c) EL – Taxonomy-eligible activity in respect of the objective defined;
 N/EL – Taxonomy-non-eligible activity in respect of the objective defined.

- (d) For an activity to be reported in section A.1, all DNSH criteria and all minimum safeguards must be met.

	Proportion of OpEx/total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

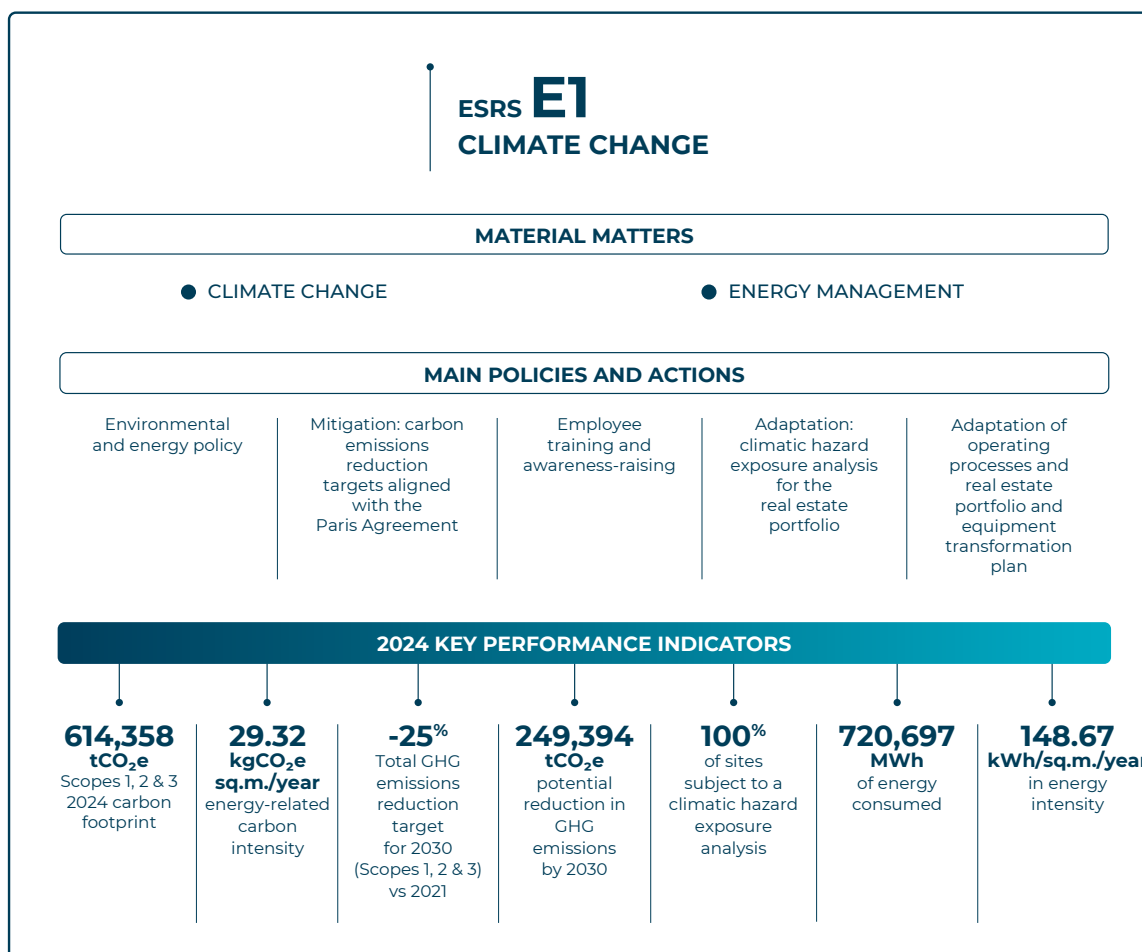
NUCLEAR ENERGY AND FOSSIL GAS ACTIVITIES

NUCLEAR ENERGY RELATED ACTIVITIES

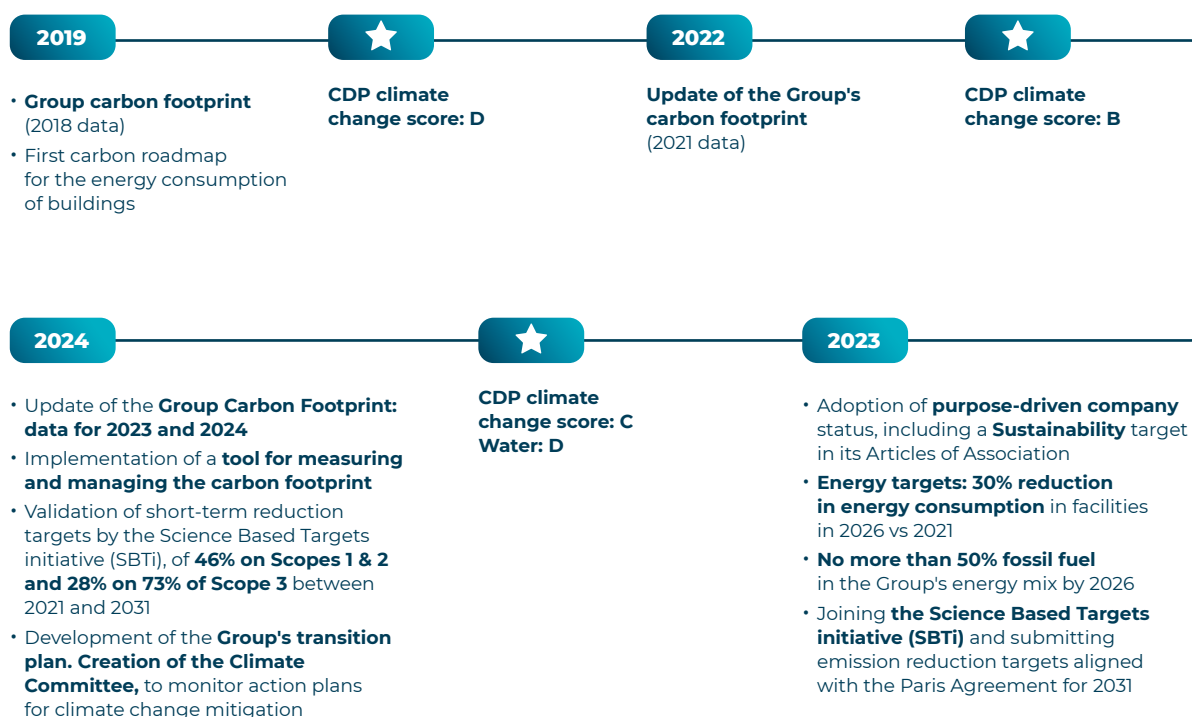
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO

FOSSIL GAS RELATED ACTIVITIES

4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO



3.2.2 Climate change (ESRS E1)



The Group's 2024 carbon footprint referred to in section 3.2.2 was calculated based on actual data for the footprint linked to energy consumption, and based on extrapolations drawn from the Group's 2023 carbon footprint and changes in business data for other items. The carbon footprint is an

estimated at 77% using a market-based methodology and at 76% using a location-based methodology. Full details of the 2024 carbon footprint along with the methodology used to calculate estimates are disclosed in section 3.2.2.5.

3.2.2.1 Transition plan and inclusion of climate objectives in variable compensation and financing schemes (ESRS E1-1 and ESRS 2 GOV-3)

Given the material impacts identified and presented in section 3.2.2.2, and in line with the actions implemented as part of its previous 2019-2023 CSR roadmap, Clariane has defined a transition plan setting out its main climate change mitigation actions.

Implementing the transition plan is part of the Group's commitment to improving its environmental impact, which is one of its corporate objectives as a mission-led company and one of the five pillars of its CSR strategy.

The Clariane Group is committed to increasing the transparency of its climate publications. Driven by this aim, it is gradually building its transition plan for climate change mitigation. The structure of this plan is presented below, along with the data already available in this regard. These include a qualitative assessment of the investments and operating expenditure required to implement the transition plan, with detailed figures for 2024 and 2025. This transition plan will be supplemented in accordance with the ESRS regarding significant investments and operating expenses for the implementation of the action plans over the period 2026 to 2030. The Group is working on gradually improving the completeness and accuracy of its published data in order to align its reporting with regulatory requirements and industry best practice.

The main items of the Group's 2024 carbon footprint, accounting for 66% of emissions, are as follows:

- **Energy:** the footprint relates to the energy consumed by the Group's facilities for lighting, heating, ventilation, air conditioning and hot water, and for operating equipment. Initiatives to reduce the energy footprint are aimed at improving the energy efficiency of buildings and optimising energy use, as well as diversifying the energy sources used in order to increase the share of renewable energy in the Group's energy mix.
- **Catering:** the Group's residential facilities are living spaces, so patients and residents eat their meals there. These meals are mainly cooked on site. The catering footprint is linked to the volume and type of food raw materials purchased, how these raw materials are grown and where

they come from. Actions to reduce the food footprint focus on the design of menus, the primary objectives of which are to provide enjoyment and appropriate nutritional intake, and to reduce food waste.

- **Construction:** new facilities and extensions to existing facilities generate a footprint relating to the resources used for materials and construction work, as well as to the use of the building over its lifetime. In 2025, the Group will work on more accurately determining the contribution made to the construction footprint and to reducing its impact through the choice of materials and construction methods, as well as the technical specifications of buildings and equipment.
- **Commuting:** the Group employs more than 63,000 people (FTEs), the majority of whom work on site and therefore travel to and from work every day. This explains why commuting accounts for a significant share of the footprint – typically between 8% and 10%, depending on the year. The primary levers identified by the Group for reducing the related impacts are optimising journey distances, pooling journeys, supporting soft mobility and using low-carbon vehicles.

Given the material nature of the Group's indirect emissions (Scope 3 represents 80% of the 2024 carbon footprint) and its heavy reliance on collective decarbonisation levers requiring full or partial involvement of the Group's business sector (83% of the levers according to the Shift Project's "Decarbonising the Autonomy Sector" study), Clariane has focused on working towards a 2030 reduction target. Reduction targets beyond 2030 and for five-year periods up to 2050 will be set in the medium term on the basis of initial feedback from actions taken to reduce greenhouse gas (GHG) emissions, particularly for Scope 3.

To define its transition plan targets, the Group used Shared Socio-Economic Pathways SSP1-1.6 and 2.9 scenarios set out by the IPCC in its sixth assessment report for limiting global warming to well below 2°C by 2100. These targets have been calculated using the Absolute Contraction Approach in relation to the 2021 base year.

	Scenario	2026 vs 2021 reduction	2030 vs 2021 reduction	2031 vs 2021 reduction
Total Clariane GHG emissions (Scopes 1, 2 & 3)	SSP1-2.9 (WB 2°C)	-15%	-25%	-28%
Scopes 1 & 2 GHG emissions	SSP1-1.6 (1.5°C)	-27%	-43%	-46%

In order to validate the scientific approach adopted when setting its targets, Clariane joined the Science-Based Targets initiative (SBTi), to which the Group submitted its short-term targets for 2031. In May 2024, the SBTi validated the Group's targets based on its 2021 carbon footprint for Scopes 1 and 2 according to a "1.5°C trajectory", and a Scope 3 target covering 73% of Scope 3 according to a "well-below 2°C" trajectory. Scope 3 items whose reduction targets have been validated by SBTi are detailed below:

- 3-1: Purchased goods and services;
- 3-5: Waste generated in operations;
- 3-6: Business travel;
- 3-7: Employee commuting.

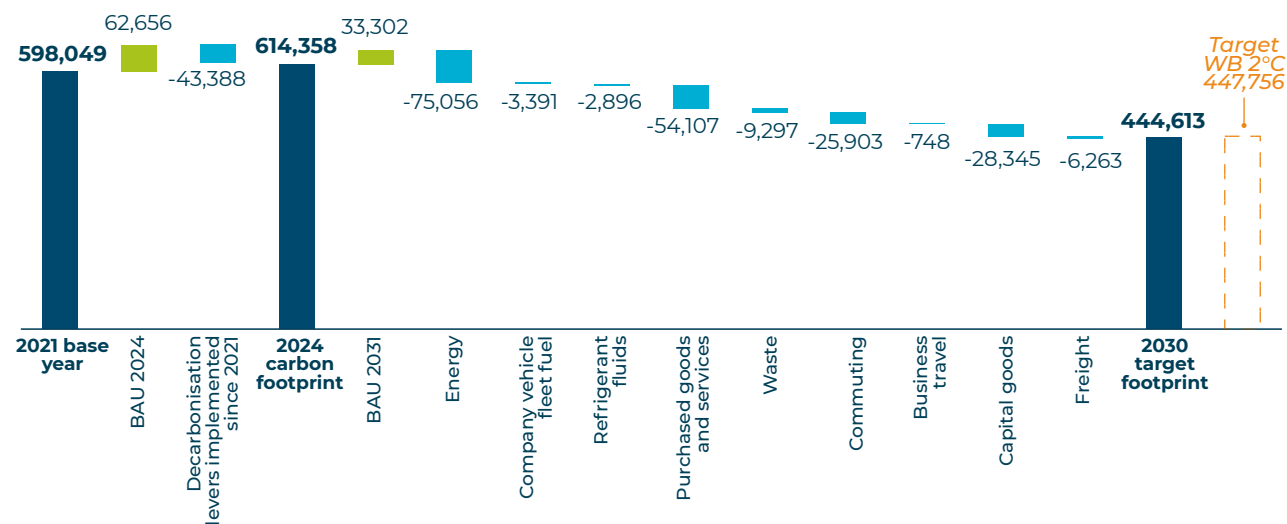
In order to achieve its 2030 reduction targets, individual levers for reducing emissions have been identified and assessed based on working groups for the various emission categories formed with the functional communities concerned (Purchasing, Real Estate, Human Resources, Information Systems, Energy, Operations). This process also involved input from an independent carbon consultancy.

The Group was involved in the preparation of the Shift Project reports "Decarbonising Healthcare" and "Decarbonising the Autonomy Sector", which also confirmed the levers initially identified.

The independent carbon consultancy estimated the groupwide reduction levers that will have a positive impact on the Group's carbon footprint, in light of Clariane's European presence, the net-zero commitments made by the European Union, the commitments made by European Member States as part of the Paris Agreement, the public sector commitments made by the industries on which the Group's business depends, and the obligation for European economic players to publish their transition plans under the Corporate Sustainability Reporting Directive (CSRD).

Compared with its 2021 base year, and with the change in its carbon footprint through 2030 under the Business-as-Usual scenario, putting in place the reduction levers identified by the Group will enable a cumulative reduction in emissions of around 26% by 2030. This estimate takes into account assumptions regarding growth in business, revenue and headcount.

CLARIANE 2021-2030 TRANSITION PLAN



Details of these reduction levers and their reduction potential are given below.

GHG Protocol classification	Name of category/sub-category	2021 footprint of category/sub-category	2030 footprint of category in relation to business growth (Business as Usual)	Description of decarbonisation lever	Reduction potential through to 2030 (tCO ₂ e)	Scope 1	Scope 2	Scope 3
SCOPES 1 & 2								
1-1 Direct emissions from stationary combustion sources	Energy	166,336	197,525	Increasing the proportion of renewable energies in the energy mix	96,895	56,245	45,504	(4,854)
2-1 Indirect emissions from electricity consumption				Reducing energy consumption volumes	21,549	13,865		7,684
2-2 Indirect emissions from consumption of steam, heat, cooling								
3-3 Emissions from fuel- and energy-related activities (not included in Scope 1 or Scope 2)								
1-2 Direct emissions from mobile combustion sources	Fuel burned in company vehicles	4,340	4,739	Electrifying company vehicles	3,391	3,391		
1-4 Direct fugitive emissions	Refrigerant fluids	4,225	3,857	Using less emissive fluids	2,642	2,642		
				Reducing the use and/or intensity of air conditioning	254	254		
SCOPE 3								
3-1 Purchased goods and services	Purchases	248,299	294,858	Selecting suppliers based on environmental impact and other criteria	5,022			5,022
	Catering	126,919	150,718	Introducing vegetarian meals	18,254			18,254
				Reducing emissions in the catering sector	30,455			30,455
	Laundry	18,609	22,098	Choosing linen that is produced and used with lower emissions	352			352
				Reducing the energy intensity of laundry operations	24			24

GHG Protocol classification	Name of category/ sub-category	2021 footprint of category/ sub-category	2030 footprint of category in relation to business growth (Business as Usual)	Description of decarbonisation lever	Reduction potential through to 2030 (tCO ₂ e)	Scope 1	Scope 2	Scope 3
3-2 Capital goods	Buildings	62,614	73,097	Reducing the impact of buildings through requirements and criteria in specifications (construction materials and methods, etc.)	19,899			19,899
	Furniture	10,916	12,744	Extending the lifespan of furniture used	3,304			3,304
				Including eco-designed product references for furniture and medical equipment	973		973	
	IT equipment	5,446	6,358	Extending the lifespan of IT equipment	1,888		1,888	
				Choosing IT equipment based on its carbon impact	1,164		1,164	
	Company vehicle fleet	4,524	5,281	Choosing vehicles with lower emissions (more compact)	1,116		1,116	
	3-4 Upstream transportation and distribution	Freight	12,936	14,743	Optimising distances and pooling freight for deliveries to facilities	4,026		4,026
					Reducing emissions in the freight sector	2,237		2,237
	3-5 Waste generated in operations	Waste	26,902	24,559	Reducing waste produced using plastic bottles, paper, packaging, biowaste, etc.	6,664		6,664
					Preferring composting over methanisation of biowaste	452		452
Redirecting some residual waste for composting					2,181		2,181	
3-6 Business travel	Business travel	2,702	2,950	Reducing business travel	748		748	
3-7 Commuting	Commuting	48,808	53,294	Encouraging the use of public transport	9,239		9,239	
				Encouraging car pooling	9,394		9,394	
				Reducing emissions through the electrification of personal vehicles	7,270		7,270	
TOTAL REDUCTION POTENTIAL THROUGH TO 2030					249,394			

Since 2021, actions taken to reduce emissions have focused on reducing energy consumption volumes and on diversifying the energy sources used by the Group in order to increase the share of renewables in its energy mix.

The transition plan is embedded within the Group's strategy and its implementation is overseen by the following governance bodies:

- the Board of Directors, and specifically its Ethics, Quality and CSR Committee;

- the CSR Steering Committee chaired by the Deputy Chief Executive Officer;
- the Mission Committee for energy transition objectives and initiatives;
- the Climate Committee, created at the beginning of 2024, which brings together the Group functions responsible for decarbonisation in their respective areas, in order to manage and monitor reduction efforts;
- the Energy Committee, which implements the Group's energy transition objectives.

The Group's environmental strategy and objectives were presented at the June 2024 Annual General Meeting, while the transition plan was presented to the CSR Steering Committee and the Board's Ethics, Quality and CSR Committee in early 2025.

Carbon impact criteria are embedded within the Group's real estate and asset management strategy, investment process and purchasing strategy, thereby supporting the implementation of the transition plan.

The inclusion of energy consumption and carbon footprint performance criteria (as detailed in ESRS 2-GOV-3) in the Group's short- and long-term variable compensation reflects the Group's focus on its mitigation objectives (see section 3.1.2.2).

The Group has no significant locked-in emissions as a result of owning and using infrastructures or assets with high emissions that could threaten the achievement of its carbon emission reduction targets. Clariane provides care in medico-social and healthcare facilities and does not market or manufacture products based on industrial processes. The Group owns 24% of the facilities it operates, with the remaining 76% either leased by the Group or operated under public service concession agreements.

In 2024, the average energy intensity for assets operated by the Group across all its activities was as follows:

- 148.67 kWh/sq.m./year;
- 29.32 kgCO₂e/sq.m. (market-based methodology) and 30.9 kgCO₂e/sq.m. (location-based methodology).

The energy and environmental performance barometer created by the *Observatoire de l'Immobilier Durable* (OID) in France, in which Clariane took part – and which was determined for the healthcare segment on the basis of 2023 energy consumption for a panel of 1,387 retirement homes in France, Germany, Italy, Spain, Belgium and the Netherlands – shows that the energy intensity of Clariane's assets per square metre is 5% better than the panel average.

Improving the energy efficiency of real estate assets and reducing the carbon footprint associated with the energy consumption of facilities is a major focus of the Group's commitment, with targets and actions which have been in place for several years now (see section 3.2.2.3).

The financing model preferred by the Group for the transformation of the buildings in which it operates is one in which investments are made by third parties and paid for, as much as possible, through the energy savings generated under long-term agreements. This avoids the Group incurring any transition risk linked to the cost of these actions.

As a tenant, the Group mostly enters into leases with terms between 9 and 12 years. The transformation of its real estate portfolio to improve its energy efficiency and reduce its carbon footprint is part of the obligations and discussions with the owners/landlords.

The Group monitors the performance and transformation of the buildings it operates and acquires, with its carbon emission reduction targets embedded in its real estate management strategy.

The material investments and expenditure identified as necessary in order to implement the Group's transition plan concern the transformation of the real estate portfolio to reduce its impact.

The largest sources of expenditure are those required to reduce energy consumption volumes and the proportion of fossil fuels in the Group's energy mix, part of which involve third-party financing.

The specific amounts identified and allocated for 2024 and 2025 are outlined below.

In 2024, an estimated €18.7 million was invested in the energy transition for France, Germany and Italy. This amount includes a number of site-specific initiatives, including:

- in France: maintenance work and replacement of heating, ventilation and air conditioning (HVAC) equipment, energy retrofit investments in buildings owned by real estate companies in which Clariane is a shareholder, and other energy investments in the Group's existing real estate portfolio (replacement of equipment, improved insulation, etc.);
- in Germany: a campaign to install LED equipment along with energy investments in terms of connections to heating networks and biomass energy sources in particular;
- in Italy: installation of heat pumps, solar panels and building management systems (BMS);
- in the Group: continuation of the campaign to install long-range radio sensors (LoRa) for France, Germany, Italy and Spain, enabling automated reporting of energy data, particularly in terms of ambient temperatures at facilities.

This amount cannot be reconciled with the amount of CapEx and OpEx published under the European Taxonomy on account of:

- the Group having applied the materiality exemption for OpEx that meet the Taxonomy definition since they are not material;
- the level of granularity of the analysis carried out by the Group on its CapEx under the Taxonomy which, to date, only includes investments over €0.8 million. Accordingly, smaller investments such as equipment replacements, for example, cannot be assessed as individual measures.

For 2025, investments planned in the budgets and identified as contributing to the Group's energy transition, whether financed directly or by third parties (for example under energy efficiency contracts), are estimated at between €23 million and €31 million for the Group as a whole.

	2024	2025
Sources of expenditure allocated to decarbonisation actions financed by the Group or third parties (€m)	18.7	23-31
Alignment of these sources of expenditure with the environmental taxonomy	0%	0%

More than 12 of the Group's FTEs are responsible for implementing the actions of the energy transition plan within different functions (management, technical, real estate, maintenance, processes and tools, etc.).

Based on a qualitative assessment of material CapEx and OpEx linked to individual actions under the transition plan (see summary below), material CapEx and OpEx were identified by type of expenditure.

GHG Protocol classification	Name of category/sub-category	Description of decarbonisation level	Material CapEx/OpEx related to the implementation of the transition plan	Comments
SCOPES 1 & 2				
1-1 Direct emissions from stationary combustion sources	Energy	Increasing the share of renewable energies in the energy mix	Yes	<p>An initial quantification was drawn up with the help of an energy consultancy. This will be fine-tuned as the technical studies progress, ahead of confirming the related financing.</p> <p>The Group's preferred financing model is third-party financing:</p> <ul style="list-style-type: none"> Signing energy efficiency contracts with specialised companies, where guaranteed energy savings over a long period ensure the financing of the investment in these facilities and the maintenance of their performance. Partnerships with property owners, which can contribute financially to the implementation of structural measures in facilities (insulation, replacing heating systems, etc.). Signing Power Purchase Agreements (PPA), particularly covering on-site (on-site PPA) or virtual (vPPA) solar power production systems. Third-party financing or purchase of assets for specific projects (installing LED systems in particular). Grants and subsidies linked to energy savings (e.g., energy saving certificates in France).
2-1 Indirect emissions from electricity consumption		Reducing energy consumption volumes		
2-2 Indirect emissions from consumption of steam, heating and cooling				
3-3 Emissions from fuel- and energy-related activities (not included in Scope 1 or Scope 2)				
1-2 Direct emissions from mobile combustion sources	Fuel burned in company vehicles	Electrifying company vehicles	No as regards deployment of the fleet	Implementation of an electrification strategy for company vehicles is already underway in France and Germany.
			Yes as regards the installation of electric charging points at all facilities	Replacing and converting the fleet to electric vehicles has been evaluated on an identical cost basis. The gradual installation of electric charging points at all our facilities can represent a significant CapEx item. However, this can be smoothed out over several years and, depending on local regulations, may be eligible for subsidies.
1-4 Direct fugitive emissions	Refrigerant fluids	Using less emissive fluids	No	Guidelines for equipment replacement and recharging are provided to operating departments to encourage the use of less emissive fluids. Emissive fluids are gradually being withdrawn from the market as a result of regulations.
		Reducing the use and/or intensity of air conditioning	No	Awareness-raising initiatives are carried out for technical managers and guidelines are issued on air-conditioning levels in line with health regulations; compliance with these guidelines is monitored through existing building management systems.

GHG Protocol classification	Name of category/sub-category	Description of decarbonisation lever	Material CapEx/OpEx related to the implementation of the transition plan	Comments
SCOPE 3				
3-1 Purchased goods and services	Purchases	Selecting suppliers based on environmental impact and other criteria	Potential additional costs	A CSR criteria matrix including environmental impact criteria, to be used by buyers in calls for tender, was rolled out in 2024, together with training for buyers in the use of the tool. Selecting suppliers who meet higher environmental standards could lead to higher costs.
	Catering	Introducing vegetarian meals	Analysis pending	Analysis to be carried out on the basis of pilot schemes run in France and Italy in which menus are changed in order to increase the proportion of food with lower emissions, while respecting the nutritional intake and tastes of residents and patients.
	Laundry	Choosing linen that is produced and used with lower emissions	Potential additional costs	Criteria included in calls for tender by buyers on the basis of the CSR criteria matrix deployed in 2024. Supplier dialogue and contractual commitments to be secured. Selecting suppliers who meet higher environmental standards could lead to higher costs.
		Reducing the energy intensity of laundry operations	No	Supplier dialogue and contractual commitments to be secured for outsourced laundry operations (most operations), eco-efficiency of machines used and eco-friendly practices for laundry managed in-house.
3-2 Capital goods	Buildings	Reducing the impact of buildings through requirements and criteria in specifications (construction materials and methods, etc.)	Analysis pending	An analysis is planned for 2025 to identify and quantify the technical decarbonisation levers for buildings, together with an adaptation of the specifications applied by the Group for its new buildings.
	Furniture	Extending the lifespan of furniture used	No	Analysis to be carried out on lifespans and replacement periods by type of furniture. Supplier selection to include or develop criteria on maintenance, reparability and quality of materials, based on the CSR criteria matrix rolled out for buyers in 2024.
		Including eco-designed product references for furniture and medical equipment	Potential additional costs	Studies and referencing to be carried out by the interior architecture, medical and purchasing departments. Selection criteria used in calls for tender to be based on the CSR criteria matrix rolled out for buyers in 2024, which includes eco-design criteria. Selecting suppliers who meet higher environmental standards could lead to higher costs.
	IT equipment	Extending the lifespan of IT equipment	No	Analysis to be carried out on lifespans and replacement periods by type of IT equipment. Supplier selection to include or develop criteria on maintenance, reparability and obsolescence, based on the CSR criteria matrix rolled out for buyers in 2024.
		Choosing IT equipment based on its carbon impact	Potential additional costs	IT supplier selection and referencing to include or develop environmental impact criteria, based on the CSR criteria matrix rolled out for buyers in 2024. Selecting suppliers who meet higher environmental standards could lead to higher costs.
	Company vehicle fleet	Choosing vehicles with lower emissions (more compact)	No	Criteria regarding the size of vehicles in the company fleet.
3-4 Upstream transportation and distribution	Freight	Optimising distances and pooling freight for deliveries to facilities	No	Operational guidelines to be distributed to facilities to group together orders from the same supplier; discussions with suppliers on their practices for optimising delivery distances.

GHG Protocol classification	Name of category/sub-category	Description of decarbonisation lever	Material CapEx/OpEx related to the implementation of the transition plan	Comments
3-5 Waste generated in operations	Waste	Reducing waste produced: use of plastic bottles, paper, packaging, biowaste, etc.	No	Continue to raise awareness and monitor waste reduction and sorting practices in facilities. Analysis of alternatives to single-use products to be carried out in the various businesses. Supplier selection to include and develop criteria regarding product packaging, based on the CSR criteria matrix rolled out for buyers in 2024.
		Preferring composting over methanisation of biowaste	Potential additional costs	Selection of biowaste collection service providers on the basis of the waste treatment methods applied. Potential additional costs would arise from the introduction of biowaste collection for facilities/countries that do not yet have this system and from a change in treatment method if the current system involves methanisation.
		Redirecting some residual waste for composting	No	Continue to raise awareness and monitor waste reduction and sorting practices in facilities. Initiatives to be carried out in terms of the development of new waste channels.
3-6 Business travel	Business travel	Reducing business travel	No	Adapt travel policies to reduce the volume of business travel and ensure the use of low-carbon modes of transport wherever possible.
3-7 Commuting	Commuting	Encouraging the use of public transport	Potential additional costs	Generalise incentives to use public transport (such as partial reimbursement by the employer, as adopted in France, although this could generate potential additional costs). Develop initiatives to reduce the distance between home and work wherever possible.
		Encouraging car pooling	No	Development of offers and partnerships and acting as a liaison point in order to encourage employees to adopt car pooling using their personal or company vehicles to get to work.

The environmental taxonomy framework does not allow the Group to assess all mitigation actions carried out and referred to in ESRS E1. This is because the Group's core business is caring for those in need and most of its revenue is earned in exchange for personal services, care and medical treatment provided to people in vulnerable situations.

Clariane primarily has a social purpose, and this can only be assessed under the social taxonomy, which has not yet been drawn up by the European authorities. To date, only the environmental taxonomy has been codified (EU Taxonomy Regulation 2020/852). Work to define a social taxonomy is still ongoing, and no timetable has been set as yet.

As a result, the Group has not set a target for aligning its turnover (revenue), OpEx and CapEx with the environmental taxonomy. This is due to the fact that:

- the text of the environmental taxonomy only allows for the recognition of revenue from property rentals and sales under Activity 12.1 "Residential care activities" related

to the climate change adaptation objective. Accordingly, revenue from caring for residents and patients, the Group's core business, is excluded;

- the materiality exemption is applied to OpEx that meet the taxonomy definition as they are not material;
- for the 2024 taxonomy reporting, only CapEx over the €0.8 million threshold was analysed, making it impossible to obtain an accurate picture of all eligible CapEx.

The Group expects its CapEx alignment to increase going forward, in line with the internal work carried out on the granularity of analysis by type of CapEx, enabling in particular CapEx contributing to decarbonisation to be monitored and individual measures to be assessed from 2025 onwards. Work in progress on centralising data relating to the Group's real estate portfolio – and in particular building specifications – will also facilitate alignment analysis.

3.2.2.2 Material climate-related impacts, risks and opportunities (ESRS 2 IRO-1 and SBM-3)

Material climate-related impacts, risks and opportunities are listed in ESRS 2 IRO-1 and SBM-3 and are summarised in the table below. The Group's exposure to transition risks has been analysed and incorporated into the Group's double materiality assessment. One transition risk, relating to the rise in energy costs linked to the volatility of raw material prices, was assessed as material.

Material impacts, risks and opportunities (IROs)	Description	Timeframe/ Scope	Description (clarifications provided in addition to those presented in section 3.1.3.3 (ESRS 2 SBM-3))
CLIMATE CHANGE MITIGATION			
Negative impact	Impact on ecosystems and human health from carbon emissions generated by the Group's operations and value chain.	(ST) > (LT) All Group activities	<ul style="list-style-type: none"> Details of carbon emissions related to the Group's operations are provided in section 3.2.2.5. In all, Scope 3 accounts for 80% of the Group's carbon footprint, with energy and catering the biggest emitters. Carbon emissions contribute to climate change, which impacts the living conditions essential to human health, for example direct or indirect effects on temperatures, biodiversity and the water cycle.
CLIMATE CHANGE ADAPTATION			
Negative impact	Difficulty maintaining the quality of care for residents and patients along with working conditions for employees in the event of extreme weather events.	(ST) > (LT) All Group activities	<ul style="list-style-type: none"> Depending on their scale, these events may affect business continuity or downgrade the level of care provided if facilities can no longer partly or fully operate. Operational processes designed to anticipate and manage such events are detailed in section 3.2.2.3.2.
ENERGY MANAGEMENT			
Positive impact	Reducing energy consumption volumes and moving towards low-carbon energy consumption for the Group's activities.	(ST) > (LT) All Group activities	<ul style="list-style-type: none"> These actions aim to reduce the consumption of resources used by the Group for its business, the carbon emissions associated with this consumption and the Group's dependence on fossil fuels. The objectives and actions linked to this energy transition, which implies changes in terms of energy purchases, consumption tracking, equipment, operational processes and training, are detailed in section 3.2.2.3.1.
Positive impact	Energy management criteria applied to suppliers.	(ST) > (LT) All Group activities	<ul style="list-style-type: none"> The choice of suppliers and energy contracts contributes to achieving the objectives of decarbonising energy consumption, while the environmental criteria used to select suppliers of goods and services help to reduce the Group's carbon footprint and therefore its impact. Bringing suppliers on-board is essential if the Group is to achieve its climate mitigation objectives.
Risk	Rising energy costs due to volatile raw material prices.	(ST) > (LT) All Group activities	<ul style="list-style-type: none"> Rising energy costs affect the Group's management of direct operating expenses. Reducing energy consumption volumes and securing supplies at costs negotiated through PPAs for example (see section 3.2.2.3.1), represent measures designed to reduce the Group's exposure to this risk.

3.2.2.3 Policies, actions, indicators and targets related to climate change mitigation and adaptation (ESRS E1-2, E1-3, E1-4)

The Group's commitment to reducing its carbon footprint by adapting its facilities and operational processes has been formalised in its environmental and energy policy stemming from the 2024-2028 CSR strategy. It represents a direct application of one of the five objectives underlying its corporate purpose, namely the sustainability and protection of the living environment of its communities.

This policy applies to all the Group's countries of operation and activities, and is set out in contracts between the Group and its commercial partners.

The functions represented in the Group's Climate Committee are specifically responsible for implementing the climate change mitigation and adaptation targets set out in this policy.

Their implementation is monitored together with other sustainability matters by the Board of Directors' Ethics, Quality and CSR Committee and by the CSR Steering Committee chaired by the Deputy Chief Executive Officer.

The policy is implemented by Group and local management teams in the respective strategies of each functional community, and is based on their ownership of the targets. To involve its employees in its objectives of reducing its footprint in line with the Paris Agreement, the Group has set up awareness-raising and training initiatives aimed at developing the expertise of its governance bodies and functional communities in relation to climate change.

The following actions were carried out in 2024:

- providing training for the Board of Directors and General Management in planetary boundaries and new business models;
- organising Climate Fresk workshops in each of the Group's regional offices in France, and every month at Clariane's head office (130 participants in the workshops and 10 people trained to become internal Climate Fresk facilitators) and dedicated awareness-raising sessions with the European Company Works Council;
- launching dedicated online training modules (Clariane Sustainability School) for certain functional communities and CSR ambassadors;
- including a dedicated module addressing these issues in the manager onboarding programme;
- staging specific events during sustainable development week, with the organisation of a Climate Pitch, a webinar for sharing testimonies and initiatives at facility level, and themed events run by facilities in France, as well as a photo competition on climate change in facilities across all Group countries.

For details of the plan to develop the sustainability expertise of the administrative, management and supervisory bodies, as well as the Group functional departments and the country functional and operational divisions, see section 3.1.2.1.

3.2.2.3.1 Climate change mitigation

In terms of reducing its impact, the Group initially focused on emissions linked to its energy consumption (categories 1-1, 2-1, 2-2 and 3-3 of the GHG Protocol), representing decarbonisation levers in its transition plan, which it began to implement in 2021.

The Group has set itself two targets to reduce the impact of its energy consumption by 2026:

- reduce its total energy consumption by 30%, based on 2021 consumption volumes, by adapting its practices, equipment and buildings;
- reduce the share of fossil fuels in its energy mix to less than 50%.

These are intermediate targets that guarantee a reduction in the Group's Scopes 1 and 2 carbon emissions exceeding that required by Clariane's SBTi trajectory for Scopes 1 and 2.

Progress is monitored each month, in particular using a centralised tool for consolidating energy consumption, in order to check that the targets set for reducing the energy footprint are being met.

The operational actions and their impacts on reducing energy consumption and the associated greenhouse gas emissions have been identified and assessed from a technical and financial perspective. They have been included in Group- and country-level roadmaps for deployment in the short, medium and long term and are described below:

Preventive and corrective maintenance:

- new equipment and maintenance operations to reduce energy consumption: installation of thermostatic heads on radiators (controlled or uncontrolled), network balancing, flushing, etc.

Regarding the replacement of equipment and the selection of local supply sources:

- replacing heat production systems:
 - installing high-efficiency boilers,
 - installing heat pumps,
 - connecting to heating networks.

Regarding thermal renovation:

- in some facilities, large-scale energy refurbishment projects (e.g., exterior insulation, replacement of windows and doors) can be carried out in partnership with the site owner to finance the work.

Regarding the use of low-carbon energy:

- installing photovoltaic systems for low-carbon electricity generation;
- purchasing renewable energy certificates in Spain (electricity) and the Netherlands (electricity) so that a proportion of the energy mix has a guarantee of origin.

Performance monitoring and management:

- conducting energy audits on some facilities;
- installing ambient temperature sensors and LoRa (Long Range) data reporting systems, as was done on several hundred sites in France, Germany and Italy in 2024;

- implementing consumption monitoring and management systems for certain energy uses (notably heating and hot water) through the installation of building management systems (BMS);
- implementing digital tools to track, report and flag significant variations in energy consumption or indoor temperatures;
- introducing a common platform to monitor and consolidate the Group's energy and water consumption in order to track and manage the energy efficiency and carbon footprint of the property portfolio.

Funding for the above actions will come from a variety of sources:

- direct investments by the Group and the countries (CapEx plan);
- signing energy efficiency contracts with specialised companies, where guaranteed energy savings over a long period ensure the financing of the investment in these facilities and the maintenance of their performance;
- partnerships with property owners, which can contribute financially to the implementation of structural measures in facilities (insulation, replacing heating systems, etc.);
- signing Power Purchase Agreements (PPA), particularly covering on-site (on-site PPA) or virtual (vPPA) solar power production systems;
- third-party financing or purchase of assets for specific projects (installing LED systems in particular);
- grants and subsidies linked to energy savings, such as energy saving certificates in France.

These investments, which lead to better energy efficiency and changes in the energy mix, are supplemented by awareness-raising and training actions on eco-friendly actions:

- for all teams: roll-out of an e-learning module on eco-friendly actions;
- for employees in facilities: targeted communication campaigns during the winter and summer seasons, reminders of World Health Organization (WHO) recommendations and national and local regulatory requirements regarding indoor temperatures adapted to the Group's activities;
- for on-site technicians and regional portfolio managers: on-site training in the control and maintenance of heating, hot water, ventilation and air conditioning systems.

The Group Climate Committee was set up at the beginning of 2024 to manage non-energy reduction initiatives. The Climate Committee brings together the functions responsible for reducing the Group's footprint in the various categories.

Action was already taken in 2024 in respect of the levers identified and will continue in 2025.

Fossil fuel consumption related to company cars (category 1-2 of the GHG Protocol)

In 2024, the Group made a commitment to convert its fleet of vehicles running on fossil fuel into a fully-electric fleet by 2026. France and Germany are the first countries

to implement this transformation, for both company and service vehicles. In France, this action was rounded out by the creation of a flexible sustainable mobility offer enabling employees eligible for a company car to choose between an electric vehicle and a sustainable mobility credit, which consists of allocating employees a budget for travel using carbon-free modes of transport in exchange for giving up their company car or replacing it with a more compact vehicle.

Purchased goods and services (category 3-1 of the GHG Protocol)

- The Sustainable Procurement Charter, which was updated in 2023, was rolled out in 2024 and incorporated into all new contracts. In particular, it outlines the Group's commitment to the Science-Based Targets initiative (SBTi) and its emission reduction targets, explaining that these require commitments by suppliers to reduce the footprint of their products and services and on the promotion of their initiatives, for example in eco-design, responsible packaging or optimised logistics, by sharing data specific to their products and services.
- A matrix of CSR criteria, including environmental impact criteria for each purchasing category, was designed in 2024 to help differentiate suppliers in terms of their impact during the tendering process. The matrix has been rolled out to buyers, who have been trained in its use.
- Catering: more than 80 million meals are served every year within the Group. Catering is the second largest source of greenhouse gas emissions within the Group after energy. The menus are based on a food plan validated by accredited dietitians, in accordance with nutritional recommendations. A study carried out in France in 2021 with a consultancy specialising in responsible catering identified levers for reducing emissions in the short and medium term, based on a sample of menus. These include:
 - favouring plant-based proteins over animal proteins, when possible;
 - favouring white meat over red meat;
 - favouring supply of local origin;
 - reducing food waste.

During this study, the eating habits of residents, as well as emblematic and regional dishes, were taken into account. New recipes with equivalent nutritional contributions, but a reduced environmental footprint, have been validated and incorporated into the menu options in France.

In Italy, a vegetarian day has been introduced in facilities to take into account the results of this study.

By monitoring the percentage of local and regional purchases, the Group can support local producers – one of its commitments since 2019. This also helps to reduce greenhouse gas emissions related to the production and transportation of ingredients used to prepare meals in facilities. For example, in 2024, 82% of catering purchases in France were national purchases and 18% were made within the same region as the facility that placed the order.

Capital goods (category 3-2 of the GHG Protocol)

New buildings

- In 2020, the Group committed to having all of its new construction projects certified with an Environmental Design (LEED) or Building Research Establishment Environmental Assessment Method (BREEAM) in Italy and Belgium, and German Sustainable Building Council (DGNB) in Germany by 2023. This objective was achieved, and by the end of 2023, 100% of the Group's portfolio of new construction projects consisted of projects eligible for certification.
- Use of low-carbon materials and construction methods: from 2022, new projects launched in France anticipated the requirements for new buildings resulting from Environmental Regulation RE2020, by aiming for level E2 C1 of the E+C- ecolabel in France to ensure energy efficiency and a measured carbon construction impact.
- In 2025, the Group's aim is to test new off-site construction methods that generate lower emissions and consume fewer raw materials. It will also calculate the carbon footprint of its latest real estate projects delivered so that it has a specific construction carbon footprint for its own facilities and no longer relies on a generic emission factor for the calculation.

Furniture and equipment

- In 2025, the Group aims to include eco-designed or reconditioned equipment and furniture in its purchasing catalogue and to fine-tune the measurement of its IT equipment footprint.

Waste generated in operations (category 3-5 of the GHG Protocol)

- Since 2019, the Group has been committed to improving waste sorting in its facilities by monitoring its residual waste volume. The decrease in its residual waste reflects the progress made. Its target of a 5% reduction in the volume of residual waste per bed by 2023 was exceeded, with a 16% reduction achieved by the end of 2023.
- The Group has set itself a new target, which now involves monitoring the volume of all its waste streams to achieve a waste recovery rate of at least 30% by 2026. As a waste treatment method, recycling implies far fewer emissions than incineration or landfill, which are the end-of-life treatments for residual waste, and it allows some of the raw materials to be reused, thereby avoiding the need for them to be extracted for the manufacture of new products. In 2024, the Group conducted a trial at a sample of facilities to test an all-stream reporting methodology for actual volumes of waste disposed of. The aim is to roll this out in 2025 and reduce the number of estimates used to monitor this indicator. See ESRS E5 for details of the volumes of waste generated by waste stream in 2024.

Employee commuting (category 3-7 of the GHG Protocol)

For the Group, the challenges of employee mobility are threefold: reducing the carbon footprint, as well as ensuring employee health and safety and well-being at work. It is worth noting that the majority of employees work on site, within the facilities. The Group's deliberations on how to

improve its impact revolve around the means of transport used, the work organisation, the accessibility of the sites and their proximity to the places where employees live, facilities' equipment in terms of parking spaces and charging infrastructure, as well as allowances for the use of public transport. In addition to working from home when possible, a financial contribution to public transport subscriptions and a bicycle mileage allowance or subsidised bicycle purchase scheme have been introduced in some countries. In 2024, a pilot scheme was launched in France with the aim of offering employees a job closer to home when a vacancy arises that matches their qualifications.

3.2.2.3.2 Climate change adaptation

In 2024, the Group analysed the exposure of its assets to four climate hazards: heatwaves, severe rainfall and flooding, extreme cold and drought. The analysis was carried out based on the location of the assets under a Business-as-Usual scenario (climate scenario established by the Intergovernmental Panel on Climate Change – IPCC, corresponding to RCP8.5 or SSP5-8.5) through to 2050. The analysis included assets reported in the Group's information systems at 23 December 2024.

The results of the analysis show that Clariane's assets are currently exposed to two main hazards, the likelihood of which is increasing as a result of climate change: extreme heat and heavy rain and flooding.

From 2025 onwards, Clariane will carry out a level 2 analysis of the vulnerability of its facilities to these hazards. This will determine the level of risk for each operated asset across the entire portfolio through to 2026, based on the technical characteristics of each building.

In line with the work carried out for this analysis, Clariane aims to identify a series of actions to improve the resilience of its assets that are adapted to their level of risk, assisted by input from experts in construction, climate change and insurance. The Group's degree of responsibility for implementing adaptation actions depends on its status, which is mainly that of operator-tenant of facilities. The deployment of its resilience plan will therefore need to be fine-tuned in conjunction with owners-landlords and defined in the lease agreements.

In the short term, the Group has chosen not to wait until resilience plans are established and put in place, with its healthcare and medico-social facilities implementing operational measures to prevent, anticipate and manage risks to business continuity resulting from exposure to climate-related hazards and to guarantee the quality of care and treatment for residents and patients.

Prevention includes:

- measures to raise awareness and inform teams, residents and patients about applicable procedures;
- inspecting and maintaining installations, particularly detection and warning equipment, and ensuring that teams are familiar with them;
- training teams on measures that help limit the impact on residents and patients, on the action to be taken for each type of climate hazard and on activating crisis units and coordinating with the emergency services if necessary.

Anticipation includes:

- setting up appropriate health monitoring protocols;
- building up stocks of equipment and foodstuffs;
- identifying meeting points;
- organising sheltering, confinement and evacuation drills in facilities.

Managing the climate hazard includes:

- deploying measures adapted to the type and intensity of the hazard;
- closely monitoring patient and resident health.

These measures are regularly reviewed and adapted.

To illustrate the implementation of these operational risk management processes due to climatic hazards, operational processes in place for managing an extreme heat climate risk include the following:

Prevention

- air-conditioning units installed in facilities and preventive maintenance of air-conditioning equipment;
- training healthcare teams in dehydration risks (particularly in detecting the clinical and biological signs of dehydration);
- drawing up a preventive maintenance plan for refrigerated storage material;
- checking door seals and refrigerant levels, cleaning ventilation ducts.

Anticipation

- drawing up a standard water intake and drink diversification plan;
- monitoring and activating measures according to alert levels. For example, the heatwave plan is implemented every year in facilities in France from 1 June to 15 September;
- identifying residents and patients at risk;
- drawing up plans to move residents and patients into the coolest rooms during the day.

Management

- reinforcing control over the cold chain and recording temperatures in refrigerated rooms;
- keeping rooms as cool as possible by airing them in the morning and evening and lowering the shutters, and moving residents and patients to the coolest areas depending on the time of day;
- recording temperatures in residents' and patients' rooms;
- using water misters and damp cloths to cool residents and patients;
- monitoring water and food intake along with resident and patient health.

3.2.2.4 Energy consumption and mix (ESRS E1-5)

The Group's energy consumption and sources are detailed in the tables below.

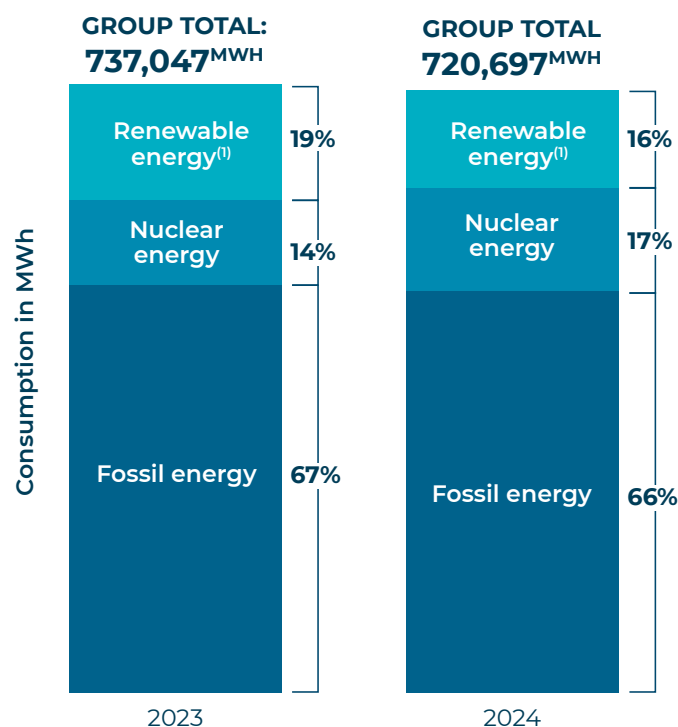
(in MWh)	2023	2024	% change
TOTAL ENERGY CONSUMPTION	737,047	720,697	-2%
Total energy consumption from fossil sources	493,050.00	479,100.00	-3%
Share of fossil sources in total energy consumption (%)	67%	66%	-1%
Total energy consumption from nuclear sources	105,479.91	123,438.61	17%
Share of consumption from nuclear sources in total energy consumption (%)	14%	17%	21%
Total energy consumption from renewable sources	138,516.56	118,158.79	-15%
Share of renewable sources in total energy consumption (%)	19%	16%	-16%
<ul style="list-style-type: none"> • includes: fuel consumption for renewable sources including biomass, biofuels, biogas, hydrogen from renewable sources, etc. 	16,567.18	16,436.39	-1%
<ul style="list-style-type: none"> • includes: consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources 	117,484.46	96,786.77	-18%
<ul style="list-style-type: none"> • includes: consumption of self-generated non-fuel renewable energy 	4,464.92	4,935.63	11%

The changes in Clariane's energy mix in 2024 are a result of:

- changes in each country's energy mix;
- the energy purchasing and supply strategy:
 - purchase of renewable energy in countries with a highly carbon-intensive energy mix (Netherlands, Spain),
 - purchase of biogas to supply part of the gas needed by facilities (France),
 - deployment of on-site photovoltaic installations in countries with highly carbon-intensive electricity in the energy mix (Belgium) or with high levels of sunshine and intense electricity use even in summer (Spain and Italy),

- connecting facilities to existing or developing heating networks to take advantage of their energy transition.

Part of the renewable energy produced by Group facilities equipped with solar panels is consumed by the facilities themselves, while part is sold back to the grid. To date, the Group only tracks the proportion of renewable energy self-consumed by the facility, and is therefore unable to disclose its total production of renewable energy for 2024. A mechanism for tracking total renewable energy production should be put in place in 2025.



(1) Renewable energy: purchased, self-produced, other.

In addition to the figures provided above per source of energy, the table below shows energy consumption by country and intensity:

ENERGY CONSUMPTION (kwh)						Energy intensity
France	Germany	Belgium	Italy	Spain	Netherlands	
2024	2024	2024	2024	2024	2024	148.67 kWh/sq.m.
278,562,832.08	202,573,844.92	100,828,457.55	101,221,887.00	17,568,059.74	19,942,053.46	
2023	2023	2023	2023	2023	2023	151.42 kWh/sq.m.
288,954,001.80	206,117,552.30	104,382,795.25	101,581,508.00	17,021,796.22	18,988,926.79	

Energy consumption figures in MWh include all energy sources and all facilities within the scope, including those that ceased operations in 2024 (e.g., Les Essentielles assisted living facilities in France).

The intensity data in kWh/sq.m. and in kgCO₂e/sq.m. for energy consumption only takes into account facilities that consumed energy throughout the year. Facilities that left

the scope during the year are therefore not included in this indicator, but are included for previous years in which they consumed energy throughout the year. The carbon intensity per sq.m. published for 2023 was increased by 13% under the market-based methodology and by 9% under the location-based methodology in order to include upstream energy-related emissions. This is also the case for carbon intensity per sq.m. indicated for 2024.

CHANGE IN CARBON EMISSION INTENSITY FOR SITES OPERATING CONTINUOUSLY FOR 12 MONTHS (KGCO₂E/SQ.M.)

	2019	2020	2021	2022	2023	2024
Intensity ratio (location-based methodology)	41.0	37.8	35.0	31.0	31.8	30.9
Intensity ratio (market-based methodology)	-	-	-	-	29.6	29.3

Details of energy-related Scopes 1 and 2 carbon emissions are given below:

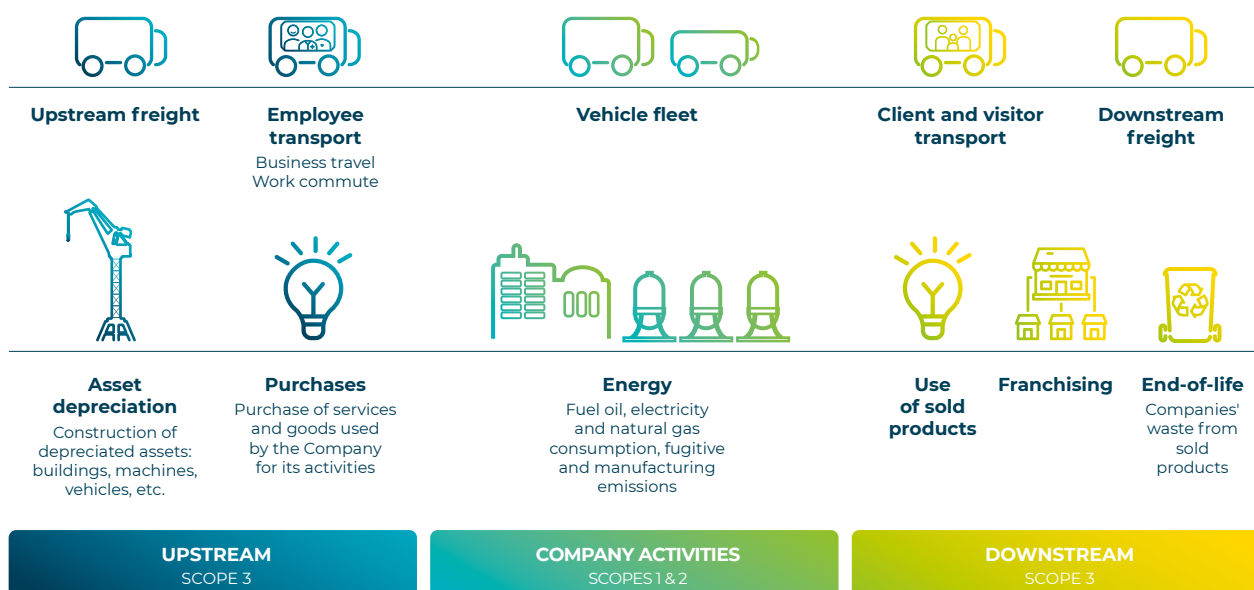
(en kgCO ₂ e)	2024			
	Scope 1 consolidated	Scope 1 non-consolidated	Scope 2 consolidated	Scope 2 non-consolidated
TOTAL GREENHOUSE GAS EMISSIONS	72,712,369.00	814,897.00	42,985,450.00	309,916.00

	% Scope 2 consumption in kWh	% Scope 2 location-based
TOTAL CONTRACTUAL INSTRUMENTS	5.37%	
Guarantees of origin (Spain and the Netherlands)	5.16%	5.52%
Power Purchase Agreements (Spain)	0.21%	

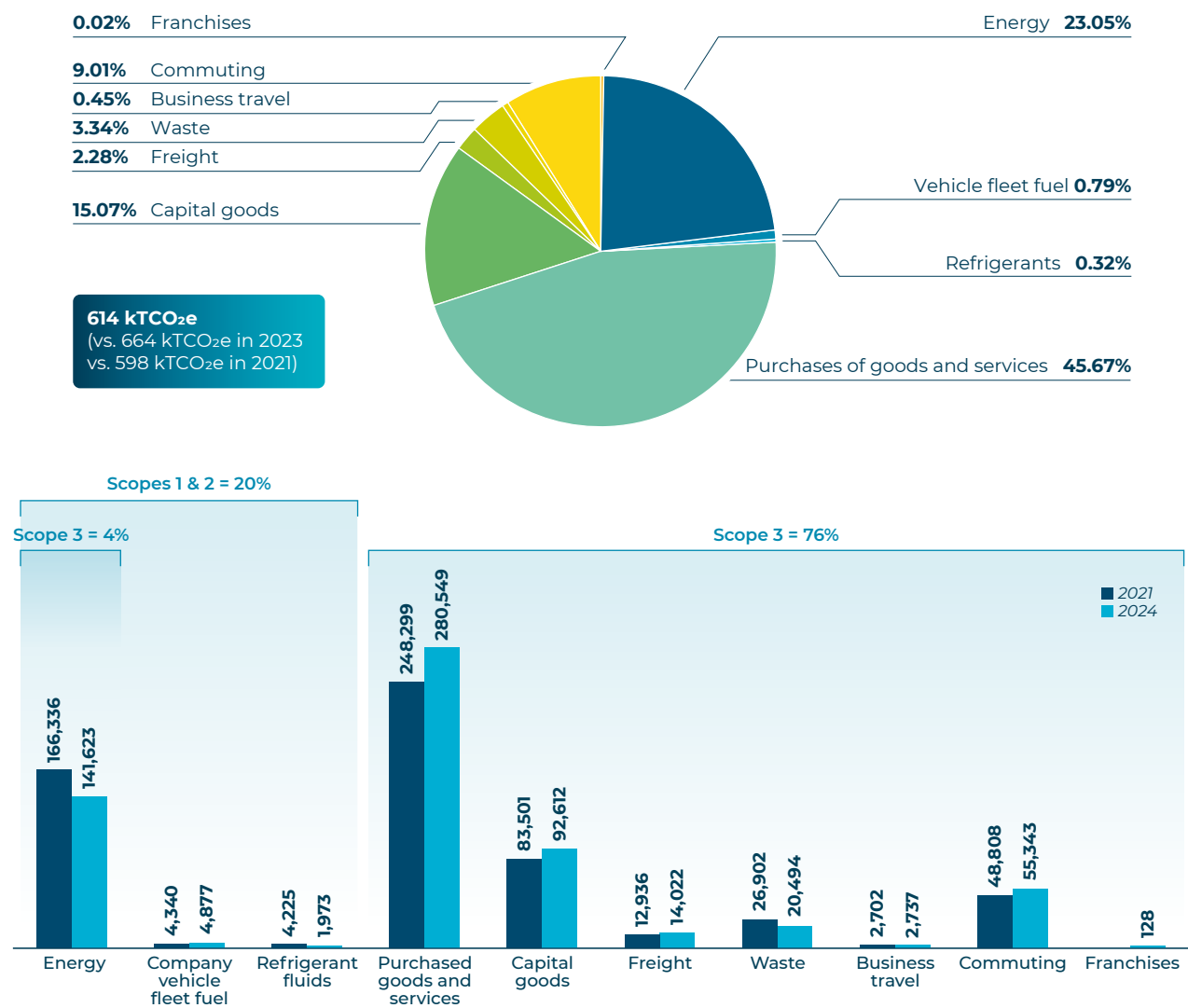
A fossil fuel emission factor of 0 was assigned to these market-based Scope 2 consumption volumes for the Group's 2024 carbon footprint.

3.2.2.5 Greenhouse gas (GHG) emissions (ESRS E1-6)

PRIMARY SOURCES OF EMISSIONS IN A CARBON FOOTPRINT ASSESSMENT



2024 CARBON FOOTPRINT



Name of category	Scope	Category	2021	2023	2024	% change 2024 vs 2023	2030 targets vs 2021
TOTAL MARKET-BASED GHG EMISSIONS			598,049	663,828	614,358	-7%	-25% (SCOPES 1, 2 & 3)
Total Scope 1			107,381	83,668	80,377	-4%	
Direct emissions from stationary combustion sources	1	1-1	98,816	76,931	73,527	-4%	
Direct emissions from mobile combustion sources	1	1-2	4,340	4,734	4,877	3%	
Direct fugitive emissions	1	1-4	4,225	2,003	1,973	-1%	
Total Scope 2			42,092	42,067	43,295	3%	-43% (Scopes 1 & 2)
Indirect emissions from electricity consumption	2	2-1	42,092	32,924	37,908	15%	
Indirect emissions from the consumption of heat, steam or cooling	2	2-2		9,143	5,387	-41%	
Total Scope 3			448,576	538,093	490,685	-9%	
Purchased goods and services*	3	3-1	248,299	275,953	280,549	2%	
Capital goods	3	3-2	83,501	144,078	92,612	-36%	
Fuel- and energy-related emissions (not included in Scope 1 or Scope 2)	3	3-3	25,427	24,388	24,801	2%	
Upstream transportation and distribution	3	3-4	12,936	15,527	14,022	-10%	
Waste generated in operations*	3	3-5	26,902	21,051	20,494	-3%	
Business travel*	3	3-6	2,702	2,741	2,737	0%	
Commuting*	3	3-7	48,808	54,231	55,343	2%	
Franchises	3	3-14		125	128	2%	

-25% for
categories
marked* (73% of
Scope 3 in 2021)

Name of category	Scope	Category	2021	2023	2024	% change 2024 vs 2023
TOTAL LOCATION-BASED GHG EMISSIONS			612,325	675,524	622,987	-8%
Total Scope 1			107,381	85,052	81,609	-4%
Direct emissions from stationary combustion sources	1	1-1	98,816	78,314	74,758	-5%
Direct emissions from mobile combustion sources	1	1-2	4,340	4,734	4,877	3%
Direct fugitive emissions	1	1-4	4,225	2,003	1,973	-1%
Total Scope 2			53,892	50,178	49,625	-1%
Indirect emissions from electricity consumption	2	2-1	53,892	41,035	39,664	-3%
Indirect emissions from consumption of steam, heat or cooling	2	2-2		9,143	9,961	9%
Total Scope 3			451,052	540,294	491,753	-9%
Purchased goods and services	3	3-1	248,299	275,953	280,549	2%
Capital goods	3	3-2	83,501	144,078	92,612	-36%
Fuel- and energy-related emissions (not included in Scope 1 or Scope 2)	3	3-3	27,903	26,588	25,868	-3%
Upstream transportation and distribution	3	3-4	12,936	15,527	14,022	-10%
Waste generated in operations	3	3-5	26,902	21,051	20,494	-3%
Business travel	3	3-6	2,702	2,741	2,738	0%
Commuting	3	3-7	48,808	54,231	55,343	2%
Franchises	3	3-14		125	128	2%

	2021	2024	% change 2024 vs 2021
Total GHG emissions (location-based) per net revenue (tCO ₂ e/€m)	142	118	-17%
Total GHG emissions (market-based) per net revenue (tCO ₂ e/€m)	139	116	-16%
Net revenue used to calculate GHG intensity	4,311	5,282	23%
Net revenue (other)	-	-	-
Total net revenue (in financial statements)	4,311	5,282	23%

The Group's 2024 footprint was calculated based on actual data for the footprint linked to energy consumption, and based on estimates drawn from the 2023 carbon footprint and changes in business data for other items.

Depending on the item in question, changes in business data (FTEs, revenue and number of beds) were used to estimate the 2024 footprint, underpinned by the following assumptions:

- 1.5% decrease in beds for 1-4 "Direct fugitive emissions" and 3-5 "Waste generated in operations" categories;
- 4.7% revenue growth, 50% of which was applied for: 3-1 "Purchased goods and services", 3-2 "Capital goods" and 3-14 "Franchises" categories;
- 3% FTE growth for: 1-2 "Mobile combustion sources", 3-6 "Business travel" and 3-7 "Commuting" categories;
- Category 3-4 "Freight" was estimated based on 5% of the footprint of category 3-1 "Purchased goods and services".

Scope 3 accounts for 80% of the Group's footprint, with "Purchased goods and services" (including, in particular, catering, laundry and medical and non-medical consumables) the largest emissions item (over 45% of the total footprint), followed by "Capital goods" (comprising buildings, equipment and furniture, and purchased or leased vehicles), which accounts for 15% of the footprint.

The 2024 market-based footprint is 3% higher than the Group's 2021 footprint. The main upward trends in relation to the 2021 footprint are related to significant growth and a higher volume of activity in Scope 3 (up 9%), while Scopes 1 and 2 reported a downward trend (down 17%) as a result of initiatives begun in 2022 to reduce energy consumption volumes and diversify the mix.

Thanks to the switch in 2023 to a market-based methodology for managing and assessing actions to reduce Scopes 1 and 2, the Group's footprint related to its energy suppliers could be measured more precisely. Key measures identified for reducing Scope 3 emissions include changes in operational processes and selecting suppliers based on environmental impact criteria, leading to the inclusion of reduction targets in contracts and their assessment as part of the Group's carbon footprint.

In 2024, the Group selected and rolled out a tool to measure its carbon footprint and manage its pathway.

This tool is designed to:

- automate and industrialise the production of carbon footprints;
- be able to track progress against the Group's pathway;
- define reduction pathways managed by each functional community, based on the Group's reduction targets, identified reduction initiatives and their reduction potential;
- contribute to the implementation of the transition plan by helping the functions in charge of emission reductions take ownership of the plan and ramp up their skills, by facilitating access to analyses and carbon data in reporting formats that can be customised, and to the adaptation and monitoring of reduction actions.

After the first footprint measurement by this tool in 2024, 2025 will focus on automating data collection and processing, as well as on having each business integrate the pathways and manage them through the tool.

3.2.2.6 GHG removals and GHG mitigation projects (ESRS E1-7)

The Group does not capture or sequester greenhouse gases as part of its activities.

	2021	2024
Total GHG captured/sequestered related to own operations (tCO ₂ e)	0	0
Total GHG captured/sequestered related to the upstream value chain (tCO ₂ e)	0	0

The Group did not finance any carbon offset or sequestration projects in 2024, either directly or through the purchase of carbon credits. The Group does not use carbon offsetting as a means of achieving its reduction targets. In line with IPCC recommendations, Clariane considers that carbon

offsetting would be justified once the implementation of the reduction actions identified and the measurement of their effectiveness are well advanced, in order to address residual emissions that could not otherwise be reduced.

3.2.2.7 Internal carbon pricing (ESRS E1-8)

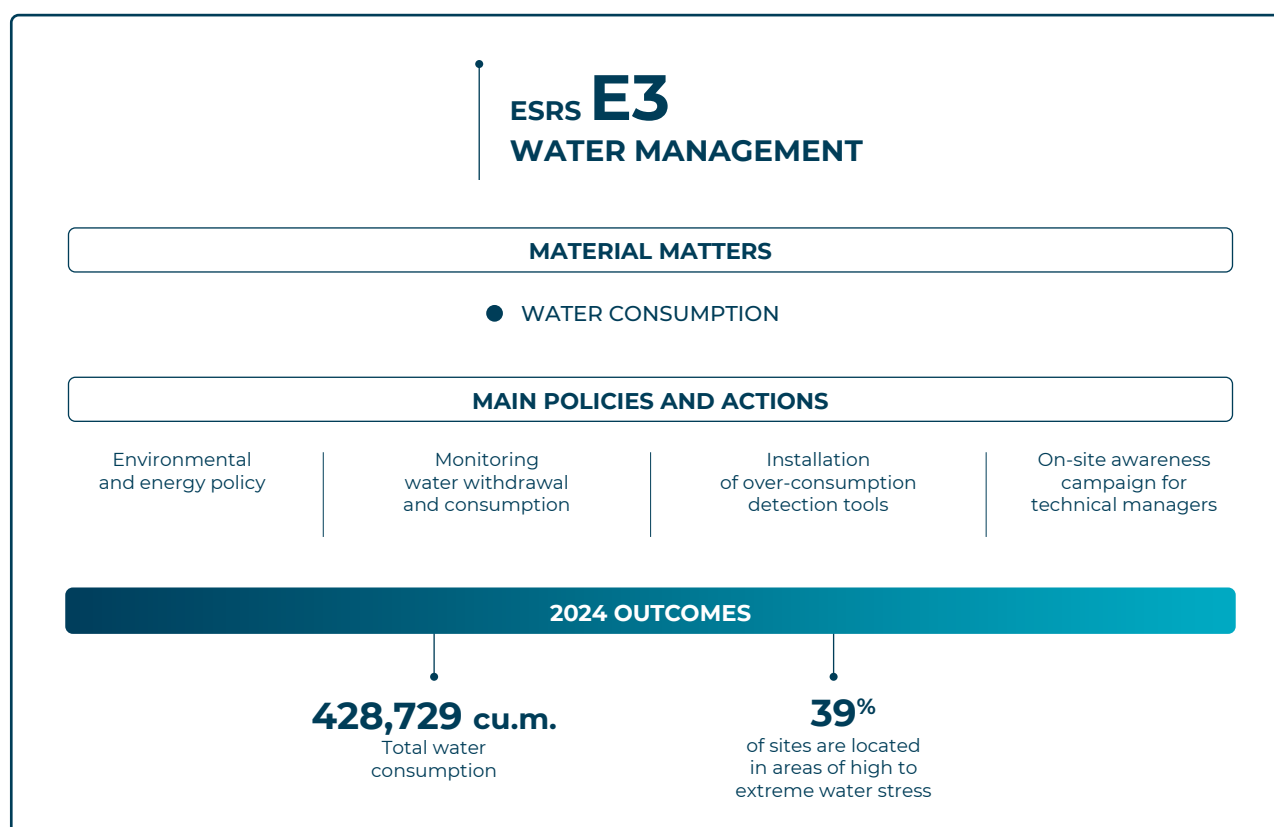
In 2024, the Group carried out a study and benchmark of existing internal carbon pricing schemes in order to compare the various possibilities available and help it decide whether to implement an internal carbon price. Based on this study, Clariane decided to introduce an internal guide price as a first step. The scope and basis of

applying the guide price in 2025 have yet to be defined, but the aim is to add to the criteria regarding energy intensity and exposure to climate hazards already applied by the Investment Committee to acquisitions and new real estate developments.

3.2.2.8 Anticipated financial effects from climate-related risks and opportunities (ESRS E1-9)

Based on the analysis of exposure to climate hazards carried out in 2024, the Group will assess the resilience of all its real estate assets through to 2026, and define groupwide adaptation plans for each building, and the methods for financing them.

3.2.3 Water management (ESRS E3)



3.2.3.1 Water management policies, actions, indicators and targets (ESRS E3-1, E3-2, E3-3)

In relation to climate change which Clariane is working to address through its transition plan and short-, medium- and long-term adaptation plan (see section 3.2.2), water consumption is a material sustainability matter for the Group, with increasing water stress and the potential impact of water shortages on its operations and on patient and resident health and quality of life.

Although the Group discharges the vast majority of the water it withdraws, its presence in six European countries – some of which are particularly vulnerable to rising temperatures, heatwaves and droughts resulting from disruptions to the water cycle – means that it has a responsibility to reduce its water consumption and to implement plans to save, recycle and prevent water shortages where necessary.

With regard to water management, the Group has identified a positive material impact in terms of control of the water consumed by its activities and hence the participation of all stakeholders in the responsible use of water. This reduction in consumption is based on monitoring leaks, energy-efficient equipment and eco-friendly practices. This impact was defined in the double materiality assessment carried out by the Group, in which the Real Estate, Energy and CSR teams gave their expert opinions on the impact of water management for the stakeholders in their respective areas.

Reducing the use of water and other natural resources is a formal commitment in the Group's environment and energy policy stemming from the 2024-2028 CSR strategy. It represents a direct application of one of the five objectives underlying its corporate purpose, namely the sustainability and protection of the living environment of its communities.

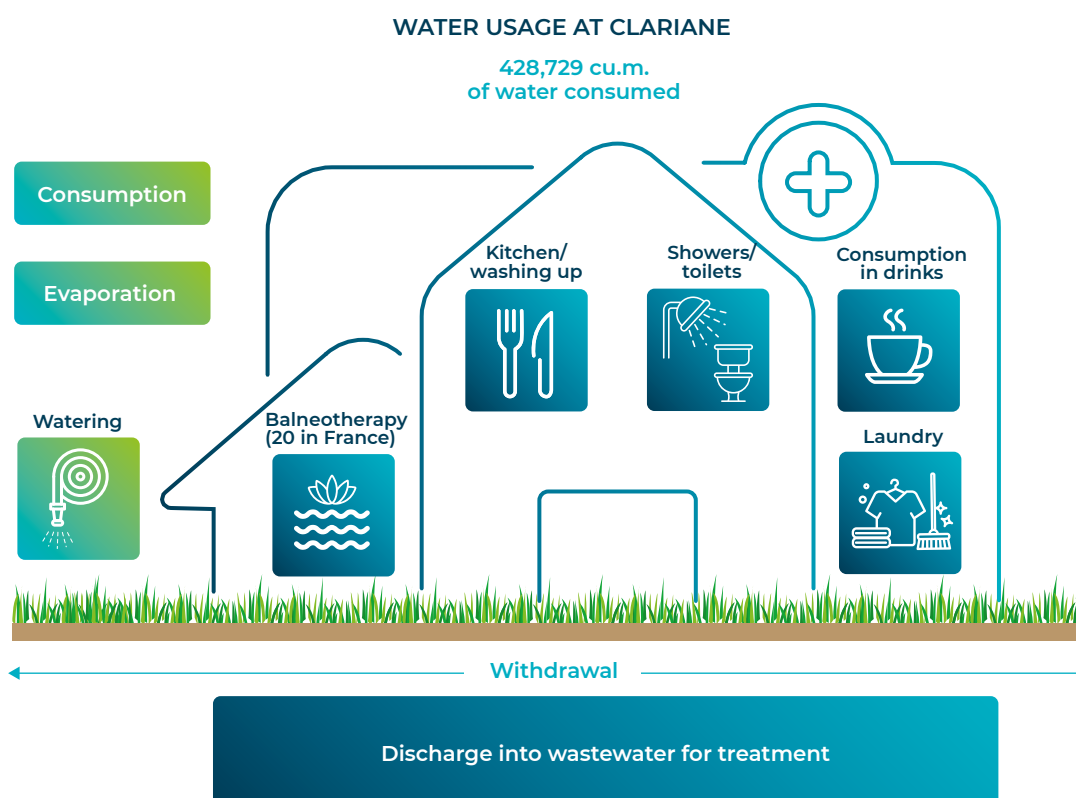
This policy applies to all the Group's countries of operation and activities. It is also set out in contracts between the Group and its commercial partners through the Sustainable Procurement Charter, a contractual document which lists the Group's requirements of its suppliers and specifies that their use of natural resources – including water – to manufacture the goods and services sold to Clariane, must be limited as far as possible.

The implementation of the Group's environment and energy policy is monitored together with other sustainability matters by the Board of Directors' Ethics, Quality and CSR Committee and by the CSR Steering Committee chaired by the Deputy Chief Executive Officer.

The Group does not design or manufacture specific products or services related to water or involving practices that could have an impact on marine resources.

Clariane's water uses are similar to domestic uses, as its facilities are reception and living spaces with certain specific features, for example rehabilitation centres with balneotherapy facilities.

The Group's water uses can be illustrated as follows:



On the basis of ADEME (French environment and energy management agency) studies on average consumption per bed in healthcare and medico-social facilities and on the breakdown by water use, the Group estimates that 8% of water volumes billed to it are actually consumed, for example through evaporation or in watering green spaces. The remaining 92% of the water withdrawn is considered to be discharged into wastewater networks, and therefore towards third-party service providers for treatment and reuse. No water is stored by Clariane – except temporarily – for the uses illustrated above and ultimately discharged into wastewater.

The departments specifically responsible for managing the water consumed by the business are the Operations and Real Estate departments in the countries where the Group operates, assisted by the Group's Energy and Real Estate teams which monitor and fine-tune practices.

The Group has identified the following priority actions to reduce its water withdrawals and further limit its consumption:

- monitoring water withdrawals and consumption;
- raising awareness of water-saving practices among staff, residents and patients;
- adapting facilities, including by defining emergency plans in the short term to be activated in the event of severe drought or risk of shortages in the areas concerned;
- selecting and maintaining equipment;
- changing operational processes;
- including environmental criteria such as the consumption of natural resources in the choice of suppliers in categories that may have an impact on water.

These actions concern water withdrawals and consumption in all the Group's locations, and are prioritised based on the results of the water risk assessment described in section 3.2.3.2 and on the monitoring of consumption at each site.

In order to define a Group target for reducing water withdrawals and consumption by the end of 2025, together with an action plan adapted to each activity and level of water stress, the Group is first carrying out an analysis of its use of water resources building on the actions already taken. This analysis will confirm whether or not operational plans exist to deal with possible water shortages for facilities in areas of high or very high water stress.

The following actions to reduce facilities' water consumption had already been launched in 2024 and will be continued going forward:

- raising the awareness of on-site technical managers to the need to control water consumption;
- generalising and automating procedures for monitoring water consumption for facilities with connected meters or on-site technical managers in charge of monthly water meter-reading and associated reporting;

- providing digital operating charts and reports of monthly water consumption data by facility: with roll-out completed at the end of 2024 for facilities in France and slated for 2025 for facilities in Spain and Italy.

A system exists for alerting facilities to abnormally high consumption levels, which vary from one country to the next. This allows facility technical managers to identify leaks or look for other causes of over-consumption. For example, Deepki is used as an alert tool in France, while in Belgium and the Netherlands, a remote reading system was installed in 2024 to detect leaks and alert operators.

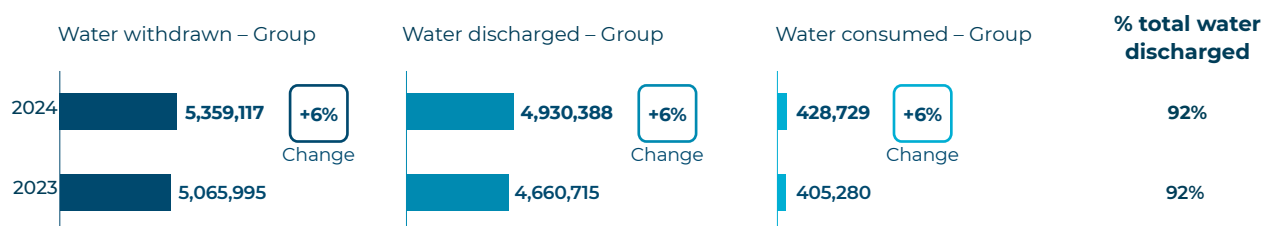
In the medium term, the Group intends to introduce more standardised water monitoring and alert tools.

Rainwater recovery and reuse mechanisms exist and will be identified during the Group's assessment of its use of water resources.

3.2.3.2 Water consumption (ESRS E3-4)

The Group's water withdrawals and the resulting consumption according to the main uses defined above can be analysed as follows:

WATER WITHDRAWALS AND CONSUMPTION IN CU.M.



Most of the water withdrawn for operations is discharged into the sewerage system and managers of the water network charge for treating wastewater based on total water volumes used in site operations.

A conservative estimate of 8% was used to take into account the proportion of volumes withdrawn that are consumed (through evaporation due to various uses in the facility and the watering of green spaces).

In 2024, 91% of water withdrawal data were based on readings or invoices, compared with 92% in 2023.

The volumes of water withdrawn were estimated for Grupo 5 facilities in Spain (excluding sites operated under management agreements) and whenever site data were

not available. The method used for estimates was defined on the basis of water usage and the average volume of water consumed per bed in medico-social facilities, as described in studies by ADEME and by the joint local water management authority for the Gironde region (SMEGREG). The Group used a conservative ratio of 5 cu.m. per bed and per month for its estimates.

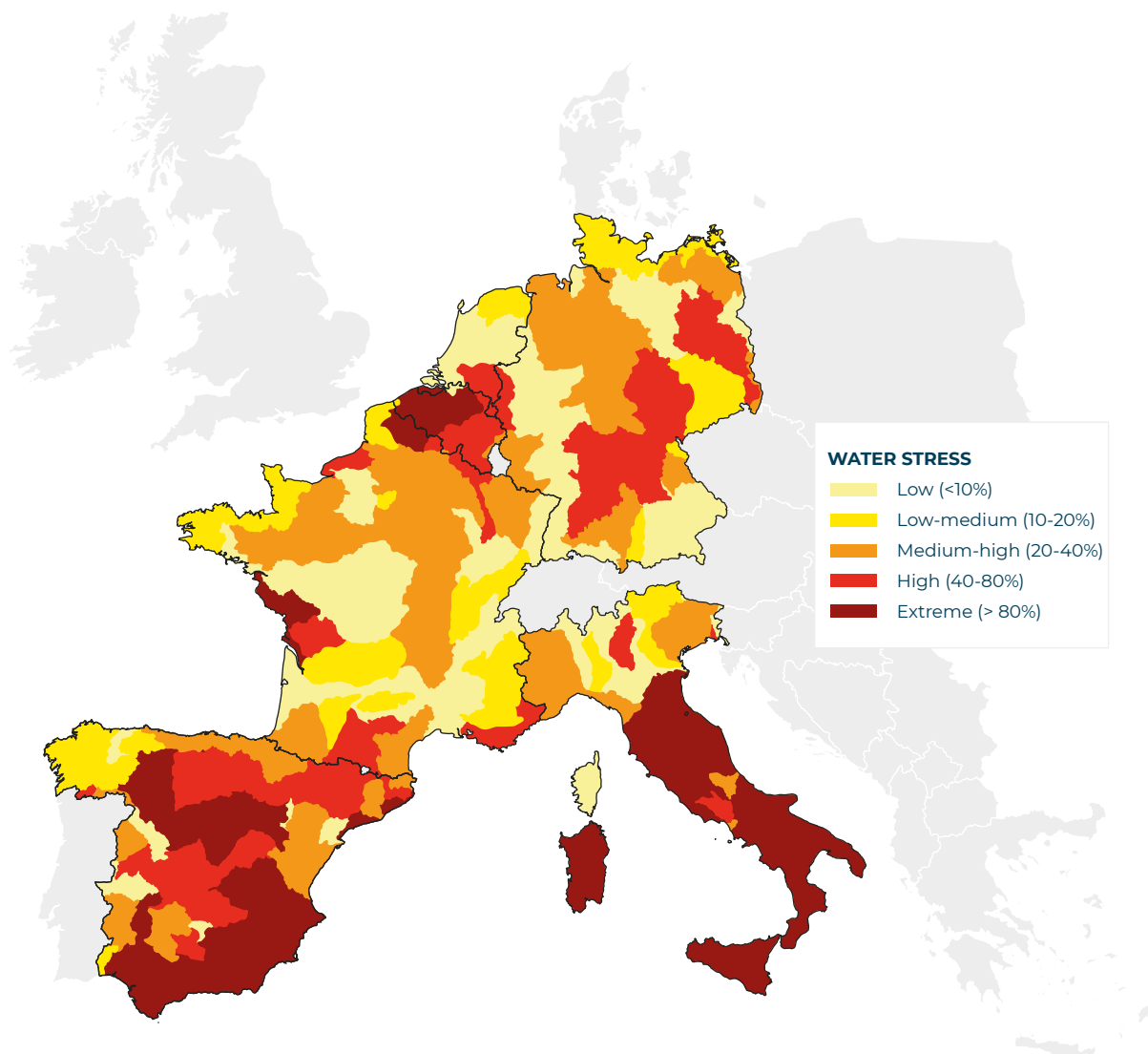
Between 2023 and 2024, the increase in the volumes of water consumed results from an increase in activity as well as from over-consumption due to a series of leaks. As a result of revenue growth between 2023 and 2024, the ratio of water intensity withdrawn and consumed to revenue remained stable over that period.

Water intensity (in cu.m./€m)	2023	2024	% change
Turnover	5,047	5,282	5%
(in cu.m./€m)			
Intensity of water withdrawn	1,004	1,015	1%
Intensity of water consumed	80	81	1%

In 2024, the Group carried out an analysis of its exposure to water-related risks, based on the location of its facilities. These risks were assessed using version 4.0 of the World Resources Institute's Aqueduct tool, both for the current timeframe and through to 2050. The assessment applied

the Shared Socio-Economic Pathways SSP3 RCP7.0 scenario established by the IPCC in its sixth assessment report, corresponding to a rise in temperatures of between 2.8°C and 4.6°C by 2100.

The current risk exposure for operated assets as at the end of 2024 are shown in the map below:



The risk assessment shows that 39% of Clariane's facilities are currently exposed to a risk of high and extreme water stress, while 60% of facilities are currently exposed to a risk of medium to extreme water stress due to their location. The consequence of this in volume terms is shown in the table below.

This risk is highest in Belgium, Spain and Italy, where over 60% of assets are exposed.

The results for Spain and Italy can be explained by temperature levels and rainfall cycles, and for Belgium by:

- rainfall that falls unevenly over the year and that quickly drains into the sea and evaporates;

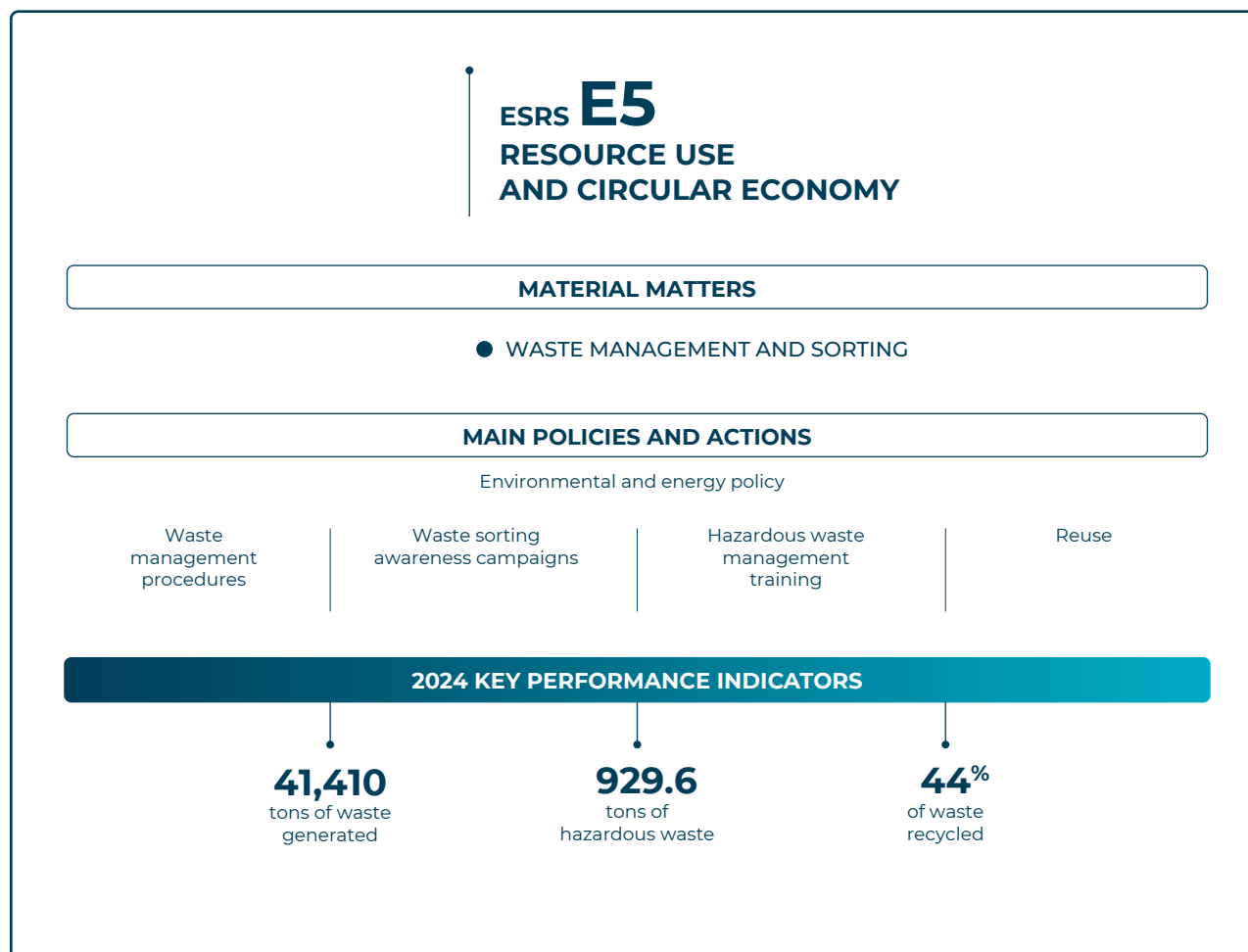
- land with a high level of impermeability due to heavy urbanisation;
- high water consumption due to population density (around three times higher than in France), which puts additional pressure on resources.

Germany, France and the Netherlands are exposed to water stress in some of their regions.

In all, 39% of the water consumed by the Group is located in an area of high to extreme water stress, while 59% of water consumed is located in an area of medium to extreme water stress, broken down as follows within the Group and by level of water stress:

Water consumption in water-stressed areas	Total cu.m. consumed in 2024	Total cu.m. in areas with medium water stress and above	2024 (%)	Total cu.m. in areas with high water stress and above	2024 (%)
Group total	428,729	252,818	59%	166,830	39%

3.2.4 Waste management (ESRS E5)



3.2.4.1 Waste management policies, actions, indicators and targets (ESRS E5-1, E5-2, E5-3)

With regard to waste management, the material negative impact identified by the Group is the insufficient recovery of waste produced owing to an ineffective waste management and sorting system in facilities. The related impact was defined and analysed in the Group's double materiality assessment, in which Real Estate and CSR teams gave their expert opinions on the impact of waste management for the stakeholders in their respective areas. Technical studies and projects to improve waste recovery carried out with an independent technical expert between 2019 and 2024 were also taken into account in the assessment.

The impact would result in an insufficient rate of recycled waste compared to that which could have been achieved by sorting the waste in such a way as to redirect it towards existing recovery channels as much as possible.

Reducing the volume of waste generated and increasing the proportion of waste recycled is part of the commitment to the circular economy set out in the Group's environment and energy policy stemming from its 2024-2028 CSR strategy. It represents a direct application of one of the five objectives underlying its corporate purpose, namely the sustainability and protection of the living environment of its communities. This policy applies to all the Group's countries of operation and activities. It is also set out in the contracts between the Group and its commercial partners through the Sustainable Procurement Charter, a contractual document which lists the requirements to be met by the Group's suppliers. This Charter also specifies that suppliers' use of natural resources should be limited as far as possible, and that eco-design, reuse and recycling channels should be used in producing goods and services sold to Clariane.

The implementation of this policy is monitored together with other sustainability matters by the Board of Directors' Ethics, Quality and CSR Committee and by the CSR Steering Committee chaired by the Deputy Chief Executive Officer.

The departments responsible for implementing this commitment to the circular economy are the Operations and Real Estate departments in the various countries, assisted by the Group's CSR and Real Estate teams in monitoring and developing operational practices.

As the Group is active in the healthcare and medico-social segments, the main waste streams in its facilities are as follows:

- Hazardous waste:
 - medical waste, i.e., infectious waste from healthcare activities, which includes waste posing a contamination risk for human health and/or the environment;
 - chemical products.
- Non-hazardous waste:
 - organic waste;
 - used edible oils;
 - paper;
 - cardboard and packaging;

- glass;
- residual waste, mainly protective packaging;
- waste furniture and furnishings;
- green garden waste;
- waste electrical and electronic equipment.

Procedures for managing and sorting hazardous and non-hazardous waste are in place at each facility, with treatment depending on the type of waste. These procedures comply with national or regional regulations and with the objectives set by the Group. They cover sorting for each waste stream as well as storage and collection methods for each type of waste. The management of infectious medical waste in particular is closely monitored by local Medical departments, and training is given to the teams responsible for handling such waste. In accordance with applicable regulations, all hazardous waste is weighed, recorded and monitored in all countries where the Group operates.

Regarding infectious medical waste:

- it must be collected in specific, rigid, watertight containers with a tight-fitting lid;
- containers must be colour-coded and labelled;
- the waste must be transported by approved companies and disposed of at specialised sites.

Regarding non-hazardous waste:

- it must be sorted at source and placed in specific colour-coded containers;
- it must be collected separately so that it can be recycled or otherwise recovered.

The Group's objectives and actions are aimed at improving waste sorting in its facilities.

In its previous CSR roadmap, the Group set itself an initial target of reducing the volume of residual waste by 5% per bed by 2023 compared with 2019. By monitoring this target, Clariane was able to verify the improvement in waste sorting at its facilities, thereby automatically reducing the volume of residual waste. The target defined was exceeded, with a 16% reduction in the volume of residual waste per bed in 2023 compared with 2019, from 509 kg of residual waste per bed per year to 427 kg of residual waste per bed per year.

In 2024, the Group set itself a target of reusing and recycling at least 30% of all waste generated – including hazardous and non-hazardous waste – by 2026.

This objective is aligned with the Do No Significant Harm (DNSH) criteria of the environmental taxonomy on the circular economy, since:

- it increases the proportion of waste generated, the treatment of which has less impact on the environment than waste directed to landfill or incineration;
- it enables more efficient use of resources by encouraging longer usage times, reparability and reuse wherever possible.

This target was set on the basis of the results of the waste analysis carried out by the Group in 2020 on its 2019 waste volumes, which established a reuse and recycling rate of 27%.

The actions taken by the Group since this analysis (see below) have led to an improvement in this rate, as illustrated in the 2024 results reported in section 3.2.4.2.

The actions taken in each of the Group's countries to achieve its target are as follows:

- eliminating plastic water bottles wherever possible and replacing them with water fountains and flasks;
- reducing food waste;
- donating equipment and furniture to nearby facilities in the event of a given facility undergoing work or being relocated;
- awareness-raising initiatives such as posters and on-site training on waste sorting;
- using second-hand materials in certain facilities with special events: for example, exchange of second-hand clothes or garden furniture made from wooden pallets;

3.2.4.2 Resource outflows (ESRS E5-5)

In 2024, the Group's total waste volume was 41,410 metric tons, of which 2% was hazardous waste.

In all, 63% of the Group's waste volume in 2024 was based on extrapolated or estimated local data, compared with 72% in 2023. The inventory of existing supplier reporting in each country in 2024 helped to improve this rate. The data presented below are based on available supplier data for volumes of waste collected in the Group's six countries of operation.

The following methodology was used to extrapolate and estimate data:

- ratios for the main waste streams per bed in each activity and in each country were based on data reported by suppliers on volumes of waste per waste stream for a number of facilities and therefore beds. When the number of facilities represented in the data reported by suppliers was too small for a given activity (less than three sites), that basis was not used to calculate a ratio. The main waste streams are organic waste, paper, cardboard, glass, packaging, residual waste and infectious medical waste;
- these ratios were used to extrapolate data for areas not covered by information reported by suppliers and to make estimates when no supplier data were available for a main waste stream in a given country. These extrapolations and estimates were made by multiplying the ratio per bed for each waste stream specific to the activity by the number of missing beds within the scope.

- best-practice sharing and workshops on reuse and recycling during Sustainable Development Week;
- participating in an industry taskforce on waste management in the medico-social sector.

In 2024, an experiment was carried out with 16 facilities considered representative of the Group's activities (clinics, nursing homes, day care centres and psychosocial rehabilitation facilities) in France, Germany, Italy and Spain, on the monitoring of waste volumes from all waste streams by waste managers in the facilities. The aim of this experiment was to define, in the first quarter of 2025, a methodology for reporting waste volumes that reduces the proportion of data extrapolated or estimated within the monitoring indicators and that enables waste volumes and their recovery rate (at the very least) to be reported each year.

Once this methodology is in place, confirmation of precise data for each waste stream and changes in these data from one year to the next will enable additional improvement action plans to be targeted more effectively.

Estimates for Spain and Italy were made using the ratios for France for all waste streams excluding medical waste, and using the ratios for Belgium for medical waste.

Scope of extrapolations and estimates:

- no data were extrapolated or estimated for non-core waste streams such as coffee capsules, wood, construction waste excluding from renovations or building sites, confidential paper, edible oils, electronic waste and light bulbs. Waste volumes for these non-core waste streams are taken directly from the data reported by suppliers;
- data for the Group's core residential activities (long-term care nursing homes and retirement homes) were systematically extrapolated and estimated when not covered by the data reported by suppliers;
- no data were extrapolated or estimated for non-residential activities such as day care or outpatient centres. The volumes of waste included for these activities are taken directly from data reported by suppliers.

The extrapolation and estimation rate for data on reported waste volumes in each of the Group's countries is as follows:

- France: 83.5%;
- Germany: 50.5%;
- Italy: 86.6%;
- Spain: 99.9%;
- Belgium: 13%;
- Netherlands: 24.8%.

The table below presents the recycling rate for the volumes of waste generated by the Group:

	2023		2024	
	Metric tons	%	Metric tons	%
Recycled waste	21,190	50%	18,179	44%
Non-recycled waste	21,086	50%	23,231	56%
TOTAL	42,276		41,410	

Recycled waste: includes reuse and recycling.

Non-recycled waste: includes landfill and incinerated waste, even if energy is recovered in the process.

		2023			2024		
		Incineration	Landfill	Other disposal operations	Incineration	Landfill	Other disposal operations
(in metric tons)							
Waste disposed to disposal	Hazardous waste	18	5	-	13.81	0.20	-
	Non-hazardous waste	224	4,987	-	259.52	5,008.54	-
		Reuse	Recycling	Other recovery operations	Reuse	Recycling	Other recovery operations
Waste not directed to disposal	Hazardous waste	-	217	1,172	-	8.51	907.04
	Non-hazardous waste	-	20,973	14,680	-	18,170.80	17,041.62

Waste volumes were analysed by treatment type with the assistance of an independent waste consultancy and on the basis of the following studies:

- ADEME studies on furniture and furnishings dated 2022 and on public waste collection services dated 2019;
- Eurostat studies on electrical and electronic waste and on waste treatment by waste stream dated 2022.

As the Group operates solely in Western Europe, it benefits from the recycling channels in place, including mainly for packaging, paper, cardboard, glass, biowaste (depending on the country) and WEEE (waste electrical and electronic equipment), as well as from an incineration-based waste treatment, which usually involves energy recovery (corresponding to the volumes shown under “Other recovery operations”).

3.3 Disclosures relating to social matters

ESRS S1 OWN WORKFORCE

MATERIAL MATTERS

● STAFF SHORTAGES AND WORKLOAD	● EMPLOYEE HEALTH AND SAFETY	● TRAINING AND SKILLS DEVELOPMENT	● COMPENSATION AND BENEFITS	● SOCIAL DIALOGUE	● DIVERSITY, EQUITY AND INCLUSION
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MAIN POLICIES AND ACTIONS

CLARIANE STANDARD

Employer brand Annual <i>C-Pulse</i> employee survey	Accident prevention and occupational health and safety management system Social and psychological support standard	Talent management and career development policy Clariane Universities	Compensation policy Employee shareholding	European Charter of Fundamental Principles of Social Dialogue	Diversity, equity and inclusion policy Human rights policy statement Clariane Women's Club
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2024 KEY PERFORMANCE INDICATORS

22% Employee turnover rate 79% Employee engagement rate 5 Employee net promoter score (E-NPS) TOP EMPLOYER EUROPE 6 countries	100% of employees covered by the health and safety management system 31 Lost-time accident frequency rate 10.4% Absenteeism rate 72% Deployment rate of the social and psychological support standard	7,780 employees enrolled on qualifying training 11.8 hours of training per employee and per year 50% of facility director and deputy director positions filled internally	-1.2% to +2.6% Gender pay gap 34 Annual compensation ratio 15% subscription rate to the latest employee shareholding plan (2022)	100% coverage of collective bargaining and employee representation 42% of site directors trained in social dialogue	53%/38% women in top management / Group and national management committees 2,275 Number of employees with a disability (3.3%) 0 Incidents, fines and penalties or compensation for serious human rights violations
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3.3.1 Own workforce (ESRS S1)

3.3.1.1 Material impacts, risks and opportunities related to the undertaking's own workforce (ESRS 2 SBM-3)

Preliminary note: throughout the section on the company's own workforce, the term "employees", used mainly in relation to qualitative information, refers to Clariane employees, i.e., people bound to the company by an employment contract and employed by the Group. The term "employees" is also used in relation to quantitative metrics. Self-employed people or people provided by companies primarily engaged in "employment activities" are referred to as "non-employee workers".

Overview of the criticality of human capital for Clariane's business model

Given the nature of Clariane's activities, the competence and commitment of its staff, and good relations within care teams, are essential to ensure the quality of the care provided to patients over time. Different professional skills come into play in the care of a single patient or resident,

which explains the importance of robust coordination of the various stakeholders throughout the stay or treatment, under the aegis of the manager in charge of the service or care structure.

Expenses related to compensation, social charges and employee training represent two-thirds of total operational costs (payroll expenses/(payroll expenses + other costs including purchases + rent)) in the consolidated financial statements, as presented in sections 6.1 and 5.3.1).

In view of these factors, it is coherent that four of the five most material matters arising from the double materiality assessment should relate to the company's HR policies. In addition to the introductory elements of this assessment presented in section 3.1.3.3, the following details address these material impacts, risks and opportunities in relation to the company's own workforce.

DETAILS OF MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO THE COMPANY'S OWN WORKFORCE

Material impacts, risks and opportunities (IROs)	Label	Time horizon/ Scope	Description (Clarifications provided in addition to the elements presented in section 3.1.3.3 (ESRS 2 SBM-3))
STAFF AVAILABILITY AND WORKFORCE STABILITY			
Negative impact		(ST) > (LT)	
Risk	Financial effects related to replacement, recruitment and integration costs		<ul style="list-style-type: none"> Having incomplete permanent teams or a high turnover rate could result in additional expenses related to the cost of temporary replacements, and increased recruitment and training costs, in addition to increasing the effort needed to maintain the Group's quality standards, in line with the expectations of patients and residents. Having incomplete or unstable permanent teams can affect the quality of care provided to patients and residents while new employees or replacements are onboarded. These people obviously need time to familiarise themselves with Clariane's standards, processes and practices, which can potentially reduce their availability for personalised qualitative tasks. This situation can also negatively impact permanent employees by increasing their workload and creating a need to supervise temporary personnel, potentially leading to discouragement and higher turnover.
HEALTH & SAFETY OF OWN WORKFORCE			
Negative impact	Impacts of working conditions on the physical and mental health of employees	(ST) > (LT) Employees Non-employee workers	
Risk	Financial effect of absenteeism	Employees of service providers working on the premises	<ul style="list-style-type: none"> The nature of the work demands good physical condition and emotional stability. Moreover, workplace accident frequency and absenteeism rates are generally higher than in other sectors. Physical risks for staff include incorrect movements when handling and transporting patients and residents, and slips, particularly on floors that can be slippery as they are regularly cleaned for hygiene reasons. Psychosocial risks can arise from regular contact with frail or dying patients, and from relations with increasingly demanding family members, who sometimes communicate aggressively. Employee health and safety is therefore a significant priority for the company.

Material impacts, risks and opportunities (IROs)	Label	Time horizon/ Scope	Description (Clarifications provided in addition to the elements presented in section 3.1.3.3 (ESRS 2 SBM-3))
TRAINING AND SKILLS DEVELOPMENT			
Positive impact	Development of skills and employability, and opportunities for internal promotion	(ST) > (LT) Employees Non-employee workers (on certain dimensions)	<ul style="list-style-type: none"> In response to the shortage of qualified healthcare professionals, particularly nurses, at a time of growing care needs, and in line with its social purpose, Clariane has developed training programmes across its main business areas. These programmes are designed for employees seeking career progression or young people undertaking work-study training. Structured through the Clariane academies, they enhance the Group's attractiveness as an employer and mitigate the risk of pressure on the availability of skilled staff. They also help to reduce the risk of a shortage of qualified staff, which is a significant concern given the considerable structural staff turnover within the sector.
Risk	Reduced operational continuity and performance if staff are underqualified and not promoted internally		
Opportunity	Positive financial effects related to increased attractiveness as an employer thanks to internal training and development opportunities		
COMPENSATION AND BENEFITS			
Positive impact	Improved living conditions for employees thanks to the security of an adequate wage and benefits aligned with their needs	(ST) > (LT) Employees	<ul style="list-style-type: none"> In a structurally strained market, a lack of competitiveness in terms of pay or benefits can quickly lead to difficulties in attracting candidates. This can also have financial effects through staff shortages, high turnover and replacement costs. Clariane has a positive impact on the personal lives of its employees by guaranteeing appropriate compensation, aligned with sector practices and the frameworks set by the competent local authorities, and by providing additional social benefits, particularly for employees in its facilities.
Risk	Financial effects related to reduced attractiveness and employee retention in the event of non-competitive pay and benefits		
SOCIAL DIALOGUE			
Negative impact	Non-participation in the organisation of work in facilities, more limited expression of views	(ST) Employees	<ul style="list-style-type: none"> As the working conditions of employees and the quality of dialogue with their managers closely reflect the environment and local context, social dialogue is crucial for fostering effective participation in the organisation of work within facilities and for promoting a culture where individuals feel comfortable speaking out about any difficulties. Employees are in daily contact with patients, residents and families, so it is essential to consider their views and interests. Failure to do so could render policies and actions inappropriate, undermining their daily working conditions and the care provided to patients and residents.
DIVERSITY, EQUITY AND INCLUSION			
Positive impact	Promotion of a culture of equal treatment, non-discrimination and consideration for all	(ST) > (LT) Employees Non-employee workers Employees of service providers working on the premises	<ul style="list-style-type: none"> The policies implemented and the corporate culture aim to ensure that every employee feels welcome, supported and encouraged to grow professionally within their own facility and more broadly within the company. Our career development initiatives are aimed particularly at women, who make up more than 80% of our employees. Against a backdrop of structural tension in the labour market, these policies help to expand our recruitment pool.

In addition to these material matters, and in view of the challenges of climate change, the company's employees and non-employee workers may be affected in the short, medium and long term by the strategies and measures implemented by the Group as part of its transition plan. For example:

- work to adapt buildings or, where necessary, the relocation of certain buildings may affect the working conditions of employees and non-employee workers, as well as their commute to and from work. Information

and consultation on such changes are essential as part of social dialogue to anticipate the impact on employees and take their expectations into account;

- the implementation of eco-friendly practices, notably to reduce energy consumption, sort waste or limit food waste, must be accompanied by appropriate support to avoid creating additional workloads. These aspects are included in the training and skills development objectives related to sustainability matters;

- a change in food and beverages, following a shift in the composition of menus to reduce their carbon footprint, may unsettle residents and patients, and potentially disrupt work organisation by requiring increased attention or effort;
- the eco-design of treatments and care practices can affect the ability of employees and non-employee workers to meet hygiene requirements, potentially exacerbating already material workplace health and safety matters, while also increasing training and skills adaptation needs;
- the development of e-health and telemedicine, which are levers for less carbon-intensive healthcare, necessitates the adaptation of tools and skills to facilitate the transition between models. Developments of this type can offer opportunities for employees to enhance their employability;
- the deployment of a fleet of electric vehicles and low-carbon transport options can impact employees depending on the accessibility and ease of use of charging points. Impacts on working conditions also need to be considered.

3.3.1.2 Processes and channels for own employees to raise concerns (ESRS S1-2 and S1-3)

3.3.1.2.1 Processes for engaging with own employees (ESRS S1-2)

In line with its ongoing due diligence process as presented in section 3.1.2.3, Clariane creates the conditions for regular dialogue with employees and their representatives on all material matters that concern and affect the company's workforce.

The process of dialogue and engagement with the company's employees is based on the following pillars:

- ongoing dialogue within facilities;
- dialogue with employee representatives;
- the annual *C-Pulse* survey;
- occasional stakeholder consultations.

Ongoing dialogue within facilities

Management teams maintain ongoing dialogue with employees to promptly follow up on and address team feedback, both in day-to-day operations and during team meetings. Management practices, such as daily team briefings, are integral to good management dialogue (as highlighted in the guide to preventing absenteeism developed with the European Company Works Council in 2024) and provide a regular communication channel on key matters for employees.

Dialogue with employee representatives

Dialogue with employee representatives takes place at all levels of the Group: European, national, regional and local.

The principles underpinning this dialogue with employees and their representatives are defined in the European Charter on Fundamental Principles of Social Dialogue and are detailed in section 3.3.1.5.

At European level, social dialogue is structured around the European Works Council, whose composition and functioning are described in section 3.3.1.5. Discussions within this body take place in plenary sessions, board meetings, and thematic working groups, primarily focusing on material matters concerning the company's workforce.

- At the 2024 meetings, delegates were briefed **on the company's economic, social and financial position, business development, healthcare policy, vocational training policy, CSR strategy and real estate strategy.**
- Members of the Clariane Group Management Board, led by the Chief Executive Officer, attended these meetings to present these developments in person and to discuss current and potential impacts on employees with their representatives.
- The working groups established by agreement in 2019 are making progress on their specific topics:
 - a working group dedicated to **preventing workplace accidents and reducing absenteeism** (since 2019, meeting at least twice a year):
 - the work undertaken within the working groups in 2021 led to the signing of the European Protocol on Occupational Health & Safety and Workplace Accident Prevention for a three-year period. The implementation of the Protocol commitments, such as the designation of on-site health and safety representatives, in-depth analysis of the causes of accidents and employee awareness-raising initiatives, is monitored by a dedicated Health and Safety Commission. The accident frequency rate continued to improve in 2024, as described in section 3.3.1.6. The social partners have decided to commence negotiations for a European agreement, based on the Protocol, starting in 2025,
 - on absenteeism and the enhancement of the Clariane social contract. The meetings of this working group resulted in the adoption of the Joint Declaration on Social Commitment and the Reduction of Absenteeism by a majority of the European Works Council in 2022. This work continued in 2024 and resulted in the creation of a Guide to Good Managerial Practice to Reduce Absenteeism. This came following workshops with Clariane managers in France and Germany, and the gathering of opinions and suggestions from members of the European Works Council working group, which met three times for this purpose in 2024;

- a working group dedicated to **CSR strategy and training** (since 2023, meeting at least twice a year):
 - the CSR and Training working group meets twice a year, with the participation of the Group CSR Director and the Training Director, allowing members to monitor the progress of initiatives aligned with Clariane's objectives as a purpose-driven company, as well as developments at Clariane University. In 2024, the requirements of the CSRD regarding the publication of sustainability information, the results of the double materiality assessment and the preparation of the sustainability statement were the subject of briefings and discussions, both within this working group and in plenary sessions;
- an ad hoc working group dedicated to **internal communications with employees**.
- In addition to the European Works Council, employee representatives sit on the following administrative, management and supervisory bodies involved in sustainability governance, as described in section 3.1.2.1, and are therefore informed by the company about sustainability impacts, risks and opportunities. They are also asked to give their opinion on the policies and actions implemented by the company:
 - Board of Directors (two employee representatives out of a total of 16 members);
 - one of the employee representatives also sits on the Board of Directors' Ethics, Quality and CSR Committee, which is tasked with monitoring sustainability matters and the implementation of the CSR strategy;
 - the Mission Committee (four employee representatives out of a total of 14 members).

At the national, regional and local levels, dialogue with employee representatives is conducted according to the specific characteristics of each country or region (where particular arrangements apply), within the framework of applicable regulations and collective agreements. These procedures are described in section 3.3.1.5. As is the case at the European level, discussions on material sustainability matters give rise to agreements, charters, working groups and action plans specific to countries and/or regions, which are monitored jointly with employee representatives.

The annual C-Pulse survey

A process for direct dialogue with employees has also been in place since 2015 through the employee satisfaction survey conducted among all employees in Europe. The survey, previously conducted every two years, has been carried out annually since 2021. It is managed centrally by the Group Human Resources Department in partnership with Ipsos and cascaded to the countries by the local HR teams.

In 2024, the participation rate in the C-Pulse survey was 70%, representing a steady increase since 2021 and a 5-point increase compared with 2023.

The survey measures employees' overall appreciation of Clariane as an employer and their job satisfaction, as well as their views on key material matters such as occupational health and safety (including work-life balance), training

and skills development, social dialogue, and diversity and inclusion. It also assesses employees' knowledge and understanding of the company's social and environmental commitments as a purpose-driven company, in relation to material sustainability matters, their sense of consideration (respect and protection of individuals in their uniqueness), and their trust in the company's management.

For example, regarding training, a material matter identified for Clariane, 71% of employees agreed with the statement, "I think I can grow within the company". This item has featured in the survey every year for the past four years to better address the material risk related to training at Clariane.

On the material matter of occupational health and safety, 81% of employees who responded to the survey agreed with the statement "I work in a safe environment", and 78% agreed with the statement "I have a good work-life balance".

All of these results give rise to a detailed analysis at Group, country, regional and facility level to identify and understand from a ground-level perspective the points of satisfaction and need for improvement. The results are communicated via a dedicated platform to all regional and departmental directors, and to facility directors, who share the findings with their teams.

The analysis of the quantitative results and comments from each facility director have inspired initiatives adapted to these expectations, leading to immediate improvements in employees' working conditions (e.g., refurbishing of a break room, creation of informal opportunities for celebration and discussion, etc.).

Occasional stakeholder consultations

In addition to the dialogue procedures described above, the company regularly organises consultations with all its employees to gather their opinions on sustainability matters.

As described in section 3.1.3.2, consultations were held in 2021 as part of the simple materiality assessment and in 2022 to prepare for the transition to purpose-driven company status and to define social and environmental commitments.

These consultations will be renewed in accordance with the process described in section 3.1.4.1.1.

Specific arrangements for dialogue with certain categories of employees who may be more exposed to certain material impacts

- **For women:** at the initiative of its Chief Executive Officer, Clariane created a Women's Community in 2019. It brings together more than 1,000 willing female executives and managerial grade employees in country chapters and at Group level. A steering committee meets four times a year and plenary meetings are held twice a year. An opinion survey on leadership and stereotypes was conducted in 2022 and 2023. It led to the launch of awareness campaigns on stereotypes and a commitment by Clariane to stop sexism (signing of the StOpE anti-sexism charter in January 2024).

- **For employees with a disability:** in 2024, Clariane signed a fourth disability agreement in France. It provides for regular surveys to gather feedback from employees with disabilities and to adapt the actions already taken. The most recent survey was in 2023. The next one will be conducted in 2026.

3.3.1.2.2 Processes to remediate negative impacts and channels for own employees to raise concerns (ESRS S1-3)

Clariane has put in place several mechanisms to enable employees and temporary workers to report potential dysfunctions.

- **Managerial staff:** as part of its commitments as a purpose-driven company, Clariane aims to strengthen practices in line with the commitment to Consideration (section 3.1.3.1) for employees and non-employee workers. Through a supportive managerial approach, which involves listening to and better addressing the individual and collective needs of employees and non-employee workers, management ensures respect for each person's individuality, combats discrimination, protects all employees from the physical and psychosocial impacts of arduous work and facilitates access to social and psychological support to deal with life's challenges.
 - In France, more than 400 local managers were trained in conflict management in 2024. This training equips these local managers with a better understanding of the causes of conflict and provides them with tools to de-escalate any tense situations they may encounter as quickly as possible.
 - Similar training programmes were introduced in Italy and Germany in late 2024 with the implementation of the Social and Psychological Support Standard.
- **Country and regional HR teams:** all employees are encouraged to contact these teams to report any negative impact. They consider requests from managers and arrange meetings with affected employees during site visits. They may also initiate investigations in consultation with employee representatives. Depending on the status of the individual (employee or non-employee), HR teams work with the employer to determine the appropriate course of action.
- **Employee representatives:** as part of the dialogue process described in section 3.3.1.2.1, employee representatives voice the main concerns of employees and can use the established channels to alert country and Group management to any observed or anticipated negative impact on employees. Measures taken in response to these reports are monitored by the Group and country HR departments.

- **Local points of contact** on material matters for employees and non-employee workers, including local health and safety representatives in each country, trusted contacts in Belgium and "Health Champions" in Germany, and sexual harassment and sexist behaviour contacts in France.

• Social and psychological support services:

- social services in France;
- Stimulus helpline in France and Italy;
- Therapyside listening system in Spain.

- **Integrity Line whistleblowing platform:** available in all countries and accessible to all employees and non-employee workers. This platform is part of the whistleblowing system described in the Group's Duty of Care Plan (section 3.7) and is open to all internal and external stakeholders.

The workforce is informed of these systems through existing communication channels in each country (the Clariane et Moi intranet site in France and the Endalia site in Spain, newsletters in Belgium, Germany and Italy), e-mails to site managers, posters at sites and online talks.

Information is also provided to employee representatives within national bodies and the European Works Council.

Depending on the nature and scope of the impact, incidents that adversely affect employees and non-employee workers may be reported externally as serious adverse events (SAEs) to the relevant authorities in accordance with the procedure described in section 3.3.3.2.

In addition, Clariane encourages facilities to implement appropriate preventive and/or remedial social and psychological measures to address potential negative impacts on employees and non-employee workers. These elements are part of the Group's policy on employee well-being, health and safety at work and are detailed in section 3.3.1.6.

Finally, in addition to the main reporting and redress mechanisms described above, complementary redress mechanisms can be activated in each country, in response to the needs expressed. Their implementation is monitored by the Group and Country Human Resources departments and by employee representatives in accordance with the Social and Psychological Assistance Standard.

In France, for example, a mediation service has been in place since 2021, based on a Mediation Charter also drawn up in 2021. The Charter clarifies the rules for using the mediator to resolve conflicts between facility management and families. The service was extended to staff in 2023. Mediation can be initiated to resolve conflicts between management and staff, or within teams. The results of mediation are monitored by the French Quality Department and the Country General Management. An annual report is publicly available on the Ombudsman's website (French only) (<https://mediation.clariane.com/actualites>).

In 2024, 34 requests for internal mediation were received. Reasons cited were communication, management, working atmosphere and work organisation. Sixteen internal facilitators conduct the mediations. In other countries, other remedy mechanisms may be initiated in response to needs expressed through the various channels mentioned above and at the initiative of the respective countries' HR departments.

In Spain, for example, the Prevention Department held 3 sessions on conflict management and 12 sessions on the implementation of the protocol on harassment at work, five of which were on sexual harassment, in 2024. Three group therapy sessions were organised in response to crisis situations, with the help of TherapySide, an external partner.

In Germany, 28 team and individual coaching sessions and 82 professional supervision sessions were undertaken to assist in and resolve difficulties or conflicts in the workplace in 2024.

3.3.1.3 General overview of HR policies, characteristics, attractiveness and retention of own workforce (ESRS S1-1, S1-4, S1-6)

Clariane's human resources (HR) policies are set out in the Clariane Quality Management Standard for management and support functions, which is implemented in each country and at every site. Specific adaptations are made for the Âges & Vie and Petit-fils businesses, taking into account their specific organisational structures. The Clariane Standard Human Resources process defines the principles, rules and procedures expected by the Group for all human resources activities:

- workforce planning and recruitment;
- onboarding and integration;
- administrative management of personnel and payroll;
- health, safety and well-being at work;
- social dialogue;
- training and skills development;
- talent management and career development;
- diversity, equity and inclusion.

These policies are intended to apply to all the Group's activities, in line with the mission commitments and CSR strategy applicable to all countries and operations. As indicated in the scope of the sustainability statement in section 3.1.1.1, specific organisations and processes are in place to apply the Group's HR policies in the shared living (Âges & Vie) and home care (Petit-fils) businesses in France in view of their specific characteristics and legal structures. As a result, the collection of data to measure the effectiveness of HR policies in this area is still being integrated for implementation in the 2026 reporting period at the latest. However, these activities are well covered in the annual *C-Pulse* employee satisfaction survey. The HR Department has formalised specific policies at Group level to strengthen actions and control occupational health and safety risks for employees, and to increase the impact in terms of talent development:

- Clariane policy on the management system for the prevention of workplace accidents, and occupational health and safety;
- Clariane policy on talent management and career development.

The Group's key HR policies and actions are based on the main social agreements, commitments and charters signed with employee representatives at European level, as described in section 3.3.1.5.

These policies also aim to ensure alignment and compliance with the core conventions of the International Labour Organization, the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. In this, they embody the commitments formalised in the Human Rights Policy Declaration, published on the Group's website, in particular those relating to the fight against any form of discrimination against employees and non-employee workers, respect for freedom of association and the prohibition of illegal exploitation and/or child and forced labour.

The Group Human Resources Department develops and implements the Group's HR policies in line with the material impacts, risks and opportunities identified in the double materiality assessment and validated by the relevant governance bodies, in particular the Board of Directors and the Group Management Board. The implementation of these policies and related action plans is monitored by the Ethics, Quality and CSR Committee (at Board of Directors level), the Group HR Committee (at Executive Committee level) and also by the Mission Committee through its dedicated working groups, which focus on issues related to employee health, safety and well-being, training and internal mobility, and sharing value with employees. The country HR directors implement these HR policies in their respective countries and operations, adapting them where necessary to the specific characteristics of local organisations and regulations.

Main HR impacts, risks and opportunities	HR lever	Description of policies	Formalised policy at Group level	Formalised policy at national level (in line with the Group's key HR policies and principles)					
				FR	GE	BE	IT	SP	NL
Staff availability and workload (section 3.3.1.3)	Strategic workforce planning to anticipate and prepare for future needs	Strategic workforce planning is part of the Group's talent policy, rolled out to all countries for adaptation and integration with national HR policies.	●	●	●	●	●	●	●
	Attractiveness and recruitment	Each country has a hiring policy that provides guidelines for all managers and HR officers involved in interviews and hiring decisions. It incorporates the Group's key hiring rules and principles, as defined in the Clariane Management Standard.	Key principles defined by the Group HR Department and described in the Group Management Standard.	●	●	●	●	●	●
Health and safety of own workforce (section 3.3.1.6)	Management system for prevention, health and safety at work	The Group's policy on the prevention, health and safety management system is applied in all countries. It defines the basic rules and key principles for all aspects of health and safety at work. These rules and principles reinforce the policies in place in each country, in accordance with local legislation.	●	●	●	●	●	●	●
Social dialogue (section 3.3.1.5)	Social dialogue policy	The Group's social dialogue policy is set out in the European Charter of Fundamental Principles of Social Dialogue: signed in October 2023, the Charter defines the principles of freedom of expression and association, joint negotiation and employee representation at all levels.	● European Charter for Social Dialogue.	●	●	●	●	●	●
Training and skills development (section 3.3.1.7)	Training strategy (led by Clariane Universities in each country)	Each country has its own training policy, incorporating the Group's key rules and principles as defined by the Group Competence Department and implemented by the Clariane Universities and Academies in each country.	Key principles defined by the Group Competence Department and described in the Group Management Standard.	●	●	●	●	●	●
	Developing talent and career development to create the workforce	The Group's talent policy is applied in all countries and defines the basic rules and key principles for all aspects of talent management. These rules and principles are integrated into HR policies at national level.	●	●	●	●	●	●	●
Compensation and benefits (section 3.3.1.4)	An attractive and fair compensation and benefits package	Each country has its own wage-setting policy and pay rules, based on legislation, local wage scales and collective bargaining. The Group's key rules and principles on fixed and variable compensation and benefits are defined by the Group HR Department, particularly for senior executives.	Key principles defined by the Group HR Department and described in the Group Management Standard.	●	●	●	●	●	●
Diversity, equity and inclusion (sections 3.3.1.8 and 3.3.1.9)	Diversity, equity and inclusion as a means of engagement	The Group's policy on diversity, equity and inclusion was drawn up in 2024, and will be rolled out in all countries by 2025. It defines the basic rules and key principles for all aspects of this area, including gender equality.	Key principles defined by the Group HR Department and described in the Group Management Standard.	●	●	●	●	●	●

FR: France GE: Germany BE: Belgium IT: Italy SP: Spain NL: Netherlands

● Deployed ● To be deployed in 2025 ● For local adaptation 2025-2026

HR policies are reviewed annually by the Group HR Department to verify their consistency with the Group's evolving challenges and ensure their constant support for the operational needs of the various activities. The country HR departments are consulted as part of the quarterly HRLT (HR Leadership Team consisting of experts from the Group HR Department and country HR directors) to review the feasibility and adaptability of the policies at facility level in each country.

The combination of the Group's HR policies makes it possible to address the material matter of staff availability, whose causes are multifactorial and which has a negative impact on workload. By ensuring that working conditions are safe, fulfilling, financially fair and equitable in terms of opportunities and representation, Clariane maximises its chances of being competitive in relation to its competitors.

This objective is embodied in the value proposition for Clariane employees, expressed in Clariane's employer promise, "Clariane, your place to make a difference". This value proposition was defined in 2023 following a series of collective workshops conducted with teams in the field, as part of the transition to purpose-driven company status and the adoption of the new Clariane Group identity. It is based on Clariane's commitment to supporting its employees so that they can:

- make a difference in their day-to-day work;
- make a difference in their career paths;
- make a difference to those around them.

To make this value proposition a reality, the Group Human Resources Department has defined a common social foundation for employees, developed in conjunction with the Group's social partners, in terms of:

- working conditions and occupational health (also applicable to non-employee workers within the limits of Clariane's prerogatives as host, contractor but not employer);
- quality of life at work and support for employees in their daily lives in terms of psychological support and assistance in the event of extra-professional life difficulties,

notably through its solidarity funds (also applicable to non-employee workers within the framework of Clariane's prerogatives as host, contractor but not employer);

- commitment to training and skills development to ensure that all our teams have access to more skilled and better-paid jobs;
- managerial culture known as "Service Leadership", which reflects the Group's values and is supported by each manager and reinforced by WAYS, the European facility director training programme.

Finally, human resources policies are also based on social innovations that help to overcome the difficulties associated with the shortage of skills trained by public sector bodies in each country. Training programmes are accordingly implemented, depending on the legal possibilities, to mitigate the challenges of the labour market. These points are covered in the section on training (see section 3.3.1.7).

This value proposition for Clariane employees is implemented in all countries. HR actions to deliver the value proposition are monitored by the Group HR Department in coordination with the country HR departments.

To assess the quality and comprehensiveness of our HR policies, annual audits are carried out for Top Employer certification.

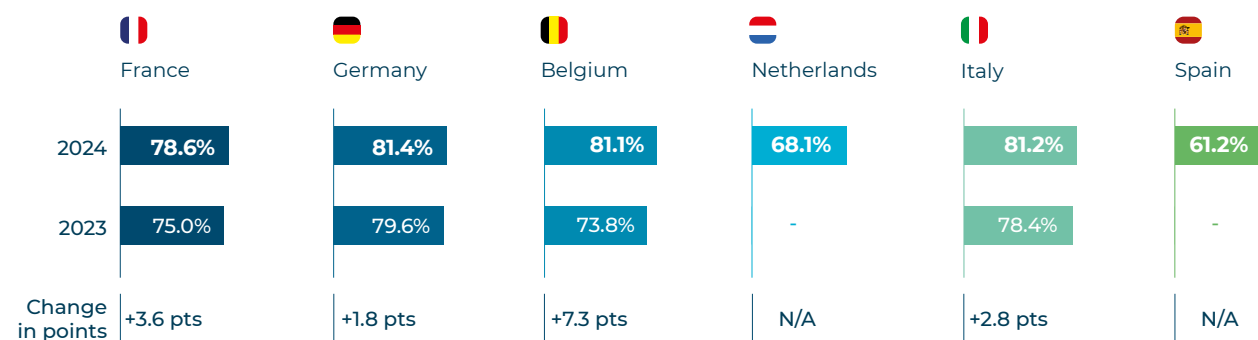
Following audits carried out by the Top Employer Institute in Clariane's various countries in 2024, the Group received the Top Employer Europe distinction for the second consecutive year.

Top Employer is an independent international body that certifies excellence in HR practices related to working conditions. These audits cover 350 HR practices broken down into 20 topics, including talent management strategy, work environment, talent acquisition, training and skills development, well-being at work, and diversity and inclusion. A minimum score of 60% is required to be eligible for Top Employer certification.



All the countries in which the Group operates were certified by Top Employer following audits conducted in 2024, including four countries that improved on their 2023 results and two that were certified for the first time.

TOP EMPLOYER SCORE (%)



As part of its annual *C-Pulse* survey, conducted with Ipsos over the past 10 years across all countries and operations, Clariane measures and analyses the various outcomes of its HR policies and action plans in terms of material impacts, risks and opportunities. Among the various metrics monitored, **the engagement index, the employee satisfaction score and the e-NPS** provide a cross-cutting measure of this performance and as such the Group's ability to manage the availability of human resources by being valued and recommended by its employees.

The scores are calculated by Ipsos and provided to Clariane in a detailed report produced by Ipsos and on the results platform administered by Medallia-Ipsos.

The engagement index is the average of positive scores (strongly agree and tend to agree) obtained in response to the following four statements:

- a) I am satisfied with my job;
- b) I am proud to work for my company;
- c) I plan to still be working with my company in two years;
- d) I identify with my company's values.

The engagement index has been increasing since 2021. It reached 79% in 2023 and remained at that level in 2024. Given the already high level of engagement, which is 6 percentage points above the sector benchmark (see definition below), the Group has set itself the target of at least maintaining this rate on average over the period 2025-2027, as part of its long-term performance plan presented in section 3.1.2.2.

Engagement rate by country (%)	2023	2024	Change in points	2025-2027 target
GROUP TOTAL	79%	79%	0.0	79% 3-YEAR AVERAGE
France	74%	74%	0.0	
Germany	84%	84%	0.0	
Belgium	82%	81%	-1.0	
Netherlands	77%	80%	3.0	
Italy	83%	83%	0.0	
Spain	74%	74%	0.0	

Engagement rate by activity (%)	2023	2024	Change in points
GROUP TOTAL	79%	79%	0.0
Long-term Care	81%	81%	0.0
Specialty Care	74%	73%	-1.0
Other activities including Community Care	87%	88%	1.0

86% of employees reported being satisfied with their work in 2024. This represents an increase of 1 percentage point compared with 2023 and is 10 points above the score for a benchmark panel of companies within the same sector, specifically within the Group's countries of operation and where Ipsos conducts the same measurements.

The e-NPS score has been measured across all of the Group's activities since 2020. This aligns with the symmetry of attention, a core aspect of the Group's commitment to Consideration, and serves the same purpose as the NPS measured among patients and residents (see section 3.3.5.2). The e-NPS score measures the recommendation rate of

Clariane employees answering the following question: "On a scale of 0 to 10, how would you rate the statement 'I would recommend my facility or service to a friend or family member who is looking for a job'?" Considered even more demanding than the satisfaction score, it reflects an employer's attractiveness and is calculated by subtracting the percentage of respondents giving a score between 0 and 6 ("detractors") from the percentage of those giving a score between 9 and 10 ("promoters"). The score can

therefore vary from -100 to +100. Other than the absolute score, it is important to look at the change over several years and the comparison with the benchmark.

The e-NPS score of 5 in 2024 represented an increase compared with 2023 in all countries except Belgium. It was 17 points above the sector benchmark, based on scores measured by the same institute in other companies in the sector. Given the high sensitivity of this metric, the Group has set itself the target of maintaining an e-NPS of at least 5 in 2025 and 2026.

e-NPS	2023	2024	Change in points	Targets	
				2025	2026
GROUP TOTAL	0	5	5	5	5

The Group's total headcount was 69,452 permanent employees in 2024, compared with 68,350 in 2023. 66% of the workforce is based in France and Germany.

Expressed in full-time equivalents (FTE), the Group had 63,086 employees in 2024 (payroll of €2,240 million, see section 6.1 – Note 4 – 4.1), compared with 60,650 in 2023 on a like-for-like basis (i.e., excluding the workforce of the UK subsidiary sold in April 2024). The number of FTEs is calculated by comparing the contractual hours worked by the Group's permanent and temporary employees with the theoretical hours if they were all full-time employees.

As in the sector as a whole, the proportion of women in the workforce is very high, at 80% of FTEs in 2024. 80% of employees have a permanent contract with the Group and 75% are full-time, based on the two main markets, France and Germany. Data allowing comparisons with other countries are not yet available. This additional information will be provided in 2025.

In addition, the Group does not use non-guaranteed hours contracts in any of its activities or geographies.

TOTAL NUMBER OF EMPLOYEES BY HEADCOUNT* AND BREAKDOWN BY GENDER AND COUNTRY

Headcount by gender	2023	2024	% change
GROUP TOTAL	68,350	69,452	1.6%
Male	13,060	13,493	3.3%
Female	55,288	55,956	1.2%
Other	2	3	50.0%
Not reported	-	-	0.0%

* Workforce calculated on the basis of permanent and temporary employees present in the company at the end of the reporting period, seasonal variations being low within the activity, and including apprentices.

Headcount by country	2023	2024	% change
GROUP TOTAL	68,350	69,452	1.6%
France	24,010	24,035	0.1%
Germany	22,022	21,669	-1.6%
Belgium	9,374	9,535	1.7%
Netherlands	1,638	1,782	8.8%
Italy	5,354	5,601	4.6%
Spain	5,952	6,830	14.8%

TOTAL NUMBER AND SHARE OF PERMANENT VS TEMPORARY EMPLOYEES, NON-GUARANTEED HOURS, FULL-TIME VS PART-TIME BY GENDER

EMPLOYEES BY TYPE OF CONTRACT BY GENDER	Male	Female	Other	Not reported	Total
TOTAL EMPLOYEES	12,650	50,433	2	-	63,086
Permanent employees (FTE)	9,967	40,287	2	-	50,256
as a %	79%	80%	73%	-	80%
Temporary employees (FTE)	2,683	10,146	1	-	12,829
as a %	21%	20%	27%	-	20%
Employees with non-guaranteed hours (FTE)	-	-	-	-	-
as a %	0%	0%	0%	-	-
Full-time employees (FTE)	7,222	24,960	1	-	32,182
as a %*	83%	73%	30%	-	75%
Part-time employees (FTE)	1,472	9,096	2	-	10,570
as a %*	17%	27%	70%	-	25%

* Breakdown and % of full-time and part-time employees based on data from France and Germany, i.e., two-thirds of FTEs.

TOTAL NUMBER AND SHARE OF PERMANENT VS TEMPORARY EMPLOYEES, NON-GUARANTEED HOURS, FULL-TIME VS PART-TIME BY COUNTRY

EMPLOYEES BY TYPE OF CONTRACT, BY COUNTRY	FRANCE	GERMANY	BELGIUM	NETHERLANDS	ITALY	SPAIN	TOTAL
Total employees	25,256	17,495	8,065	1,105	5,715	5,449	63,086
Permanent employees (FTE)	19,957	14,060	5,818	814	5,151	4,456	50,256
as a %	79%	80%	72%	74%	90%	82%	80%
Temporary employees (FTE)	5,299	3,435	2,247	292	563	993	12,829
as a %	21%	20%	28%	26%	10%	18%	20%
Employees with non-guaranteed hours (FTE)	-	-	-	-	-	-	-
as a %	0%	0%	0%	0%	0%	0%	0%
Full-time employees (FTE)	22,652	9,530	nc	nc	nc	nc	32,182
as a %*	90%	54%					75%
Part-time employees (FTE)	2,604	7,966	nc	nc	nc	nc	10,570
as a %*	10%	46%					25%

* Breakdown and % of full-time and part-time employees based on data from France and Germany, i.e., two-thirds of FTEs.

TOTAL NUMBER OF PERMANENT EMPLOYEES WHO LEFT THE COMPANY DURING THE REPORTING YEAR

	2023	2024	Change	2026 target
Number of permanent employees who left the company (in FTE)	13,604	12,935	-5%	
Turnover rate (as a %)	22.6%	22.0%	-0.5 points	18%

The turnover rate has improved slightly, to 22% in 2024, vs 22.6% in 2023. In the medium term, the Group plans to focus its efforts on continuing to reduce the turnover rate.

Note that Clariane does not include replacements and temporary workers in its calculation of turnover. Permanent employees represent 80% of Clariane's FTEs and 89% of total employees: they constitute the core of the workforce, and their stability is essential for Clariane's operational activities and quality of care. Consequently, Clariane's HR strategy is

to maintain a high percentage of permanent employees in its workforce, in line with operational needs. It is important to measure and understand turnover among permanent employees to identify relevant long-term retention actions, in all Clariane professions, and especially for critical roles in operational management and in care professions. Employees with temporary contracts who work within the Group do so to replace absent employees on an occasional or regular basis, thus ensuring continuity of care.

AVERAGE SENIORITY OF PERMANENT EMPLOYEES IN THE COMPANY

(in years)	2023	2024	% change
Average seniority	7.5	7.7	2%

In view of the challenge of retaining employees, Clariane measures and monitors the change in the average seniority of permanent employees under contract with one of the Group's entities (excluding Âges & Vie and Petit-fils) at the end of the reporting period. In the event of an acquisition, new employees retain their seniority. The average length of service increased from 7.5 years in 2023 to 7.7 years in 2024. Retaining employees over time allows them to develop their skills, particularly in roles where experienced profiles are in short supply, thus contributing to quality of care.

In addition to employees, Clariane calls on several types of regular non-employee workers:

- self-employed medical staff (e.g., doctors, physiotherapists, psychotherapists, etc.), who work in facilities in addition to the specialties present in-house. This is particularly common in specialised psychiatric clinics;

- to a limited extent, temporary staff for one-off, very short-term replacements;
- staff of social cooperatives in Italy;
- finally, in the Petit-fils network of home help agencies in France, care assistants are employed directly by the people receiving support.

With regard to these different categories of stakeholders, the Group will disclose quantitative information for 2025 during the next reporting year, in accordance with the transitional provisions, as presented in section 3.1.1.2.

3.3.1.4 Wages and social protection: policies, actions, metrics and targets (ESRS S1-1, S1-4, S1-10, S1-11, S1-16)

The compensation policy for Clariane Group employees is based on the following elements:

- a fixed basic wage;
- social protection (health, personal protection and other benefits in kind);
- access to employee share ownership.

For management, depending on the country and hierarchical level:

- annual variable compensation subject to objectives;
- long-term performance-related compensation, as described in section 3.1.2.2. Collective compensation for employees in France (employee savings).

Fixed basic wage

As the Clariane Group operates exclusively in Europe, all wages in the various countries are set in accordance with national and/or local legislation, which systematically imposes minimum levels of pay for each job category. These minimum levels are regularly reviewed to ensure that the Group's employees all receive an adequate basic wage. Wages may also be influenced by applicable collective pay scales (collective agreements, industry agreements, etc.), which take into account factors such as experience, skills and specific job requirements. Wages may be reviewed annually through mandatory annual collective bargaining or through the individual annual pay review process. This allows wages to be adjusted based on each employee's

contribution and to be aligned with trends in different regions relative to competition in the public, not-for-profit and private sectors. Finally, changes in legislation can also lead to wage adjustments to ensure compliance with local benchmarks.

In France, for example, minimum wages are negotiated annually at sector level under collective agreements drawn up by the main trade unions and federations (FHP for healthcare institutions and SYNERPA for nursing homes). The Chief Executive Officer of Clariane France has been appointed Chair of the SYNERPA Social Committee. In this role, he participates in the various sector negotiations, accompanied by the Group Human Resources Director.

In view of the above, all the Group's employees are paid at or above the benchmark minimum wage in the main European markets.

Although the Group's exclusively European footprint ensures that benchmark minimum wages are regularly reviewed to take into account changes in the cost of living, Clariane plans to launch a comparative analysis in 2025 between the starting salaries of these employees and the appropriate wage levels recommended by market benchmarks.

The Group's employees are also all covered by a health and personal protection insurance scheme, with contributions paid in accordance with the rules in force in the various countries and sectors. Employees in France also benefit from a profit-sharing scheme that allows value to be shared.

Annual variable compensation

Individual variable compensation and the related process apply to most employees in management, senior management or executive positions who are on **permanent contracts** and whose employment contracts provide for variable compensation.

The proportion of variable compensation allocated to each employee is determined contractually, in line with the weight of each function within the organisation.

The annual targets for variable compensation are determined by reference to the financial and non-financial performance of the Group, country, region or facility, depending on the employee's contract and place of work. The variable component also includes an individual portion. The objectives set each year are consistent with those set by the Compensation Committee for the Chief Executive Officer and are cascaded down individually through the functional departments and by country in accordance with each country's objectives, and are included in the annual performance review. The consideration of sustainability performance criteria in variable compensation is described in more detail in section 3.1.2.2.

Collective variable compensation rewards the collective performance of the entity, exclusively in France. For French entities, this consists of a profit-sharing bonus calculated according to a legal formula that determines the amount of the special reserve for profit-sharing, the purpose of which is to allow employees to share in the profits generated by the Group. The amount is capped for all employees in accordance with established rules.

Employee shareholding

The compensation policy also includes an employee **share ownership plan**, open to all Group employees to give them greater engagement in the Group's financial performance and value creation. The Clariane Group employee share ownership policy is built on three pillars:

- capital increases reserved for employees. To date, an initial offering was completed in 2022 (Korus 2022 transaction), with eligible employees subscribing reaching almost 15%, ranging from 3% to 26% depending on the country. In view of the current plan to strengthen the Group's financial structure, the organisation of a second capital increase reserved for employees has been postponed and will be implemented as soon as conditions permit:

Employees who took part in the Korus 2022 share offering	Number of employees	% of employees who took part in the share offering
GROUP TOTAL	9,221	14.8%
France	5,661	23.6%
Germany	1,744	8.2%
Belgium	325	3.6%
Netherlands	187	12.7%
Italy	1,136	26.2%
Spain	168	8.8%

- the company saving plan (*Plan d'épargne entreprise – PEE*), exclusively for France, with the FCPE Actionnariat mutual fund;
- free share awards for the Group's senior executives (subject to performance conditions) and employees identified as high potential and key resources for the Group (without performance conditions).

At the end of 2024, shareholder employees held 0.72% of the share capital. This percentage represents the number of shares held by employees relative to the total number of shares comprising Clariane's capital.

% of share capital	2023	2024	Change in points
TOTAL HELD BY EMPLOYEES	2.75%	0.72%	-2.0 POINTS

The decrease between 2023 and 2024, particularly for the Korus 2022 fund, is due to the impact of the 2024 reserved capital increase and the 2024 capital increase with preferential subscription rights, which diluted the Korus FCPE and the holdings of the Actionnariat Korian FCPE mutual funds of the PEE in France.

The annual total pay ratio is calculated each year to measure the difference between the highest and median compensation of the Group's employees. It takes into

account all the components described above. The scope used to calculate median compensation is that of the entire Clariane Group:

The components of compensation included in the calculation are:

- annual fixed compensation paid during the relevant year;
- annual variable compensation paid during the relevant year in respect of the previous year;

- other components of annual compensation paid during the year in question (such as exceptional bonuses, *Ségur* bonuses, etc.);
- performance shares that vest during the year, valued in accordance with IFRS, as for the preparation of the consolidated financial statements.

The ratio is calculated by dividing the compensation of the highest paid individual to the median annual total compensation for all employees of the Clariane Group who have been with the company for more than 12 months. It was 34 in 2024, down by 17% vs 2023 (recalculated excluding the United Kingdom following the disposal of the subsidiary in 2024).

	2023*	2024	% change
Annual total pay ratio	41	34	-17%

* Data from the United Kingdom has been removed from the 2023 data, following the disposal of the UK subsidiary in 2024.

Social benefits

All Group employees are covered by social protection against loss of income due to major life events, in accordance with the legal requirements and specific characteristics of each country:

- In France, protection against loss of income is as follows:

	% of employees covered	Comments
Sickness	100%	French national health and personal protection insurance scheme
Unemployment	100%	Legal regime
Employment injury and acquired disability	100%	Pension scheme
Parental leave	100%	Legal regime
Retirement	100%	Basic social security pension and supplementary pension for managers. No additional pension plans

3.3.1.5 Social dialogue: policies, actions, metrics and targets (ESRS S1-1, S1-4, S1-8)

Clariane has formalised its commitments to social dialogue and respect for human rights through its European Charter on the Fundamental Principles of Social Dialogue, signed on 23 October 2023. The Charter was negotiated and signed by Clariane's General Management, the General Secretary of EPSU (European Public Service Union) and the Secretary of the European Works Council.

The preamble recalls that "This Charter is based on ILO Conventions numbers 87 and 98 concerning freedom of association and collective bargaining, as well as on the OECD Guidelines for Multinational Enterprises."

In addition, the agreement signed on 28 June 2022 on the formation of the European Company Committee is based on:

- Directive 2001/86/EC of 8 October 2001;

- the International Labour Organisation Declaration on Fundamental Principles and Rights at Work;
- the Community Charter of the Fundamental Social Rights of Workers;
- the OECD Guidelines for Multinational Enterprises;
- French Act No. 2017-399 pertaining to the corporate duty of care incumbent on parent companies and contracting companies.

Through this Charter, developed together with internal employee representatives and EPSU representatives, Clariane commits itself to guaranteeing freedom of expression and association, collective bargaining, social dialogue at all levels and training for managers in social dialogue.

CLARIANE CHARTER ON FUNDAMENTAL PRINCIPLES OF SOCIAL DIALOGUE



As a prerequisite for any social dialogue, employee representation is promoted and encouraged within the Group, as set out in the Charter on Fundamental Principles of Social Dialogue, which applies to all Group entities in all countries (article 2.3 "Freedom of association and employee representation"):

"Social dialogue requires that employees be represented by representatives elected by them and/or appointed by representative trade unions in accordance with national legislation. Clariane employees must be guaranteed access to their representatives, notably with regard to confidentiality. The means to ensure the best possible local presence are defined locally. Clariane recognises everyone's right to join or not to join a trade union and is committed to total neutrality in this area. No pressure aimed at discouraging employees from joining or not joining a union is permitted. Employees holding offices as employee representatives must not suffer prejudice in their professional careers solely as a result of their union membership or their office."

In line with the commitments made in the Charter, employee representatives are elected in all countries, whether or not they belong to a union.

In France, the 2019 agreement on social dialogue, in its revised version of 12 May 2023, clarifies the process of interaction with employee representatives.

Works councils exist at the national (CSEC) and regional (CSE) levels and cover all employees in Korian (nursing homes), Inicea (clinics) and Clariane (head office). The employees of the Âges & Vie business are represented by two works councils and those of the Petit-fils business by one works council.

Facility-level social and economic committees (CSEs) have been set up, each covering several sites: four for the Korian activity, four for Inicea and one for Clariane support functions and facility directors. They hold at least 11 ordinary meetings a year. Each member receives between 24 and 27 hours of delegation time per month. A Central Social and Economic Committee (CSEC) has also been set up, with members elected by each facility-level CSE. Each representative trade

union may appoint a union representative to the facility-level CSE and the CSEC. The CSEC has five committees: health, safety and working conditions, economic matters, training, professional equality and housing assistance. The representative trade unions designate union delegates within each CSE, who have 20 hours of delegation time per month. Each can nominate up to three central union delegates, with a credit of 60 hours per month.

Each CSE has a Health, Safety and Working Conditions Committee (CSSCT), whose members receive 20 hours of delegation time per month and can make site visits. The CSSCTs meet at least four times a year. Each CSE designates a representative among its members tasked with guiding, informing and supporting employees in the fight against sexual harassment and sexist behaviour.

To ensure local social dialogue, Clariane has agreed to appoint local representatives (RPXs) at each site. Two RPXs are appointed per site from among the full members of the CSE, receiving 10 to 20 hours of delegation time depending on the number of employees. RPXs report important individual or collective issues raised by employees to the CSE or CSSCT and help to promote occupational health and safety and better working conditions. RPXs meet with site management on a monthly basis.

Each representative trade union (UNSA, CFDT, FO, CGT) may appoint union delegates within the scope of the CSE. For 2024, 32 union delegates were appointed, each with 26 hours of delegation time per month. Each union may also appoint up to three central union delegates, with a credit of 60 hours per month.

In addition to the provisions on social dialogue, the French Management Committee organises an annual national seminar on social dialogue, which brings together all stakeholders responsible for social dialogue (Central Union Delegates of the four representative trade unions, members of the CSEC, secretaries of the seven CSEs, secretaries of the seven CSSCTs, regional directors, human resources managers and lawyers).

This joint discussion body works, over two days with balanced representation, on fundamental challenges for the company. In 2023, the chosen theme was occupational health and safety; in 2024, it will be CSR. Following the 2024 seminar, a joint committee was set up at the suggestion of the representatives to improve internal communication.

In Germany, there are 40 local works councils in the facilities, a committee for the Curanum activities with 12 members and a national dialogue body, *Forum Betriebsrat* with 20 representatives of the local works councils. This body is a forum to discuss nationwide Clariane projects in Germany. The adaptation of the European Charter on Fundamental Principles of Social Dialogue to Germany was negotiated and signed within this body in 2024. The contribution of the German delegates focused on training in social dialogue, to ensure that training is provided equally for managers and employee representatives.

In Germany, there are also health and safety committees (*Arbeitsschutz Ausschuss Sitzungen*) in each facility. They bring together the facility director, a member of the Works Council, an external expert and a doctor, and meet once a quarter.

In 2024, Korian Germany set up a Supervisory Board (*Aufsichtsrat*) chaired by the Group's Chief Executive Officer and composed equally of elected employee representatives and management representatives. Members of VERDI, the German services union, are also members of the Council.

In Belgium, there is a works council for each region and a central committee with representatives from the federations.

In other countries, there is social dialogue with union delegates appointed by the respective confederations. In Spain and Italy, in line with the Charter commitments, regular meetings have been held since 2024 between management and the Spanish delegates of the European Works Council. Sites with more than 50 employees have health and safety committees, which bring together employee and management representatives.

A **European Company Works Council** was created after Clariane and the employee representatives signed the first agreement on the establishment of the European Company Works Council in 2019 and then the agreement on employee participation in the European Company in 2022. Following the establishment of the Council, employees from each country were appointed to represent the employees of their country and sit on the European Works Council.

The Council is made up of 21 employee representatives, appointed in accordance with national regulations and depending on the number of employees in each country, i.e., six permanent representatives in France, six in Germany, four in Belgium, two in Italy, two in Spain and one in the Netherlands. A representative of the Italian cooperatives has also been appointed as an observer. Alternate members are appointed in the same number. A workforce review is carried out every year, which allows the number of representatives to be adjusted in line with any changes in headcount.

The European Works Council is chaired by the Group HR Director, assisted by the European Social Relations Department, which organises and manages relations with the delegates. Council members hold two plenary meetings a year. A Bureau, consisting of one representative per country, meets at least four times a year to prepare the agendas for the plenary sessions. Working groups were also set up by agreement in 2019. They deal with specific topics relating to sustainability matters. Details of their work can be found in section 3.3.1.2.

In view of the above, 100% of Clariane's employees have employee representatives, across all activities and geographies.

As part of the ongoing process of employee representation, industry and company-level collective agreements govern the terms and conditions of employment and compensation of Clariane employees in each country. This means that **100% of employees are covered by industry or company-level agreements. 100% of employees are covered by a social dialogue system or a collective agreement negotiated at sector or company level.**

In 2024, a total of 12 specific agreements were signed as part of these collective negotiations. For example:

- **In France**, collective bargaining led to the signing in 2024 of an agreement on the forward-looking management of jobs and career paths, a fourth agreement on the employment and retention of people with disabilities signed unanimously by the unions, and a collective agreement allowing the implementation of cost-of-living measures (as part of the mandatory annual negotiations) signed with UNSA, CFDT and FO. As a result of this agreement, 100% of non-management grade employees

with more than three years' service received a pay increase in 2024, and additional leave was granted to the most loyal non-management employees.

- **In Spain**, negotiations undertaken in 2024 resulted in the signing of Equality Agreements with the ITA and Senior entities. Negotiations will continue for Grupo 5 in 2025. The conditions for the implementation of the European Charter on Social Dialogue were defined in meetings between management and delegates of the European Works Council.



SPAIN



ITALY



NETHERLANDS



BELGIUM



GERMANY



FRANCE



EUROPE

Existence of collective compensation agreements							
Type of agreement	Sector-wide	Sector-wide	Sector-wide	Sector-wide	Sector-wide and local	Sector-wide	
Proportion of employees covered by collective agreements	100%	100%	100%	100%	100%	100%	
Representative unions	UGT, CCOO	CISL, CGIL, UIL		ACV Puls, CNE, BBTK, SETCa	Verdi (for certain local agreements)	UNSA, CFDT, CGT, FO	
Company agreements signed in 2023	Equality Plans for the Senior and ITA entities	No	No	Collective labour agreement relating to the organisation of the "Elections 2024" social consultation and social dialogue	Local agreements on working conditions	Job and career path management agreement Mandatory annual pay rounds Agreement to promote the employment of disabled people	European Charter of Fundamental Principles of Social Dialogue Joint European Company Works Council declaration on the Group refinancing plan

In addition to dialogue with employee representatives, social dialogue within each facility plays an essential role in ensuring good working conditions for employees. Clariane has therefore committed to training all site directors in social dialogue, with the goal of training more than 95% of them by 2026. This metric covers site managers in all countries with more than one year's seniority and present on 31 December of each year.

This training covers social dialogue training developed within each country, as well as Europe e-learning designed in 2024 following the signing of the European Charter on Social Dialogue.

This commitment is one of the monitoring metrics of the European Charter on Fundamental Principles of Social Dialogue and one of the indicators of the purpose-driven company roadmap. In 2024, 42% of site directors were trained.

% of site directors trained in social dialogue	2023	2024	Targets	
			2025	2026
GROUP TOTAL	N/A	42%	50%	≥95%
France	N/A	60%		
Germany	N/A	30%		
Belgium	N/A	19%		
Netherlands	N/A	0%		
Italy	N/A	54%		
Spain	N/A	43%		

In 2024, Clariane sought for the first time to measure employees' views of the quality of social dialogue, through the *C-Pulse* survey. 71.2% of respondents indicated that they agreed or strongly agreed with the statement "The

company promotes quality social dialogue". The company will monitor any changes in this score over the coming years as part of its efforts to continuously improve social dialogue.

3.3.1.6 Work-related health, safety and well-being: policies, actions, metrics and targets (ESRS S1-1, S1-4, S1-14, S1-15)

Note: as a reminder, due to difficulties in collecting certain data in all countries where it operates, the Group has activated the transitional provisions for metrics related to non-employee workers' health and safety, the number of work-related illnesses and eligibility for and use of family-related leave. These will therefore be included in the next sustainability statement for 2025.

The Group Human Resources Department draws up and implements Clariane's policy on health, safety and well-being at work, as well as related actions, to achieve the health and safety performance targets set by General Management. The Group's occupational health and safety management system is based on the implementation of the various components of the Health and Safety Protocol defined with the European Works Council, supplemented by the Occupational Health and Safety Agreement in France, signed with all representative trade unions. The Human Resources directors in each country ensure that the measures defined in the European Health and Safety Protocol are put into practice and that local health and safety regulations are complied with at all sites. These provisions ensure that **the Group's health and safety management system covers 100% of the Group's employees and non-employee workers on its sites.**

Clariane's health and safety policy is part of the Clariane Quality Management Standard and is based on six pillars of action:

- work with social partners;
- involve line managers;
- identify and limit risks;
- train employees and raise their awareness;
- draw on data analyses;
- maintain a culture of continuous improvement.

The Group Human Resources Department coordinates the network of health and safety managers in each country to implement the Group's health and safety policy, to work on joint projects and to share best practices.

A health and safety officer is appointed at each site in accordance with agreements signed or local regulations. The health and safety officers perform this role in addition to their other duties. Their tasks include:

- ensuring compliance with local regulations;
- promoting a culture of prevention in accordance with the health and safety protocol;
- ensuring that employees are aware of the company's actions to prevent occupational health risks by directly informing and advising them on work-related risks;
- raising awareness and communicating information about health and occupational risks as part of the prevention process;
- running workshops using training materials provided by Management.

Training is given to these officers to support them in their role and to help them understand their responsibilities.



The results in terms of health and safety are closely monitored every month by the Group's various governance bodies, i.e., the Group Management Board and its Risks, Ethics and Compliance Committee, as well as during business reviews by the Management Committees in every country. They are also shared with the employee representative bodies in each country, as well as at the level of the European Company Works Council. In all of the Group's countries, processes for managing risks related to health and safety at work are put in place, in accordance with the laws of each country, and also proactively with employee representatives, occupational health, maintenance and safety teams. All of the Group's countries have tools and committees dedicated to monitoring and analysing the reasons for workplace accidents, in order to implement prevention measures.

Each country has a total accident frequency rate reduction target for 2026. Clariane's frequency rate is calculated on the basis of the total number of lost-time accidents for the reference year, for all types of employment contract, multiplied by 1,000,000 and divided by the total number of hours worked (12 months) for the same period. These frequency rates and the analysis of the types of occupational accidents are now included in the monthly business reviews of each country. Since 2022, health and safety outcomes – specifically the decrease in the frequency rate – have been integrated as a criterion in the variable part of the compensation of top management, as presented in section 3.1.2.2.

NUMBER OF WORK-RELATED ACCIDENTS RECORDED

Number of accidents with lost time	2023	2024	% change
GROUP TOTAL	3,351	2,860	-15%
France	2,221	1,647	-26%
Germany	352	489	39%
Belgium	308	279	-9%
Netherlands	7	3	-57%
Italy	136	123	-10%
Spain	327	319	-2%

RATE OF WORKPLACE ACCIDENTS RECORDED = FREQUENCY RATE

Frequency rate	2023	2024	Change in points	Targets	
				2025	2026
GROUP TOTAL	37	31	-6 POINTS	30	29
France	56	42	-15 points		
Germany	16	21	5 points		
Belgium	33	30	-4 points		
Netherlands	7	2	-5 points		
Italy	18	15	-3 points		
Spain	40	35	-5 points		

We have observed a steady decrease in the total accident frequency rate within the Group, which amounted to **31 in 2024 compared to 37 in 2023**, reflecting a 15% reduction in the number of accidents.

The accident frequency rate is particularly low in France (42 in 2024 compared with 56 in 2023), due to:

- the reclassification of certain accidents as illnesses by the primary health insurance funds (CPAM) – 12-percentage-point impact;
- continuing prevention initiatives – 2-percentage-point impact.

In Germany, the number of accidents increased, mainly due to a new law requiring employers to use an electronic reporting process for workplace accidents.

Due to reporting deadlines, the presented frequency rates may still include some workplace accident reports that were subsequently rejected by national social security organisations, particularly in Belgium. However, in France, the 2024 frequency rate excludes, for the first time, reports of workplace accidents rejected by the primary health insurance funds (CPAM). The number of accidents in France was down sharply compared with 2023, partly because of efforts to prevent accidents (2-point reduction in frequency rate) and partly because the CPAM reclassified some accidents as illnesses.

No fatalities were reported as a result of a workplace accident or in relation to a work-related illness in 2024.

Six main types of accident have been identified in Clariane's various activities:

- sprains and strains due to improper handling of residents or patients;
- slips;
- superficial wounds or abrasions;
- exposure to aggressive behaviour;
- exposure to hazardous chemicals;
- road accidents during working hours.

Among these, sprains due to improper handling of residents or patients and slips are the most common at Clariane.

The countries report data relating to these six types of accidents to the Group on a monthly basis. Data is also consolidated and reviewed by national health and safety experts at health and safety working group meetings. It is used to develop specific actions to mitigate risks. In 2024, data analysis revealed an increase in workplace accidents caused by slips. In 2024, the Group accordingly integrated its safety footwear policy, adapted to different professions, into the management standard for preventing slips during the year.

Data analysis also makes it possible to compare the positions in different countries or facilitates, to share best practices and to select topics for joint awareness-raising campaigns. For example, awareness-raising campaigns featuring OSCAR, the Group's occupational health and safety mascot, were conducted in all countries during the year.

In 2024, three OSCAR awareness-raising campaigns were organised on handling heavy loads, slips and acts of aggression. The countries stepped up their efforts to continue the implementation of the Group's accident prevention and occupational health and safety policy and related actions in 2024. Examples of themes include:

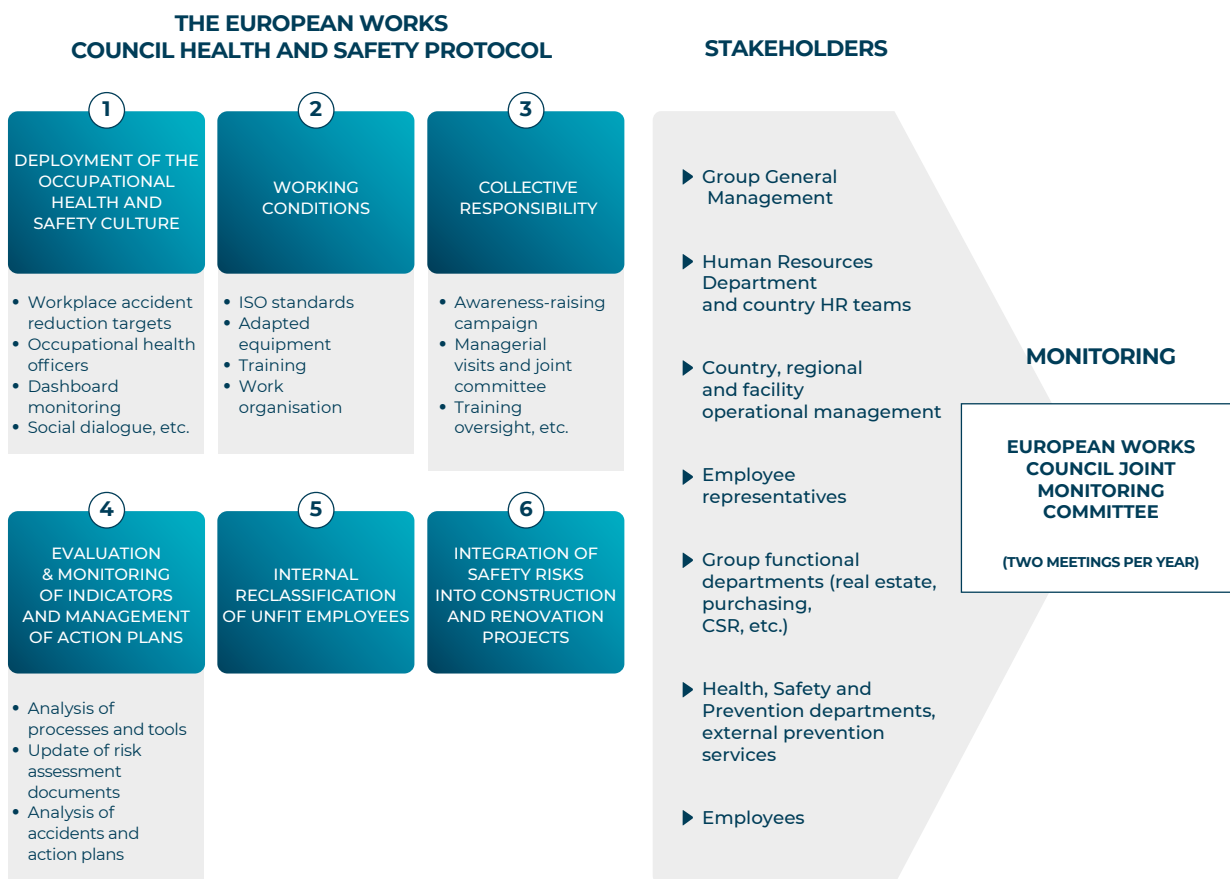
- in France, continued increase in transfer rails to avoid heavy loads;
- in Italy, launch of a new training programme to raise awareness about aggressive behaviour;
- in Belgium, introduction of workplace health and safety awareness days;
- in Germany, introduction of health and safety visits by members of management.

In 2024, the number of days of absence was up year on year, mainly due to longer periods of absence for workplace accidents. This increase was observed in France, Germany and Spain.

In France, the number of days of absence in 2024 was not restated following the CPAM's reclassification of 24% of reported workplace accidents as illnesses. A new way of calculating the number of days of absence will be introduced in 2025. However, the average time off work following a workplace accident is still much higher in France than in other countries. Long absences are more common in France, particularly for problems related to musculoskeletal disorders (MSDs), which are the main cause of workplace accidents in the country.

Number of days lost to work-related accidents or illness	2023	2024	% change
GROUP TOTAL	139,483	145,016	4%
France	120,783	125,796	4%
Germany	2,487	2,917	17%
Belgium	6,595	7,219	9%
Netherlands	ND	ND	N/A
Italy	2,857	1,675	-41%
Spain	6,719	7,410	10%

Clariane describes the risks and measures that should be taken in all countries to prevent workplace accidents and improve the health of employees and non-employee workers. This is part of the European Protocol on Health, Safety and Accident Prevention, adopted with the European Works Council in 2021.



The Protocol contains 25 measures aimed at raising the Group's standards in all countries.

A joint monitoring committee has been set up and will meet every six months to monitor the progress of the approach. Results are also monitored every two months by the Group's Risk, Ethics and Compliance Committee as well as in the monthly performance reviews carried out in each country.

Following the expiry of the Protocol at the end of 2024, the members of the European Works Council began negotiating a European agreement on health and safety at the November 2024 plenary meeting.

In 2022, a roadmap to deploy the 25 commitments of the Protocol was designed jointly with the countries, deployed and shared on a common digital platform, which also makes it possible to monitor the actions and achievement of targets. The monitoring of the roadmap is presented at each joint committee.

In 2021, Clariane also worked with the social partners in France to negotiate and sign the first Company agreement on occupational health and occupational risk prevention in the private healthcare and nursing sector.

This agreement, signed unanimously by the social partners, commits the parties for four years and covers four major areas:

- understanding on the part of all internal and external players of their roles and interactions;
- prevention of physical risks;
- prevention of psychosocial risks;
- prevention of the risk of incapacity and professional exclusion.

In France, the fall in the frequency rate is mainly due to targeted actions following the Occupational Health and Safety (OHS) Agreement signed in 2021 by all the representative trade unions to improve the process of reporting and accounting for workplace accidents. The Group has set itself the goal of significantly reducing the number of workplace accidents by setting targets and monitoring the measures deployed and the progress made.

Preventing social and psychological risks

As stated in the Health and Safety Protocol, eliminating psychosocial risks is a key part of the health and safety prevention policy considering the psychological pressures encountered by the care and health professions.

A plan to provide social and psychological support for employees was therefore drawn up and adopted at Group level in June 2023. Rolling out the standard across all countries is also one of the commitments made alongside the adoption of purpose-driven company status, with the target of full implementation by the end of 2026. The country HR teams monitor how this is put into practice and the Group HR Department ensures that it is applied throughout the Group. Working group meetings are held four times a year to review how the process is going and to share best practices.

By the end of 2024, 72% of the standard had been implemented as planned.

Deployment of the Social and Psychological Support standard (as a %)	2023	2024	Change in points	2026 target
GROUP TOTAL	59%	72%	13 POINTS	100%
France	83%	92%	9 points	
Germany	42%	67%	25 points	
Belgium	58%	67%	9 points	
Netherlands	67%	67%	0 points	
Italy	50%	50%	0 points	
Spain	33%	50%	17 points	

SPEAKING OUT AND BEING HEARD

Hotline or identified internal or external service

TAILORED INDIVIDUAL AND GROUP SUPPORT

Individual contact with an internal or external counsellor, for advice or initial psychological support

In the event of a personal problem (domestic violence, housing, debt, etc.)

Referrals to experts in associations and public institutions

In the event of conflict or a crisis in the workplace

Mediation service, discussion groups, supervision

In the event of conflict in the workplace and the need for managerial support

Coaching and mentoring

In case of emergency

Solidarity fund

BUILDING RESILIENCE

Training courses offered in each country:

- Stress management and prevention
- Conflict management for managers

Dedicated tools to better deal with stress

It is based on three main pillars and includes the implementation of tools in all countries to enable employees to:

- listening: express themselves anonymously and confidentially, through helplines or other appropriate services, explain their situation and express any needs they may have for social and psychological support;
- social and psychological support services, created either in-house or in partnership with external bodies;
- stress prevention and management tools, through an expanded range of personal development and self-management training courses and the introduction of digital tools that provide easy access to well-being advice.

Employee awareness of the key actions making up the standard is measured through the annual Community Pulse satisfaction survey. In 2024, 72% of employees believed the company provides access to social and psychological support (up 1 point vs 2023).

By the end of 2024, the standard had been implemented in different ways:

- In Italy, establishment of the 24/7 Stimulus helpline. All employees can talk to a psychologist by phone, video or chat;
- In Spain, signing of Equality Plans for the Senior and ITA entities; these plans provide for the creation of services and social support for women exposed to violence, whether in the workplace or at home.
- In Germany, the Humanoo app is available to all employees, offering advice on resilience and stress management.
- In all countries, the Clariane Universities provide training in stress prevention and management; in Belgium, "trusted people" are being deployed in all facilities. As required by Belgian law, these trusted people are tasked with listening to employees' problems. They receive five days of training.

- In France, the anonymous and confidential 24-hour Stimulus helpline has been available to all employees since 2018. It allows them to communicate, be supported and take a step back from the difficulties they are experiencing or witnessing. There is also a dedicated line for managers. Whenever a serious incident or event occurs at a facility, this helpline may be supplemented with the organisation of support groups. Such groups are co-facilitated by a Clariane psychologist and a social worker trained specifically in this technique. In France, Clariane employs four social workers. Their number was doubled in the mandatory annual negotiations in 2022.

In France, a Social Assistance Unit offers employees a confidential, impartial place to obtain information, advice, and guidance, regardless of the problem at hand:

- social or family issues: pregnancy, birth, death, separation, domestic violence, caring for a family member losing his/her autonomy, etc.;
- financial worries: help with managing a budget, consumer debt, contacting creditors, etc.;
- health problems: sick leave, disability, part-time work on health grounds, incapacity, impairment, etc.;
- career status: retirement, promotion or transfer, job retention, etc.;
- housing assistance: request for social housing, loan, back-rent, preventing eviction, etc.;
- access to rights: family allowance fund (CAF), social security, administrative situation, etc.;
- preparation of informational materials: guides for parents and carer fact sheets.

In 2024, Clariane France's social services made 2,737 contacts and provided support on 685 cases, twice as many as in the previous year. In October 2023, Clariane France set up a special solidarity fund to help employees in emergency

situations. This scheme is one of the initiatives meeting Clariane's Consideration objective as a purpose-driven company. This solidarity fund was set up within the framework of a non-profit and is managed jointly. It is run by Clariane France's social services department and aims to help employees in four areas:

- emergency accommodation, notably to cover the cost of the first nights in a hotel for victims of domestic violence who need to leave their homes quickly;
- emergency food aid, through the provision of service vouchers to employees experiencing temporary financial difficulties;
- emergency mobility, by assisting with vehicle repairs where the vehicle is essential for the employee's daily commute;
- funeral assistance, to supplement the personal protection insurance scheme in the event of the death of an employee or their spouse or child.

774 requests were made to the Solidarity Fund in 2024, including 170 for emergency accommodation and 227 for emergency food aid.

In Belgium, the Petra solidarity fund was created in 2020 and is financed by the company to help families or employees affected by life tragedies who are in an emergency situation. The amounts granted by this fund concerned medical expenses, aid following the death of a loved one or damage caused to homes by fires or extreme weather events, as well as humanitarian support. This structure also makes it possible to organise activities in facilities, which unites teams together around a cause, in order to raise funds.

Clariane strives to uphold the values of availability, attention and proximity to give its employees all the support they need, every day.

Reducing absenteeism

Absenteeism can disrupt the organisation of a workplace. It covers several forms of absence: workplace accidents, commuting accidents, simple sick leave and occupational illnesses. The causes are therefore multiple and multifaceted.

In 2024, the reported absenteeism rate fell by 1 percentage point. This change is due to the continued work on aligning the definitions of absenteeism in different countries, which has improved the accuracy of the data.

As indicated in section 3.3.1.2.1, at the European level, a dedicated working group was set up in 2020 in collaboration with the European Works Council to study the causes and identify areas for improvement, which are detailed above.

At the end of 2023, the Group set a target of reducing absenteeism to 10.8% by 2026.

Absenteeism rate (as a %)	2023	2024	Change in points	Targets	
				2025	2026 (published 2023 URD)
GROUP TOTAL	11.4%	10.4%	-1.0 POINT	10.0%	10.8%
France	8.2%	7.9%	-0.2 points		
Germany	15.6%	12.9%	-2.7 points		
Belgium	21.3%	17.7%	-3.7 points		
Netherlands	9.6%	9.0%	-0.6 points		
Italy	4.3%	4.3%	0.0 points		
Spain	7.0%	8.6%	1.6 points		

3.3.1.7 Training and skills development: policies, actions, metrics and targets (ESRS S1-1, S1-4, S1-13)

Note: as a reminder, due to difficulties in collecting certain data in all countries where it operates, the Group has activated the transitional provisions for performance review and career development metrics, as well as certain breakdowns of average training hours.

Training is one of the Group's strategic priorities. It is a means of attracting, developing and retaining employees and future employees. It has the following objectives:

- attracting and training external candidates to join Clariane;
- training Clariane employees to give them the chance to progress within the company.

To this end, the Group has implemented a training policy, supported by the Clariane University in each country, which mobilises Clariane employees and future employees in four ways:

- initial training: to enable the people concerned to join Clariane via training courses leading to qualifications, and in particular apprenticeships to promote the professional integration of young people;

- the continuous professional training: to cultivate internal talent pools and mobilise internal recruitment. The objective is to retain employees by giving them the opportunity to pursue their careers within the Group via continuous professional training;
- the validation of acquired experience: to enable employees to pursue professional development leading to qualifications, while remaining employed;
- the career conversion training path: to diversify the Group's recruitment channels, by focusing on social innovation and recruiting differently.

Depending on business needs, each country proposes training programmes for all employees, at all levels of the organisation. In 2024, nearly 820,000 hours of training were provided, with an average number of training hours of 11.8 hours per FTE.

(in hours/FTE)	2023	2024	% change
Total training hours	804,792	819,670	2%
AVERAGE NUMBER OF TRAINING HOURS	11.6	11.8	2%

To adapt its training offer according to the changing needs of the Group's activities, the training offer is reviewed each year, and more particularly four dimensions:

- onboarding programmes;
- mandatory training, either regulatory or strategic for the company;
- job adaptation or skills development training provided on site or between sites;
- qualifying training.

The Clariane Group's strategic and mandatory training courses include sessions on Values, Positive Care, health and safety of residents and patients, hygiene, safety and drug management.

Qualifying training

Qualifying training is one of the pillars of Clariane's training strategy. In 2024, 7,780 Clariane employees in Europe were on a qualifying training path, i.e., 12.1% of FTEs. On a like-for-like basis (excluding the United Kingdom), this represents a 10% increase in the number of employees engaged in training on the already high level achieved in 2023. Despite the negative impact of recent regulations on apprenticeship schemes, the Group aims to maintain at least 7,000 employees in 2025 and 7,200 employees in 2026 on qualifying training paths.

Number of employees on a qualifying path	2023*	2024	% change	Targets	
				2025	2026 (published 2023 URD)
GROUP TOTAL	7,171	7,780	8%	7,000	7,200
France	2,672	2,843	6%		
Germany	3,243	3,275	1%		
Belgium	562	903	61%		
Netherlands	171	215	26%		
Italy	324	412	27%		
Spain	118	132	12%		

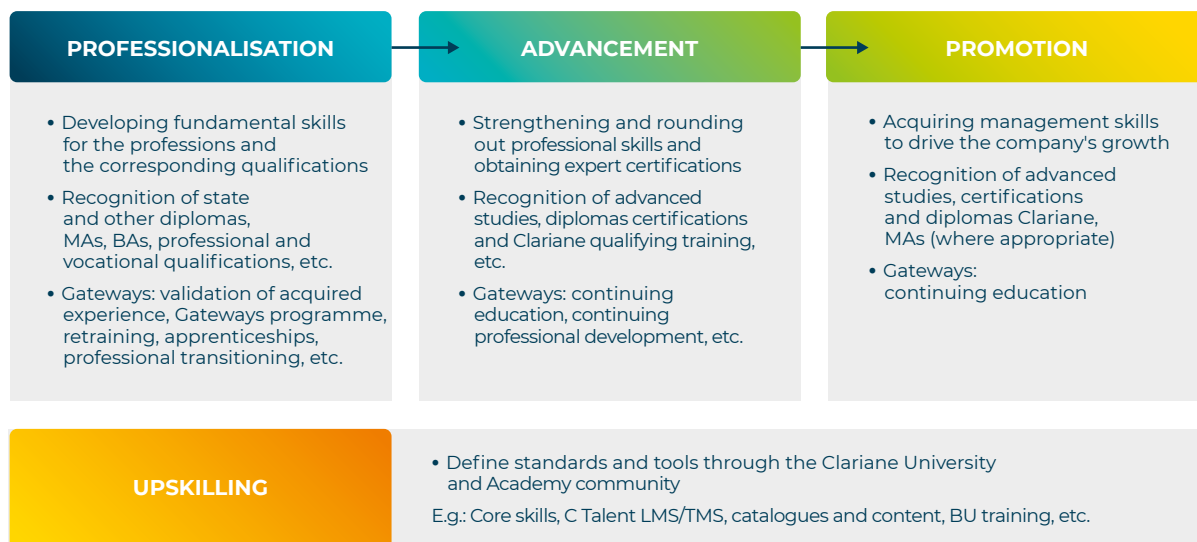
* The 2023 Group data includes Clariane's activities in the United Kingdom (81 employees on qualifying training paths). However, the United Kingdom has been excluded from the 2024 data following the sale of Clariane's activities in that country in April 2024.

The training courses run by the Clariane Universities are numerous and diverse. A large portion are dedicated to the care professions, but hospitality, catering and management are also featured.

The skills development strategy is managed at Group level by the Competence Department, whose priorities are professional qualifications, development and promotion.

ROLE OF THE GROUP COMPETENCE DEPARTMENT

Contribute through skills development to:



The Group has set up networks and professional communities in all of the countries in which it operates.

Each professional learning community aims to:

1. reflect on changes to their jobs and the new skills that will be required for each profession;
2. describe the qualifying training programmes specific to each occupation;
3. identify the resulting training needs;
4. work closely with schools and the training ecosystem in connection with these occupations;
5. promote best practices specific to each profession to help improve the skillset of employees who belong to them.

In 2019, the Group defined four main sectors (care, operations, services, support functions) which encompass 30 key professions. This professional reference framework also serves as the foundation for the information system for employee and career development, called C-Talents.

From 2022, the focus has been placed on four major professional communities: facility directors, nurses, caregivers, and chefs and kitchen staff.

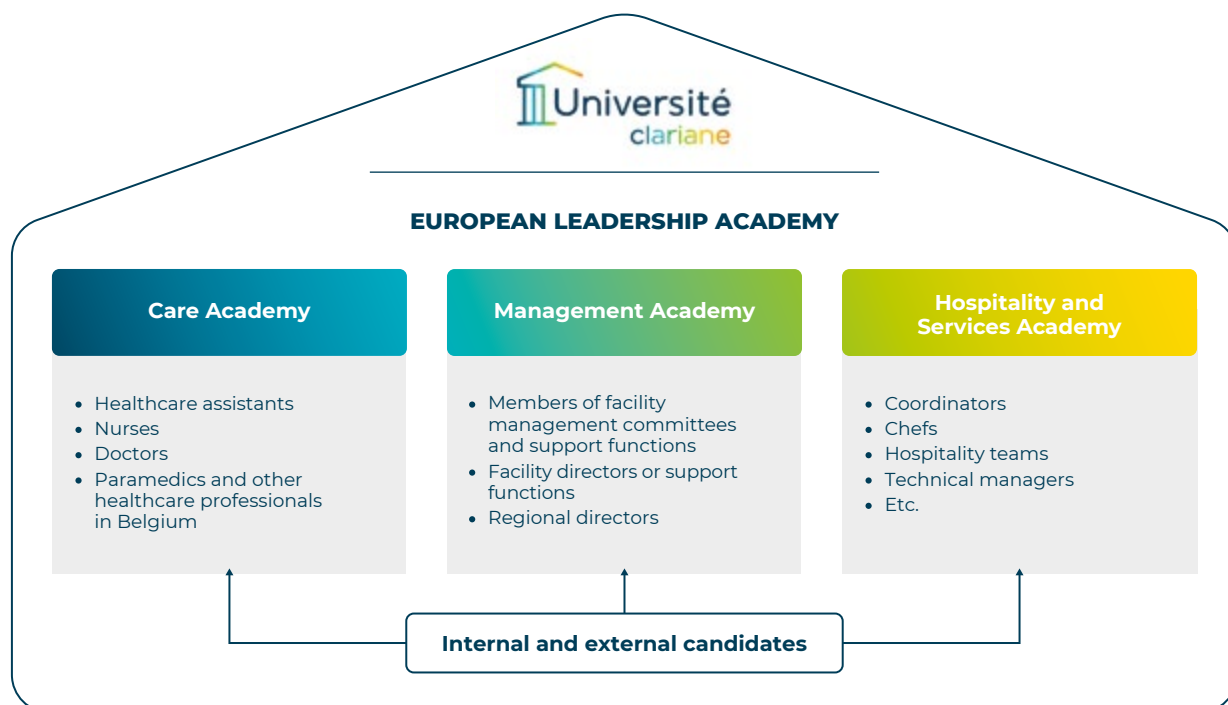
Since their creation, these four business committees have been working with the Clariane Universities to launch a conversation about skills. The objective is to move from a traditional approach to providing training to a skills-based approach in order to be able to support employees more effectively. A common skills matrix has been adopted, anchored in the Group's values. This matrix, divided into hard skills and soft skills, provides a framework while leaving room for the Group's countries to express their specificities.

Hard skills	Professional skills Methodological skills	Knowledge Know-how
Soft skills	Know and take care of yourself People skills Leadership	Social skills

Clariane Universities in each country

In 2023, as we adopted purpose-driven company status, and to strengthen the range of qualification programmes and ensure their visibility, the Group launched the Clariane University in each country.

The Group Competence Department manages the University network via the Learning Committee, which meets quarterly with all University managers.



The Clariane Academy became Clariane University in December 2023 in France, in January 2024 in Italy and in November 2024 in Germany.

The main roles of Country universities or academies are as follows:

1. Support business lines and operations with mandatory training on the Group's fundamentals: Values, Positive Care policies, safety of residents, patients and employees;
2. Design, monitor and maintain qualifying training programmes within each business line;
3. Produce innovative educational content on the fundamentals of Clariane's healthcare offering;
4. Manage partnerships with schools and educational institutions;
5. Organise the onboarding of all new employees;
6. Implement bespoke coaching and psychological support, on request.

The Universities also facilitate networks of in-house trainers (full-time or casual).

The Clariane Universities have several core missions:

- structure their training offers within four academies: Academy of Care, Academy of Hospitality and Services, Academy of Management and Academy of Leadership;
- communicate more widely with employees and the general public for recruitment purposes;
- develop the range of degree and diploma programmes through each of the Education Committees.

Initiatives in 2024 include:

- *France* – Clariane France University has created the MEOS Executive Master (Management of Businesses and Health Organisations), a level 7 RNCP qualification (M2 equivalent), allowing 55 graduating Group employees in France to obtain the academic level diploma allowing them to become facility directors (five years' post-secondary education required by law for facilities with more than 30 beds). These employees will eventually become facility managers. Around sixty new places will be opened in 2025.
- *Germany* – a similar approach was launched in Germany in April 2024 through the *Führungsakademie*, with 60 candidates integrated over the year.
- *Spain* – Spain has followed suit with the development of an equivalent programme in partnership with the Pompeu Fabra University of Barcelona (UFP).

To measure the performance of the training on offer, employees are asked during the annual *C-Pulse* survey to express their view on whether the training programme is adapted to their needs. The percentage of employees who disagree with this statement is falling steadily each year. In 2024, employees with a negative view were asked further questions to gain a better understanding of their reasons. 29% of them stated that the training did not correspond to their needs and 28% that they were not aware of the content. These results need to be looked at more closely so that action plans can be drawn up for each country.

Apprenticeship to promote the professional integration of young people

Clariane has also chosen to train its employees in France and Germany through apprenticeships in its key professions. In France, the focus is on nurses and cooks. In Germany, it is on nurses. At the end of 2024, the Group had 3,116 apprentices, including 2,051 in Germany and 1,065 in France. In total, the number of apprentices within the Group represented 4.9% of the FTEs at the end of December 2024.

Apprenticeships allow us to recruit and retain the employees of the future, cultivating a pool of potential diploma and certificate holders steeped in Clariane's values and supported by a community of mentors, while participating in the societal effort of initial training in care and hospitality professions. The "Generalistik" programme in Germany and the strong acceleration of apprenticeship training for caregivers in France make the Group a pioneering player committed to apprenticeships, in particular with the creation in France of a real apprenticeship channel for caregivers, which did not exist before 2017.

Validation of acquired experience to strengthen social promotion

The Validation of Acquired Experience (VAE) is an important lever of social promotion within Clariane. It allows people to continue their training while working.

In France, this system allows employees with a year's professional experience to obtain a diploma related to their profession, without returning to school. At the end of 2022, Clariane opened up access to the programme to its staff in caregiving roles (including those on fixed-term contracts). By 2024 in France, more than 1,000 employees were enrolled in the VAE programme and supported throughout their course by Clariane University.

The success rate for obtaining these diplomas is 78% and specifically 68% for the healthcare assistant diploma, thanks to the enhanced, tailored support of the Clariane University tutors.

Professional retraining pathways to increase recruitment channels and maintain employment in local areas

The Group communicates regularly about its employment and career opportunities through different channels, including social media. In addition, initiatives were put in place in 2021 to expand recruitment channels, diversify talent pools and attract new talent. These initiatives are an illustration of the social innovation carried out by the Group to develop win-win solutions and reduce the risk of excessive exposure to external recruitment, in a context of persistent high staff turnover.

In France, in 2021, the Group introduced the "Gateways" system based on a collective transition system. This initiative enables people employed as cashiers in the Monoprix supermarket chain and as cleaners in the Derichebourg business services company to retrain as healthcare assistants through on-the-job training at Clariane facilities.

These Monoprix and Derichebourg employees obtained their healthcare assistant diplomas through the VAE system and have since been employed as healthcare assistants on permanent contracts in our facilities.

This initiative has also enabled the company to create new training professions, allowing experienced nursing assistants to support cleaning and maintenance teams wishing to retrain as healthcare assistants.

New professional retraining courses were also created in 2024 to allow people working in accommodation/catering to transition to care professions, and from care professions to accommodation/catering.

In 2024, 17 people received vocational retraining support.

Continuing training for facility directors to promote service leadership in line with our values

Continuing training for facility directors was developed in 2024. The s.Keys (Skills for share) programme, the first European training course for facility directors, launched in 2020, was replaced by the WAYS (We are At Your Side) programme.

This new European programme for directors is tailored to individual needs based on learner profiles, following an initial skills assessment.

This programme sets out our service leadership model to promote, understand, embody and develop our values of Trust, Responsibility and Initiative. It provides hard skills training in business and soft behavioural skills to improve performance in all dimensions (social, quality of care, environmental, economic, etc.) in line with the Group's objectives as a purpose-driven company.

The first class of 26 facility directors started in France at the end of January 2024. In total, more than 180 directors joined the programme in 2024: 133 in France, 24 in Germany and 24 in Italy. An initial intake of 12 candidates was due to start in Spain at the end of January 2025, making the programme a significant Group-wide effort to develop management and leadership skills.

Skill recognition via the "Certifi-care" micro-certification to acknowledge the competencies of our professionals

In 2024, the Group designed and tested its micro-certification skills recognition policy. The aim is to promote the skills of existing employees, acquired through training or professional experience in a work situation. The first two Certifi-care programmes define the standard and the certification method:

- from the relational skills of Positive Care within Clariane to behavioural and relational soft skills;
- skills required for the role of facility director: "knowledge, know-how, soft skills".

These first two Certifi-care standards have been successfully tested in two pilot sites in France. They will now be adapted locally for each country, with the aim of launching them in all countries in 2025.

CSR awareness-raising and training initiatives for employees

The CSR awareness and training strategy for employees is essential to allow each employee to contribute effectively to the Group's sustainability objectives. This includes acquiring specific knowledge and skills.

The aim is to meet the growing expectations of employees and to inform the public about sustainability issues, including:

- general information about sustainability and CSR;
- purpose-driven company;
- environment;
- local communities;
- inclusive governance.

Human resources and patient/resident care are also covered by specific plans.

The strategy involves informing employees at three levels: understanding the issues, knowing the Group's strategy and taking local initiatives to encourage action.

Different content, formats and channels are used to address different audiences. **By 2026, the Group aims to have at least four awareness-raising/training actions per country, up from a minimum of two per country in 2024.** In 2024, 21 actions were carried out, and all achieved their objectives.

Key actions in 2024 included:

Awareness-raising

- European Sustainable Development Week: photo competition, talks, creative workshops;
- Energy management awareness campaigns;
- Inclusion of a special CSR edition in the in-house newsletter;
- Green K award (Germany) for energy management;
- "Animating the Mission in facilities" working group to create a toolbox.

Training

- "Purpose and sustainable development" webinar for new facility directors;
- Clariane Sustainability School for online sustainability-related training;
- Climate Fresk workshops at headquarters (130 participants).

Career development and internal promotion

The key actions and processes relating to career development and internal mobility are described in Clariane's talent policy, which is applied in all countries. Each year, two campaigns are run based on a Group calendar shared across all countries.

Annual performance appraisal and professional development interview campaign

All Clariane employees are invited to an annual appraisal and professional development interview in the first half of each year, either via the C-Talents platform or on paper. The key elements of the annual appraisal are the same in each country. The first part deals with the year's objectives and achievements, while the second addresses training needs, and internal mobility and professional development aspirations.

These interviews are a valuable opportunity for dialogue between employees and their managers. They facilitate open and constructive discussions about responsibilities and the achievement of individual objectives. They serve as a key channel for discussing professional development aspirations, including the consideration of training needs and internal mobility, whether functional or geographical.

Finally, they also offer a chance to assess the employee's workload and to gather their unalterable written feedback on both their workload and their annual accomplishments.

Career Committee campaign

Career Committees are organised every year in all countries, after the annual appraisal campaigns and according to the Group calendar. This bottom-up process, led by the human resources function, begins with local reviews by country followed by feedback at Group level, which makes it possible to prepare replacement and succession plans to anticipate significant changes in the company's key positions. The Career Committees also serve to identify high potential and emerging talents so that they can join talent pools.

Internal promotion to the position of facility director

To encourage internal promotion and offer career development prospects, Clariane has set itself the target of filling the majority of facility director positions with people from within the company. This is a way of helping to prepare people for this varied role, which requires a wide range of skills, both soft and hard. In 2024, 50% of vacancies were filled by internal candidates. The target for 2026 is 75%. To ensure this happens, a specific pool of potential talents capable of becoming facility directors will be established and monitored in each country.

Positions of (deputy) facility directors filled internally (as a %)	2023	2024	Change in points	Targets	
				2025	2026
GROUP TOTAL	N/A	50%	N/A	50%	75%
France	N/A	54%	N/A		
Germany	N/A	28%	N/A		
Belgium	N/A	42%	N/A		
Netherlands	N/A	20%	N/A		
Italy	N/A	47%	N/A		
Spain	N/A	75%	N/A		

In France, all internal candidates who do not have a master's degree, which is required for the position of facility director, are automatically enrolled in the MEOS management training course. They then complete the WAYS training course when they take up their position.

3.3.1.8 Gender equality: policies, actions, metrics and targets (ESRS S1-1, S1-4, S1-9, S1-16)

Clariane's gender equality policy is an integral part of the company's culture of diversity, equity and inclusion. It is based on the Women Empowerment Principles (WEP) of the UN Global Compact. Clariane's CEO signed the WEP in November 2020, at the European Works Council meeting.

Clariane's commitment focuses on three priorities identified among the WEP principles:

- health, safety and well-being of employees, with a particular focus on the fight against violence against women;
- education, training and promotion, with a particular focus on developing qualifying training paths for employees and ensuring equal representation of women within them, as well as increasing the proportion of women in top management;
- measurement and reporting on progress.

Measurement includes identifying the number of women in top management and on country management committees.

In Italy, the process of certifying companies on the basis of gender equality began in 2023. It uses the Afnor UNI/PdR 125:2022 standard and covers indicators in six areas: culture and strategy, governance, human resources processes, opportunities for growth and inclusion of women in the company, pay equity, parental protection and work-life balance. A Gender Equality Officer has been appointed, and a Diversity and Inclusion Committee has been established. All legal entities are certified, including all sites and the headquarters in Italy.

In France, the gender equality index is calculated each year at the level of the Clariane France Economic and Social Unit (ESU), in accordance with the law. This index, complying with Law No. 2018-771 of 5 September 2018 on the freedom to choose one's professional future and applicable to companies in France with over 50 employees, is based on the assessment of five indicators to measure where the company stands in the area of professional equality.

In 2023, Clariane Spain began negotiations with the social partners of the Group's various Spanish entities with a view to signing gender equality agreements covering all sites. The negotiations covered all aspects of gender equality,

such as equal pay, access to training and promotion, work-life balance and gender-based violence. In 2024, plans were signed for three entities: Consulting, Ita and Senior.

The human resources function and the Women's Club are in charge of actions to promote gender equality.

Clariane Women's Club

The Clariane Women's Club was created in 2019 to promote diversity within the company and discuss best practices for the recognition and promotion of women.

It is chaired by Catia Piantoni, former director of operations of Clariane Italy, with the support of the Group's Chief Executive Officer. This club operates through a network of women leaders in all countries. To this end, committees have been set up in every country. The Club's two priorities are women's leadership and empowerment, with the dual aim of achieving balanced representation of men and women in top management positions and combating violence against women.

In 2024, several mentoring programmes were created to support the development of women, in Belgium, Italy and France. Personal development workshops for female managers were held at Group headquarters.

Several awareness campaigns on stereotypes were also conducted: Stop gender stereotypes, Stop stereotypes of women in top management and a "humour or sexism" campaign launched in January 2024.

Given the high proportion of female employees in our sector, it is especially important for the Group to give women every opportunity to reach the top. We also want our workforce to properly reflect the characteristics of Clariane's workforce. To guarantee this representativeness and ensure that it is taken into account when recruiting or promoting staff to management positions, the Group specifically monitors:

- the proportion of women working as facility directors (71% at 31 December 2024);
- the proportion of women in top management (53% at 31 December 2024);
- the proportion of women on Group and Country management committees (38% in 2024).

As the most senior levels of the hierarchy is where the women's representation is the lowest, targets have been set for 2026 for the proportion of women in top management and on the Group and Country management committees in order to achieve an acceptable level of gender equality.

% women	2023	2024	Change in points	Targets	
				2025	2026
Group and Country management committees	42%	38%	-4 points	≥40%	≥40%
Top management	54%	53%	-1 point	≥50%	≥50%

Another dimension of gender equality monitored by the Group is the gender pay gap. There is little or no gender pay gap at the lower levels of the employment hierarchy. It is at the higher levels that it tends to appear and widen. The Group now calculates the gender pay gap for all its countries using the French Pénicaud index calculation method (the Group scored 92 on this metric in France in 2024). On this basis, the average pay gap varies from -1.22% to 2.61% for women, depending on the country and/or for all activities combined in 2024. The calculation is based

on the pay of permanent and temporary employees who have been with the company for more than six months. As there are many employees at the lower end of the pay scale, where there is little or no pay gap, the overall gap is small. In 2025, work on a more detailed analysis by level will be started to identify variations in the pay gap by employee categories and to provide the consolidated gender pay gap at Group level. For example, the pay gap can be as high as 15% for engineers and managers in France.

Gender pay gap (%)	2023	2024
France		2.29%
Germany		-1.22%
Belgium		2.61%
Netherlands	not calculated	0.61%
Italy		0.81%
Spain		-0.01%

3.3.1.9 Diversity and inclusion: policies, actions, metrics and targets (ESRS SI-1, SI-4, SI-9, SI-12, SI-17)

By creating a climate conducive to diversity, equity and inclusion, Clariane has a positive impact on its employees. The aim of the Group's Diversity, Equity and Inclusion policy is to enable all employees and non-employee workers to flourish in their uniqueness by creating a climate of trust, where all forms of discrimination are prohibited, and by encouraging people to embrace all differences as an opportunity to enrich practices, innovate and make the Group's business model more resilient.

The Group has a comprehensive Europe DE&I (Diversity, Equity and Inclusion) action plan to promote non-discrimination, inclusion and diversity. It was drawn up in 2024 and shared with the countries.

Known as "4+1", it focuses primarily on inclusion and emphasises four areas of work to guarantee equal opportunities regardless of differences linked to disability, gender identity and sexual orientation, culture and origin, or age.

The "4+1" plan is currently being rolled out in the Group's various countries and has already been presented and validated by the management committees in Germany and Italy. In Italy, a DE&I Committee has been formed with 10 members from HR and operations. It is chaired by the Italy HR Director.

The action plan will continue as part of a Group-wide Diversity, Equity and Inclusion policy to be defined in 2025.

The Group's global action plan includes:

- Eliminating all forms of discrimination and promoting inclusion:
 - Training managers on diversity and inclusion. In 2024, two lectures were organised as part of the WAYS leadership training programme for managers. In Italy, specific training on inclusive language has been introduced.
 - Promoting the commitment to non-discrimination and the possibility of reporting any non-compliant behaviour (via the Integrity Line whistleblowing platform);
- Treating everyone fairly, regardless of origin and culture, race, sexual orientation and gender identity, disability, age, nationality, religion or beliefs, disability or any other criterion constituting a person's identity;
- Two priorities are addressed in the theme of sexual orientation and gender identity, namely the fight against gender stereotypes and homophobia. Since 2023, there have been campaigns to raise awareness of gender stereotypes, with a focus on sexism in 2024. Clariane's commitment to fighting homophobia is

reflected in the renewal of its signature of the *L'Autre Cercle* Charter in 2023. The first European awareness-raising campaign on this issue took place in 2024, with the creation of a brochure on stereotypes and the LGBT makeover of the Clariane logo during Pride month in June.

- In 2024, the focus was on disability, with the aim of promoting the employment and retention of people with disabilities. In France, in 2024, a fourth agreement was signed to this end and a major awareness-raising campaign focused on DYS disorders was run. In Germany, an action plan involving the creation of a partnership with a dedicated recruitment platform has been developed. To spread the commitment across Europe, a first European webinar was organised in 2024, with the participation of experts from ADAPT (Association for the social and professional integration of people with disabilities). Two videos were recorded, with testimonies from pairs (a manager and an employee with a disability) in France and Germany, to promote the employment of people with disabilities.

- Measuring the effectiveness of these actions involves:
 - assessing employees' feelings about discrimination (annual *C-Pulse* survey of employees in all countries and activities);
 - reviewing the results in the Diversity section of Top Employer certifications by country;
 - measuring the representation of diversity where it is possible to do so (proportion of women vs men, age, people with disabilities).

There are four dates on which we celebrate diversity and organise communication and awareness-raising campaigns throughout Europe:

- **25 November:** International Day for the Elimination of Violence against Women;
- **8 March:** International Women's Rights Day;
- **17 May:** International Day Against Homophobia, Biphobia and Transphobia;
- **3 December:** International Day of Persons with Disabilities.

With regard to discrimination, the Group's listening and alert system, as described in section 3.3.1.2.2 for patients, residents and families, makes it possible to report complaints and alerts from employees and to identify more specifically those relating to risks of discrimination in all its forms.

Number of employee complaints	2023	2024	% change
GROUP TOTAL	102	156	53%

In 2024, 69 of the 78 justified complaints, i.e., those involving substantiated claims, concerned violence (verbal or physical), and one concerned theft. 53 disciplinary measures

were taken, with 13 cases still under review as of the date of this Universal Registration Document. 20 cases were reported to the authorities.

Number of incidents of discrimination reported	2023	2024	% change
GROUP TOTAL	34	63	85%

Of the 63 reported incidents of discrimination, 19 had been confirmed by the end of the reporting period and primarily concerned cases of harassment.

With regard to alerts, complaints and incidents recorded as of 31 December 2024:

- there were no fines, penalties or compensation for damages as a result of these incidents and complaints;
- the Group was not subject to any severe human rights incidents related to its own workforce; in this regard, the Group did not observe any non-compliance with the UN Guiding Principles on Business and Human Rights,

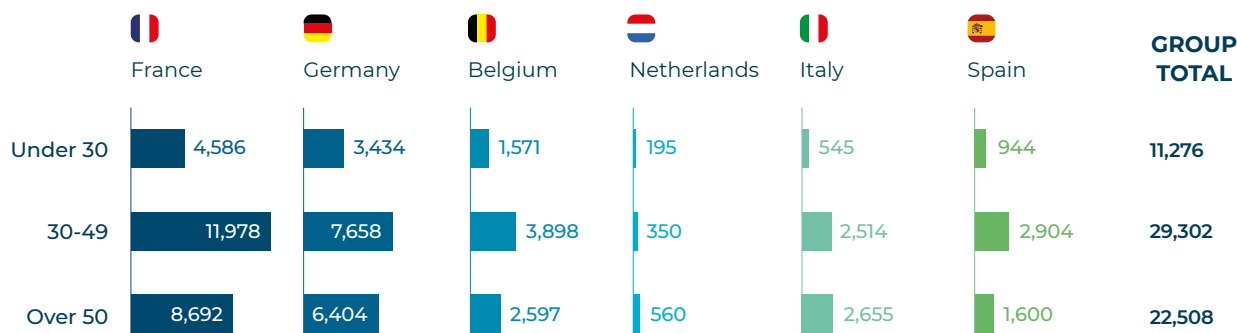
the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises;

- the Group was not subject to any fines, penalties or compensation for damages as a result of severe human rights incidents.

Guided by a spirit of inclusion and consideration for all employees, Clariane promotes a wide diversity of profiles within its teams, including diversity of origins and culture, sexual identity and gender, disability and age. The reality of age diversity is shown in the employee breakdown by age group presented below.

Clariane's challenge is to meet the expectations and needs of employees, regardless of their personal and individual characteristics. Concerning age, the challenge is to combat stereotypes associated with certain generations and to develop mentoring between generations.

BREAKDOWN OF FTEs BY AGE GROUP



The implementation of a policy promoting the employment of people with disabilities on a European scale is one of the four pillars identified in Clariane's Diversity, Equity & Inclusion policy. Employing people with disabilities addresses several key priorities for Clariane, including employee consideration and loyalty, as well as attracting and recruiting a diverse range of people.

The measures currently being implemented across the relevant countries include:

- raising awareness among all managers and employees, and fostering awareness of stereotypes;

- establishing partnerships with non-profit organisations to help identify and recruit appropriate profiles;
- maintaining employment, notably through workstation adaptation where necessary.

In France, a fourth agreement on the employment of people with disabilities was signed with the social partners in 2024. It covers all these issues, as well as support for the career paths of people with disabilities and prevention of the risk of seeing them lose their place in the employment market.

	Number of people with a disability	% of total employees	Of which, % of women	Of which, % of men	Of which, % of others
GROUP TOTAL	2,275	3.30%	77%	23%	0
France	857	3.60%	84%	16%	0
Germany	932	4.30%	76%	24%	-
Belgium	83	0.90%	71%	29%	-
Netherlands	-	-	N/A	N/A	-
Italy	286	5.10%	70%	30%	-
Spain	117	1.70%	58%	42%	-

MATERIAL MATTERS

● LOCAL PRESENCE AND RELATIONSHIPS WITH LOCAL COMMUNITIES

MAIN POLICIES AND ACTIONS

Local, regional, national
procurement

Inclusive purchasing

Local partnerships
with schools,
non-profits, cultural
institutions and public
partners

Partnerships with
non-profits and
corporate foundations

2024 OUTCOMES

78%
national origin
purchases with
referenced suppliers

598
inclusive suppliers

97%
of sites with at least
1 local partnerships
(2023)

6
local partnerships
per site on average
(2023)

3,170
Number of participants
at Clariane
Foundation events

€2m
in donations and budget
allocated to philanthropic
initiatives

3.3.2 Local communities (ESRS S3)

3.3.2.1 Material impacts, risks and opportunities related to local communities (ESRS 2 SBM-3)

The facilities of the Clariane community are located in more than 800 local communities in Europe, characterised by a wide range of community-specific socio-economic diversity and care needs. The support provided by Clariane is adapted to the local healthcare system, regulations and culture.

The Group's activities have an impact on access to care for people living in the areas where its facilities are located. The ability of facilities to forge local partnerships is also

important to the quality of support, particularly partnerships with healthcare professionals and other healthcare facilities to ensure that good care is provided. This also includes working with schools, non-profit organisations, cultural institutions and public partners for social life within the facility.

These impacts are discussed with regard to impacts on patients and residents in section 3.3.3 (ESRS S4).

Material impacts, risks or opportunities (IRO)

Label

Time horizon

Description (clarifications provided in addition to the elements presented in chapter 3.1.3.3 (ESRS 2 SBM-3))

MATERIAL MATTER: REGIONAL ROOTS AND RELATIONSHIPS WITH LOCAL COMMUNITIES

Positive impact	Contribution to the local economy and jobs	(ST) > (LT)	<p>Clariane's business creates employment and training opportunities in local communities and contributes to economic development through local purchases.</p> <p>According to a study carried out by Asterès on Clariane's socio-economic footprint in France in 2023, every €1.00 of business with Clariane generates €1.1 of activity in the rest of the economy, and every job with Clariane creates the equivalent of 0.4 jobs with suppliers or partners.</p>
Risk	Loss of business due to insufficient or dysfunctional relationships with local communities and authorities	(ST) > (LT)	<p>The quality of relationships with local stakeholders (other health operators, authorities, public and non-profit partners, local residents, etc.) is essential to the attractiveness of a facility and the sustainability of its activity:</p> <ul style="list-style-type: none"> • Transparent and trusting relationships with local authorities are a condition of the licence to operate in a highly regulated sector. Licences to operate medico-social and health facilities and the associated funding are issued by local authorities in most countries. These relationships are also a factor of resilience in sensitive situations or crises (epidemics, fires, disasters, etc.), which require close collaboration with public services. • The reputation of a facility in its local ecosystem and among professionals in the sector plays a decisive role in the choice of people seeking care and their families. • The local reputation of a facility as an employer is also a differentiating asset in a situation where there are not many care workers available.

No risk of negative impact on local communities, rated as material as defined by regulations, has been identified. Due diligence measures are implemented more broadly to identify and prevent severe attacks on (i) human rights and fundamental freedoms, (ii) the health and safety of individuals and (iii) the environment. Such violations

may result from activities carried out by Clariane-owned companies or by subcontractors or suppliers with which Clariane has an established business relationship. For more information, see section 3.7 in the Duty of Care Plan ("Evaluation of third parties").

MAIN POLICIES RELATED TO LOCAL COMMUNITIES

Policy	Description of the policy	Scope of application	Circulation
Sustainable Procurement Charter	Formalisation of Clariane's CSR commitments and requirements towards its suppliers, including support for local suppliers, small and medium-sized enterprises and/or inclusive suppliers. The Purchasing Department is responsible for implementing this policy.	<ul style="list-style-type: none"> All countries All activities 	Internal and external
Clariane Quality Standard	Definition of common minimum requirements to ensure consistent quality of service. Standard used to assess the compliance of facilities with ISO 9001. All parts of the standard must be covered during certification visits. The management of relationships with local authorities and communities is addressed in several processes (strategic management, supply management, care pathway).	<ul style="list-style-type: none"> All countries Activities included in the scope of ISO 9001 certification (1) 	Internal
2024-2028 CSR strategy	Definition of Clariane's CSR initiatives for the 2024-2028 period, in line with the Group's five environmental and social objectives as a purpose-driven company.	<ul style="list-style-type: none"> All countries All activities 	Internal and external

(1) Long-term care and specialty care facilities at end-2024, all activities by 2026 – see section 3.3.3.5.2.

3.3.2.2 Processes and channels for local communities to raise concerns (ESRS S3-2 and S3-3)

Processes and channels for local communities to raise concerns

As part of Clariane's transformation into a purpose-driven company, a stakeholder consultation was conducted in 2022 to identify the expectations and priorities of each stakeholder. Among local communities, mayors in France, Belgium, Italy and Germany were asked for their views, as were elected officials and regulators at regional and/or national level, depending on the country. The priority expectations emerging from the questionnaires and interviews were as follows:

- create jobs and contribute to the employability of local workers;
- provide quality employee training and compensation;
- ensure involvement in local life;
- guarantee transparency with regulators;
- contribute to the local and circular economy.

At the level of each facility, platforms for dialogue with residents, patients and families are set up in order to involve them in the life and running of the facility (see

section 3.3.3.4.1 "Participation of people receiving care in local Stakeholder Councils"). Other stakeholders, such as employees, non-profit organisations and volunteers working in the facility, and even local authorities, are often represented on or invited to these forums.

Processes to remediate negative impacts and channels to raise concerns

The whistleblowing system established by Clariane is open to anyone linked to the company, and as such to local communities. It allows anyone to report, anonymously or not, on a secure external platform, by email or by post, any incident concerning Clariane or its various facilities, and which appears to represent a threat or a harm to the general interest, or to violate applicable laws or our ethical rules (as set out in our Ethics Charter). The whistleblowing mechanism, communication on the system and the guarantees provided to whistleblowers are described in ESRS S4 (see section 3.3.3.2.2).

3.3.2.3 Local and inclusive purchasing: policies, actions, metrics and targets (ESRS S3-1, S3-4, S3-5)

Clariane's Sustainable Procurement Charter, updated in 2024, aims to integrate Clariane's Corporate Social Responsibility (CSR) commitments into its relationships with suppliers and to clearly define the mutual obligations of the Group and its suppliers, particularly with regard to

applicable regulations. The Charter is sent out with each call for tenders so that suppliers can sign it when they sign their contract. We have also sent it to all existing referenced suppliers.



In line with its commitment to Locality, Clariane is committed to promoting local and inclusive purchasing to contribute to economic development in the regions where we operate, while supporting the inclusion of the most vulnerable people in society. To achieve this objective, several initiatives have been implemented as part of the Group's responsible purchasing policy (see section 3.4.3 in ESRS G1):

- supporting local and inclusive suppliers, one of the commitments made by Clariane in its Sustainable Procurement Charter;
- considering criteria relating to product origin and the supplier's practices in terms of employing vulnerable people and developing the social and solidarity economy throughout the purchasing process, notably during the supplier selection and contracting process and in dialogue with existing suppliers;
- the weighting of these criteria in calls for tender is determined by purchasing category and varies according to the significance of these criteria for the relevant product or service category;
- participating in collaborative initiatives related to local and inclusive purchasing. In France, Clariane is a founding member of the Collective of Companies for a More Inclusive Economy, one of whose main commitments is to promote inclusive purchasing;
- regular highlighting of the suppliers of regional food products as part of the Group's communication on its catering initiatives and events organised with producers in its facilities.

Metrics and targets relating to local and inclusive purchasing are described below. The work carried out in 2024 and presented below aims to improve the Group's ability to measure local and inclusive purchasing. The next step is to define an action plan to promote local and inclusive purchasing by:

- strengthening existing partnerships;
- identifying new local and inclusive suppliers;
- strengthening clauses on product origin and the inclusion of vulnerable people in contracts with suppliers.

Local purchases

Local purchases are broken down by the Group into three levels: national, regional (i.e., administrative region) and locality.

National

At the national level, the indicator measured refers to the share of purchasing volume with preferred suppliers of products and services of national origin. In 2024, preferred suppliers accounted for 82% of the Group's purchasing volume. The indicator is measured using a questionnaire sent to preferred suppliers.

Product origin is defined according to the purchasing category:

- non-food manufactured products: place of last substantial transformation;
- fruit and vegetables: growing location;
- meat: animal born, raised and slaughtered in the same country;
- fish: fishing zone;
- processed products: the majority of raw materials come from the country in question.

Services are qualified as national purchases when they contribute to job creation in the same country as the facility. Clariane's objective between now and 2026 is to keep this indicator above 75%. This target is based on the

performance achieved at the end of the 2019-2023 plan and the current macroeconomic environment, characterised by poor visibility.

	2023	2024	Change in points	Targets	
				2025	2026
% purchases of national origin (referenced suppliers)	79%	78.3%	-0.7 points	≥75%	≥75%

In 2024, the share of purchases of national origin from preferred suppliers was 78%, compared to 79% in 2023. The variation is not considered material.

This indicator is calculated based on data provided by the supplier in a questionnaire sent by Clariane. A review of the methodology and questionnaire was carried out in 2024 to improve the accuracy of the information collected from suppliers. For this transitional year, suppliers' responses to the 2023 questionnaire were reused, and the indicator was updated based on the purchase volumes made by the Group from those same suppliers during the period from July 2023 to June 2024.

Regional

In addition to the national origin of products indicator, Clariane has set itself the goal of improving its ability to measure regional purchases for certain purchasing categories with high regional purchasing potential. Regional purchases are defined as purchases of products or services sourced from the same administrative region as the facility in question.

In France, in 2024, 82% of food purchases were of French origin (same as 2023) and 18% were sourced from the same administrative region as the facility making the purchase (compared with 17% in 2023).

	2023	2024	2025
% purchases of regional origin (administrative region) – catering – France	17%	18%	Measurement of the Group level metric

In 2024, work began with the main food suppliers to collect harmonised data on the regional provenance of food products, with the aim of extending the scope of this indicator to all Group countries in 2025.

Locality

Certain categories of services require frequent presence in facilities and therefore mainly involve service providers located nearby, notably maintenance, and services and activities intended for residents, which account for 19% of the Group's total purchasing volume.

The supply of certain categories of food products also takes locality into account. For example, in France, 98% of bakery products supplied to French sites in 2024 were from local bakeries, and 33% of fruit and vegetables (excluding exotic fruit) came from within a radius of less than 150 km (200 km in the Île-de-France region) of the depot responsible for supplying the site in 2024 (36% in 2023).

Inclusive purchasing

Inclusive purchasing is defined by the Group as purchases that contribute to inclusion through the employment of vulnerable people and, more broadly, to the development of the social and solidarity economy. These purchases can be made through specialised structures (see below) or from suppliers from the traditional economy that make contractual commitments (notably social integration clauses in France).

The reported indicator integrates purchases from the three types of inclusive suppliers listed below:

- structures dedicated to employing people with disabilities;
- structures dedicated to helping people to access the job market;
- other social and solidarity economy structures: cooperatives, mutual societies, charities, foundations and businesses (notably ESUS-approved companies in France) whose activities and internal functioning (participatory governance, reinvestment of profits in the activity and/or for the general interest) are based on a principle of solidarity and social utility.

Inclusive purchasing	2023	2024	2025 target
% of total Group purchases	N/A	2.4%	Definition of a target and an action plan following the first year of measurement
Amount of inclusive purchases (€m)	N/A	24	
Number of inclusive suppliers	N/A	598	

As part of its participation in the Collective of Companies for a More Inclusive Economy in France, the Group carried out a first listing of its inclusive suppliers in France with the non-profit organisation Handishare in 2020.

In 2024, the creation of a standard of legal forms that meet the Group's definition of inclusive supplier in each country in which it operates made it possible to extend this listing to the entire Group (excluding Belgium and the Netherlands). This work made it possible to identify 598 inclusive suppliers, representing a purchasing volume of €24 million over the period from July 2023 to June 2024, or 2.4% of the Group's purchasing volume over that period.

The purchasing categories with the highest proportion of inclusive suppliers are:

- for structures dedicated to employing people with disabilities or experiencing difficulties in accessing the job market: cleaning, grounds maintenance and laundry services;
- for other structures from the social and solidarity economy: healthcare and nursing services, activities for residents, training organisations and insurance for employees (mutual societies).

The aim for 2025 is to set a target for this new metric and to develop a corresponding action plan.

3.3.2.4 Local partnerships: policies, actions, metrics and targets (ESRS S3-1, S3-4, S3-5)

The Clariane Quality Standard outlines consistent requirements for all facilities regarding the management of relationships with local stakeholders:

- a facility's integration into its local health, medico-social and social ecosystem and the quality of its relationships with local authorities (regulatory bodies, public authorities, and local elected officials) are among the management responsibilities formalised within the Standard;
- in addition, activities fostering connections with the local community (bringing local people into the facility and taking residents out into the wider community) must be offered to residents in the Clariane Quality Standard for nursing homes.

Promoting partnerships with local communities is a key initiative within Clariane's 2024-2028 CSR strategy, aligning with the Locality commitment. A local partnership is defined as a partnership with a local organisation or volunteers, generally formalised by a partnership agreement, with the aim of carrying out regular joint initiatives (at least one a year) with a positive impact on residents/patients/families, our employees and local communities.

This 2026 initiative aims to support facilities in developing these partnerships. At Group level, this involves:

- facilitating the sharing of best practices between countries in developing and sustaining these partnerships;
- identifying and showcasing inspiring local partnerships and their benefits for the various stakeholders.

To achieve this, a survey, the results of which are presented below, was conducted across the facilities in 2023 to identify local partnerships and best practices, thereby diversifying and amplifying their impact. In 2024, an issue of the Group CSR newsletter was devoted to local partnerships in our facilities. This served to report the survey findings and share practical examples and guidance on establishing and maintaining these partnerships.

FINDINGS OF THE 2023 SURVEY ON LOCAL PARTNERSHIPS IN CLARIANE FACILITIES



In 2023, 97% of the 630 facilities that responded to the survey had at least one local partnership, compared with 99% in 2022 and 97% in 2020. To ensure that the indicator is comparable with historical data, the scope has remained unchanged since the first questionnaire was sent out in 2020. It covers long-term care homes in all Group countries except the United Kingdom (acquisitions dating from 2021) and healthcare facilities in France.

Facilities that did not report a local partnership in 2023 generally have regular interactions with local communities, particularly schools, although these are not formalised as partnerships. On average, responding sites had six local partnerships.

The most common categories of partners are schools, non-profits, cultural organisations and public partners (municipal governments, local authorities and related bodies). Analysis of the results highlights the variety of partners within these categories and the initiatives carried out with them: events or visits in facilities, intergenerational projects, co-organisation of events, participation of residents in local social and cultural life, organisation of collections for non-profits, etc.

The links between facilities and their local community are also developed through initiatives other than partnerships, such as:

- opening the facility to vulnerable people (e.g., during heat waves);
- opening the facility's restaurant to the general public;
- providing premises/grounds within the facility;
- sharing or lending equipment;
- participating in local governance, for example through the facility director's involvement in the municipal council.

	% of sites with at least one local partnership	Average number of local partnerships per site
GROUP TOTAL	97%	6

Source: Group survey on local partnerships conducted in 630 facilities at the end of 2023.

In each country, the support provided by central teams to facilities in their relationships with local stakeholders varies depending on the structure of the local environment, regulations and the healthcare system. In France, the Local Affairs Department, which is part of the Public Affairs and Regulatory Affairs Department, is responsible for supporting and training the facilities and support functions in implementing, developing and maintaining relationships with local stakeholders.

Key achievements in 2024 include:

- one-day, face-to-face training on relationships with local stakeholders with the aim of training all facility directors and regional directors by 2025. By the end of 2024, 169 facility directors and 12 regional directors had completed this module;
- following the French parliamentary elections in June, facility directors invited elected or re-elected members of parliament for their constituency to visit the facility. The aim was to raise awareness and highlight the

contribution of each facility to medico-social and health needs, employment in the local community and beyond: 95 visits were planned and 67 took place;

- information on the challenges facing the sector was shared with members of parliament, mayors, prefects and sub-prefects, again through the facility managers. This was done through studies and key figures to provide information on the sector, its challenges and the Group's activities, and to foster discussion.

3.3.2.5 Partnerships with non-profit organisation and corporate foundations: policies, actions, metrics and targets (ESRS S3-1, S3-4, S3-5)

Again in line with its Locality commitment, and in addition to the initiative presented above to support each facility in the development of local partnerships, Clariane has formalised an initiative that focuses more specifically on its role as a committed local actor as part of its 2024-2028 CSR strategy. The aim of this initiative is to support, at Group level, charitable and philanthropic projects that benefit local communities in the areas where the Group operates. To this end, Clariane has created two corporate foundations, one in France and the other in Germany, and partners with non-profit organisations in the countries where it operates. The main actions carried out in this context in 2024 and the associated metrics are presented below.

The Clariane "Aimer Soigner" Foundation in France

In 2023, the Clariane Foundation – formerly the Korian Foundation for Ageing Well, whose goal was to encourage and promote social inclusion among all people with diminishing autonomy, particularly the elderly – was extended for three years and changed its name and purpose. Since 1 January 2023, it has been dedicated to caregivers and the care professions. The Clariane Foundation is a corporate foundation, funded jointly by Clariane France and the Clariane Group.

As part of its new roadmap, the Foundation is taking action to care for caregivers and promote care professions. It conducts social studies and social initiatives in partnership with other stakeholders, including public authorities and non-profit organisations, supporting these partners through financial sponsorship, skills sponsorship provided by Clariane employees and sponsorship in kind (including the provision of premises). The main projects carried out in 2024 are listed below.

Caring for caregivers

Cardiovascular health prevention: the Women's Heart Bus

The Clariane Foundation has been supporting the Women's Bus du Cœur, a travelling initiative led by the Agir pour le Cœur des Femmes outreach non-profit, for several years. Stopping in around 20 cities across France, the bus gives women who do not have access to healthcare the opportunity to learn more and get tested. Professionals from Clariane Group facilities volunteer their time to welcome and screen women. In 2024, the Clariane Foundation supported Women's Heart Day with the help of the Inicea Sur Moreau clinic in Saintes. This was a new screening initiative with the organisation, carried out in the clinic with the help of Inicea employees.

Smoking among caregivers: SMOKEOUT studies and action programmes

Completion of the first phase (definition of the protocol and study of consumption) of a ground-breaking programme to study and prevent smoking among caregivers, in partnership with the Public Health, Prevention, Observation and Regions (SPOT) department at the University of Versailles-Saint-Quentin-en-Yvelines.

End-of-life care support: "Café Pallia"

Cycle of digital cafés to respond to the needs and questions of caregivers in the broad sense regarding end-of-life support for patients or relatives, through the experience and expertise of Dr Claude Grange, a palliative care specialist. Videos available to all on the Foundation's website.

Promotion of physical activity among caregivers: digital well-being pathway with the non-profit SPS

Series of six digital workshops designed for caregivers around practical advice for physical activity and ways of promoting well-being adapted to their daily lives. Videos available to all on the Foundation's website.

Encouraging vocations and making care professions more attractive

Aimer Soigner podcast

12 episodes highlighting 14 care professions through testimonies from Clariane community professionals. Produced in partnership with the non-profit organisation Partage de Voix, it takes listeners on an immersive tour of care facilities, both during the day and at night. Available on all podcast platforms and on the Foundation's website.

Mémoires de soignants – second edition of testimonies from caregivers

Collection of personal testimonies in collaboration with biographer Régine Zohar, designed to showcase the diversity of professions and careers, to promote carers and to inspire readers by showing them the lives and careers of dedicated carers. Available to all on the Foundation's website.

Presentation of care professions to young people

- Over the 2023/2024 school year, the United Way (*Alliance pour l'Education*) association, which fights for equal opportunities, organised 12 events in partner schools, enabling 23 Clariane volunteer workers to introduce their profession to more than 700 young people.

- The Foundation is working with non-profit organisation C'Possible to extend twinning arrangements between vocational high schools and care facilities, following the success of the pilot project in the 2023/2024 school year. The aim is to give secondary school students the chance to learn about the different professions in a clinic or care home and to foster interaction between young people and professionals. The twinning scheme also enables students to spend half a day gaining practical experience at the partner facility. For the 2024/2025 school year, five such arrangements are in place in local communities.
- For student healthcare assistants and nurses, the Foundation organises "When I'm a caregiver" brunch events. The idea is for students to hear first-hand the experiences of care professionals and talk about their future careers to encourage them to pursue this path.

Three meetings were held in 2024 (Blagnac, Toulouse and Marseille). These events can be viewed on the Foundation's website.

Attractiveness of healthcare professions among young Europeans

Survey conducted by Ipsos for the Clariane Foundation in seven European countries on a sample of 3,500 young people. The results show that health and care professions are attractive to young people, but also that certain obstacles need to be tackled to encourage more young people to enter the profession.

Doctoral thesis in history examining care assistants from 1949 to the present day, completed at the Paris 1 Panthéon-Sorbonne University (centre for the history of social sciences) and funded by Clariane through the "CIFRE" scheme for university research collaboration, to shed historical light on this essential profession for us.

CLARIANE FOUNDATION 2024 METRICS (FRANCE)

KEY FIGURES FOR 2024

63

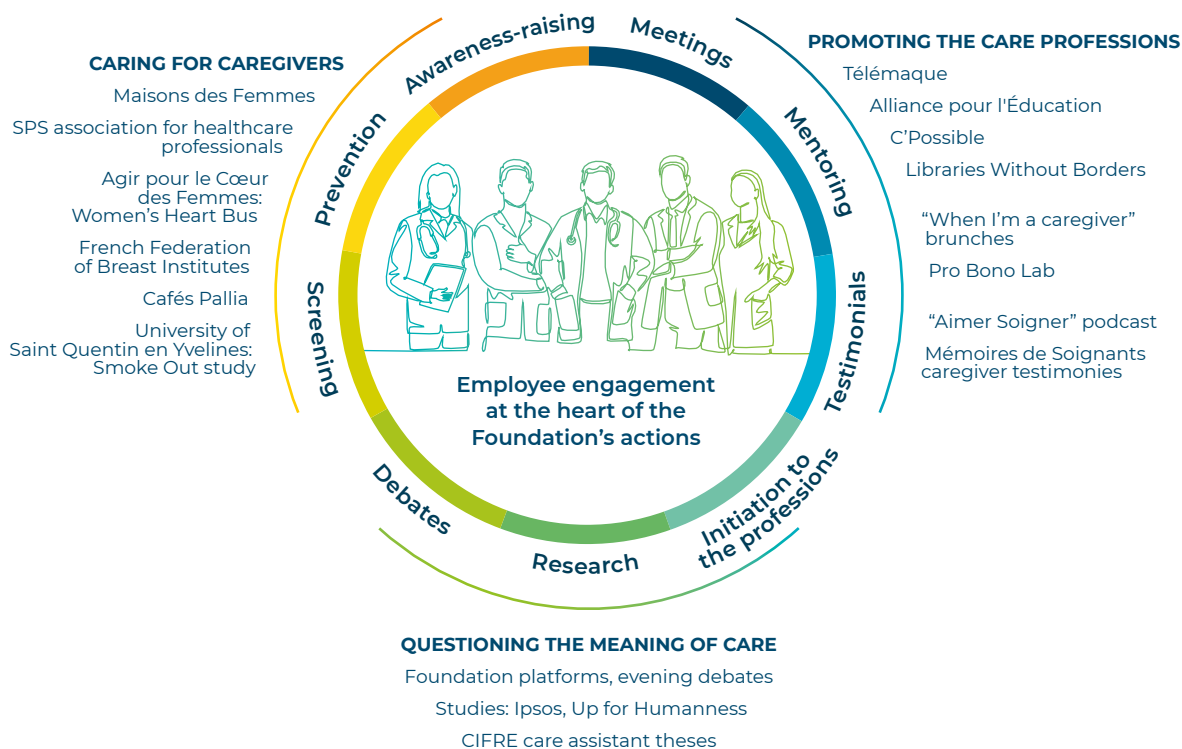
events staged

3,170

participants at events

12,630

number of views/listens to content produced by the Foundation (replays, pod casts, etc.)



The metric showing the number of participants in the Foundation's events includes both participants in the events and the audience reached or benefited. Depending on the type of event, it includes Clariane employees, pupils, students and their teachers, as well as caregivers, experts or people interested in care professions from outside the Clariane Group.

It does not include people who benefit from the activities of non-profit organisations to which the Foundation donates money, but in which it is not involved directly, including:

- participation in 16 stages of the Women's Heart Bus;
- support for the Restart collective, which brings together all the Maisons des Femmes in France;
- support for the caregiver helpline set up by SPS.

The Korian Foundation for Care and Ageing Well in Germany

The Korian Foundation for Care and Ageing Well (*Korian Stiftung für Pflege und würdevolles Altern*) was created in 2020. The Foundation is mainly funded by Korian Germany, although it also receives public grants and donations. Its actions are focused on the well-being of caregivers and, more generally, all people active in the care sector.

In 2024, the Foundation worked in the following areas in particular:

- stress management: open-access e-learning certification programme, comprising eight modules developed specifically for the healthcare sector (420 participants since 2020). The e-learning has been integrated to Korian's training catalogue in 2022;
- aromatherapy: in a half-day workshop, employees learned how essential oils help to reduce their own stress and how they can incorporate this knowledge into their daily care (11 workshops completed in 2024);
- non-violent communication: half-day workshop developed with a specialist coach and run by an external facilitator, aimed at identifying and preventing the various forms of violence that can occur in care homes, in particular through non-violent communication with residents and within teams (23 workshops run in 2024).
- end-of-life, death and bereavement support: publication of a guide for professionals in the sector to support them in managing the emotional burden associated with this mission and organisation of half-day workshops in facilities on these topics with an invited speaker (8 workshops carried out in 2024);
- innovation: in partnership with Korian Germany, the University of Bremen and the Fraunhofer IIS research institute, the Foundation has been a member of the Care 2030 (*Pflege 2030*) project since 2022. The Korian Haus Curanum facility in Karlsfeld was selected as the pilot facility for this three-year project. It is financially supported by the Bavarian Ministry of Health and Care, which aims to measure the contributions of new technologies and innovative planning methods

to the quality of care and working conditions. In 2024, experimentation with the eleven technologies tested in the facility continued;

- promotion of the care sector: through the "Fokus Pflege" podcast, available on streaming platforms. This is a way for the Foundation to spotlight emerging topics and innovative projects in the care sector among caregivers and the general public, through interviews with experts (25 episodes in 2024).

Partnerships with non-profit organisations

In addition to supporting corporate foundations, Clariane directly supports cultural and educational charities and institutions through national partnerships in the various countries in which it operates. For example:

- In France, the Petit-fils network of home help agencies created the "Committed Agency" skills sponsorship programme in 2024. It allows volunteers from participating agencies to carry out general interest missions during their working time (at least two days per year) for non-profits. By the end of 2024, 41 agencies had joined the programme, enabling 217 employees to volunteer during their working hours.
- In Spain, Clariane (through Grupo 5) and the Complutense University of Madrid have created the "Against Stigma" chair, which aims to combat the social stigma that affects people suffering from mental illness, disability, vulnerability or extreme social exclusion through research, training programmes, cultural activities and awareness-raising campaigns. In 2024, part of the Chair's work was devoted to the design of an application for the general public to measure stigma and publicise recommendations to reduce it.
- In Italy, Clariane's partnership with Onda, a charity working for women's health, is reflected notably in the Group's participation in the annual "open doors" week for women victims of violence. In 2024, 16 of the Group's facilities participated in the programme, offering free consultations, medical and psychological examinations and information events open to all.

MONETARY VALUE OF THE GROUP'S DONATIONS TO NON-PROFIT ORGANISATIONS, INCLUDING DONATIONS TO THE CLARIANE AIMER SOIGNER FOUNDATION (FRANCE) AND THE KORIAN GERMANY FOUNDATION FOR CARE AND AGEING WELL

	2023	2024	% change
TOTAL DONATIONS (in millions of euros)	€2.2m	€2.0m	-10%

<div> <div>ESRS</div> <div>S4</div> <div>PATIENTS AND RESIDENTS</div> </div>					
MATERIAL					
<div>●</div> DIALOGUE AND ENGAGEMENT (INCLUSIVE GOVERNANCE)	<div>●</div> FINANCIAL AFFORDABILITY OF THE OFFER AND TRANSPARENCY OF INFORMATION	<div>●</div> ETHICS AND QUALITY OF CARE	<div>●</div> RESEARCH AND INNOVATION IN HEALTH AND CARE	<div>●</div> DIVERSIFICATION OF OFFERS AND SERVICES	<div>●</div> PROTECTION OF PERSONAL DATA OF PATIENTS, RESIDENTS AND FAMILIES
MAIN POLICIES AND ACTIONS					
<div>Ongoing communication</div> <div>Satisfaction surveys</div> <div>Local and National Stakeholder Councils</div> <div>Whistleblowing and report handling procedure</div>	<div>Information and guidance standard for care seekers</div>	<div>Ethics Charter</div> <div>Clariane Quality Standard</div> <div>Positive Care approach</div> <div>ISO 9001 certification</div> <div>Satisfaction surveys</div>	<div>Medical, innovation and research policy</div> <div>Roll-out of telemedicine services</div> <div>Clinical research</div> <div>Innovation Days</div>	<div>"At Your Side" corporate project</div> <div>Medical, innovation and research policy</div>	<div>Group directives on personal data protection</div>
2024 OUTCOMES					
<div>More than</div> <div>76,000</div> <div>responses to satisfaction surveys</div> <div>89%</div> <div>of facilities engaged in active dialogue with stakeholders</div> <div>5</div> <div>Active Stakeholder Councils at national level</div>	<div>58%</div> <div>deployment rate for the information and guidance standard for care seekers</div>	<div>98%</div> <div>of personalised plans up to date</div> <div>98%</div> <div>of clinics NH/ISO 9001 certified</div> <div>44</div> <div>Net Promoter Score Patients, residents and families</div>	<div>19%</div> <div>of nursing homes offering at least one telemedicine service</div> <div>26%</div> <div>of clinics offering at least one telemedicine service</div> <div>105</div> <div>communications from research and innovation projects</div>	<div>12%</div> <div>of Group revenue derived from the Community Care segment</div>	<div>GDPR maturity:</div> <div>2 (satisfactory)</div> <div>according to the study carried out in 2024</div>

3.3.3 Patients and residents (ESRS S4)

3.3.3.1 Material impacts, risks and opportunities related to patients and residents (ESRS 2 SBM-3)

Clariane's purpose, "Taking care of each person's humanity in times of vulnerability", is aimed directly at the people cared for by the Group. In essence, Clariane's activities aim to have a positive impact on the health, quality of life and independence of the people it cares for, whether they live in a care home, in their own home or in shared living, or are receiving care in one of the network's clinics. At the same time, caring for frail people gives the Group's employees a special responsibility to protect the physical and mental integrity of people, respecting their privacy, their individuality and their wishes.

In keeping with Clariane's commitments to Consideration and Innovation, and the core principle of Inclusive Governance, the policies and procedures outlined in this chapter are designed to enhance the quality of care provided to patients and residents – a key concern for their families – through high standards of ethics, professionalism and quality management, the involvement of the people receiving care and their families, and Clariane's dedication to innovation and research.

The main material impacts, risks and opportunities related to patients and residents are described below:

SCOPE: COMPANY OPERATIONS

Material impacts, risks and opportunities (IRO)	Label	Time horizon	Description (clarifications provided in addition to the elements presented in section 3.1.3.3 (ESRS 2 SBM-3))
STAKEHOLDER DIALOGUE AND INPUT (INCLUSIVE GOVERNANCE)			
Positive impact	Input from patients, residents and families	(ST) > (LT)	Expectations and perceptions of quality of care can vary significantly from one person to another.
Risk	Business disruption due to insufficient or ineffective dialogue with patients, residents and families		<p>The often rapidly changing nature of their multiple health conditions means that vulnerable people may find it difficult to articulate and assert their wishes and opinions.</p> <p>Such difficulties may be even more pronounced for individuals residing in care homes or shared living arrangements, where their personal preferences and opinions may differ from those of others.</p> <p>Here, the role of Clariane employees is to meet the expectations of each of the people we care for wherever possible, while taking into account impacts on all those affected, including other people receiving care, family members and other employees, while respecting local regulations and the Clariane Quality Standard.</p> <p>The dissatisfaction and conflicts that can arise within facilities often stem from a lack of communication.</p> <p>As such, fostering quality dialogue between facility management, the people receiving care and their families can directly impact the quality of care and the smooth running of the facility. To deliver on its mission, Clariane must:</p> <ul style="list-style-type: none"> • encourage people receiving care and their families to express their views and to participate in improving care and quality of life within facilities through individual and collective channels of dialogue; • ensure the proper functioning of whistleblowing channels and processes to address and remediate negative impacts; • ensure regular contact with one or more family member.

FINANCIAL AFFORDABILITY OF THE OFFER AND TRANSPARENCY OF INFORMATION

Positive impact	Transparency of information	(ST)	Health and care services can be complex to understand and expensive to obtain, depending on financing arrangements and laws in each country.
Negative impact	Financial accessibility of the offer		<p>Clariane can have a positive impact by helping to inform the general public and people in need of care about the frailties in which the Group has expertise, the various support solutions available, and by raising awareness of public and not-for-profit social and psychological support services.</p> <p>The high cost and duration of care in some cases puts Clariane under particular responsibility to be transparent and clear about its services and fees, and to inform residents, patients and families about the financial assistance for which they may be eligible.</p> <p>Medico-social and health services have an impact on equal access to care, which is why fees for these activities are governed by regulations in the various countries where the Group operates. This gives Clariane a particular responsibility to cooperate closely with the public authorities, which are the guarantors of equal access to healthcare and to contribute to solidarity measures and public policies implemented to guarantee this right.</p>

ETHICS AND QUALITY OF CARE

Positive impact	Preserving the health, independence and quality of life of the people we care for	(ST) > (LT)	<p>Their positive impact on the health, independence and quality of life of the people we care for is the very essence of Clariane's purpose. To fulfil its mission, Clariane must guarantee high standards of quality of care, which the WHO defines as effective, safe and people-centred. In other words, it must match the individual's preferences, needs and values.</p> <p>Any failure to meet these standards creates a risk of non-quality, where care does not live up to predefined quality objectives, ethical principles or the expectations of the person receiving care. In addition, the vulnerability of these people may increase their risk of abuse⁽¹⁾.</p> <p>Incidents that negatively affect the health, safety or security of the people we care for expose Clariane to significant operational, legal, financial and reputational risks. Indeed, Clariane's activity is built on the trust of the people it cares for and their families, and more broadly of all its stakeholders, and its ability to safeguard the physical and moral integrity of the people it serves.</p>
Opportunity	Business growth stemming from a strong reputation for quality of care		
Negative impact	Non-quality care and abuse		
Risk	<p>Penalties (suspension of operations, fines, financial compensation, etc.) for breaches of health regulations or incidents related to ethics and quality of care</p> <p>Loss of business, and financing difficulties due to the reputational impact of incidents related to ethics and quality of care</p>		

RESEARCH AND INNOVATION IN HEALTH AND CARE

Positive impact	Contribution to the advancement of knowledge and practices	(ST)	The scale of its network allows Clariane to leverage its expertise, infrastructure and data to support research projects crucial for the continuous improvement of health and care practices. These initiatives enhance the quality of care for patients and residents, and, more broadly, contribute to the advancement of knowledge and the development of therapeutic practices, positively impacting public health.
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DIVERSIFICATION OF SERVICES AND OFFERS

Positive impact	Range of services tailored to growing and diverse needs	(ST) > (LT)	<p>The needs addressed by Clariane are expected to increase significantly in the coming years due to the rising number of elderly people experiencing loss of autonomy and the growing prevalence of chronic diseases and mental disorders. In some areas, the availability of care, which is typically regulated and financed by health authorities, is insufficient to meet current needs.</p> <p>At the same time, the expectations of the people receiving care are evolving towards a clear preference for home care and personalised support closely aligned with their lifestyle, in a familiar environment and on a human scale.</p> <p>To address these needs, Clariane must adapt its services and accelerate the development of outpatient and home care solutions.</p> <p>On a local scale, changes in Clariane's offers (openings, closures, relocations, changes in the capacity of a facility, etc.) can significantly undermine access to care, particularly in areas where medical services are thinly spread. It is essential for Clariane to work closely with local authorities and communities to mitigate any negative impact on access to care (see section 3.3.2 – "Local communities").</p>
Opportunity	Business growth driven by service diversification		
Negative impact	Insufficient availability of services in some areas		

PERSONAL DATA PROTECTION

Negative impact	Data breaches involving personal data of patients and residents	(ST) > (LT)	<p>The personal data, particularly health-related data, processed by Clariane as part of its activities require specific protection to safeguard data subjects and their rights. The destruction, loss, alteration or breach of such data could have significant negative consequences both for the people affected and for the Group. The protection of personal data is therefore a major concern for the Group.</p> <p>Clariane implements specific data protection processes to ensure the integrity of its patients' and residents' data in a context of mounting cybersecurity threats, particularly targeting healthcare facilities.</p>
Risk	Business disruption due to failure to meet personal data protection obligations (GDPR)		

(1) Abuse is defined by the WHO as a single or repeated act, or lack of appropriate action, occurring within any relationship where there is an expectation of trust, which causes harm or distress to a vulnerable person. This type of violence constitutes a violation of human rights and includes physical, sexual, psychological and emotional abuse; financial and material abuse; abandonment; neglect; and serious loss of dignity and respect.

3.3.3.2 Processes and channels for patients, residents and families to raise concerns (ESRS S4-2, S4-3, S4-5)

3.3.3.2.1 Processes for engaging with patients, residents and families (ESRS S4-2, S4-5)

Ongoing communication

The facility's management is responsible for communicating with patients, residents and families throughout the period of care. This includes:

- information on offers and services (see section 3.3.3.5);
- daily life within the facility;
- channels for dialogue with the facility;
- any information that may significantly affect quality of life or care;
- information on care, treatments and the therapeutic pathway, in accordance with specific local regulations;
- response to requests and listening to concerns raised on a day-to-day basis by patients, residents and families.

The Clariane Quality Standard stresses the duty to fully and clearly inform residents or patients about the risks and anticipated benefits of the proposed therapeutic approach before obtaining the consent of the patient and/or their legal representative, in accordance with local regulations.

In addition, nursing homes provide families with routine updates on events within the facility at least twice a month; other than that, any significant change in a resident's health status must be communicated immediately.

Regular family updates include:

- news from the home: the preferred method of communication is determined by local practices (newsletter, social media, Korian Families app, etc.);
- information about the family member (health status, activities), based on the resident's and family's preferences, ideally conveyed in person.

The quality of communication with the facility is one of the aspects covered by the patient, resident and family satisfaction measurement framework described below. The survey questions on this topic vary according to the specifics of each country and business. They address aspects such as the quality of active listening, staff and management availability, response times to requests and the frequency of information provided by the facility.

On-site teams serve as the primary point of contact for all requests. If a response provided by the facility is deemed unsatisfactory, patients, residents and families can contact the central customer service department directly in each country, either by phone or in writing (see section 3.3.3.2.2 on complaint management).

Satisfaction surveys

One way of engaging dialogue with customers is to gather feedback on their experiences. Clariane thereby regularly surveys the satisfaction of residents, patients and their relatives as regards the services provided. Responses to surveys are measured and analysed by a neutral, independent specialist with teams in the countries where Clariane operates. In 2024, more than 76,000 people participated in the Group's *C-Satisfaction* survey.

Two types of surveys are conducted:

- a comprehensive experience survey that evaluates the overall experience of patients, residents or their families. The results are presented and analysed within the facility's management committee, before being shared with teams, residents and families. These discussions serve to contextualise dissatisfaction or early warning signs, reinforce strengths and identify priority actions for the coming year;
- a thematic analysis at key stages in the care pathway to identify pain points and adapt the service accordingly.

The dialogue spans the entire period from the survey itself to discussions on findings and agreement on potential corrective measures.

Policies, actions, objectives and outcomes related to quality management and satisfaction measurement are described in section 3.3.3.6.2.

Forums for dialogue with residents, patients and families at facility and national level

Forums for dialogue with residents, patients and families are established within each facility to:

- involve them in the life and operation of the facility and ensure respect for their rights;
- contribute to improving quality of care and quality of life;
- foster mutual understanding among stakeholders and establish constructive dialogue to prevent conflicts;
- provide an avenue for them to share their feedback and experiences.

The organisation of this dialogue varies depending on the type of activity, the people cared for, regulatory requirements and local practices. The most common practices include the establishment of committees composed of elected representatives of the people we care for and the organisation of meetings open to all.

At the national level, Stakeholder Councils advise Clariane on challenges related to its business, CSR approach, relations with stakeholders and societal issues concerning support for the elderly and vulnerable. Representatives of patients, residents and families from Clariane network facilities and/or associations representing elderly people and patients serve on these councils alongside sector experts.

Policies, actions, objectives and outcomes related to local and national Stakeholder Councils are described in section 3.3.3.4.

3.3.3.2.2 Processes to remediate negative impacts and channels for patients, residents and families to raise concerns (ESRS S4-3, S4-5)

Definitions

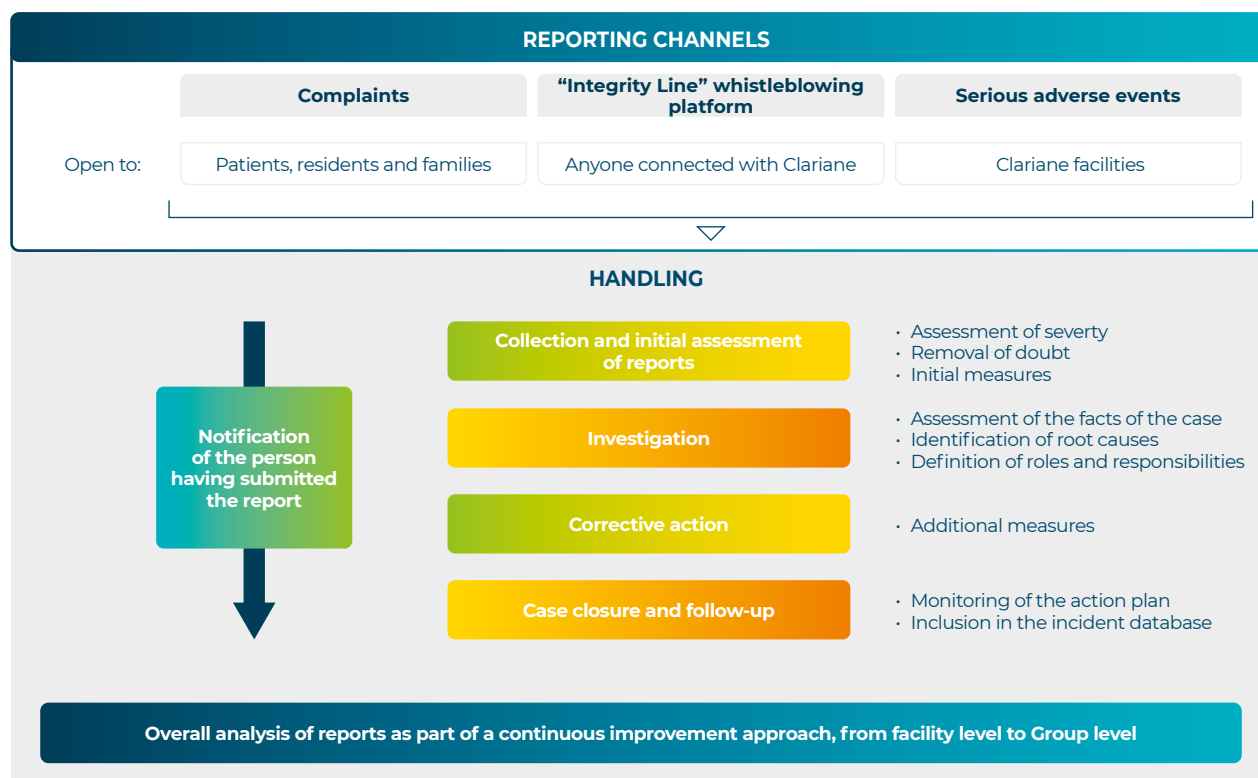
Complaint: dissatisfaction expressed by residents, patients, their families, relatives or any person in contact with a Clariane facility or service.

Serious adverse event: a serious adverse event (SAE) is an internal or external incident that may compromise the continuity of service in a facility, the quality of care for

residents or patients, or the safety of staff. SAEs are reported internally by facility staff and to the relevant authorities in accordance with local regulations.

Alert: any suspicion of conduct that, if proven, could constitute a threat or harm to the public interest, violate applicable regulations, breach Clariane's Ethics Charter, or present a risk of corruption or conflict of interest. A report is classified as a formal alert following analysis by the department responsible for the internal whistleblowing system. Situations liable to be classified as formal alerts include threats to the physical or mental integrity of people, violations of dignity, fundamental freedoms or integrity.

Report: any complaint, serious adverse event or formal alert.



Reporting channels

In cases of dissatisfaction or a probable or confirmed incident, any person may report their concerns to facility staff, directly contact the head office in each country, or submit a report – anonymously if they so wish – via the Group's Integrity Line online platform. In addition to receiving requests from patients, residents and their families, each facility is encouraged to proactively report any adverse or serious adverse event, especially if it affects the facility's normal running.

Clariane is firmly committed to ensuring the legal protections available to whistleblowers, including safeguarding their anonymity and ensuring that they do not suffer retaliation for making a report, in accordance with the laws governing systems of this type in the European countries where Clariane operates. Any person who makes a report in good faith and believes they are being subjected to retaliation as a result should contact the Compliance Department without delay.

Reporting channels available to patients, residents, families and anyone connected with Clariane

1) Reporting to facility staff

The vast majority of concerns are raised through this channel, which allows most of the issues or difficulties faced by residents and patients to be resolved. If the staff member receiving the report is unable to address it directly, they pass it on to the appropriate person.

Complaints and incidents are recorded based on their nature and severity in a common tool used across all facilities in each country. This ensures traceability and follow-up of reports at facility level, while also allowing higher-level regional and national management teams to oversee their proper handling and resolution. The most significant situations are monitored at the national level by an Incident Committee or, where necessary, a dedicated task force.

In addition to short-term corrective measures, implemented by the facility and relevant functional departments, more systemic and preventive measures may be introduced in the medium term as part of the continuous improvement of operational practices and processes. These measures are followed up at the levels responsible for their implementation.

2) Reporting to the head office

Complainants may contact the head office directly, particularly the customer service department, if the facility's response fails to meet their expectations. Depending on the issue, the complaint is assigned to a relevant functional department, which oversees the investigation, resolution and response to the complainant. The facility and its regional management are involved as needed in analysing and resolving the situation. Depending on its nature and severity, the request is also recorded in the common tool used across all facilities in each country. Where necessary, the case may be escalated for monitoring by the Incident Committee or a dedicated task force.

3) Reporting via the Group's Integrity Line platform

- The Group provides an online Integrity Line platform that allows anyone to report irregularities involving Clariane or its employees. These irregularities may include actions contrary to regulations, the Ethics Charter or the Code of Conduct, or situations that pose a threat or risk of harm to the public interest. Reports can also be made anonymously.
- The internal Integrity Line whistleblowing platform is operational in all countries where Clariane operates. Each country is responsible for handling the reports that concern it, under the Group's supervision. A dedicated department in each country is responsible for overseeing the internal whistleblowing system. Reports are systematically reviewed to determine whether or not they are genuine, and appropriate measures are taken where necessary. Depending on the subject, other departments may be consulted, in strict compliance with confidentiality requirements, to contribute their expertise and assist in verifying the information. Handling a report may involve an internal investigation led by the department responsible for the internal whistleblowing system.
- Use of this reporting channel is increasing year on year thanks to information and awareness-raising campaigns, although it is still used less frequently than the other two channels described above.

In line with its goal of detecting early warning signals more proactively, the Group encourages greater use of reporting channels and an increase in the volume of reports submitted. Information on how to report dissatisfaction or incidents is available on the Group's websites, included in residence contracts and displayed in facilities. Awareness-raising campaigns, with additional displays, are conducted regularly.

Specific reporting channel for facilities: serious adverse events

The Group's procedure for managing SAEs defines SAE categories and the severity assessment methodology. It also establishes common requirements for reporting and managing such events, and implementing corrective actions.

When an SAE occurs in a facility, it is subject to:

- immediate actions;
- an internal report through the system in place in each country;
- a report to the competent authorities according to local regulations;
- an analysis of the root causes which may be accompanied by the implementation of additional actions (preventive or curative).

Handling of reports

Collection and initial assessment of reports

When a report is received, immediate steps are taken to protect individuals and assets, and to ensure continuity of care. These initial measures are typically implemented by the relevant facility or by regional operational management. The departments responsible for handling reports conduct an initial assessment within 48 hours of receipt, particularly when there is a suspicion of serious psychological and/or physical harm to a resident, patient, customer or employee. Depending on the severity of the potential consequences and the risk of escalation, a crisis unit may be established, involving various functional departments and hierarchical levels up to the Group level.

Investigation and corrective action

If the report describes an unfamiliar situation, an initial review is conducted to determine whether the allegations are substantiated. If necessary, investigations are carried out by the department best positioned to identify the root causes of the problem and assign responsibility for the incident. In addition to any immediate emergency or precautionary measures taken, further actions may be implemented to resolve the situation and prevent recurrence. The procedures governing report handling set maximum processing times based on severity levels and establish requirements for communication with the reporting party throughout the process.

Guarantees specific to reports made through the internal whistleblowing system

All alerts must be closed within a maximum of three months following acknowledgement of receipt, except in particularly complex cases requiring more processing time. The person who makes the report is informed of the outcome, at a minimum when the case is closed, and as needed throughout the process. When an alert is closed, the whistleblower may, upon request, be provided with information on the checks carried out internally to assess the accuracy of the allegations and, where appropriate,

to remedy any dysfunctions. This information is provided on the condition that it does not compromise the implementation of the defined action plan and does not infringe on the rights of individuals.

Governance of report processing

Investigations and proposals for further measures are followed up, where appropriate, by a committee relevant to the nature of the incident: national incident committee for SAEs and complaints, national professional whistleblowing and internal investigations committee for alerts.

The most complex or sensitive events are monitored at Group level by the Safety, Ethics and Crisis Management Department, and are regularly presented to the Group Risks, Ethics and Compliance Committee, and, for ethical concerns, to the Group Professional Whistleblowing and Internal Investigations Committee. Finally, a summary of any special cases is presented quarterly to the Ethics, Quality and CSR Committee of the Board of Directors.

Each year, an analysis of the frequency and impact of different types of events informs Group and country General Management of the priorities to be addressed. At the facility level, management utilises the analysis of serious adverse events (SAEs) in developing its continuous improvement plan.

Metrics: frequency of complaints and SAEs

The following data points are reported here:

- complaints relating to incidents that have had a direct or indirect impact on residents and patients;
- SAEs specifically relating to the personal health, safety and security of residents and patients⁽¹⁾.

Complaints encompass incidents of varying severity and are therefore more numerous than SAEs, which only record potentially severe events.

Metric tables

COMPLAINT FREQUENCY RATE: TOTAL AND BY ACTIVITY

Complaints by activity per 10,000 days billed	2023	2024	Change (difference)
OVERALL	1.73	2.03	17%
Long-term care facilities	1.75	2.16	23%
Post-acute and rehabilitation centres	1.94	0.5	-74%
Mental health clinics	0.79	2.37	200%

SAE FREQUENCY RATE: TOTAL AND BY ACTIVITY

SAE frequency rate by activity per 10,000 days billed	2023	2024	% change
OVERALL	0.56	0.84	50%
Long-term care facilities	0.49	0.71	45%
Post-acute and rehabilitation centres	0.28	0.54	93%
Mental health clinics	2.55	2.78	9%

Information and awareness-raising campaigns aimed at users of our facilities, along with staff training on sharing and reporting dissatisfaction and incidents, and assessing their severity, have led to a steady increase in the number of reports filed, i.e., recorded incidents. In 2024, 2.03 complaints were recorded per 10,000 days billed, up from 1.73 in 2023 (+17%). At the same time, 0.84 serious adverse events relating to the health, safety and security of residents and patients were reported in 2024 per 10,000 days billed, compared with 0.56 in 2023 (+50%).

This trend is seen as a positive outcome of the awareness-raising and training efforts mentioned above, and is in line with the Group's objective of working towards maximum transparency regarding dissatisfaction and dysfunctions within its network as a prerequisite for improving quality. Consistent with this objective, the Group does not set targets for reducing the frequency of reports.

Crossing the analysis of these metrics with the results of internal and external audits conducted in the facilities and patient, resident and family satisfaction metrics from the satisfaction survey (see section 3.3.6.2) helps to verify that the increase in the number of serious adverse events (SAEs) and complaints reported does not reflect a deterioration in service quality. The variations observed between activities in the metrics presented above are generally considered immaterial, except for the higher frequency rate of SAEs related to health, security and safety in mental healthcare facilities (2.78 SAEs per 10,000 days billed, compared with 0.84 for the Group as a whole). This specific aspect stems from the pathologies of patients, which can be reflected in dangerous behaviours.

(1) SAEs are categorised as either collective events (e.g., prolonged lift breakdown, extreme weather events, epidemic, etc.) or events affecting the individual health, safety and security of residents.

FREQUENCY RATE OF COMPLAINTS AND SAEs BY TYPE OF RISK

Complaints relating to the health, safety and security of patients/residents per 10,000 days billed				
	2023	% breakdown	2024	% breakdown
OVERALL	0.94	100%	1.07	100%
Healthcare	0.62	66%	0.71	66%
Security	0	0%	0	0%
Safety	0.32	34%	0.36	34%

SAEs per 10,000 days billed				
	2023	% breakdown	2024	% breakdown
OVERALL	0.56	100%	0.84	100%
Healthcare	0.24	43%	0.42	50%
Security	0.19	34%	0.27	32%
Safety	0.13	23%	0.15	18%

The complaints and SAEs reported below, categorised in accordance with health authority guidelines, correspond to reports of dissatisfaction or dysfunctions related to:

- health: daily nursing and medical care, drug-based and non-pharmaceutical interventions, nutrition, social interactions, falls, suicides and suicide attempts;
- security: aggressive behaviour between residents or patients due to their conditions, wandering and leaving of facilities without staff being aware;
- safety: negligent or malicious behaviour towards residents or patients.

Complaints are expressions of dissatisfaction from residents, patients, their families, relatives or any other person in contact with our facilities. SAEs are reported by staff and document dysfunctions impacting the ability of teams to carry out their duties or involving the running of the facility. This difference in origin – users of our facilities for complaints, company employees for SAEs – reflects varying perspectives and different categorisations of the most frequently reported issues.

Clariane aims to continue standardising practices across countries with regard to the qualification and severity assessment of SAEs to improve the evaluation of their impact on patients and residents.

Mediation service

The goals of mediation are as follows:

- to understand and appease difficult relationship situations;
- to express the various points of view and solve problems in a humane and equitable manner;
- to restore a relationship of trust that is useful for the well-being of all.

Clariane offers all its European customers amicable dispute resolution (ADR), an approach that applies to disputes potentially arising with people receiving care in its facilities, in an ethical manner that prioritises dialogue and active listening. It is a voluntary and personal process, which offers the parties to a dispute an opportunity to reach a voluntary agreement aimed at facilitating their present and future relations. This reflects the increase in the voluntary use of mediation in Europe and the development of European standards. The mediation system is independent, impartial, confidential and neutral.

Mediation mechanisms, managed by Clariane and free of charge for its customers, are offered in all of the Group's countries, in accordance with local customs and practices:

- in France, a certified Mediator is appointed for a three-year term as the company's designated mediator, supported by an internal team;
- in Spain, Clariane has partnered with a specialised external mediation firm;
- in Germany, Italy and Belgium, Clariane calls on an independent mediator upon request;
- in the Netherlands, Clariane utilises an accredited independent entity that customers can approach for a review of their complaints, as is common practice in the country.

These systems comply with the regulatory framework of each country, the European Code of Ethics and Conduct and the Clariane Customer Care Charter. Naturally, they offer the requisite guarantees of independence and confidentiality.

	2023	2024	Change
Number of cases referred to mediation	10	19	90%
Agreement rate (as a %)	86%	95%	9.0 points

In 2024, across all the Group's countries, 19 cases involving patients, residents or families were referred to mediation, with a 95% agreement rate, i.e., the extent to which mediation enables the parties to agree on future actions. The Group does not set quantitative targets for the agreement rate, as mediation is an available option and an aid provided to parties, but the resolution of the underlying disagreement remains their responsibility. Moreover, mediation that does not result in a formal agreement may still achieve its objective of de-escalation by allowing dialogue to resume.

In France, where Clariane's customers most frequently request mediation, the ratio of mediation requests to actual mediation is a key monitoring metric. Of 39 formal requests in 2024, 25 met the eligibility criteria set in the Mediation Charter. To be eligible, the requesting party must have attempted to resolve the dispute via a written complaint to the relevant professional within the past year. Of these 25 eligible requests, eight (32%) did not proceed

to mediation. Analysis shows that the requesting party often hesitates before referring the matter to mediation, allowing the situation to deteriorate. In turn, this delay can lead the other party to refuse mediation, in the belief that the dispute is beyond resolution. The mediation team is working with the company's other departments on a communication plan to raise awareness of mediation and encourage employees to report disputes within the network more promptly.

Following mediation, the mediation team follows up with the parties to gather feedback. Additionally, when an agreement is reached, participants are contacted again six months later to verify that the agreement is still being honoured. This follow-up enables the mediation officer to ensure that the agreement reached is lasting and effective over the long term. Key aspects of the mediation system are shared in the annual report of the mediator, available on the Clariane France Mediator website.

3.3.3.3 General overview of policies related to patients and residents (ESRS S4-1)

The policies and reference documents addressing material issues related to patients and residents are listed below. Policies are drafted to ensure alignment and compliance with:

- the United Nations Guiding Principles on Business and Human Rights;
- the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct;
- the United Nations Global Compact;
- the Constitution of the World Health Organization;

- 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 disorders;
- the European Charter on the Rights and Responsibilities of Older People in Need of Long-term Care and Assistance (June 2010).

They embody the commitments formalised in the Human Rights Policy Statement, published on the Group's website.

Policy	Description of the policy	Scope of application	Circulation
Ethics Charter	Formalisation of values, ethics policy and corporate culture	<ul style="list-style-type: none"> All countries All activities 	Internal and external
Clariane Quality Standard	<p>Definition of common minimum requirements to ensure consistent quality of service</p> <p>Standard used to assess the compliance of facilities with ISO 9001. All parts of the standard must be covered during certification visits</p>	<ul style="list-style-type: none"> All countries Activities included in the scope of ISO 9001 certification⁽¹⁾ 	Internal
Medical, innovation and research policy	Definition of priorities and responsibilities at Group level	<ul style="list-style-type: none"> All countries All activities 	Internal
Group directives on the protection of personal data	Formalisation of requirements to ensure compliance with the General Data Protection Regulation within the Group	<ul style="list-style-type: none"> All countries All activities 	Internal

(1) Long-term care and specialty care facilities at end-2024, all activities by 2026 – see section 3.3.3.5.2.

3.3.3.4 Stakeholder councils and inclusive governance (ESRS S4-1, S4-4, S4-5)

3.3.3.4.1 Participation of people receiving care in local Stakeholder Councils

Forums for dialogue with residents, patients and families are established within each facility to:

- involve them in the life and operation of the facility and ensure respect for their rights;
- contribute to improving the quality of care and quality of life;
- foster mutual understanding among stakeholders and establish constructive dialogue to prevent conflicts;
- provide an avenue for them to share their feedback and experiences.

The organisation of this dialogue varies depending on the type of activity, the people cared for, regulatory requirements and local practices. The most common practices include the establishment of committees composed of elected representatives of the people we care for and the organisation of meetings open to all.

Affected stakeholders

The primary objective of these bodies is to promote the participation (direct or indirect, through representatives) of patients, residents and families. The participation of other stakeholders (e.g., employees, non-profit organisations and volunteers working in the facility, and local authorities) varies according to local regulations and practices, as well as the ecosystem of each facility. The Group encourages the involvement of all stakeholders in this dialogue, in line with the core principle of inclusive governance formalised within the purpose-driven company framework, which is aimed not only at patients, residents and families, but also at all local stakeholders.

Relevant activities

Maintaining ongoing collective dialogue with patients, residents and families requires a sufficient average length of stay or frequency of visits and the existence of a collective living environment. For activities that do not meet these conditions – particularly short-term healthcare services and home care – dialogue relies on alternative channels described in this section.

Functioning, powers and topics covered

In the Group's facilities, the most common forums for dialogue are the Councils, made up of representatives elected by the stakeholders represented, and participatory meetings, which are open to everyone. These two forms of dialogue are complementary and can coexist within the same facility. Elected council meetings can also be open to all residents and families. Where regulations do not mandate a minimum meeting frequency, the Group considers a facility to have active stakeholder dialogue if it holds at least two meetings per year, or three meetings if a committee of elected representatives is in place.

These bodies are consultative: they issue opinions and recommendations for management but do not have decision-making power.

The specific topics on which these bodies must be consulted vary depending on local regulations. However, they address the core aspects of quality of life and care in all countries. Commonly discussed topics include catering, activity planning and social life, care provision, the living environment and the facility's communication with residents, patients and families. Subjects related to the management of the facility, such as quality initiatives, satisfaction survey results, facility strategy, service offerings (nature and pricing) and CSR policies (ethics, environmental practices) are also regularly addressed.

Activity- and country-specific considerations

For long-term care facilities:

The establishment of a council of elected representatives of residents is a legal requirement in the following countries:

- in France: Social Life Committee;
- in Germany: House Council (*Heimbeirat*);
- in Belgium: residents' councils or users' councils (*Gebruikersraad*);
- in the Netherlands: Customer Council (*Clëntenraad*).

In Germany, when an elected representative council cannot be established – typically due to a lack of candidates – a House Spokesperson (*Heimförsprecher*) is appointed. This person, often chosen from among families or volunteers working in the facility, is tasked with collecting concerns and requests from residents and families, and bringing them to the attention of the management. The Clariane Germany Stakeholder Council annually reviews House Council report summaries to provide management with recommendations on how to better address residents' wishes for improvement.

In the Netherlands, regulations require the *Clëntenraad*, representing residents and families, to approve certain decisions directly affecting daily life.

For specialty care facilities:

In France, User Representatives, who are volunteers from accredited non-profit organisations, are appointed by the Regional Health Agency (ARS – *Agence régionale de santé*) to ensure that users' rights are upheld and to contribute to efforts to improve the quality of patient care, family support and healthcare services. They serve on the facility's Users' Commission, which is responsible for handling issues related to hospitalisation conditions, admission, treatment and discharge, with a particular focus on managing complaints and grievances filed by users.

For community care facilities (assisted living facilities and shared housing), participation bodies are set up on a voluntary basis, in line with the commitment made by the Group.

In Italy and Spain, regulations governing dialogue in the Group's various activities vary by region and by sector. Where local regulations do not impose such requirements, stakeholder bodies are set up on a voluntary basis, in line with the Group's commitment.

Metric and target

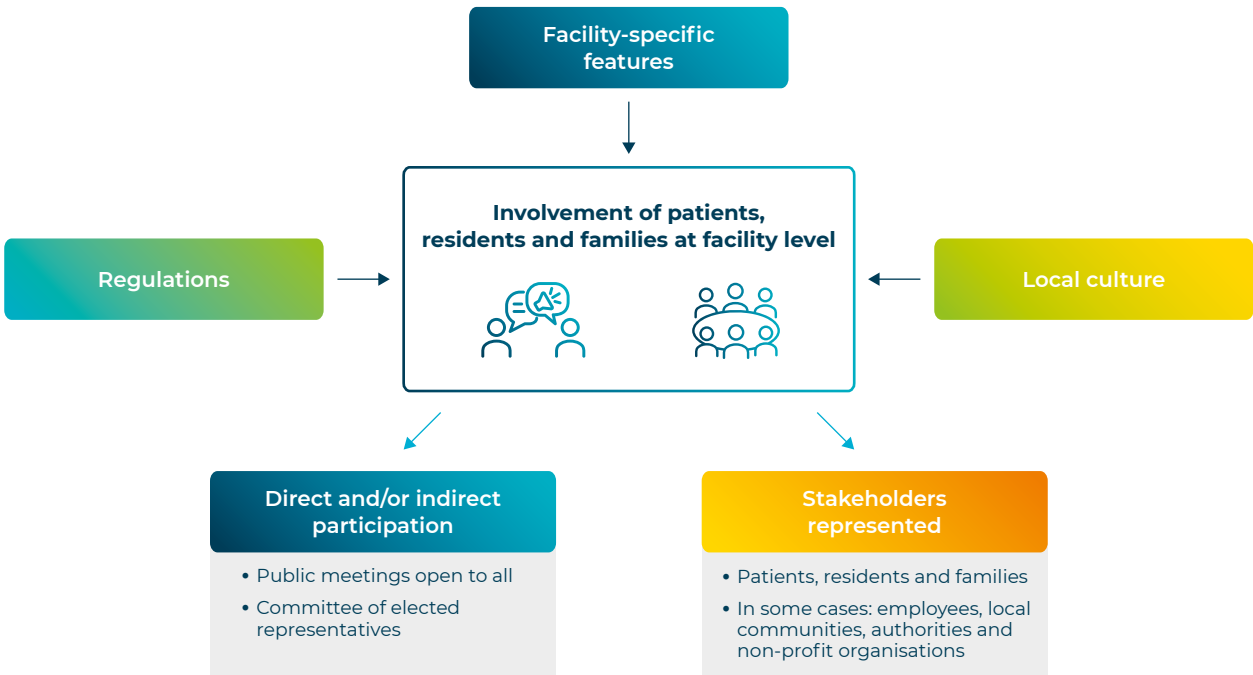
The key performance indicator monitored at the Group level is the percentage of facilities that engage in active dialogue with their stakeholders. This metric tracks the percentage of facilities that have implemented at least one of the following forms of dialogue:

- a council composed of elected representatives or a house delegate (at least three meetings per year, or more if required by local regulations);
- open stakeholder meetings (at least two per year).

The participation of patients, residents and their families or representatives in this dialogue is mandatory, while other local stakeholders must be actively encouraged to take part.

This metric builds on that tracked in the 2019-2023 CSR roadmap, which measured the proportion of facilities with a Stakeholder Council. It further specifies the different forms of dialogue practised within the Group and sets minimum frequencies expected for meetings. In parallel with the change in definition, the indicator, which is based on a questionnaire sent to all facilities, is gradually being integrated into existing reporting channels in each country. This integration was completed in France, Spain and Italy in 2024, allowing the data to be updated for that year. In Germany, Belgium and the Netherlands, data from the 2023 questionnaires was used.

Under its 2024-2026 CSR roadmap, the Group has set a target of at least 95% of facilities engaged in active dialogue with their stakeholders, with an interim target of 90% in 2025.



PERCENTAGE OF FACILITIES ENGAGED IN ACTIVE DIALOGUE WITH THEIR STAKEHOLDERS








	2024	2025	2026
GROUP TOTAL	89%	90%	≥95%

3.3.3.4.2 National Stakeholder Councils

At the national level, Stakeholder Councils advise Clariane on challenges related to its business, CSR approach, relations with stakeholders and societal issues concerning support for the elderly and vulnerable.

By 2026, the Group aims to have an active Stakeholder Council in each of the countries where it operates, with an active council defined as holding a minimum of four

meetings per year. At the end of 2024, these bodies were in place in France, Germany, Belgium, Italy and the Netherlands, in line with the commitment made in 2019 for this geographical scope. A similar body is currently being set up in Spain, following the acquisitions made in that country.

CREATION	REGULATORY OBLIGATION	CHAIR	MEMBERS
 France 2019		Dr Françoise Weber (until 31 Dec. 2024)	<ul style="list-style-type: none"> • Representative of residents/families • Associations for the elderly • Patient associations • Employee representative • External experts
 Netherlands 2020		Dr Jacques Van der Horst	<ul style="list-style-type: none"> • Representatives of residents/families
 Belgium 2020 2022 (Young Seniors Council)		Dominiek Beelen	<ul style="list-style-type: none"> • External experts • Representatives of young seniors
 Italy 2022		Prof. Francesco Longo	<ul style="list-style-type: none"> • Representatives of residents/families • Associations for women's health and rights • Employee representative • External experts
 Germany 2022		Dr Stefan Arend	<ul style="list-style-type: none"> • Representative of residents/families • Patient association • Employee representatives • External experts
 Spain In the process of being established			

Information on the membership and chairing of the Councils is as of the end of 2024.

To ensure a link between these national bodies and the Group's governance, the chairs of the Stakeholder Councils in four countries (Germany, France, Italy and the Netherlands) are also members of the Clariane Mission Committee. Françoise Weber, Chair of the French Stakeholder Council, chairs the Mission Committee.

	SCOPE	MISSION	INTERACTION
MISSION COMMITTEE		Oversight of corporate mission	<div>Four Chairs of National Stakeholder Councils also members of the Mission Committee</div> <div>Depending on the country:</div> <ul style="list-style-type: none"> • local council members on the national council • local input obtained from surveys of local councils
STAKEHOLDER COUNCILS	COUNT 	Advises on: <ul style="list-style-type: none"> - organisation and strategy - relationship with stakeholders - societal challenges related to ageing and healthcare 	
LOCAL COUNCILS	FACILITY 	Advise on daily life at facilities, including care, catering, social life and activities, building, equipment and environment, communication with families, etc.	

France

In 2019, the Group created a Stakeholder Council in France, which was an industry first. Until the end of 2024, the Council was chaired by Dr Françoise Weber, former Chief Executive Officer of the French institute for public health surveillance (*Institut de veille sanitaire*) and Deputy Chief Executive Officer of the French national agency for food, environment and labour safety (*Agence nationale de sécurité sanitaire de l'alimentation, de l'environnement et du travail* – ANSES), who has also chaired the Clariane Mission Committee since June 2023.

At the end of 2024, the Council had eight members:

- a resident/family representative serving as the chair of the Social Life Committee of a Korian nursing home;
- an employee representative;
- associations for elderly people and patients;
- qualified experts with experience in line with the Clariane ecosystem (mental healthcare, geriatrics).

The Council met four times in 2024. Its work focused on:

- cognitive diversity among care home residents in a context where an increasing number of elderly people are suffering from increasingly high levels of dependency when first admitted to facilities;
- the results of the mediation process and the presentation of the new mediator appointed by Clariane;
- advance care directives;
- the strengthening of the role and impact of Social Life Committees and Users' Commissions in facilities;
- a review of actions undertaken in response to opinions issued by the Council in 2023 and 2024;
- the selection of future work themes.

Netherlands

Pursuant to local legislation, the Central Customer Council is made up of representatives of residents and their families. The Council's formal approval is required for certain decisions defined by law that most directly affect the day-to-day lives of residents and families, such as changes to the quality policy or complaints management. The Council also issues advisory opinions on a wide range of subjects.

The Central Customer Council is made up of 11 members drawn from the Customer Councils of Group facilities. Four members of the Council are more specifically involved in its day-to-day management. This core team meets every fortnight and frequently interacts with the management team (holding nine meetings with management in 2024).

In 2024, the full Central Customer Council met four times. Its work focused on:

- the new complaint management procedure;
- the project initiated to enhance collaboration within the organisation and between governance bodies;
- communication with contact people regarding changes to personalised care plans;
- the “restraint-free care” policy, in line with local regulations;
- the promotion of customer councils within facilities;
- a survey among customer councils within facilities regarding the quality of care and management.

Belgium

An Advisory Board was set up in 2020. At end-2024, it comprised five experts recognised for their research in relation to Clariane's activities: medical philosophy and ethics, health economics, mental healthcare, palliative care, innovation in social welfare and care, and the labour market.

In 2024, the Advisory Board met twice. Its work focused on:

- the new organisational structure aimed at strengthening synergies between Belgium and the Netherlands;
- trends in occupancy rates, staff turnover and vacancy rates;
- the Group's mission and values.

A Young Seniors Council was also set up in 2022. It comprises five external members of the new generation of seniors who have different expectations from those of the current residents. The objective is to better understand how Clariane can evolve to meet the expectations of this emerging generation of seniors.

In 2024, the Young Seniors Council met twice. Its work focused on:

- technological innovations: cost, financing and impacts on employees in facilities;
- results of resident and family satisfaction surveys;
- findings of interviews conducted by a council member at a site to explore specific aspects of quality of life.

Italy

The Stakeholder Council, created in 2022, is chaired by Prof. Francesco Longo, Associate Professor in Health Management at Bocconi University, Milan.

At the end of 2024, the Council had eight members:

- representatives of residents, patients and families;
- an employee representative;
- associations working for women's rights and health;
- qualified experts with experience in line with the Clariane ecosystem (mental healthcare, geriatrics).

The Council met four times in 2024. Its work focused on:

- social and environmental impact assessment, in conjunction with Korian Italia's first “Società Benefit” impact report;
- national and local Stakeholder Councils: comparison between Italy and the Group's other countries;
- Positive Care and the integration of the concepts of quality of care and quality of life.

Germany

The Stakeholder Council, created in 2022, is chaired by Dr Stefan Arend, who has over 30 years' experience in managing social organisations, including 12 years on the executive committee of a network of facilities for elderly people operating throughout Germany.

At the end of 2024, the Council had eight members:

- a representative of the residents/families;
- employee representatives;

- an association working for people with Alzheimer's disease;
- qualified experts with experience in line with the Clariane ecosystem (nursing, management of healthcare organisations, nutrition, health economics).

The Council met five times in 2024. Its work focused on:

- the strengthening of the activity and impact of Stakeholder Councils in facilities (*Heimbeirat*);
- the new classification system of room comfort level;
- onboarding documents for new employees and Positive Care guides;
- the quality of catering and cleaning.

COUNTRIES WITH AN ACTIVE NATIONAL STAKEHOLDER COUNCIL

	2023	2024	2025	2026
GROUP TOTAL	5	5	ALL COUNTRIES	

3.3.3.5 Financial affordability of the offer and transparency of information (ESRS S4-1, S4-4, S4-5)

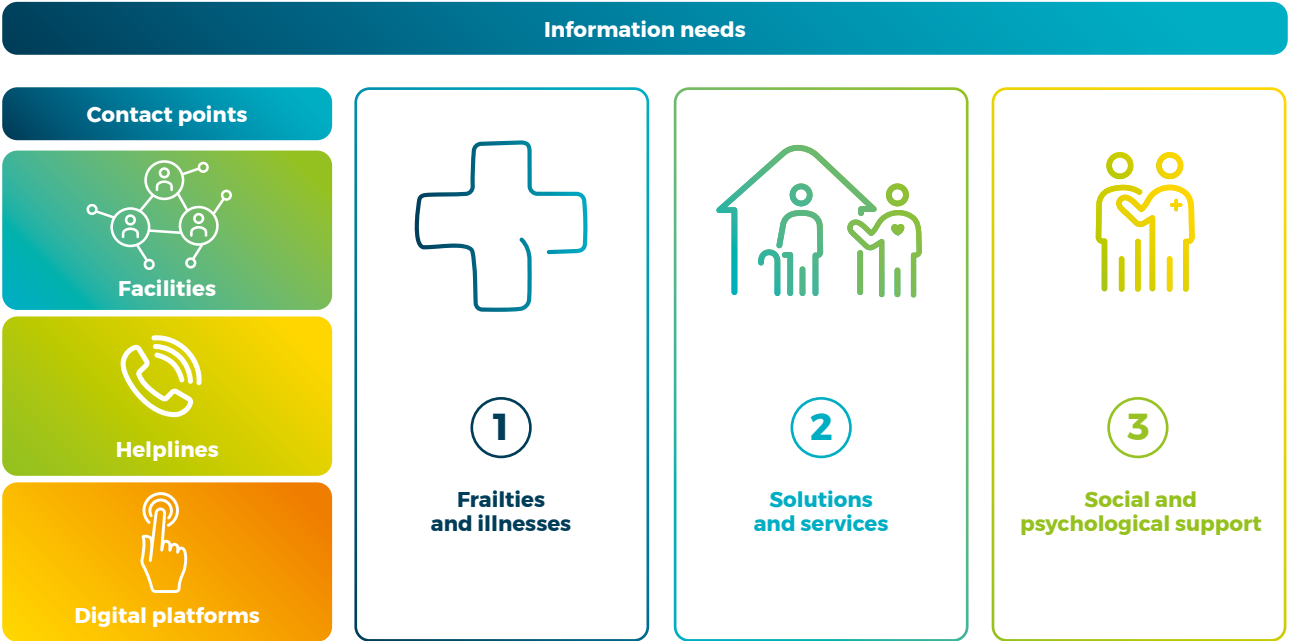
Transparency of information

As part of its purpose-driven company roadmap, Clariane is committed to advising and guiding people in vulnerable situations and their loved ones to help them access care adapted to their needs, and the psychological and social support available from public, non-profit services, as well as within the Clariane community.

This commitment covers the information relayed by the Group and its employees to the general public and also to residents, patients and families, through the various contact points (facilities, helplines, digital platforms), on the following three themes:

1. Frailties and illnesses: information and educational resources on diseases and frailties within Clariane's field of expertise;
2. Solutions and services: main care solutions for vulnerable people, both inside and outside the Clariane community;
3. Social and psychological support: information on social assistance to finance care and the free psychological support available (public and non-profit) for vulnerable people and their carers.

INFORMATION AND GUIDANCE STANDARD FOR CARE SEEKERS



Many actions have already been taken to address this issue, which is an essential aspect of the Group's purpose:

- open events are organised in facilities ("Carers' Cafés", "Alzheimer's Cafés", etc.) and online (videoconferences) to provide information and start conversations on these issues. For example, as part of the 2024 Alzheimer's Weeks, the Korian France teams hosted an online talk entitled "Better understanding Alzheimer's disease and related disorders to maintain the link with your loved one" and organised memory tests in 80 participating facilities;
- through their websites and social media, the Clariane Community brands help raise awareness and understanding of the main diseases and frailties in their areas of expertise;
- in addition to information available online and directly from facility staff, helplines are available in all countries to answer questions about Clariane services and offerings;
- In France, a non-commercial helpline independent from customer service called "Le Fil Clariane" was set up in 2023 and is currently in the testing phase. It is accessible free of charge and allows anyone facing a loss of autonomy

or health difficulties, as well as their loved ones, to be listened to and to receive advice from professionals (nurses and social workers).

To further its commitment, the Group developed a standard for information and guidance for care seekers in 2024. It defines the information that the Group wishes to be in a position to provide systematically in all its countries in which it operates by 2026, on the topics and through the contact points listed above. The objectives associated with the implementation of this standard are to:

- provide information that is readily accessible, reliable and easy to understand;
- help raise awareness of information sources, and public and non-profit support systems for vulnerable people;
- enhance the training of staff, as they are the main conduit of this information to vulnerable people and their families;
- integrate the standard into existing quality management procedures to ensure its consistent and continuous implementation.

The indicator reflects the level of information available in each of the Group's countries on the topics and contact points listed in the standard. Each country's score is weighted by its share of Group revenue.

% DEPLOYMENT OF THE STANDARD ON CARE SEEKERS INFORMATION AND GUIDANCE

	2023	2024	2026
GROUP TOTAL	N/A (NEW INDICATOR)	58%	100%

Financial accessibility of the offer

The pricing of medical, social and healthcare facilities is regulated in all the countries where the Group operates (see Chapter 8 on the legal framework for pricing and financing of activities by country). The regulatory framework distinguishes between care and medical expenses, on the one hand, financed by health insurance schemes, and accommodations and catering, on the other hand, payable by the resident or patient or covered by social welfare. The affordability of the Group's services is therefore closely linked to public policy in this area. In France, for instance, social assistance for accommodation is a form of financial aid that can be granted by the departmental authority to individuals whose income is less than the cost of nursing home accommodation. The number of places available for beneficiaries of assistance is determined by regulatory authorities (regional health agencies and departmental

authorities in France) based on identified needs, and is then allocated among facilities within the framework of multi-year target and resource contracts.

Where legally permitted, the facility's admissions team must assess a prospective resident's financial capacity and tailor the services offered (including room category and auxiliary services) based on their financial resources, preferences and eligibility for social aid, thereby ensuring that the proposed services are financially sustainable for the resident/patient.

In medico-social facilities, management and administrative teams assist residents and their families with administrative procedures. In healthcare facilities, in accordance with regulations, a dedicated social worker assesses patient needs, to provide information and direct them to appropriate legal support mechanisms and organisations that can support them during their transition back home.

3.3.3.6 Ethics and quality of care (ESRS S4-1, S4-4, S4-5)

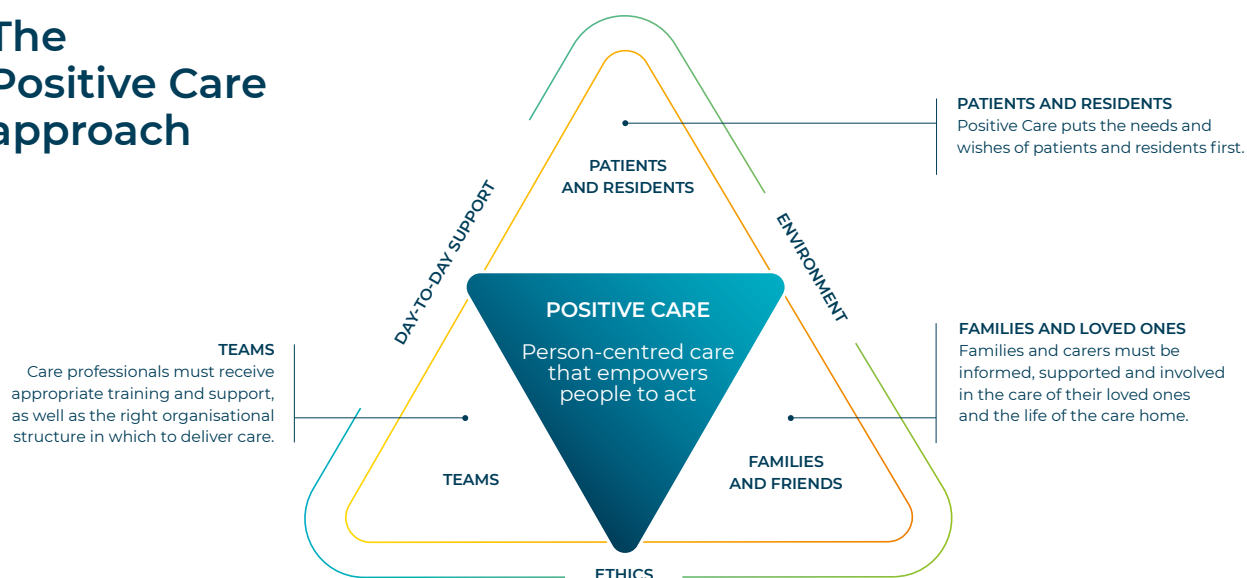
3.3.3.6.1 The Positive Care approach (ESRS S4-1, S4-4, S4-5)

As a reflection of Clariane's humanist purpose, Positive Care guides all of the Group's activities and businesses. It applies without distinction to residents and patients, their families, and employees, and is based on two inseparable dimensions:

- a mindset: considering and respecting the uniqueness of each person – who they are, what they aspire to, what they can do, etc.;

- tangible practices and actions: helping and supporting each person individually to fulfil their aspirations, expectations and desires, and to realise their potential.

The Positive Care approach



The Positive Care approach is the fruit of our medical and social expertise in comprehensive and personalised care, and defines our way of caring:

- We take a holistic approach, caring for people, not just their illnesses, and always respecting their environment;
- Ethically, we aim to maintain people's health, as defined by the WHO, through a personalised care plan tailored to the patient's wishes;
- In the care plan, we systematically seek out non-pharmaceutical interventions.

Initially focused on non-pharmaceutical interventions in nursing homes, the Positive Care approach was redefined in 2023 to include the living environment, layout and organisation of facilities, and team training.

This approach was co-developed with operational teams in the countries where Clariane operates and was informed by experts including Dr Kevin Charras (environmental psychology specialist), Professor Bruno Dubois (neurologist, professor emeritus at Sorbonne University and member of the National Academy of Medicine), Dr Claude Grange (head of a palliative care unit), Dr Élisabeth Kruczek (geriatrician) and learned societies such as the Non-Pharmacological Intervention Society (NPIS).

Clariane's priorities for scaling up Positive Care are to:

- extend the approach to all activities;
- improve the measurement of its implementation and impact;
- continue to identify best practices in each aspect of the approach, and disseminate and embed them throughout the network, notably through the Quality Management Process and training.

Positive Care in everything we do

This redefinition also aims to extend the Positive Care approach to other Group activities (healthcare facilities, shared living and home care services). In 2024, collaborative efforts were undertaken with the operational teams to define the specific applications of Positive Care in rehabilitation and mental healthcare services (operated in France, Italy and Spain). Drawing on best practices observed within the network, these efforts are ongoing.

Clariane's commitment to the ICOPE programme is an example of the implementation of Positive Care in healthcare facilities. ICOPE is a prevention system developed by the World Health Organization (WHO) to identify frailty and enable as many people as possible to age in good health. Aimed at people over 60, it uses simple tests to assess six essential functions: vision, hearing, memory,

mobility, nutrition and mood. If a problem is identified, an in-depth assessment is carried out and personalised follow-up is offered. In 2024, as part of its partnership with the Toulouse University Hospital Institute, Clariane began rolling out the ICOPE programme in rehabilitation and mental healthcare clinics within the Inicea network.

Measuring the implementation and impact of Positive Care

The Consideration Score, obtained through resident, patient and family satisfaction surveys (see section 3.3.3.5.2), is a key metric of the impact of Positive Care. It reflects the purpose of the Positive Care approach, which is to place the feelings of the people being supported and their loved ones at the centre of care.

In 2024, to go further in measuring the impact of Positive Care on the quality of care and life experienced by residents and their families, three new questions were added to the care home satisfaction survey. The questions are asked of both residents and families:

- To what extent do you/your relative feel that their environment is comfortable, warm, secure, safe and friendly?
- To what extent do you feel that daily life is adapted to your pace, needs and wishes (interactions, meals, activities)?
- To what extent do you feel that care is tailored to your needs and personal circumstances?

The scores were 8.3/10 for the first question and 8.1/10 for the other two.

Patient-Reported Experience Measures (PREMS) are based on the principle that patients themselves are an invaluable source of information about the quality of care and must be involved in its assessment.

At the same time, Clariane is working on introducing several complementary Group-wide indicators to monitor the implementation of Positive Care practices by 2026. They include collecting advance care directives, respecting the pace of life and the traceability of non-pharmaceutical interventions.

Ethics of care and prevention of abuse

The Clariane Group encourages ethical questioning in care, in other words “reflection on the meaning and value of our actions, with the aim of making practices more responsible, fair and respectful of the individual”⁽¹⁾.

Our teams are confronted on a daily basis with many situations where conflict arises from differences in rules, morals, habits or simply points of view. For example:

- How can we actively involve family members in the care process while respecting the privacy of the person receiving care?
- How should we deal with a person who categorically refuses a treatment or care considered essential to his or her health or well-being?
- How do you ensure the privacy of a person who is the victim of intrusions from other patients or residents who are prone to wandering?

Developing ethics in nursing homes and clinics is especially necessary today, as the people living in our homes are increasingly dependent and vulnerable, requiring heightened attention and vigilance from care teams. The World Health Organization (WHO) defines abuse as a single or repeated act, or lack of appropriate action, occurring within any relationship where there is an expectation of trust, which causes harm or distress to a vulnerable person. This type of violence constitutes a violation of human rights and includes physical, sexual, psychological and emotional abuse; financial and material abuse; abandonment; neglect; and serious loss of dignity and respect.

In line with this definition, Clariane aims to identify any intentional act of abuse, as all such acts are unacceptable and subject to appropriate sanctions. The Group also aims to detect early warning signs and cases of neglect that, while not having an immediate impact, may cause discomfort for residents and patients. Clariane's procedures specifically concerning the reporting and handling of situations posing a risk to the health, safety or security of the people we care for, including abuse, are outlined in section 3.3.3.2.2.

Faced with these risks, professionals who find themselves in a unique situation where they feel at odds with their values need to be able to draw on this collective thinking to support their position. Ethical issues can be addressed in a variety of ways within a facility, from team meetings to discuss any ethical dilemmas that arise, to open discussions with families about common ethical issues and events where external experts can provide insight. In addition to the tools and initiatives implemented across the Group, ethical thinking is influenced by the cultural and regulatory context in each country.

At Group level, several key tools and initiatives have been introduced to support facilities in their ethical approach, which includes the ethics of care:

- the Ethical Charter is published on the websites of the Group's facilities and those of its subsidiaries, making it accessible to all internal and external stakeholders. It outlines the behaviour expected of staff towards the people they care for and their families, emphasising genuine and proactive communication, respect, dignity and good treatment. It includes examples of sensitive situations commonly encountered in facilities, particularly in relation to the frailty of the people being cared for, to illustrate what is expected. It is given to all employees and is binding on them;
- a “Let's Talk Values” card game has been developed around practical cases and the ethical dilemmas they raise, in order to discuss them as a team.
- an E-learning module on Values has been introduced for employees;
- the annual Group-wide “Values Month” is dedicated to communication and training activities focused specifically on Values and the ethical behaviour expected;

⁽¹⁾ Fabrice Gzil, Deputy Director of the Île-de-France Ethics Reflection Centre, member of the National Consultative Ethics Committee. Excerpt from “Ethical Charter and Elderly Care” (2021).

- all new employees receive a document outlining the Group's values and ethical commitments, including information on whistleblowing channels. A presentation of our values is also given during the onboarding process.

Preventing abuse is a cross-cutting priority in training plans across all the Group's countries. This is addressed through modules dedicated to Positive Care, and others focusing on specific aspects of care (such as communication with people with behavioural disorders, end-of-life care, pain management and ethical considerations). This helps to raise awareness of the various areas where abuse can be a risk.

Key actions related to the ethics of care and preventing abuse in 2024 included:

- the distribution of a Positive Care guide, "Giving meaning to care, benchmarks on ethical questioning", drawn up by a Working Group representing the Group's various countries. Aimed at our carers, one of its goals is to present a simple methodology for dealing with complex situations that raise ethical issues. In particular, it emphasises the importance of considering a variety of viewpoints (from different professionals, patients or residents and their families) and providing a neutral, confidential and caring environment in which to do so;
- a review of existing practices and the needs of teams in different countries to promote a culture of ethical questioning. The professionals interviewed highlighted the need for awareness-raising for teams and training for ethics advisors within facilities;
- in Germany, a 30-hour qualifying training course has been created for the role of "ethics advisor": the employees trained (15 in 2024) are tasked with helping their colleagues identify, discuss and resolve ethical issues. The training will continue in 2025. An awareness-raising campaign entitled "Speak up when no one is saying anything" was also run for employees, residents and their families on all forms of care-related abuse. The campaign aimed to increase vigilance in detecting and reporting such situations, and promoting available resources such as the whistleblowing procedure, training programmes and the Ethics Charter.

In 2025, Clariane aims to continue developing content and tools that encourage employee engagement, such as role-play and video, to support teams in the development of ethical questioning.

The section above specifically outlines ethical commitments towards patients, residents and families. The Group's broader ethical approach, which includes commitments to all stakeholders, is described in section 3.4.1 "Business conduct policies and corporate culture".

Positive Care in nursing homes

The main actions implemented specifically in nursing homes, are outlined below.

Personalised support

Personalised plans

The personalised plan is a document drawn up with the resident, their family and the teams to adapt the daily care routine (care planning, social life, non-pharmaceutical interventions, personalisation of surroundings) along three lines:

- the person's tastes, wishes, personal history and lifestyle;
- their capacities;
- their medical and care needs and risks.

Priority support objectives are set, such as "maintaining the person's social and civic ties" and "managing the resident's anxiety on a daily basis, day and night". These objectives address the issues that are most important to the individual. Depending on the person, the focus may be on medical care, social life or comfort and quality of life.

The establishment of the personalised plan begins at the pre-admission stage, continues throughout the resident's integration period, and should be complete by the end of the third month. Once information has been gathered from the resident and their family, the various professionals involved in the support process work together to produce a draft of the approach, which is then presented to the resident and their family for approval.

The personalised plan is updated at least once a year according to the person's state of health, autonomy and changing wishes.

The process of drawing up and updating personalised plans is subject to local regulations in each country.

In 2024, Clariane organised a working group with medical directors and operational staff to explore ways to better integrate residents' habits and pace of life into the organisation of our nursing homes. After reviewing existing tools for collecting residents' preferences, the members designed a matrix to collect information on residents' pace of life prior to admission and to measure any changes after their arrival. The challenge is to find a balance between individual preferences and the collective organisation. The aim is to test the matrix in pilot facilities in 2025, paving the way for implementation on a larger scale.

	2023	2024	Change in points	Targets	
				2025	2026
Share of residents with an up-to-date personalised care plan	88%	98%	+10 points	98%	99%

At the end of 2024, 98% of residents had an up-to-date personalised care plan, up from 88% at the end of 2023. To provide as many residents as possible with personalised care, Clariane has set a target of reaching 99% by 2026. The increase between 2023 and 2024 can be attributed to enhanced traceability and increased support for teams facing challenges in drafting care plans.

Respect for people's social and sensory environments

Over a period of six months, a group of professionals, operational staff and experts from each of the countries in which Clariane operates met to define recommendations for the design of our facilities to ensure that we are meeting the needs and wishes of the residents we care for as closely as possible. In all countries, the professionals interviewed said that residents want to live in places that are as similar as possible to their own homes, meaning comfortable, safe and welcoming, and places that enable them to stay active in their own lives and in touch with nature. They also say that to feel at home, they need to be able to find "memories", "personal items" and a layout that suits them.

To ensure the quality of life of the people we care for, we must therefore create conditions that enable them to remain independent for as long as possible, live at their own pace, socialise with other residents or with their loved ones, and spend their time as they wish. The environment – a broad term covering everything from the overall architecture to the layout of the different areas, decoration, furniture, colour schemes and lighting – is vital to the well-being of the people who live in our homes. It is part of the care and support process that every facility must consider.

Among other aspects, this involves:

- helping teams, residents/patients and families to personalise private areas with furniture, photos, pictures and decorations that reflect each person's identity;
- personalising communal areas, to preserve markers of regional identity or familiar scenes from everyday life;
- using colour and design to provide spatial and temporal references;
- organising spaces in a way that encourages both socialisation and independence, for example by having open kitchens so that residents can take part in meal preparation;
- creating small living units to encourage a family atmosphere.

In 2024, recommendations from the working group were compiled in a guide distributed across all countries with the relevant local management teams responsible for implementation. These recommendations, based on best practices observed in the network, apply equally to new buildings, facilities undergoing renovation and those wishing to improve their existing environment.

Non-pharmaceutical interventions

Non-pharmaceutical interventions (NPIs) are a combination of care techniques, environmental approaches and human approaches designed to:

- improve people's well-being and quality of life;
- maintain cognitive, motor and sensory capacity;
- solicit social skills;
- reduce psychological and behavioural symptoms.

The NPIs used in the network are scientifically validated techniques and approaches used by trained practitioners. In 2024, Clariane distributed a Positive Care guide for caregivers entitled "Promoting non-pharmaceutical interventions in nursing homes" in all countries, with local teams responsible for implementation. It presents 16 common NPIs, their associated indications, and methods for assessing their effectiveness.

NPIs used in the Group include:

- Silverfit: an interactive cognitive and motor stimulation system for residents. Designed to resemble a video game, it features a screen, a computer and a 3D camera that can detect body movements;
- Formacube: a cognitive stimulation and mental flexibility tool. It consists of plastic cubes of different sizes that fit together to form modules. The aim is to arrange the cubes to reproduce patterns and form geometric shapes;
- animal-assisted therapy is used to form a familiar bond between participants and improves mood disorders. Pet therapy consists of using animals as a therapeutic tool. It can be carried out by a trained staff member or an external service provider. The animal is also trained in this therapy.

COGNITION

Stimulation of mental flexibility
(e.g., Formacube)



BEHAVIOUR

Animal therapy



MOBILITY

Physical reeducation
(e.g., Silverfit games console)



End-of-life support

To improve the quality of care for residents and patients at the end of their lives, and to support caregivers who are regularly confronted with death, the Clariane Group has rolled out two initiatives:

Opening dialogue and raising general awareness of end-of-life issues

In line with its “Loving to Care” purpose, between September 2023 and June 2024, the Clariane Foundation (see section 3.3.2.5) organised a series of monthly digital cafes known as “Café Pallia”, open to all Group employees and the general public. These digital cafes are hosted by Dr Claude Grange, a palliative care doctor and author of the book *Le Dernier Souffle* (The Last Breath), to discuss end-of-life issues based on ten topics, including: “What do we know about advance care directives and the trusted person?” “To tell the truth or not to tell the truth?” and “When and why should palliative care be provided?” These videos can be viewed by the general public on the Clariane Foundation website.

A documentary by Victor Grange, filmed in the palliative care unit at Houdan Hospital, is also being made available to facilities as an educational resource and as a tool for dialogue with teams and families.

Adopting best practices in our facilities and in home care

Since 2023, Clariane has:

- commissioned a comparative study on public expectations regarding end-of-life care in its main countries of operation (surveying over 5,000 people across five countries);
- conducted a qualitative study among people facing end-of-life situations in France, focusing on relational and support aspects;
- assessed existing practices within the Group;
- distributed a Positive Care guide for caregivers and teams entitled “The end of life can also be a great moment in life” in all the Group’s countries in 2024, with local management teams responsible for promoting best practices. The new guide outlines essential concepts (local legal frameworks, advance care directives, trusted persons, palliative care, etc.) and provides guidance to support teams in this critical aspect of their work.

The Group aims to continue improving practices in its facilities, aligning them with the expectations, areas for improvement and specific local characteristics identified through these initiatives, notably by integrating them into quality procedures and training plans.

Supporting residents and people with Alzheimer’s disease and their families, strengthening team skills

The vast majority of residents in Clariane Group nursing homes suffer from neurodegenerative disorders. People close to them can be deeply affected by this situation and are often looking for information to help them better support their loved one, whether at home or in a nursing home. Strengthening the skills of the Clariane teams and providing information and support to families is a priority for the Group.

In collaboration with Professor Bruno Dubois, an internationally renowned neurologist, Clariane has developed 11 five- to eight-minute educational videos for families and two videos for teams. Translated into all of the Group’s languages, they are available on the [clariane.com](https://www.clariane.com) website.

Examples of videos:

- how memory works and how it is affected by Alzheimer’s disease;
- unusual and sometimes difficult behaviours associated with Alzheimer’s disease – learning strategies to manage them;
- practical advice on how to support a relative with cognitive impairment at home.

A Positive Care guide intended for families “Helping your loved one in a nursing home, the answers to your questions” issued in 2024, has also been produced to explain the process of moving into a nursing home and how to communicate with a loved one with cognitive impairment.

Building skills to support people living with Alzheimer’s disease is an integral part of training plans in all countries.

3.3.3.6.2 Quality management
(ESRS S4-1, S4-4, S4-5)

The quality approach is centred on ensuring patient, resident or family satisfaction. In addition to ensuring compliance with expert recommendations, Clariane implements measures to ensure that its services meet the needs of patients, residents and their families.

The Quality Department is responsible for:

- defining a Quality Management System (QMS) that meets customer needs and mitigates risks;
- promoting a quality initiative that engages all stakeholders to optimise processes.

Clariane's Quality strategy is led by the Group Quality Department and coordinated by Clariane's European Quality Community, which includes a representative from each country's Quality Department.

The Quality Management System is built on four pillars: definition of guidelines (Clariane Standard, Quality Policy), risk management, internal controls and operational coordination of the Quality strategy. It ensures that the needs of residents and patients are properly considered and that all possible improvements are implemented. It structures, harmonises, controls, prevents risks and guides the entire company in a process of continuous improvement, in accordance with the applicable regulations.

It is implemented at three levels:

- facility: via operational support;
- country: via a dedicated team, in charge of tailoring the Group's quality strategy to regulatory requirements and national specificities and managing the implementation of the Clariane Standard within the country;
- Group: via a Quality Department, whose mission is to align all the Group's countries around the Clariane Standard, which brings together both the basic principles and the components of the QMS.

A series of internal and external controls measure the compliance and alignment of practices with Clariane requirements, including:

- self-assessments;
- 360° audits;
- ISO 9001 certification audits;
- measuring customer satisfaction via the *C-Satisfaction* survey and thematic analyses conducted by Ipsos, an independent expert;
- the Group Internal Audit Department controls compliance and verifies system performance.

In parallel, the supervisory authorities regularly audit the Group's facilities. Clariane therefore ensures that the assessments carried out internally are aligned with the expectations of the authorities.

Internal audits and quality controls

Every facility must regularly carry out a self-assessment. In addition, every facility is subject to a 360° audit at least once every two years.

These 360° audits aim to:

- check that the facility's operations comply with the regulatory requirements and the Clariane Standard;
- assess the assimilation of procedures, by verifying that all procedures are established, known, understood and applied within the facility;
- monitor the implementation of a continuous practice of detecting and correcting dysfunctions (deployment of quality monitoring);
- ensure that the expectations expressed by residents, patients and their relatives are taken into account;
- consolidate best practices, identify areas for improvement and facilitate the exchange of best practices within the network.

Clariane carries out these 360° audits in order to verify the correct appropriation and application of the Group's standards and to support the teams in the identification and implementation of preventive or corrective actions according to:

- the level of risk identified;
- strategic ambitions;
- the expectations of residents, patients or their loved ones.

Following these assessments, the facilities are rated according to four levels, from A to D.

In 2024, 1,281 360° audits were carried out across 823 facilities in the Group's seven countries.

% of facilities rated A or B following the 360° audit	2023	2024
	72%	78%
GROUP TOTAL		
France	68%	73%
Germany	67%	71%
Belgium	75%	78%
Netherlands	72%	86%
Italy	89%	96%
Spain	90%	94%

78% of the Group's facilities audited in 2024 were rated A or B. The Group does not set targets for this metric, as it is directly linked to the goal of increasing the proportion of ISO 9001-certified facilities (see "Quality certification audits" below). For facilities classified C or D, the Group requires a follow-up audit, usually within six months depending on the action plan, to verify that the issues raised during the first audit have been resolved.

The Group's Internal Audit Department systematically includes Quality Management System control points in its annual reviews and contributes, through its recommendations, to the continuous improvement of the processes implemented.

Outsourced specific controls

Clariane subcontracts certain specific controls to external organisations, for example on food safety.

Audits and quality controls by the supervisory public authorities

Public authorities supervise healthcare and nursing facilities. These audits assess, for example, medical procedures, monitoring procedures, the quality of files and the participation of user representatives. They are sponsored by the public authorities and supervisory bodies.

In each country, healthcare facilities are monitored by authorities at national and/or regional level, depending on the country:

- in France, all Inicea healthcare facilities are certified by the *Haute Autorité de Santé* (High Authority for Health – HAS);
- in Germany, the medical service of *Medizinischer Dienst* (Health Insurance Authority – MD) and *Heimaufsicht* (Home Supervision Quality Office – FQA);
- in Belgium, Care Inspections by region, e.g., the Care Inspectorate in Flanders;
- in the United Kingdom: CQC (Care Quality Commission);
- in Italy: ASL (*Azienda Sanitaria Locale*);
- in the Netherlands: IGJ (*Inspectie Gezondheidszorg en Jeugd*);
- in Spain: Local Health Government and Social Services.

87% of the Group's facilities audited in 2024 were rated A or B. The Group does not set targets for this metric, as it is directly linked to the goal of increasing the proportion of ISO 9001-certified facilities (see "Quality certification audits" below).

% of sites audited and rated A or B	2023	2024
GROUP TOTAL	88%	87%
France	99%	95%
Germany	87%	83%
Belgium	75%	77%
Netherlands	100%	100%
Italy	97%	96%
Spain	92%	97%

Quality certification audits

Clariane embarked on the ISO 9001 certification process in 2019 in order to benefit from an expert, neutral and independent perspective on its quality management system. At the European level, the Group combines the expertise of several independent and recognised certification bodies in their respective markets:

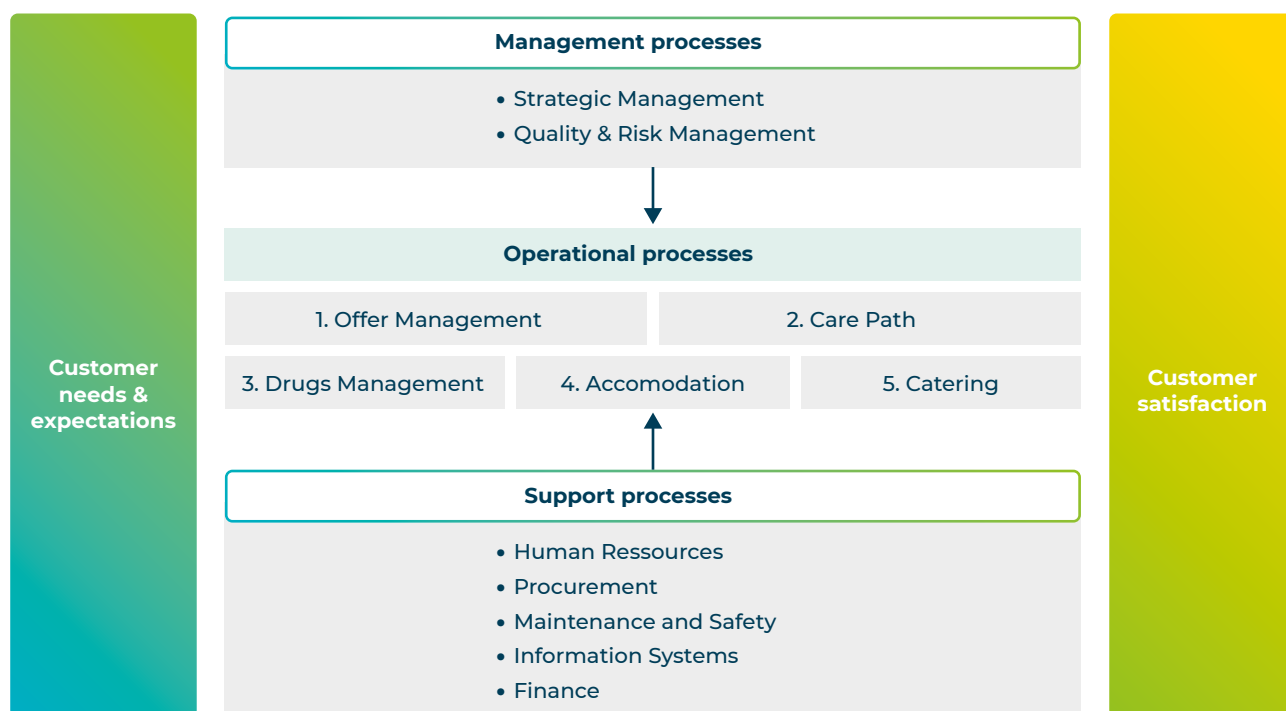
- Afnor Certification in France;
- Bureau Veritas in Italy;
- CIIO in the Netherlands;
- DEKRA in Germany;
- DNV in Spain and Italy;
- SGS in Belgium.

WHY A QUALITY CERTIFICATION?

- **Consistent quality management** across activities and countries
- **External review** through audits
- **Continuous improvement**: post-audit action plan effectiveness is assessed during yearly follow-up audits
- **Long term** commitment (3-year certification cycle)
- Involvement of **all functions and management levels**
- **Traceability** and **documentation of processes** facilitating new employee onboarding and continuity

WHY ISO 9001 ?

- **Recognised international standard**
- Strong **customer focus**
- Applicable to **all Clariane activities**
- Covering **all critical processes**: comprehensive approach of quality across functions



ISO 9001 certification was chosen because it places the resident, the patient and their relatives at the heart of the Group's concerns. It is fully adapted to the organisation and diversity of the Group's activities. In addition, it is internationally recognised and enables facilities to be compared by external auditors.

ISO 9001 guides organisations in defining a relevant, efficient, effective and operational quality management system (QMS). To be certifiable, the quality organisation must:

- be customer focused, i.e., take customer expectations into account;
- clearly define the scope of each person's activities;
- involve all staff;
- implement a process-based approach with dynamic leadership to adapt to change and keep pace with needs;
- drive continuous improvement, i.e., continually identify opportunities and implement action plans;

- rely on evidence-based decision-making, which implies a high degree of traceability for factual analysis;
- consider all relevant stakeholders, such as local authorities, neighbours and suppliers.

Following the certification in 2023 of 100% of the clinics and nursing homes that were in Clariane's network as of 31 December 2019, the Group has decided to continue certifying all newly acquired facilities in both segments. It also aims to extend certification to community care facilities and home care services, thereby covering all its activities.

The objective for 2026 is for 95% of all facilities to be ISO 9001- or Qualisap-certified (the latter for the French home care brand Petit-fils and community care brand Âges & Vie), within three years of joining the network.

For nursing homes and clinics, the target of 95% was to be achieved by 2024.

For home care and shared living, a target of 40% has been set for 2024 and 2025.

Four exceptions have been identified:

- facilities with delegated services, which are subject to service certification rather than facility-level certification;
- facilities where the care activity is managed by another business unit that is already certified;
- facilities facing major operational hurdles and which are not offering patient care (e.g., under renovation or relocation), which must be certified within three years of reopening;
- facilities for which a sale or closure has been publicly announced.

In accordance with ISO 9001, the management review is led by the Group Quality Department, mainly to be able to define work priorities and any adjustments to be made to the QMS, to support the development of action plans and to ensure their implementation. This work consolidates all control results, stakeholder feedback and process reviews. It assesses the effectiveness and performance of the QMS, and compares performance with the context, market needs and mapped risks.

	France	Germany	Belgium	Netherlands	Italy	Spain	Group
% certified sites – Health and care homes – 2023	100%	100%	100%	100%	100%	100%	100%
% certified sites – Health and care homes – 2024	98%	98%	100%	100%	100%	88%	98%
<i>Change in points</i>	3	2	0	0	0	12	3
% certified sites – Other activities – 2023	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% certified sites – Other activities – 2024	69%	0%	67%	100%	100%	N/A	64%
<i>Change in points</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Group target

% certified sites – Health and care homes

2025

95%

2026

95%

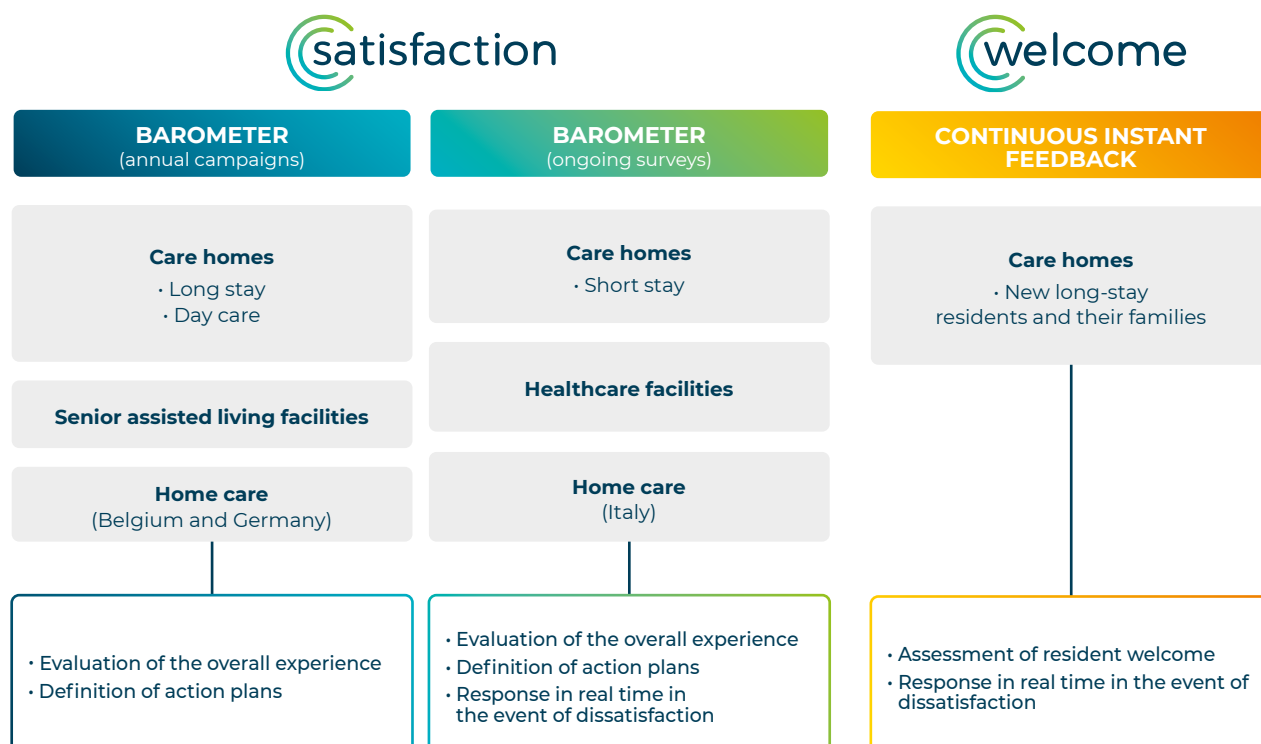
% certified sites – Other activities

40%

95%

Measuring satisfaction

THE DIFFERENT WAYS OF MEASURING CUSTOMER SATISFACTION AT CLARIANE



A system for measuring the satisfaction of residents, patients and their families, called *C-Satisfaction* has been rolled out in each of the countries where the Group operates. More than 76,000 people participated in the Group's *C-Satisfaction* survey in 2024.

It comprises barometers adapted to each activity, the local context and the profile of residents and patients, while maintaining a common basis for the Group on the measurement of overall satisfaction (average satisfaction score out of 10), the assessment of consideration⁽¹⁾ and the measurement of recommendation (via the Net Promoter Score – NPS⁽²⁾).

The *C-Satisfaction* survey is conducted once a year within the care home network, among families and residents for care homes and among residents for assisted living facilities. The participation rate in 2024 was 64%. Surveys for healthcare facilities and short stays in care homes are conducted continuously, when a resident or patient is discharged. For home care services, the questionnaire is sent to the client after the service has been provided (for services lasting less than one year), or once a year for services spanning a longer period.

Satisfaction surveys are made available to all residents who the medical care team and the facility's psychologist consider are able to understand the questions and give a response. Residents who so wish may be assisted in making their responses by a relative or a healthcare professional. In 2024, 70% of the residents who responded to *C-Satisfaction* did so with the help of a healthcare professional, 22% on their own, and 8% with the help of a relative. These percentages do not vary significantly depending on whether the surveys are in paper format or online.

An analysis of the recommendation rate according to this criterion shows that, in this first year of data collection:

- There was little difference between the Net Promoter Score (NPS) among residents who responded alone (+46) and residents who responded with help from a healthcare professional (+42);
- the NPS is higher among residents responding with assistance from a family member (53).

The topics covered by the surveys, depending on the type of stay and support, are as follows:

- reception and communication;
- medical support and monitoring;
- accommodation;
- catering;
- living environment and social life;
- implementation of the service and punctuality for home care.

Thematic surveys

In addition to the survey, Clariane conducts thematic studies focusing on key stages of the resident/patient experience, particularly the initial weeks in a facility. These studies help identify and quickly address sources of dissatisfaction. These thematic studies are not included in the main survey, which focuses on overall experience.

Analysis and use of findings

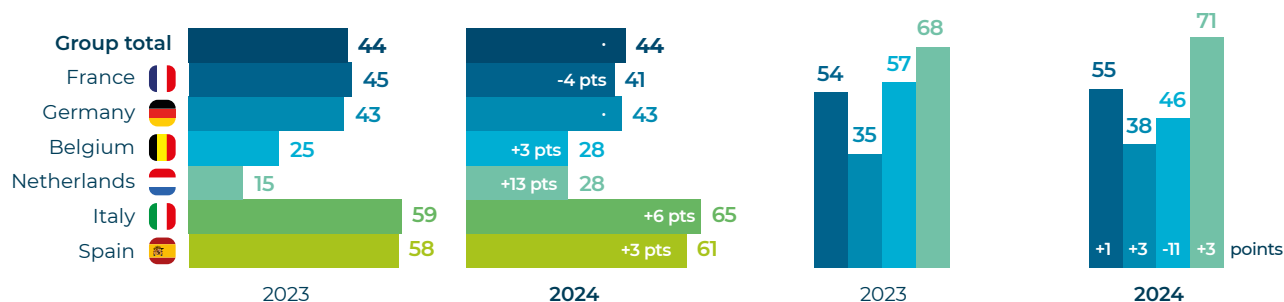
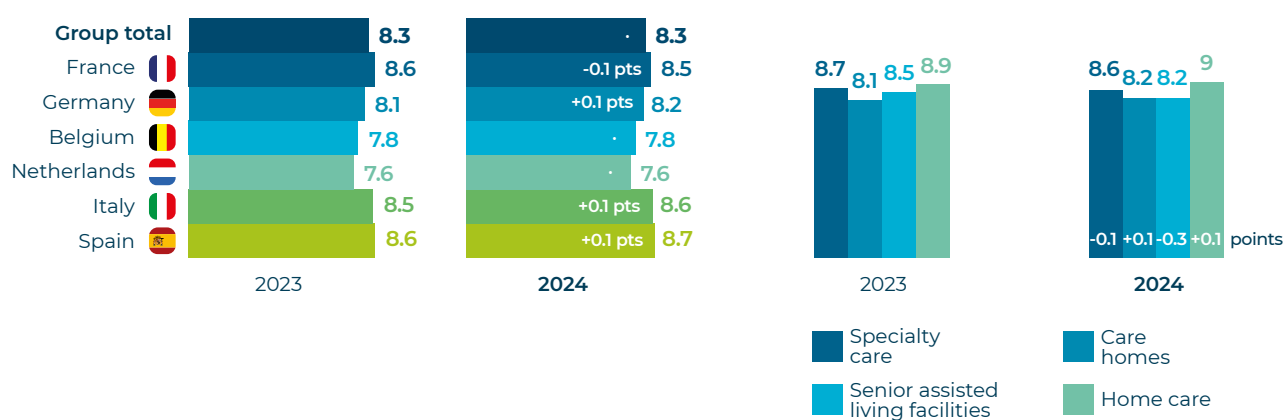
At Group level, the measurement and monitoring of the level of satisfaction of residents, patients and their relatives over time make it possible to identify areas for improvement across the network and to detect best practices to be shared. Findings are shared within key governance bodies at both Group and country levels.

At facility level, the aim is to obtain a detailed analysis of the level of satisfaction of residents, patients and families with the services offered, to identify the strengths and main areas for improvement, to help prioritise improvement projects, and efficiently meet expectations.

A dedicated online reporting and semantic analysis tool allows each facility, region and country to manage its performance within its scope.

(1) Corresponds to the response, on a scale of 1 to 10, to the question "To what extent do you feel that you/your relative is well regarded and respected?".

(2) The calculation of the NPS corresponds to the share of promoters (scores 9 and 10/10) less the percentage of detractors (scores from 0 to 6/10).

NET PROMOTER SCORE (NPS) (Number of respondents in 2024: 76,088)**AVERAGE CONSIDERATION SCORE** (Number of respondents in 2024: 73,639)**NET PROMOTER SCORE FOR PATIENTS AND RESIDENTS**

	2023	2024	Change in points	Targets	
				2025	2026
GROUP TOTAL	44	44	0	≥42	≥42
France	45	41	-4		
Germany	43	43	0		
Belgium	25	28	3		
Netherlands	15	28	13		
Italy	59	65	6		
Spain	58	61	3		

	2023	2024	Change in points
Specialty Care	54	55	1
Long-term care facilities	35	38	3
Senior assisted living facilities	57	46	-11
Home care	68	71	3

CONSIDERATION SCORE

	2023	2024	Change in points	Targets	
				2025	2026
GROUP TOTAL	8.3	8.3	-	≥8	≥8
France	8.6	8.5	-0.1		
Germany	8.1	8.2	0.1		
Belgium	7.8	7.8	-		
Netherlands	7.6	7.6	-		
Italy	8.5	8.6	0.1		
Spain	8.6	8.7	0.1		

	2023	2024	Change in points
Specialty Care	8.7	8.6	-0.1
Long-term care facilities	8.1	8.2	0.1
Senior assisted living facilities	8.5	8.2	-0.3
Home care	8.9	9	0.1

It should be noted that there is no weighting applied when calculating the results and each response has the same weight.

After progressive improvement over the last four years, performance on the three key performance indicators has stabilised in line with the objectives set.

The Group's NPS was 44 in 2024, unchanged from 2023 and exceeding the target of 40. There was an improvement in all countries except France, where the sale of Les Essentielles senior residences (NPS of 72 in 2023) impacted overall performance. The target for 2026 is to maintain an NPS above 42.

The Group's average satisfaction score remained stable at 8.1/10. The satisfaction rating is primarily driven by the satisfaction expressed with the attitude of staff, with a particularly strong recognition of the kindness of teams across all activities and countries. The professionalism and expertise of caregivers are especially highly valued in clinics. Catering continues to receive the lowest score, particularly in assisted living residences and clinics. Expectations also include greater personalisation of care and consideration of individual preferences in the organisation of daily life.

By country, satisfaction scores range from 7.9 (France and Belgium) to 8.6 (Italy and Spain). Home care has the highest satisfaction rating (9/10), while the care homes have the lowest, although still strong at 8/10, with a steady increase of 0.1 point over each of the last four years.

The consideration score has stabilised at an average of 8.3/10 across Europe. Key factors influencing consideration include overall facility management, general atmosphere, leadership quality and attentiveness to individuals. By contrast, any failure to adapt and personalise support has a significant and negative impact on consideration, satisfaction and recommendation. Staff organisation is essential to ensure continuity of care, knowledge of the habits of each person receiving care and a high level of responsiveness in case of need. In short, while these topics were given the highest ratings on average and overall, each individual shortcoming clearly affects the overall

perception. The objective is to achieve a rating of 8/10 in all countries. Belgium (7.8, up from 7.7 in 2023) and the Netherlands (stable at 7.6) have yet to meet this benchmark.

In 2024, pilot studies were initiated for activities not yet covered by the system, with the aim of integrating them into the 2025 survey. These satisfaction studies involve:

- Petit-fils beneficiaries (France) and their families;
- Petit-fils care assistants;
- residents of Âges & Vie shared living facilities in France and their families;
- Ita Salud patients (mental health in Spain);
- people supported by Grupo 5 (mental health, disability, social services in Spain).

These inclusions replace existing surveys, allowing specialised brand teams to benefit from the *C-Satisfaction* framework (organisation, tools and independent expert analysis) while enabling Clariane to consolidate perspectives within a single programme. The only survey excluded from *C-Satisfaction* is the caregiver survey, as it does not target customers. A one-year observation period is systematically planned to define relevant targets for each activity and allow necessary adjustments based on initial respondent feedback.

3.3.3.6.3 Care-related risk management (ESRS S4-1, S4-4, S4-5)

The shared components of managing key care-related risks are presented below. Risk management is overseen at Group level by the Medical, Ethics and Health Innovation Department and at country level by the respective medical departments. It is integrated into the Group's quality management system (see above) and is subject to country- and activity-specific procedures in compliance with the relevant regulations. The Clariane Quality Standard includes a dedicated process for the care pathway, which defines shared expectations for the development and implementation of personalised care plans (see section 3.3.3.6.1) and the management of risks specifically related to care, as detailed below.

The Group's Medical, Ethics and Health Innovation Department is working closely with the country medical departments to standardise the definitions and measurement methods of risk metrics across countries and to increase the number of indicators monitored at Group level. As of the end of 2024, the three metrics monitored at Group level in the Quality-of-Care composite index were the proportion of up-to-date personalised care plans (see section 3.3.3.6.1), the restraint rate and the rate of acquired pressure sores. Other specific care-related risks detailed below are monitored using indicators measured at country level, generally based on local regulatory definitions.

Restraints

Physical restraints are any devices that impede the resident's freedom of movement, such as bed rails or belts. They are installed for the safety of residents, particularly those at risk of falling out of bed or out of their wheelchairs.

Restraints are only used in exceptional circumstances and their use is strictly controlled. They are medically prescribed and used for a limited period of time. The decision to use a restraint is based on a risk-benefit assessment and the views of the resident and their family. If the risk of falling is limited, low beds and mattresses on the floor are preferred.

The frequency of restraint use varies across the Group's different countries due to regulatory and cultural differences. However, the sharing of best practices between countries has helped those with higher rates of restraint use to achieve a gradual decline over time.

To this end, a working group with country medical departments was set up in 2024 to reduce reliance on restraints. It conducted an assessment of national

regulations on restraint use, reviewed scientific literature, examined indications and alternatives for each type of restraint and ultimately developed a decision tree and formalised best practices. It then analysed resistance from families, patients and professionals, and explored ways to drive change. Germany, due to its strict regulations on the matter, played a significant role in drafting best practice recommendations.

The use of physical restraints is included in the composite quality of care indicator monitored at Group level. This indicator reflects the proportion of residents subjected to at least one physical restraint at the end of the measurement period.

In an effort to strike a balance between respect for residents' autonomy and freedom and their safety, the Clariane Group has set itself the target of reducing the rate of physical restraint to 12% by 2026. At the end of 2024, the restraint rate in Clariane nursing homes was 11.5%, down from 15.2% at the end of 2023. This significant reduction was achieved through the sharing of best practices between countries, increased team awareness of restraint reduction and the systematic search for alternative solutions. In Italy, for instance, full bed rails are commonly used to prevent falls, often at the family's request. However, if residents attempt to climb over them, full bed rails may actually increase the risk of falls. In light of these findings, teams have adopted the use of half-bed rails, which allow residents to move freely while maintaining a lower risk of falls. This shift is accompanied by efforts to inform and engage with families to reassure them about the impact on resident safety.

	2023	2024	Change in points	Targets	
				2025	2026
Physical restraint rate	15.2%	11.5%	-3.7 points	13%	12%

Pressure sores

Pressure sores are skin lesions caused by prolonged immobilisation. Common in bedridden people, they are extremely painful, and can be life-threatening if left untreated. Pressure sores are more common in dependent elderly people, who have lost the ability to feel pressure points on their skin and who have difficulty changing position or improving their sitting posture in a wheelchair. Position changes, physical activity adapted to what the resident can still do and monitoring of diet are essential to prevent pressure sores. Teams also use special mattresses and cushions to limit prolonged pressure.

Once a pressure sore develops, the care protocol shifts to curative treatment. Care staff use specialised dressings with effective healing properties, and the preventive measures described above are reinforced.

The pressure sore rate is part of the composite quality of care indicator monitored at Group level. It reflects the proportion of residents who develop a pressure sore during their stay in one of our facilities. Pressure sores that develop within the first three months of a resident's stay are considered to have originated before their admission – typically during a prior hospital stay or home care before entering the facility.

The Clariane Group's objective is to keep this indicator permanently below 5%. Care homes exist to care for an increasing number of elderly and dependent people, who are at risk of developing pressure sores. Keeping this indicator below 5% therefore requires continuous improvement in pressure sore prevention and treatment. In 2024, the rate of acquired pressure sores in nursing homes was 2.8%, up from 2.7% in 2023.

	2023	2024	Change in points	Targets	
				2025	2026
Pressure sores rate	2.7%	2.8%	0.1 point	5%	5%

Falls

Falls are the leading cause of hospitalisation and death among the elderly. Prevention is therefore a priority. This involves identifying risk factors and implementing preventive measures such as maintaining physical activity, ensuring the safety of common and private areas, and providing technical aids (e.g., walking sticks and frames) and appropriate footwear.

The risk of falls is assessed in the geriatric assessment carried out on admission, and any preventive measures are incorporated into the personalised care plan. Even minor falls are recorded in the care software.

Fall prevention programmes are implemented and adapted to the abilities of residents and patients. They are run by physiotherapists, occupational therapists and adapted exercise instructors. They are organised on a group or individual basis. Measures include walking circuits (parallel bars, floors with different textures, small bridges, etc.) in the gardens of some facilities, and non-pharmaceutical interventions such as Silverfit (an interactive cognitive and motor stimulation system designed to resemble a video game) and balance platforms.

Some facilities also have fall detection, analysis and prevention systems.

More generally, Clariane works to raise awareness of fall risks among its teams, using a variety of educational formats.

Malnutrition

Malnutrition is a deficiency of energy, protein or any other specific macro- or micronutrient, which results in a measurable change in body function and/or body composition associated with a worsening of disease prognosis.

Clariane places great emphasis on nutrition, as many residents are at risk of malnutrition due to age-related appetite loss and/or neurodegenerative conditions such as Alzheimer's disease. Malnutrition can have several consequences, including an increased risk of falls and pressure sores.

When a resident is admitted to a nursing home, the multidisciplinary team carries out a nutritional assessment. This screening is formalised via a comprehensive questionnaire such as the Mini Nutritional Assessment (MNA), which takes factors such as spontaneous food intake, weight loss, appetite and albumin levels into account. If the nutritional status is found to be normal, only routine monitoring is required. But if malnutrition is diagnosed, the doctor will specify whether or not it is "severe", and a nutritional management strategy will be defined, adapting energy, protein, vitamin and mineral intakes and, if necessary, food texture.

The quality of food, in terms of both nutrition and enjoyment, is the most important factor in combating malnutrition. Allergies, likes and dislikes, eating habits, religious beliefs and the opinion of the patient and their relatives are all taken into account. Menus put a focus on local products and dishes to ensure that they reflect residents' eating habits as closely as possible.

The fight against malnutrition is the subject of regular awareness-raising and training campaigns. For example, Clariane takes part in the annual National Malnutrition Awareness Week in France. In 2024, as part of this initiative, participating facilities took part in the "Open Kitchens" event, where catering teams organised activities for residents, families and staff, and a dedicated webinar was offered to all caregivers within the network.

Pain management

Preventive and curative pain management is a priority at Clariane facilities. Each country uses pain assessment tools and non-pharmaceutical as well as drug-based therapies to avoid or reduce pain.

To support and assist teams in combating pain, each country has developed learning tools including recommendations for good professional practice in assessing and managing pain.

Pain assessment uses standardised tools and is recorded in the resident's or patient's medical file:

- self-assessment: where possible, the person with pain expresses their level of pain on a scale;
- proxy assessment: the caregiver uses a grid or questionnaire to assess the person's pain.

Based on these evaluations, drug-based or non-pharmaceutical interventions (e.g., music therapy, see the section on NPIs for more details) are prescribed.

Hygiene

The World Health Organisation (WHO) defines hygiene as conditions and practices that help to maintain health and prevent the spread of diseases. Hygiene is not a fixed set of rules but consists of internationally recognised preventive practices designed to reduce the spread of infections.

Patients and residents in Clariane Group facilities are particularly vulnerable in the event of epidemics. The Group has therefore implemented rigorous protocols for infection prevention, outbreak management and environmental control. Teams receive regular training and awareness-raising on hygiene best practices to prevent collective contamination and limit the spread of infection.

For example, in 2024:

- World Hand Hygiene Day was marked by a major awareness-raising campaign, including reminders of handwashing protocols, proper glove use, hand hygiene posters, practical demonstrations and quizzes;

- to promote the prevention of acute respiratory infections, an awareness week was organised in all facilities, featuring educational tools such as webinars, posters and interactive games for preventive workshops.

3.3.3.6.4 Patient and resident safety and security: policies, actions, metrics and targets (ESRS S4-1, S4-4, S4-5)

Ensuring the safety and security of the people in care is an equally important part of Clariane's role as the quality of the care itself. The people cared for by Clariane may, due to their physical or mental health conditions, be more vulnerable to situations that could harm them or their property, whether as a result of accidental (safety) or intentional (security) causes.

At Group level, the Safety, Ethics and Crisis Management Department, which is also responsible for operational risks, has tools for collecting and reporting incidents and dissatisfaction. These tools enable not only operational responses, but also provide business units with metrics that provide objective information on events and facilitate their analysis using a risk-based approach.

Requirements common to all facilities in this area are set out in the Clariane Quality Standard (see section 3.3.3.6.2). Specifically:

- the "Maintenance and Safety" process defines requirements related to the safety of outdoor spaces, buildings, technical facilities (heating, air conditioning, fire safety, lifts, nurse call systems, etc.) and technical, medical and measurement equipment. It formalises expectations in terms of risk assessment, and the definition and implementation of the maintenance plan;
- the "Operational Risk Management" process aims to manage the many factors that can disrupt operations, as well as how to assess, prevent and address them when they arise. All facilities must implement an emergency plan to ensure continuity of care in crisis situations (epidemics, heat waves, intrusions, fires, natural disasters, strikes, etc.), including an evacuation procedure;
- the "Human Resources" process includes a section dedicated to workplace safety, particularly expectations regarding staff training on safety and evacuation procedures;
- the mapping of the risks associated with climate change for Clariane Group buildings by the Real Estate Technical Department.

Finally, certain more specific risks are addressed in the associated processes, such as food safety in the Catering process.

Safety- and security-related actions undertaken in 2024 include:

- the deployment of a Group-wide tool for managing sensitive or complex situations, facilitating collaboration among various teams involved in handling incidents;
- raising awareness among Quality and Risk teams in the various countries of the use of operational risk indicators, including the frequency of different categories of complaints and serious adverse events, for an objective assessment of strategic risks;
- the deployment of an online security assessment tool for facility managers in France. This tool serves to identify key areas to address and assess the maturity level of teams and facility equipment. A consolidated overview is available to management to set training and investment priorities. Its deployment in other countries is under consideration for 2025;
- in France, in connection with the organisation of the Paris Olympic and Paralympic Games, a campaign was run to raise awareness about intrusion prevention and response in facilities, with on-site drills for the most exposed locations.

Lastly, cognitive disorders in some of the people cared for by Clariane expose them to specific safety risks:

- violence from other patients and residents: most violent acts committed by patients and residents (which can also affect staff) stem from the effects of their illness and their treatment. The Positive Care approach, particularly through the implementation of non-pharmaceutical interventions (see section 3.3.3.5.1), helps to prevent crises and associated violent incidents. A comprehensive understanding of patients' and residents' life and medical histories aids in identifying triggers and knowing what can calm them down. Identifying specific situations likely to trigger violent reactions from patients or residents is part of the personalised care approach implemented in facilities;
- wandering (going outside the facility without the knowledge of care staff). So-called "passive" protection involves minimising risks and threats to facilities by giving thought to how to use infrastructure, traffic flows (people, vehicles, food, etc.) and appropriate control measures (access control, video surveillance, anti-intrusion systems), tailored to vulnerabilities and desired security rules. The ease with which residents can exit the facility and undetected departures pose safety risks for people with cognitive disorders prone to wandering. The security assessment tool for facility directors mentioned above also helps to reduce the risk of residents or patients leaving without the knowledge of care staff.

Indicators of complaints and serious adverse events related to the safety and security of patients and residents are presented in section 3.3.3.2.2.

3.3.3.7 Medical research and innovation in health and care (ESRS S4-1, S4-4, S4-5)



3.3.3.7.1 Medical research (ESRS S4-1, S4-4, S4-5)






As part of its commitment to Innovation as a purpose-driven company, Clariane has set the following objectives:

- develop collaborative research with academic partners across Europe, leveraging Clariane's network and data to contribute to new practices, tools and treatments, with a focus on maintaining intrinsic capacities (mobility, nutrition, cognition, mood and senses) from an early age:
 - position Research & Innovation as a key driver of quality of care,
 - incorporate the Group's diverse specialities into research projects,
 - promote or support new practices addressing shifting needs and challenges,
 - develop and evaluate hybrid (in-person and remote) and personalised care pathways,
 - contribute to high-quality scientific publications;

- foster knowledge sharing within medical communities and facilitate the application of medical research in Clariane's facilities:
 - establish and manage a dynamic network through bi- or multinational projects,
 - improve access to Research & Innovation for medical and allied health professionals to enhance their engagement,
 - develop continuing education for all professionals and encourage knowledge exchange and expertise sharing,
 - measure the impact of medical research projects within Clariane's network in terms of contributions and applications,
 - monitor and communicate on Clariane's scientific output, both internally and externally.

Drawing on its numerous medical and healthcare professions, Clariane's research takes a multi-disciplinary approach, incorporating the wealth and diversity of the Group's specialities. It reflects a determination to make research accessible to everyone, particularly allied health professionals, a differentiating factor rooted in the conviction that research should involve all healthcare professionals.

MAIN RESEARCH PROJECTS IN PROGRESS

	OBJECTIVE	PARTNER
DEPRESSION IN THE ELDERLY 	<ul style="list-style-type: none"> Create a depression detection tool tailored to nursing home residents Develop dedicated training courses 	SF3PA (French-speaking Society of Psychogeriatry and Elderly Psychiatry)
PREVENTION AND DETECTION OF FALLS AMONGST THE ELDERLY 	<ul style="list-style-type: none"> Scientifically approve the fall detection tool Evaluate the impact of the tool on stakeholders and the provision of care Use medical data to prevent falls 	<ul style="list-style-type: none"> Inserm IHU HealthAge (geroscience and prevention) Lille University Hospital
NON-PHARMACEUTICAL INTERVENTIONS (NPIS) 	<ul style="list-style-type: none"> Promote NPIs through: <ul style="list-style-type: none"> classification of all NPIs currently used at Clariane, and the associated indicators scientific approval of protocols 	NPIS Non-Pharmacological Intervention Society
NEUROSTIMULATION TO COMBAT TREATMENT-RESISTANT DEPRESSION 	<ul style="list-style-type: none"> Confirm the effectiveness of standardised treatment protocols to improve access to neurostimulation (rTMS) 	Paris Brain Institute
PRECISION MEDICINE IN MENTAL HEALTHCARE 	<p>Measure the impact of routine blood tests used for differential diagnoses of unipolar and bipolar depression on:</p> <ul style="list-style-type: none"> the suitability for caregivers the provision of care 	<ul style="list-style-type: none"> Alcediag Synlab

 Geriatrics
 Rehabilitation
 Mental health

RESULTS IN 2024

	2023	2024	% change	Targets	
GROUP TOTAL	82	105	28%	2025	2026
Mental health	44	44	0%	53	80
Rehabilitation	14	27	93%		
Neurogeriatric healthcare	16	19	19%		
Other	8	15	88%		

105 PUBLICATIONS AND COMMUNICATIONS FROM RESEARCH AND INNOVATION PROJECTS



3
contributions
to professional publications

26
written presentations
at conferences



30
articles published in
indexed scientific journals

46
oral presentations
at conferences



Achievement against the 2024 target for scientific output

Scientific output represented a total of 105 items (indexed articles, oral and written communications) in 2024. This exceptional performance can be attributed to several factors:

- deferrals of scientific developments initially planned for 2023 due to delays in certain clinical studies;

Active research projects

49 clinical studies are currently underway.



Support for external research projects

In 2024, the Clariane Group supported the Paris Cité University Foundation, with funds allocated to:

- the Chair in Artificial Intelligence in Healthcare, focusing on social, technical and professional developments related to AI, including training and scientific contributions;
- a doctoral thesis aimed at identifying cellular pathways and molecular targets to develop innovative medical practices for age-related disease prevention and treatment.

- proactive communication on research issues in Clariane Group countries and increased vigilance to ensure that affiliation with Clariane is systematically cited in scientific publications.

We also encouraged our healthcare professionals to share their innovative care initiatives through oral and written presentations at conferences.

3.3.3.7.2 Innovation in health and care (ESRS S4-1, S4-4, S4-5)

As part of its commitment to Innovation as a purpose-driven company, Clariane has set the following objectives:

- deploy **new medical and care practices**, tools and treatments that help maintain the independence and enhance the quality of life of patients and residents;
- introduce **new organisational models and tools** to improve working conditions, increase team autonomy and enhance quality of care, enabling caregivers to spend more meaningful time with patients and residents;
- develop **new offers and services** across the Clariane network to provide patients and residents with tailored care options in response to evolving sociological trends;
- strengthen **links between facilities and activities** to enhance their local impact and contribute to public health and prevention programmes.

To achieve these objectives, Clariane has defined its priorities by area of innovation:

Improving the well-being and autonomy of residents and patients, and quality of life at work for employees

	HEALTH	CARE	HR ORGANISATION	OFFERING
Areas	<ul style="list-style-type: none"> • Diagnosis • Therapy • Organisation of the care pathway 	<ul style="list-style-type: none"> • Catering • Entertainment • Social life 	<ul style="list-style-type: none"> • HR organisation (schedules, distribution of tasks between teams, etc.) • Administrative procedures 	<ul style="list-style-type: none"> • Service offering • Terms and conditions • Financing/pricing
Group priorities	<ul style="list-style-type: none"> • Telemedicine • Maintaining WHO functions (mobility, nutrition, cognition, mood and sensory capacity) 	<ul style="list-style-type: none"> • Roll-out of Positive Care 	<ul style="list-style-type: none"> • Free up time for employees • New jobs, new tasks, new responsibilities 	<ul style="list-style-type: none"> • Outpatient care • Home care • Shared housing

Among these, telemedicine, which cuts across many projects, is of particular importance. It represents a major opportunity to improve the accessibility, quality and continuity of care in nursing homes and clinics. Spanning three strategic areas – remote consultation, expert diagnosis and monitoring – telemedicine meets the specific needs of elderly and frail populations, as well as the operational challenges faced by facilities.

In nursing homes, remote consultation helps mitigate the shortage of general practitioners by offering remote consultations, reducing the need for residents to leave the facility. Remote expertise facilitates exchanges between general practitioners and specialists, playing a crucial role in managing complex cases, particularly in geriatrics, rehabilitation and psychiatry. Telemonitoring provides an innovative solution for chronic disease management and prevents avoidable hospitalisations, enhancing safety and comfort for residents.

In clinics, these three pillars contribute to diversifying care pathways by integrating remote consultations with specialists, improving care coordination between professionals and using connected tools for optimised post-hospitalisation monitoring.

However, the roll-out of telemedicine in these facilities brings with it important challenges:

- equipment and infrastructure: ensuring the integration of digital tools in a range of environments;
- team training: supporting caregivers in adopting these technologies to make sure they are used effectively;
- regulation and financing: harmonising practices, taking into account national differences and local needs.

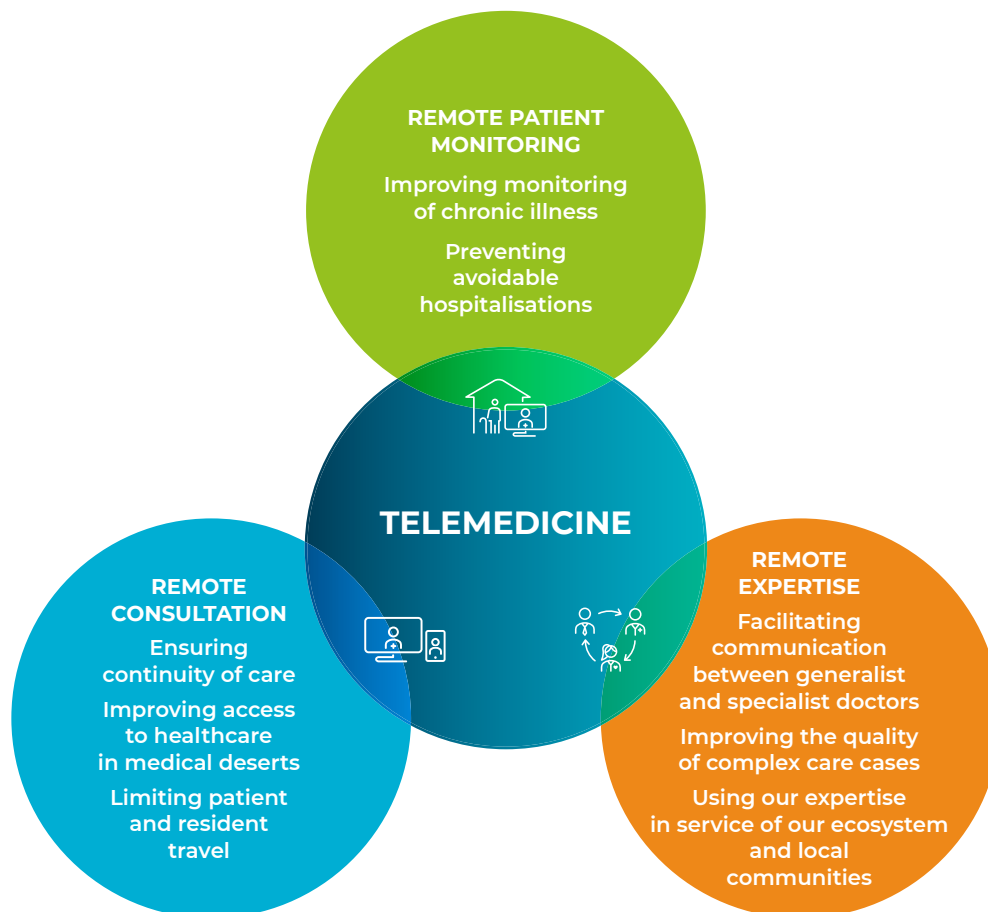
Ambitions and targets for 2026

Clariane aims to become a key player in the integration of telemedicine solutions into its care homes and clinics, leveraging digital technologies to enhance the quality of care and the well-being of patients and residents.

The Group has set itself the following objectives for 2026:

- Telemedicine deployment rate:
 - care homes: ensuring that 60% of facilities offer telemedicine services, including remote consultations, expertise and monitoring,
 - clinics: achieving a rate of 70% of facilities equipped with and actively using these services.
- Development of Specialty Care:
 - remote consultation: expanding remote medical consultations to key specialties such as geriatrics, psychiatry, cardiology and palliative care,
 - remote expertise: improving exchanges between specialists and general practitioners for complex cases, with a focus on rehabilitation and mental health;
 - telemonitoring: deploying monitoring solutions for chronic diseases and preventive care to reduce avoidable hospitalisations.
- Strengthening of prevention:
 - integrate telemedicine into preventive care pathways, such as psychiatric geriatric or consultations to stop smoking, from admission to a nursing home or clinic;
 - use telemonitoring tools to detect complications early and improve care pathways.

- Harmonisation and integration of tools:
 - finalise interoperability between internal digital platforms and telemedicine solutions for seamless and secure data management.
- Development of international synergies:
 - share best practice and initiatives between countries where Clariane operates (France, Spain, Germany, Italy);
 - standardise telemedicine practices across the network to maximise impact.



Percentage of nursing homes and clinics offering telemedicine services at the end of June 2024

LONG-TERM CARE FACILITIES

(%)	2023	2024
GROUP TOTAL	N/A (NEW)	19%
France		37%
Germany		0%
Belgium		0%
Netherlands		0%
Italy		0%
Spain		35%

SPECIALTY CARE FACILITIES

(%)	2023	2024
GROUP TOTAL	N/A (NEW)	26%
France		21%
Germany		N/A
Belgium		N/A
Netherlands		N/A
Italy		0%
Spain		85%

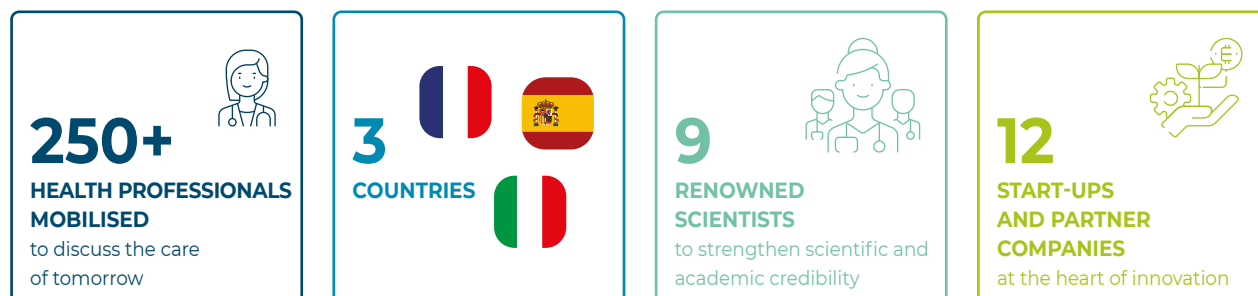
Clariane Innovation Days

In 2024, under the leadership of Professor Antoine Piau, the new Group Senior Vice President, Medical, Ethics and Health Innovation, Clariane launched the Clariane Innovation Days, focusing on two key themes: rehabilitation and mental health. The aim of these days is to bring together scientific experts, healthcare professionals and partners in healthcare technology innovation for brainstorming on the advances that are transforming healthcare practices.

These events serve as platforms for exchange and collaboration, fostering the emergence of innovative solutions. By exploring cutting-edge technologies and interdisciplinary approaches, they aim to provide increasingly tailored responses to patient needs while strengthening synergies within the Clariane network in Europe.

2024 CLARIANE INNOVATION DAYS

KEY FIGURES AND IMPACT ON THE TWO EVENTS



STRATEGIC OBJECTIVES



3.3.3.8 Diversification of offers and services: policies, actions, metrics and targets (ESRS S4-1, S4-4, S4-5)

Clariane is adapting its offers to meet the growing needs addressed by its expertise and the changing expectations of the people it cares for. Accelerating the development of outpatient and home care solutions is one of the three priorities of the At Your Side corporate project for the period from 2023 to 2026.

Specifically, this involves:

- adapting the existing network of facilities to enable more people to receive care while remaining at home by increasing outpatient capacities in healthcare activities and opening long-term care facilities to external patients (day care);

- developing home care services and community care facilities to offer local support in a setting akin to home, suitable for people with a higher degree of independence than those in care homes.

The Group expects to deliver average annual organic revenue growth of over 10% per year in this segment between 2023 and 2026, driven by the development of home care and community care facilities (see section 1.8.2 – Outlook for 2023-2026), compared with growth of 5% across all businesses. In France, this segment is enjoying traction from the expansion of Petit-fils home care agencies and Âges & Vie shared housing.

	Community Care segment revenue (in millions of euros)	Organic growth (year on year)	Share of the Community Care segment in Group revenue
2022	500	+7.5%	11.0%
2023	626	+15.4%	12.4%
2024	655	+9.4%	12.4%

3.3.3.9 Protection of personal data of patients and residents: policies, actions, metrics and targets (ESRS S4-1, S4-4, S4-5)

Due to its core business – which consists of supporting elderly and vulnerable people – respect for medical confidentiality and, more broadly, privacy, as well as personal data protection are major challenges for the Group. All countries where the Group operates are subject to the General Data Protection Regulation (GDPR).

The data protection compliance programme consists of Group-level directives covering all GDPR topics and ensuring consistent application in the various countries where the Group operates. Their implementation in every country is supported by multidisciplinary teams, including the Data Protection Officer, the Internal Audit and Internal Control Department, the Legal Department, the IT Security Department and the Information Systems Department.

The directives cover the following topics:

- appointment, role and responsibilities of the Data Protection Officer;
- procedures for preparing the processing register;
- information and consent notices;
- rules on data retention periods;
- security measures;
- impact assessments;
- standard contractual clauses;
- procedures for responding to personal data requests;
- procedures to be followed in the event of a data breach.

These directives are set out and put into perspective in all the awareness-raising actions carried out, through face-to-face training or e-learning, in each country. The main points relating to the GDPR have also been incorporated into the Clariane Standard, which includes the ISO 9001 requirements tailored to our activities and our organisation.

Governance dedicated to managing and monitoring the GDPR has been put in place:

- a Data Protection Officer (DPO) has been appointed at Group level, as well as in all of the Group's countries of operation;
- the Group Data Protection Officer leads the network of data protection officers in each country to facilitate discussions on projects involving the processing

of personal data, ensuring their compliance and also verifying that projects implemented across several countries adhere to specific local regulatory requirements;

- within each country, the country Data Protection Officer (DPO) leads committees with representatives of the key functions: medical and operations, human resources, marketing and innovative solutions, which meet regularly to discuss the progress of the compliance programmes, as well as any new projects involving compliance or adaptation of existing documentation;
- a Group-level review of personal data protection risks is conducted by the Ethics and Compliance Risk Committee, chaired by Clariane's Chief Executive Officer.

Since the entry into force of the GDPR, audits have been carried out regularly by the Data Protection Officer within the facilities and specific control points have been added to the quality audits carried out by the Quality Departments in each country. The Group's reference framework of key internal control points includes an assessment of the system implemented to comply with the GDPR requirements.

The Group's Audit and Internal Control Department, which reports to the CEO, and the Group Data Protection Officer, evaluates these measures.

The evaluation scale ranges from 1 (very satisfactory) to 4 (insufficient in scope or formalisation).

In the countries where Clariane operates, the 2024 assessment found a maturity level ranging from 1 (highly satisfactory) to 2 (satisfactory). The average maturity level across all Group countries was 2 (satisfactory).

When the maturity of their system is between 2 and 4, each country contributor develops an action plan to improve the existing system. These action plans are validated and reviewed by the Group's Audit and Internal Control Department.

In 2024, the Group experienced 21 data breaches, 16 of which involving resident or patient data. These breaches were reported to the relevant data protection authority in each country in accordance with applicable regulations.

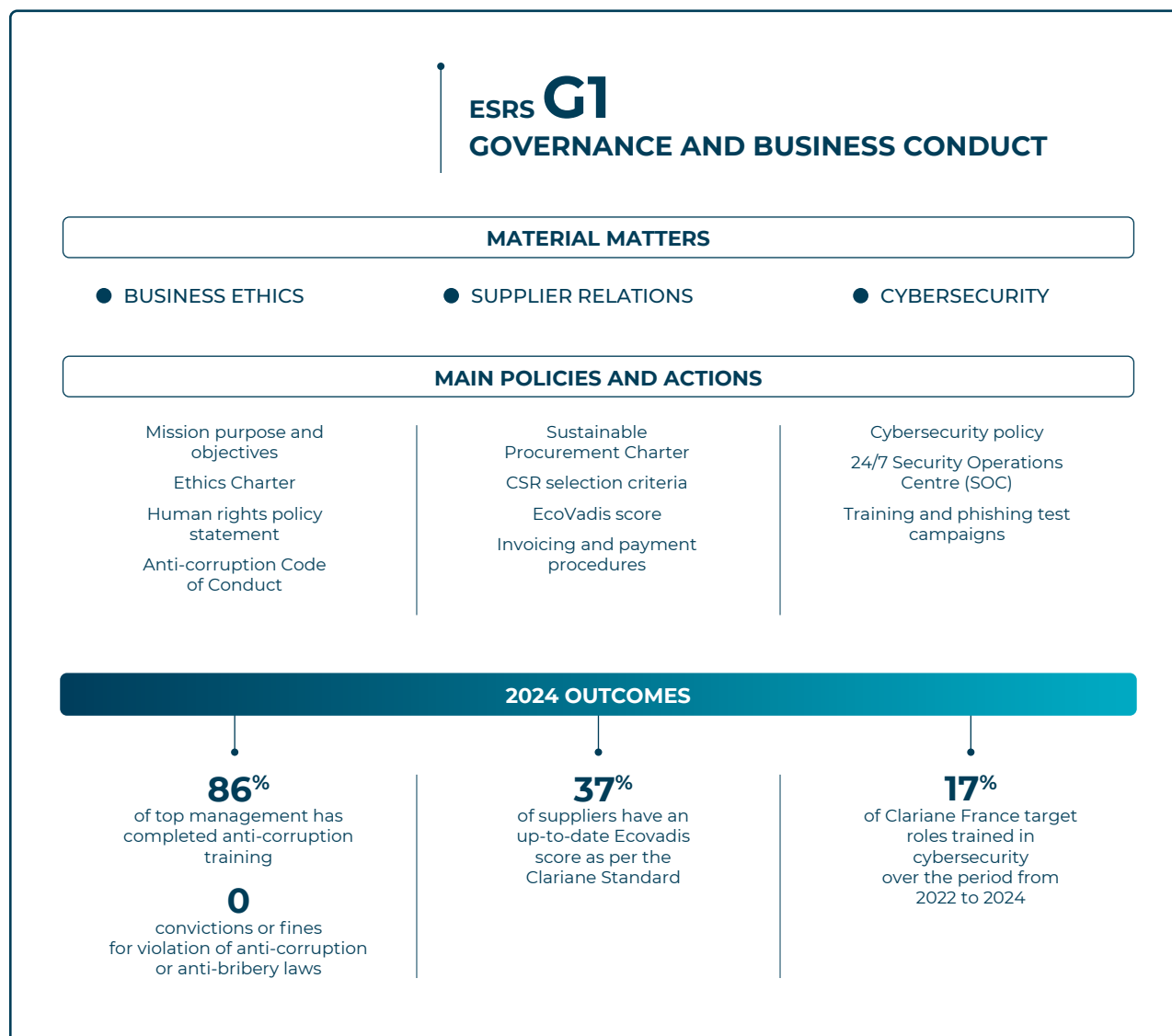
NUMBER OF DATA BREACHES BY TYPE

	Personal health information (PHI)	Personally identifiable information (PII)	Total
Total 2023	48%	70%	18 cases
TOTAL 2024	48%	86%	21 CASES

Given the total number of facilities, the increase of three cases year on year can be considered negligible. Since personal data breaches include any security incident resulting in accidental or unlawful destruction, loss, alteration or disclosure of personal data, such incidents

may arise from cyberattacks, theft, recipient errors or other causes. The unintentional or unforeseen nature of these situations makes it hard to explain this increase, which is nonetheless considered negligible in view of the total number of facilities.

3.4 Information on governance and business conduct (ESRS G1)



3.4.1 Business conduct policies and corporate culture (ESRS G1-1)

Clariane's corporate culture is guided by its company purpose and values, as defined in its Articles of Association in 2023: "Taking care of each person's humanity in times of vulnerability". This involves meeting the day-to-day expectations of the people who entrust us with their health and well-being. With regard to business conduct more specifically, two of Clariane's five commitments relate to compliance with fair and sustainable business practices:

- Consideration: show respect and consideration to every individual for whom we care and their loved ones, as well as every one of our employees and stakeholders, while also fighting all forms of discrimination;
- Fairness: develop a fair and sustainable business operating model that benefits patients, residents and their families, employees and other stakeholders for all business lines and investment decisions.



To support its mission to help vulnerable people, Clariane has also defined three core values: Trust, Initiative and Responsibility. Whatever the occupation of our employees, their professional conduct must be reflected in actions that are carried out in an ethical manner with integrity and transparency, and that embody the corporate purpose and culture. These values are set out in detail in the Group's Ethics Charter, which defines the attitudes expected and those to be avoided, depending on the diversity and complexity of the situations that may arise. This Charter cross-references internal procedures and policies, in particular the Anti-corruption Code of Conduct.

The Group's Ethics Charter is published on the institutional websites of the Group and its subsidiaries for consultation by all internal and external stakeholders. It is given to all employees and is binding on them. A number of tools, media and actions have been implemented to ensure operational deployment throughout the network. All new employees receive a document outlining the Group's values and ethical commitments, which includes information on whistleblowing channels. A presentation of our values is also given during the onboarding process. During one month each year ("Values Month"), communication and training activities focus specifically on the Group's values and on the ethical behaviour expected. A "Let's Talk Values" card game has been developed around practical cases and the ethical dilemmas they raise, in order to discuss them as a team. An e-learning module has been introduced for employees. A "Live my Life" day is organised every year during Values Month, giving head office employees the opportunity to spend a day in one of the Group's facilities and in one of its many businesses, in the form of a real-life experience with on-site colleagues.

As described in section 3.1.2.1 "Role of and information provided to the administrative, management and supervisory bodies in relation to sustainability", ethical issues and practices are monitored by a dedicated governance structure. The organisation, main actions, metrics and targets defined are monitored by the Board

of Directors' Ethics, Quality and CSR Committee, which meets quarterly. The Group's Safety, Ethics and Crisis Management Department, which reports to the Medical, Ethics and Health Innovation Department, is responsible for facilitating and coordinating actions and tools relating to ethical matters. This department is supported by the Human Resources Department and the Legal Department in charge of Compliance. Based on the principles set out in the Ethics Charter, they cover care ethics, work ethics and business ethics. They report on their actions to the Risk, Ethics and Compliance Committee, which is chaired by the Chief Executive Officer and brings together the Group's main functional departments concerned by these issues.

As a signatory of the United Nations Global Compact since 2019, and as formally set out in its Human Rights Policy Statement published on the Group's website, Clariane is committed to respecting the internationally recognised human rights principles defined by the International Bill of Human Rights and the fundamental conventions of the International Labour Organisation. To this end, the Group strives to put in place relevant policies and actions in line with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

As a French company, Clariane is also subject to Law No. 2016-1691 of 9 December 2016 on transparency, the prevention of corruption and the modernisation of the economy (the "Sapin II" Law), and is more particularly engaged in the fight against all forms of discrimination. Article 17 provides for the implementation of a system to prevent and detect acts of corruption and influence peddling that may be committed within the Group. Clariane has developed a compliance programme consisting of:

- corruption risk mapping, updated annually: based on the Group's processes, the various risk scenarios were identified and assessed for criticality in terms of impact and probability of occurrence, after taking into account the control systems in place;

- an Anti-corruption Code of Conduct, supplemented by internal procedures and guidelines covering:
 - gifts and hospitality,
 - prevention of conflicts of interest,
 - sponsorship and patronage,
 - third-party due diligence,
 - accounting controls.

This Code of Conduct applies to and is binding on all employees, and is communicated to partners with whom the Group has a contractual relationship.

The fight against corruption is also the subject of awareness-raising initiatives and training sessions:

- these are offered to all Clariane employee categories, and in particular to functions deemed most at risk;
- they refer to the procedures applicable internally and are updated in line with the risks to which employees are exposed within the Company.

To cover these risks and help identify prohibited practices, an internal whistleblowing system is widely available:

- Clariane encourages its employees to use its internal whistleblowing system to report any situation involving Clariane, its facilities or its employees that gives cause for concern and is contrary to the rules laid down by law, the Group's Ethics Charter or Code of Conduct (which seeks to prevent the risk of corruption and conflicts of interest), as well as any situation that could cause harm to the general interest.

- Employees, job applicants, employees of the Group's co-contractors, shareholders, holders of voting rights at the Annual General Meeting and members of the Board of Directors, as well as residents and patients of the Group's facilities and their relatives to whom Clariane has decided to make available this channel for raising concerns, are invited to use the internal whistleblowing system.
- This system is deployed in all countries where the Clariane Group operates, and a dedicated department is systematically in charge of managing it. The staff responsible for managing the internal whistleblowing mechanism are subject to a strict duty of confidentiality and are specifically trained to handle alerts.
- Internal and external stakeholders are made aware of this system, in particular by means of posters and displays on the Group's premises and websites, and through specific communications, including to employee representatives. This system is also discussed as part of the mandatory training given to staff and in the context of agreements with the Group's partners.
- Clariane is firmly committed to providing the legal protections available to whistleblowers, including safeguarding their anonymity and ensuring that they do not suffer retaliation for making a report.

The Compliance Department draws up a system control plan which specifies the departments in charge of control and the control points determined. The Group's Audit and Internal Control Department is in charge of level 3 controls and includes issues relating to corruption or fraud in its audit plan.

3.4.2 Corruption and conflicts of interest: policies, actions and metrics (ESRS G1-3 and G1-4)

The internal procedures set out in the Code of Conduct and put in place to prevent incidents of corruption are described in the previous section (G1-1). Reminders as to the application of these procedures are regularly sent to the main functions concerned and those most exposed to the risks addressed.

The Group has set up a specific training plan on corruption and influence peddling. This training plan includes common core training for all Group employees in the form of e-learning, specific awareness-raising initiatives and face-to-face workshops. This common core is supplemented by specific training for functions deemed to be the most at risk (in particular, members of top management who can make the most important commitments on the Group's behalf), supervised by the Legal Department in charge of compliance matters.

- 86% of top management have taken anti-corruption training in the last two years. This percentage is stable compared with that reported for 2023.

Employees and also suppliers are made aware of the Compliance Department, which can assist them in all matters relating to business ethics.

The implementation and monitoring of compliance actions and preparations for major changes in legislation are discussed by the Group Risk, Ethics and Compliance Committee, which meets every two months. The Audit Committee, which reports regularly to the Board of Directors, reviews the implementation of the compliance system, particularly with regard to the prevention of corruption.

In 2024, there were no convictions or fines for violation of anti-corruption or anti-bribery laws.

Any failure to comply with internal anti-corruption standards or applicable regulations may result in sanctions being imposed on the employees concerned and, in the case of the Group's partners, in the termination of their contractual relationship with Clariane. Furthermore, in such cases Clariane reserves the right to take any additional measures enabling it to assert its rights.

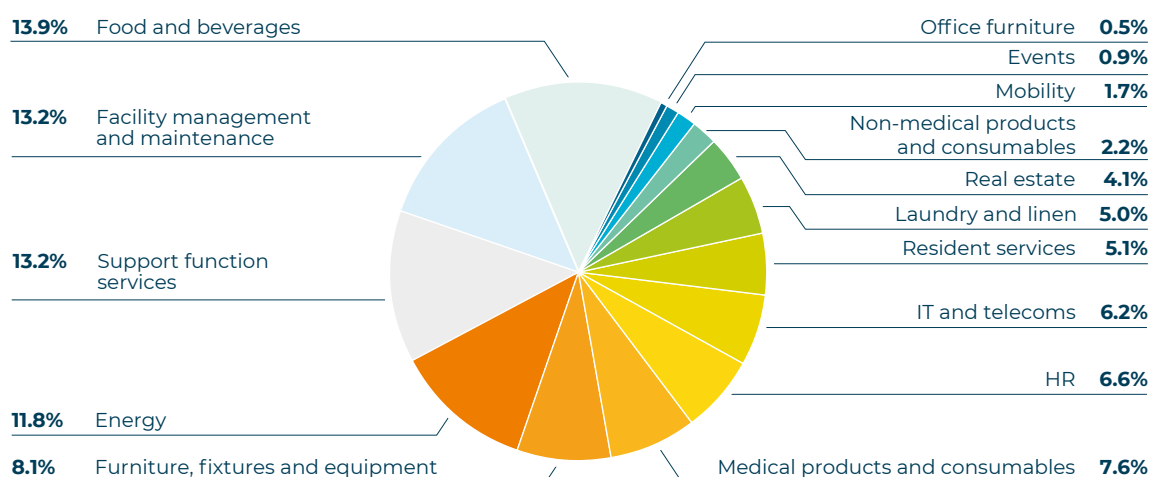
3.4.3 Supplier relations and payment practices: policies, actions and metrics (ESRS G1-2 and G1-6)

Clariane maintains business relations with a network of more than 39,000 suppliers, including nearly 1,200 referenced suppliers, accounting for 82% of total expenditure.

Referenced suppliers are suppliers whose consolidated annual revenue with the Clariane Group exceeds a given threshold (defined for each country). The classification of a supplier as a “referenced supplier” is determined by the Purchasing teams on the basis of business criteria.

ANNUAL PURCHASE BREAKDOWN: JULY 2023 TO JUNE 2024

	Total suppliers	Of which referenced suppliers	% purchases from referenced suppliers
GROUP TOTAL	39,253	1,187	82%
Group	549	86	83%
France	19,732	476	81%
Germany	4,857	249	88%
Belgium	6,788	61	78%
Netherlands	2,663	41	63%
Italy	2,828	202	86%
Spain	1,836	72	72%



At European level, purchases can be broken down into 15 main categories. The percentage of total purchases represented by these categories is provided above based on an analysis carried out in the second half of 2023 and first half of 2024.

Total annual purchasing expenditure exceeds €1.1 billion. Given this scale, Clariane can have a positive impact on the ecosystem of its suppliers by helping them to adopt responsible practices in their dealings with the Group. The extent of its supplier network also commits the Group in

terms of business conduct and, in particular, in terms of the negative impact that its practices could have on its suppliers.

As part of its status as a purpose-driven company, Clariane has defined “Fairness” as one of its five social and environmental commitments. This commitment consists of “Implementing a fair and sustainable business model”, with Clariane striving to maintain fair and sustainable practices in all its relations with its suppliers.

Sustainable Procurement Charter

These practices are set out in the Sustainable Procurement Charter, which was updated in 2024 and is available in the languages of all of the Group's countries of operation (French, English, German, Dutch, Italian and Spanish). The Sustainable Procurement Charter is sent out with each call for tenders so that suppliers can sign it when they sign their contract. It is also sent to all existing referenced suppliers.

Through this Charter, Clariane defines its commitments to its suppliers, notably stemming directly from its commitments to respect human rights and responsible practices as described in section 3.4.1.

Clariane's commitments to its suppliers:

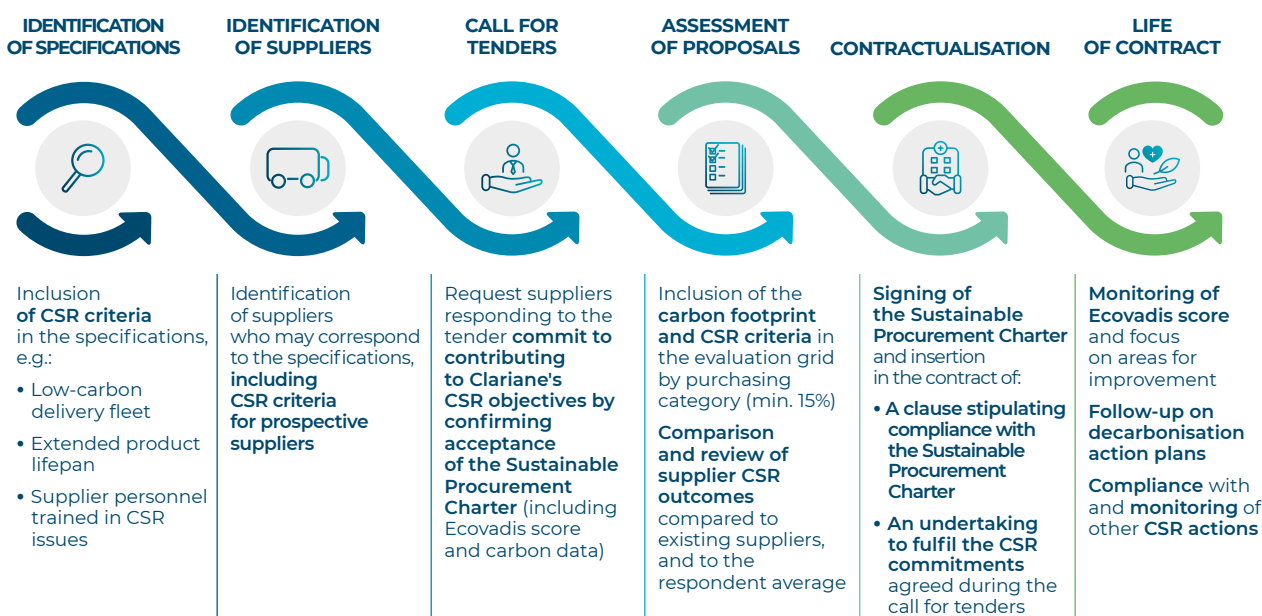
1. Promoting human rights, ethical practices and social and environmental action;
2. A transparent and fair selection process;
3. A fair and sustainable relationship;

4. Supporting local suppliers, small and medium-sized businesses and/or inclusive suppliers;
5. Protecting human rights, health and safety;
6. Promoting sustainability commitments.

In return, Clariane defines the requirements on its suppliers to ensure that they play their full part in helping the Group to fulfil its purpose in line with Clariane's social and environmental values and objectives:

1. Transparency and CSR partnerships, and the reporting of any behaviour that jeopardises compliance with company commitments;
2. Respect and consideration for all stakeholders;
3. Fair and sustainable business practices;
4. Innovation to improve healthcare and quality of life;
5. Thriving and resilient local ecosystems;
6. Protecting the living environment of all communities.

Based on the Sustainable Procurement Charter, sustainability is built into the entire supplier selection process up to the contractual relationship, through a procurement procedure that includes sustainable purchasing criteria for referenced suppliers:



CSR selection criteria

Since the end of 2024, a new CSR evaluation matrix has been sent out with calls for tenders, incorporating CSR criteria adapted to each purchasing category. Suppliers' CSR score accounts for at least 15% of their overall score. The matrix is differentiated according to the supplier purchasing category concerned.

- 2024: initial tests on calls for tenders in France and Spain (e.g., laundry, cleaning).
- 2025: scope of application to be extended to all calls for tenders representing an expenditure commitment of more than €1 million.

The aim is to constantly improve the evaluation matrix and make it increasingly transparent in the supplier selection process.

EcoVadis assessment

As part of the Sustainable Procurement Charter, suppliers are encouraged to have their sustainability policies and actions assessed by EcoVadis, which also assesses the Group's CSR policies, to ensure the consistency and comparability of assessments and to enable Clariane and its suppliers to identify areas of risk and areas for improvement in terms of sustainability.

The EcoVadis score, which is given out of 100, is based on the following four key areas that are rated and weighted according to the activity in which the company is engaged:

- environment;
- social and human rights;
- ethics;
- responsible purchasing (not applicable to all companies).

EcoVadis assesses a panel of European and even global companies, which is consistent with Clariane's geographical footprint. If the supplier refuses to be assessed by EcoVadis, an equivalent alternative sustainability assessment must be proposed and validated by Clariane.

The frequency of assessments and reporting on the action plan to Clariane depends on the EcoVadis score and must comply with the rules described below.

EcoVadis score categories		Validity
85-100	EXCELLENT	3 years
65-84	ADVANCED	3 years
45-64	GOOD	3 years
25-44	MODERATE	1 year
0-24	INSUFFICIENT	N/A
No score		N/A

Unless a sub-category is less than 25

For underperforming suppliers, i.e., suppliers with scores of between 0 and 24 overall or in one or more sub-categories, a corrective action plan must be sent to Clariane within one to three months of the score being notified, and must be reassessed within one year.

For suppliers that are not assessed (i.e., suppliers with no score), the CSR evaluation must be provided within six months of the contract being signed or, in the case of an existing contract, within six months of receiving notification from Clariane of the requirement to provide the evaluation.

- In 2023, 669 referenced suppliers were eligible for an EcoVadis assessment in all countries.

The indicator's methodology is based on the percentage of purchases made from referenced suppliers with a valid EcoVadis score as a proportion of total purchases made from these preferred suppliers.

- In 2023, 226 suppliers had a valid EcoVadis score (33% of eligible suppliers).
- In 2024, on the same basis, 252 of these suppliers obtained or improved their valid EcoVadis score (an increase of 11% in the number of suppliers), representing 37% of eligible suppliers.

However, at the end of 2024 we identified 359 new referenced suppliers in France and Italy for which an EcoVadis assessment had yet to be carried out.

The targets for 2025 and 2026 will be to:

- evaluate the 359 new referenced suppliers if eligible and have 50% of referenced suppliers in possession of a valid EcoVadis rating;
- apply instructions to suppliers who have not been rated and/or whose ratings do not allow them to obtain a valid score;
- coordinate the actions needed to improve the sustainability performance of referenced suppliers more proactively, in particular through workshops focused on decarbonisation/adaptation, eco-design and territorial impact.

Carbon footprint criteria

Through the Sustainable Procurement Charter, suppliers undertake to provide the Group with a carbon impact assessment or life-cycle analysis (if available) for products and services supplied to the Group.

If these elements are not available, the supplier must share with Clariane information on carbon emissions from its wider activities along with the information necessary for Clariane to carry out its own assessment of the carbon footprint, particularly if the supplier has drawn up a transition plan and commitments in line with the pathways in the Paris Agreement.

Suppliers are also encouraged to define quantitative GHG reduction plans for products or services supplied to Clariane.

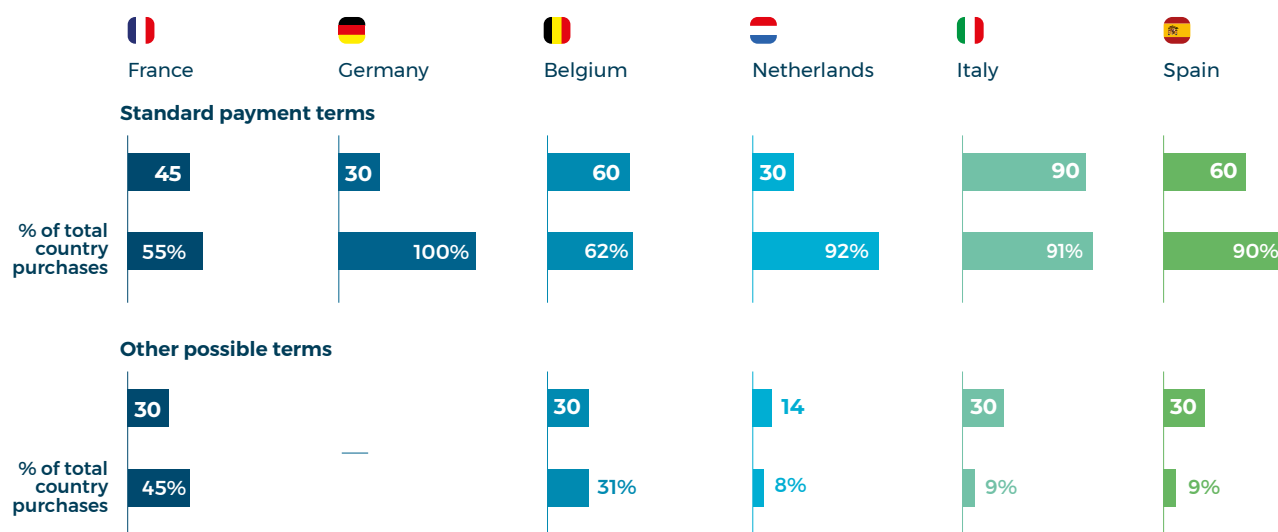
In France, for example, energy consumption reduction targets relating to our energy equipment (HVAC) were included in amendments to contracts in 2024, in line with the tertiary sector decree applicable in France.

Supplier payment terms

In general, new suppliers are created with a contractual payment term in accordance with the laws in force in the country concerned, taking into account specific one-off legal requirements, depending on the purchasing category. Contractual payment terms range from 30 days (in Germany, the Netherlands and partly in France, Belgium and sometimes Italy), to 45 days more commonly in France, 60 days in Belgium and Spain and up to 90 days in Italy, once again depending on the purchasing category.

CONTRACTUAL PAYMENT TERMS

(number of days/% of purchases calculated over the period from H2 2023 to H1 2024)



The Group's invoicing and timely payment procedure includes the following key elements:

- supplier invoices are sent in electronic form and are processed as soon as they are received, so that they can be booked in the accounts and the approval process triggered, based on the dual approval workflow involving a checker and an approver. Payment can only be triggered once the invoice has been validated, with the exception of direct debits, which require immediate payment and subsequent validation;
- payment terms are set in the supplier files and take precedence over any payment date indicated on the invoice;
- payment campaigns, which are triggered twice a month, are managed by the treasury team, which groups together all approved invoices due in the short term and sends batches of invoices to the accounting teams for validation;
- payment is then triggered with the issue of transfer orders, followed by the issue of a bank reconciliation to detect any rejections;
- exceptionally, urgent transfers can be made manually outside payment periods.

Delayed payments (if any) can be due to the following:

- non-receipt of invoices sent by suppliers, in particular due to interruptions in the flow of information or to the loss of batches of data, which can lead to significant delays until suppliers contact Clariane again;
- delays in approving invoices despite reminders sent;
- disputes relating to the receipt or amount of the invoice;
- incorrect setting of payment terms in the supplier file;
- rejection of payment by the bank because of incorrect contact details.

Action plans are underway to secure the digital invoice flow, mobilise checkers and verify supplier files. To date, the Group's purchasing database does not allow Clariane to exhaustively monitor its compliance with supplier payment terms (percentage of invoices paid late and average payment period) for the Group's entire scope and reporting period.

The Group also considers that an estimate would not give a sufficiently accurate picture of reality. Accordingly, the data reporting tool is currently being rolled out and a review of supplier contracts has been launched to identify and check the payment deadlines to be met, particularly for our SME suppliers.

As a result, the Group will wait until the end of 2025 to ensure that it reports reliable, complete and comparable indicators for 2024.

At 31 December 2024, there were no legal proceedings in progress relating to late payments.

3.4.4 Cybersecurity: policies, actions and metrics (ESRS G1)

The cybersecurity policy supports the Group's development and digitisation amidst an increasing number of cyberattacks

Faced with the new challenges and opportunities associated with the digital transformation, the Clariane Group has adopted a cybersecurity policy designed to prevent and limit the impacts and risks arising on the increased exposure of information systems to cyberattacks.

Closely related to the matter of protecting the personal data of patients, residents and their families, for which the measures implemented by the Group are described in section 3.3.3.8, the cybersecurity policy is based on the following principles:

1. Governance and compliance with regulations:

- defining governance and a common security reference framework, based on the ISO 2700x international standards;
- complying with European, national or sector-specific regulations;
- managing the risks represented by third parties (partners, service providers, etc.).

2. Maintain control of information system assets and strengthen information system security:

- applying and reinforcing security fundamentals;
- strengthening protection for the most sensitive assets.

3. Protect assets and strengthen information system security:

- educating and supporting our employees in managing cyber risks (phishing test campaign, e-learning, communications, etc.);
- continuing to provide security support for business projects, with an appropriate level of security as part of a data protection and security approach;
- improving the user experience in terms of digital security, in particular by developing multi-factor authentication (MFA) for critical applications;
- initiating the creation of a single framework for all Group entities.

4. Step up detection and response capabilities in the face of cyberattackers:

- renewing cybersecurity monitoring teams (anti-phishing team, domain name monitoring, vulnerability assessment, malware monitoring, incident assistance and Dark Web monitoring);
- strengthening technical audit capabilities for exposed and non-exposed infrastructures.

Measures taken to fight against cybercrime

A number of measures were taken in 2024 to strengthen the fight against cybercrime:

- definition and deployment of a Group Endpoint Detection and Response (EDR) for continuous monitoring of devices, replacing the existing EDR solutions in the various information systems;
- creation of a Group 24/7 Security Operation Centre (hybrid SOC): this has been operational since 2024. It will gradually incorporate the IS features of each country in order to obtain an overview of security incidents;
- for the Clariane SE and France scope, as part of the 2023-2027 CaRE programme to accelerate cybersecurity and facility resilience defined by the Ministry of Health and Prevention at the end of 2023, major actions were carried out aimed at controlling the risks associated with online exposure and at securing the directory, and in particular:
 - ensuring compliance with the minimum security level,
 - regular compliance audits;
- for the Spain scope, certification to ENS security standards, which set out the principles and requirements for protecting information in the Spanish public sector.

Raising employee awareness of cybersecurity

Initiatives to raise awareness of phishing were continued in 2024 and Clariane was once again involved in the "Cybersecurity Month 2024". During the year, the Clariane Group's country-level entities were responsible for communication and employee training initiatives on cyber risks.

Under the impetus of the Group Cybersecurity Department, actions were rolled out across different media in France, Italy and Spain focusing on two areas:

- password security;
- protection against targeted phishing and social engineering.

An internal phishing test campaign was organised for 13,500 employees in France and Spain, with 7.3% of them receiving specific training on phishing awareness.

Clariane France also has an e-learning module for IT security training on its C-Talent training platform.

This module, which is particularly aimed at new recruits during their onboarding process, has been taken by 17% of the functions targeted over the last three years (2022-2024), and just over 25% since 2019, representing more than 4,000 people. In 2024, the training rate was significantly lower than in 2023, following the relaunch of the module and the two-fold increase in the target population. Efforts to encourage users to complete their training should be stepped up in 2025.

DESCRIPTION

	2022	2023	2024	2022-2024
Training coverage	404	245	135	784
Total participants registered	1,128	1,245	2,212	4,585
PARTICIPANTS OUT OF TOTAL REGISTERED	35.8%	19.7%	6.1%	17.1%

Clariane Italy provides each new employee with a guide to information security as part of their onboarding process.

Since mid-2024, the Group Cybersecurity Department has been running a project to standardise cybersecurity training and awareness initiatives across all Group entities. In this

regard, at the end of 2024 the Clariane Group acquired a global tool for managing phishing test campaigns, which also includes a cybersecurity training module and various KPIs for monitoring results. This will be rolled out to all Group entities from January 2025.

3.5 Note on methodology

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
REVENUE				
ESRS 2-SBM 1	Breakdown of revenue	Revenue with breakdown by Clariane's three main business categories (€m), cumulative over 12 months.		[All activities] [All countries] [Own operations]
WORKFORCE				
ESRS 2 – SBM 1	Workforce (permanent + temporary)	Permanent and temporary employees (FTE) by geographical area, at end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
COMPOSITION AND DIVERSITY OF THE MEMBERS OF THE UNDERTAKING'S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES				
ESRS 2-GOV 1	Diversity within the Board of Directors (%) and Group Management Board (%)	Percentage reflecting gender diversity within the Board of Directors, as an average over the period, and within the Executive Committee, at end of period.		[All activities] [All countries] [Own operations]
ESRS 2-GOV 1	Independent Board members (%)	Percentage of independent directors on the Board of Directors, at end of period, excluding the Chief Executive Officer.		[All activities] [All countries] [Own operations]
ESRS 2-GOV 1	Executive and non-executive members of the Board of Directors (%)	Percentage of executive and non-executive members on the Board of Directors, at end of period.		[All activities] [All countries] [Own operations]
ESRS 2-GOV 1	Employee representatives on the Board of Directors (%)	Number of employee representatives on the Board of Directors, at end of period.		[All activities] [All countries] [Own operations]
ESRS 2-GOV 1	Variable compensation linked to sustainability matters (%)	Proportion of variable compensation (annual and long-term performance plan) that takes into account targets and/or impacts related to sustainability matters, including those related to climate. Breakdown by criterion.		[All activities] [All countries] [Own operations]

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION				
E1-1	Investments and financing relating to the transition plan	Quantification of investments and financing to support implementation of the transition plan.		[All activities] [All countries] [Own and upstream operations - service providers/investors] excluding facilities under management contracts in Spain
E1-3	CapEx/OpEx allocated to mitigation and adaptation	Main monetary amounts of CapEx and OpEx allocated to decarbonisation and adaptation actions, including Taxonomy-aligned activities, cumulative over 12 months.		[All activities] [All countries] [Own and upstream operations - service providers/investors]
TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION				
E1-4	Group GHG emissions reduction targets	Absolute reduction targets (%) for Scopes 1, 2 and 3 GHG emissions vs base year.		[All activities] [All countries] excluding facilities under management contracts in Spain [Own operations, upstream and downstream]
E1-4	2030 decarbonisation levers	Expected decarbonisation levers and their overall quantitative contribution to achieving GHG emission reduction targets, broken down by Scope.		[All activities] [All countries] excluding facilities under management contracts in Spain [Own operations, upstream and downstream]
ENERGY CONSUMPTION AND MIX				
E1-5	Energy consumption (MWh)	Total energy consumption in MWh by type of source, cumulative over 12 months.		[All activities] [All countries] [Own operations] excluding facilities under management contracts in Spain
E1-5	Energy intensity	Total energy consumption in kWh divided by total surface area in m ² of facilities with consumption data for at least 12 months.		[All activities] [All countries] [Own operations] excluding facilities under management contracts in Spain
E1-5	Energy generation (MWh)	Total energy generation in MWh by type of source, cumulative over 12 months.		[All activities] [All countries] [Own operations] excluding facilities under management contracts in Spain

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
SCOPES 1, 2 AND 3 GROSS GHG EMISSIONS				
E1-6	Total location-based GHG emissions	Scopes 1, 2 and 3 gross GHG emissions in metric tons of CO ₂ e, (location-based) by scope and by category, cumulative over 12 months.	<ul style="list-style-type: none"> As actual data for 2024 could not be provided in time due to the publication date of the sustainability statement, data from the 2023 carbon footprint assessment was used and extrapolated on the basis of changes in revenue, FTEs or beds, depending on the data category. Where data are not available for certain facilities or regions, estimates are made using ratios established based on existing data for facilities in the same country and, if necessary, in the same business, or existing data for other countries in the Group. Waste: recovery methods for the various waste streams defined according to national practices on the basis of the recommendations of an external technical expert and national and European studies, including Eurostat surveys (see section 3.2.4.2). Freight: estimate as a % of carbon emissions relating to purchases of goods and services based on an average calculated by the external climate consultancy working with the Group. Employee commuting: average commuting distance and modal mix ratios were used on the basis of national and European studies. 	[All activities] [All countries] Facilities under management contracts in Spain, and franchise networks included in Scope 3 only [Own operations, upstream and downstream]
E1-6	Market-based GHG emissions	Scopes 1, 2 and 3 gross GHG emissions in metric tons of CO ₂ e, (market-based) by scope and category, cumulative over 12 months.		
E1-6	Carbon contractual instruments	Share of contractual carbon instruments, by type of contract, as a % of Scope 2 energy consumption, cumulative over 12 months.		
E1-6	Consolidated and non-consolidated GHG emissions	Scopes 1 and 2 emissions published separately by a) consolidation group, b) entities that are not fully consolidated in the financial statements, cumulative over 12 months.		
E1-6	Carbon intensity of energy sources	Total Scope 1, 2 and 3.3 emissions relative to total surface area in m ² of facilities concerned by these emissions.		
E1-6	Economic intensity of GHG emissions	Total GHG emissions in metric ton of CO ₂ e per million euros of net revenue, cumulative over 12 months.		

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
GHGs AVOIDED, CAPTURED AND STORED, FINANCED BY CARBON CREDITS				
E1-7	GHG capture and storage	Total amount of GHG capture and storage in metric tons of CO ₂ e, broken down and disclosed separately for the amount related to the undertaking's own operations and its upstream and downstream value chain, and by activity, cumulative over 12 months.		[All activities] [All countries] [Own operations, upstream and downstream]
INTERNAL CARBON PRICE				
E1-8	Internal carbon price	Carbon prices applied according to the type of scheme and critical assumptions.		[All activities] [All countries] [Own operations]
WATER CONSUMPTION				
E3-4	Water consumption	Total water consumption in m ³ , by country, cumulative over 12 months. Water consumption is calculated as the difference between water withdrawn and water discharged. This concerns mainly water used for watering and evaporation in catering.	Where data on water withdrawals are not available for a facility, a water consumption ratio was applied based on ratios per m ² or per resident for similar facilities in the same country, or similar countries. As the facilities do not have meters monitoring wastewater discharges, an estimate was made based on studies conducted by ADEME, the French agency for ecological transition.	[All activities excluding facilities under management contracts in Spain and home care franchise network] [All countries] [Own operations]
E3-4	Percentage of facilities in water-stressed areas	Percentage of facilities located in areas at risk of high to extreme water stress.		[All activities excluding facilities under management contracts in Spain and home care franchise network] [All countries] [Own operations]
E3-4	Water withdrawal in water-stressed areas	Total water withdrawal in m ³ in areas at water risk, including areas of high water stress, cumulative over 12 months.		[All activities excluding facilities under management contracts in Spain and home care franchise network] [All countries] [Own operations]
E3-4	Water intensity (m ³ /€m)	Water consumption by own activities in m ³ per million euros of revenue, with a breakdown between intensity based on total water withdrawn and intensity based on total water consumed.		[All activities excluding facilities under management contracts in Spain and home care franchise network] [All countries] [Own operations]
WASTE MANAGEMENT				
E5-5	Total amount of waste generated in metric tons.	Total amount of waste generated in metric tons.	Where waste collection data are not reported by the collection service provider, generally when collection is organised by the local authority, data for the facility were estimated on the basis of data available for equivalent facilities in the same country, or in other countries if the data for the same country are not available. Waste recovery methods have been determined on the basis of national and European studies, as data is not available for the majority of collections.	[All activities excluding facilities under management contract in Spain and the home care franchise network] [All countries] [Own operations, Downstream Consumables and end-of-life equipment]

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
E5-5	Total quantity of waste recovered by type of waste and type of recovery, in metric tons.	Total quantity of waste in metric tons diverted from disposal with a breakdown between hazardous and non-hazardous waste, and a breakdown by main form of recovery (reuse, recycling, other recovery including energy recovery). Cumulative over 12 months.		
E5-5	Total quantity of waste disposed of by type of waste and type of disposal, in metric tons.	Total quantity of waste in metric tons sent for disposal with a breakdown between hazardous and non-hazardous waste, and a breakdown by main form of disposal (incineration, landfill, other disposal). Cumulative over 12 months.		
E5-5	Total amount and percentage of non-recycled waste	Total quantity in metric tons and percentage of waste not recycled. Cumulative over 12 months.		
E5-5	Total quantity of hazardous waste	Total quantity of hazardous waste in metric tons. Cumulative over 12 months.		
TARGETS SET TO MANAGE THE MATERIAL IMPACTS, RISKS AND OPPORTUNITIES ASSOCIATED WITH ITS OWN WORKFORCE				
SI-5	Top Employer score	Score in % obtained by each country in Top Employer certification audits based on 350 criteria and 20 HR themes. As of date of receipt of certification at end of reporting period.		[All activities] [All countries] [Own operations]
SI-5	Employee NPS	Employee NPS, calculated on the basis of the annual <i>C-Pulse</i> survey. According to presence of employees at the time of the survey in November.		[All activities] [All countries] [Own operations]
SI-5	Employee engagement by country	Employee engagement broken down by country and type of activity, calculated on the basis of the annual <i>C-Pulse</i> survey. Comprising four questions. According to presence of employees at the time of the survey in November.		[All activities] [All countries] [Own operations]

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES				
SI-6	Total employees (headcount) by gender	Total number of employees and breakdown by gender (male, female, neutral, other) for countries where the company has 50 or more employees representing at least 10% of its total workforce, at end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-6	Total employees (headcount) by country	Total number of employees and breakdown by country for countries where the company has 50 or more employees representing at least 10% of its total workforce, at end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-6	Hours worked	Total number of hours worked by permanent and temporary employees (paid hours), including normal hours and overtime, at end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-6	Theoretical hours	Total number of hours that permanent and temporary employees are expected to work over a given period, based on their employment contract. These are normal working hours, excluding overtime or additional hours, at the end of the period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-6	Permanent employees	Total number of permanent employees and breakdown by gender (male, female, neutral, other) and by country in full-time equivalents (FTE).		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-6	Temporary employees	Total number of temporary employees and breakdown by gender (male, female, neutral, other) and by country in full-time equivalents (FTE).		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-6	Employees with non-guaranteed hours	Total number of employees with non-guaranteed hours and breakdown by gender (male, female, neutral, other) and by country in full-time equivalents (FTE).		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-6	Full-time employees	Number of full-time employees and breakdown by gender (male, female, neutral, other) and by country in full-time equivalents (FTE).		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-6	Part-time employees	Number of part-time employees and breakdown by gender (male, female, neutral, other) and by country in full-time equivalents (FTE).		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
SI-6	Employee departures and turnover rate	Total number of permanent employees who left the company during the reporting year and turnover rate during the reporting year, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-6	Average seniority	Average seniority of permanent staff in their job, in years, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE				
SI-8	Collective bargaining coverage and employee representatives	Number of collective bargaining agreements per country and percentage of employees covered by these agreements as well as overall percentage of employees covered by employee representatives, reported at national level for each EEA country in which the company has significant employment.		[All activities excluding the home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-8	Training in social dialogue	% of site directors trained in social dialogue, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-8	Employee satisfaction with social dialogue	% of employees who feel that the company promotes high-quality social dialogue. Calculated on the basis of the annual <i>C-Pulse</i> survey. According to presence of employees at the time of the survey in November.		[All activities excluding the home care franchise network (Petits-Fils)] [All countries] [Own operations]
DIVERSITY				
SI-9	Gender mix of site managers	% of women in site manager positions at end of period.		[All activities] [All countries] [Own operations]
SI-9	Gender diversity in senior management	% of women in a) top management, b) Management Committees at country and Group level, at end of period.		[All activities] [All countries] [Own operations]
SI-9	Employee age groups	Breakdown of FTEs by age group, by country: under 30s, 30-50s; over 50s, at end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
ADEQUATE WAGES				
SI-10	Adequate wage coverage	% of employees earning less than the minimum reference wage. At end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
SOCIAL PROTECTION				
SI-11	Social protection coverage	% of employees covered by social protection against loss of income due to major life events, either through public programmes or others offered by the company. Major life events include illness, unemployment, work-related accident or acquired disability, parental leave and retirement. At end of period.		[All activities excluding the home care franchise network (Petits-Fils)] [All countries] [Own operations]
PERSONS WITH DISABILITIES				
SI-12	Persons with disabilities	Number (headcount) and percentage of persons with disabilities among total workforce, subject to legal restrictions regarding data collection, broken down by country and gender. At end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
TRAINING AND SKILLS DEVELOPMENT				
SI-13	Average hours of training	Average number of hours of training per employee (total headcount), cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-13	Qualifying training paths	Number of employees having completed a training programme leading to a qualification, by country, cumulative over 12 months (at end of period for apprenticeship contracts) and expressed as a percentage of total FTEs.		[All activities] [All countries] [Own operations]
SI-13	Number of apprentices	Number and percentage of apprentices in headcount at the end of the reporting period as a proportion of total FTEs.		[All activities] [All countries] [Own operations]
SI-13	Awareness-raising and CSR initiatives	Number of CSR awareness campaigns, by country, cumulative over 12 months.		[All activities] [All countries] [Own operations]
SI-13	Internal promotion of site managers	Percentage of site manager and deputy site manager positions filled internally, by country, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
EMPLOYEE HEALTH AND SAFETY				
SI-14	Coverage of H&S management system	Percentage of own workforce covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards, by country. At end of period.		[All activities excluding home care franchise network (Petits-Fils)] [All countries] [Own operations, Upstream non-employee workers]

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
SI-14	Number of deaths	Number of deaths of the undertaking's employees resulting from work-related accidents or illness, by country, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-14	Work-related accidents	Number and rate of work-related accidents with lost time recorded, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-14	Days lost to work-related accidents or illness	Number of days lost due to work-related accidents, fatalities or illness, by country, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-14	Absenteeism rate	Total number of hours of absence divided by the total number of hours theoretically worked for all employees during the period concerned, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-14	Social and Psychological Support standard	% deployment of the social and psychological support standard.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-14	Awareness about social and psychological support services	Percentage of employees who think the company provides access to social and psychological support. Status according to C-Pulse survey and employee presence in November.		[All activities] [All countries] [Own operations]
COMPENSATION (PAY GAP AND TOTAL COMPENSATION)				
SI-16	Gender pay gap	Average gender pay gap expressed as a percentage of average pay of male employees who have been with the company for at least six months, at end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-16	Total annual pay ratio	Annual total pay ratio of the highest paid individual to the median annual total compensation for all permanent employees (excluding the highest-paid individual), at end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
SI-16	Share capital held by employees	% of share capital held by employees, by type of plan, at end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
SI-16	Employee shareholders	% of employees who took part in the most recent share plan offer, by country, at the close of the offer.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS				
SI-17	Discrimination incidents	Number of incidents of discrimination, including harassment, targeting Clariane Group employees and reported in the company's register of reports of ethics breaches (attributable to employees), reported during the period, cumulative over 12 months.		[All activities] [All countries] [Own operations, Upstream non-employee workers]
SI-17	Employee complaints/reports	Number of incidents reported in the company's register of reports of ethics breaches (attributable to employees), where the person making the report is an employee and the victim is an employee (themselves or another). This metric does not include the disclosures reported in the previous metric. Cumulative over 12 months.		[All activities] [All countries] [Own operations]
SI-17	Fines, penalties, compensation for incidents and complaints (in €k)	Total amount of fines, penalties and compensation for damages as a result of the incidents and complaints disclosed above, and reconciliation of such monetary amounts disclosed with the most relevant amount presented in the financial statements. Cumulative over 12 months.		[All activities] [All countries] [Own operations, Upstream non-employee workers]
SI-17	Serious human rights incidents affecting staff	Number of serious human rights incidents involving the company's staff during the reference period (e.g., forced labour, human trafficking, child labour), cumulative over 12 months.		[All activities] [All countries] [Own operations, Upstream non-employee workers]
SI-17	Fines, penalties, compensation for serious human rights incidents affecting staff	Total amount of fines, penalties and compensation for damages for the incidents described above, and reconciliation of the monetary amounts disclosed in the most relevant amount in the financial statements. Cumulative over 12 months.		[All activities] [All countries] [Own operations, Upstream non-employee workers]

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
TARGETS SET TO MANAGE THE MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO LOCAL COMMUNITIES				
S3-5	Purchases from French suppliers	% of purchases made from approved suppliers with products and services originating from France, cumulative over the period from July 2023 to June 2024, weighted by purchasing category.	Percentages have been calculated on the basis of responses to a questionnaire sent to preferred suppliers on the volume of purchases made with Clariane in 2023, updated with the volume of purchases over the period 1 July 2023 to 30 June 2024.	[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries, Upstream, Suppliers]
S3-5	Purchases from regional suppliers	% of purchases of products or services from the same administrative region as the facility in question, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries, Upstream, Suppliers]
S3-5	Local purchasing	% of purchases of products or services from within a radius of less than 200 km from the facility in question, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries, Upstream, Suppliers]
S3-5	Inclusive purchasing	% of purchases from inclusive suppliers (SSE, structures dedicated to the inclusion of people who have difficulty accessing employment or with disabilities). Cumulative over the period from July 2023 to June 2024.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [France, Germany, Italy, Spain, Upstream, Suppliers]
S3-5	Local partnerships	% of sites with at least one local partnership, with details of the average number of local partnerships per site, based on % obtained in the most recent supplier questionnaire, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries, Upstream, Local partners]
S3-5	Foundation events	Number of events organised by foundations, by type and by country, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Upstream, Partners and organisations/ non-profits, Downstream, Beneficiaries and participants in actions]
S3-5	Foundations' philanthropic activities	Monetary value of philanthropic actions financed by foundations, cumulative over 12 months.		The Clariane Aimer Soigner Foundation (France) and the Korian Foundation (Germany) [Upstream, Partners and organisations/ non-profits, Downstream, Beneficiaries and participants in actions]
S3-5	Beneficiaries of foundations	Total number of beneficiaries of the Clariane Foundation's projects/ actions, broken down into direct beneficiaries (participants in events) and indirect beneficiaries (number of views/listeners of content produced by the Foundation), for the countries where the Foundation is active, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries, Downstream, Beneficiaries and participants in actions]

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
TARGETS SET TO MANAGE THE MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO CUSTOMERS AND END-CONSUMERS				
S4-5	Patient NPS	Patient Net Promoter Score by country and type of activity, assessed in the annual <i>C-Satisfaction</i> survey, according to presence at the time of the survey in November.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] Grupo 5 and Ita Salud in pilot project [Own operations, Downstream Patients/Residents/Families]
S4-5	Consideration	Average consideration score (/10) by country and type of activity, assessed in the annual <i>C-Satisfaction</i> survey, according to presence at the time of the survey in November.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] Grupo 5 and Ita Salud in pilot project [Own operations, Downstream Patients/Residents/Families]
S4-5	Quality of care	Quality of care composite indicator: Rate of pressure sores acquired, Rate of physical restraint, Rate of personalised care. At end of period.	In the Netherlands, as the data requested cannot be extracted, it is collected manually from five facilities and then extrapolated to represent all facilities.	[Nursing homes (residential and day care)] [All countries] [Own operations, Downstream Patients/Residents/Families]
S4-5	ISO 9001 or Quasilap-certified facilities	% of ISO 9001 or Quasilap-certified sites, by country and type of activity, at end of period, within the defined certification scope (i.e., facilities that have been in the Clariane network for three years or more, excluding delegated services, pure property activities and facilities in the process of being sold, renovated or relocated).		[All activities] [All countries] [Own operations]
S4-5	360° internal audits	% of sites with an A or B grade in their last 360° Audit, by country, at end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
S4-5	Audits by supervisory public authorities	% of sites, by country, that received an A or B grade following their last audit for each regulatory agency, at end of period.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Own operations]
S4-5	Frequency of customer complaints	Number of customer complaints about the health, safety and security of residents and patients, by activity per 10,000 days billed, broken down by type of activity and by type of risk, cumulative over 12 months. As a single complaint may cover several subjects, the number of complaints in relation to each topic (health, safety, security) may exceed the total number of complaints.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] Data for all the Group's activities will be published in the 2025 report [Own operations, Downstream Patients/Residents/Families]

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
S4-5	Mediation	Number of mediation cases and agreement rate, cumulative over 12 months.		[All activities] [All countries] [Own operations, Downstream patients/ Residents/Families]
S4-5	Frequency of SAEs	Number of serious adverse events related to the health, safety and security of residents and patients, by activity per 10,000 days billed, broken down by type of event and by type of activity, cumulative over 12 months.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] Data for all the Group's activities will be published in the 2025 report [Own operations, Downstream Patients/ Residents/Families]
S4-5	Personal data breaches	Number of data breaches with percentage of those involving personal data of patients/residents, broken down by type, cumulative over 12 months.		[All activities] [All countries] [Own operations, Downstream Patients/ Residents/Families]
S4-5	GDPR awareness campaigns	Details of GDPR training offered to employees and level of GDPR maturity => qualitative data only in 2024.		[All activities] [All countries] [Own operations]
S4-5	Scientific communications	Total number of written and oral scientific communications, including indexed articles.		[All activities] [All countries] [Own operations, Upstream academic and research organisations]
S4-5	Telemedicine services	Percentage of nursing homes and clinics offering telemedicine services, by country, at end of period.		[Care homes (residential and day care), medical and rehabilitation clinics, mental health clinics, surgery and obstetrics clinics] [All countries] [Own operations]
S4-5	Transparency of information	% deployment of information standard for care seekers information and guidance for vulnerable people, cumulative over 12 months.		[All activities] [All countries] [Own operations, Downstream Patients/ Residents/Families]
S4-5	Diversification of the offering	% of Group revenue from the Community Care segment.		[All activities] [All countries] [Own operations, Downstream Patients/ Residents/Families]
S4-5	Local Stakeholder Councils	% of facilities with active dialogue with their stakeholders, Group total, at end of period.		[All activities] [All countries] [Own operations, Downstream Patients/ Residents/Families]
S4-5	National Stakeholder Councils	Number of countries with an active National Stakeholder Council, at end of period.		[All activities] [All countries] [Own operations, Downstream Patients/ Residents/Families]
S4-5	Reinvestment in the Care mission	Amount of reinvestment (CapEx) in existing care infrastructure and equipment, cumulative over 12 months.		[All activities] [All countries] [Own operations]

ESRS	Name of metric	Description of metric	Estimation methodology if applicable	Scope
CORRUPTION AND BRIBERY				
G1-3	Anti-corruption training	% of top management that has completed anti-corruption training.		[All activities] [All countries] [Own operations]
G1-3	Anti-corruption convictions	Number of convictions and total fines for breaches of anti-corruption laws and corruption, cumulative over 12 months.		[All activities] [All countries] [Own operations, Upstream Suppliers/ Providers/Partners]
PAYMENT PRACTICES				
G1-6	Number of suppliers	Total number of suppliers and number and share of preferred suppliers in purchasing expenditure, by country.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries, Upstream suppliers/providers]
G1-6	Breakdown of purchases	Breakdown of purchasing expenditures by main purchasing category.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries, Upstream Suppliers/ Providers]
G1-6	EcoVadis score	Percentage of suppliers with a sufficient EcoVadis score (24+), Group total.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries, Upstream Suppliers/ Providers]
G1-6	Standard payment times	Standard payment times in days and percentage of contracts with a standard payment time, by country.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries, Upstream Suppliers/ Providers]
G1-6	Legal proceedings for late payment	Number of disputes currently outstanding for late payments.		[All activities excluding shared housing (Âges & Vie) and home care franchise network (Petits-Fils)] [All countries] [Upstream Suppliers/ Providers]
CYBERSECURITY				
G1-7	Cybersecurity training	Percentage of target roles trained in cybersecurity.		[All activities] [All countries] [Own operations]

3.6 SASB healthcare delivery cross-reference table

				2024	
SASB Code	SASB metric	SASB category	SASB measurement unit	Information disclosed by Clariane	URD section
ENERGY MANAGEMENT					
HC-DY-130a.1	(1) Total energy consumed (2) Percentage of grid electricity (3) Percentage of renewable energy	Quantitative	Gigajoules (GJ) Percentage (%)	(1) Clariane publishes the total energy consumed in kWh: Total energy consumption: 720,697 kWh in 2024. (2) 37.1% electricity. (3) 16% (consolidated percentage) from renewable energy sources. This information can be found in the section opposite.	3.2.2.3.2
WASTE MANAGEMENT					
HC-DY-150a.1	Total amount of medical waste Percentage of (a) incinerated, (b) recycled or treated and (c) landfilled	Quantitative	Metric tons (t) Percentage (%)	The quantity of infectious medical waste collected in 2024 was 869.6 t, all (100%) of which was incinerated. This information can be found in the section opposite.	3.2.4.2
HC-DY-150a.2	Total quantity of: (1) pharmaceutical waste and (2) non-hazardous pharmaceutical waste Percentage of (a) incinerated, (b) recycled or treated and (c) landfilled	Quantitative	Metric tons (t) Percentage (%)	(1) (2) Clariane does not disclose this type of information. In the countries where the Group operates, the recovery and destruction of pharmaceutical waste is governed by national and pharmacy regulations, in accordance with Directive 2004/27/EC of 31 March 2004. In response to these requirements, Clariane has set up appropriate collection systems for unused or out-of-date medicines. This information can be found in the section opposite.	3.2.4.2
PATIENT DATA PRIVACY AND ELECTRONIC MEDICAL RECORDS					
HC-DY-230a.2	Description of policies and practices to secure personal health data and other personal data	Discussion and analysis		Clariane publishes information on risk management relating to information systems, cyber security and personal data protection that may impact its residents and patients, as well as details of its Group personal data protection and cybersecurity policies (in accordance with the GDPR). This information can be found in the section opposite.	2.1.5 3.3.3.9 3.4.4
HC-DY-230a.3	(1) Number of data breaches (2) Percentage involving (a) personally identifiable information (PII) only and (b) protected health information (PHI) (3) Number of customers concerned in each category, (a) PII only and (b) PHI	Quantitative	Number Percentage (%)	(1) 21 cases of data breaches were recorded in 2024. (2) (a) 86% involving nominative data (b) 48% concerning protected health information. (3) Clariane does not publish the number of customers concerned in each category. More information regarding the Group's strategy in terms of personal data protection is available in the section opposite.	3.3.3.8
HC-DY-230a.4	Total amount of financial losses as a result of legal proceedings associated with data privacy and data security	Quantitative	Monetary value	The Group has not been the subject of any legal proceedings relating to data confidentiality and security, so no financial loss is attributable to such proceedings.	3.3.3.9

				2024	
SASB Code	SASB metric	SASB category	SASB measurement unit	Information disclosed by Clariane	URD section
ACCESSIBILITY OF SERVICES FOR LOW-INCOME PATIENTS					
HC-DY-240a.1	Review of the strategy for managing all types of patient insurance	Discussion and analysis		This indicator is not applicable in the European context.	Not applicable
QUALITY OF CARE AND PATIENT SATISFACTION					
HC-DY-250a.2	Number of serious reportable events (SRE)	Quantitative	Number	Clariane publishes the frequency rate of Serious Adverse Events (SAEs) relating to the health, safety and security of residents and patients, according to its own standards. The definition of SAEs is common to all Group entities. The ratio was 0.84 per 10,000 billed days in 2024. Further information can be found in the related section.	3.3.3.2.2
HC-DY-250a.3	HAC score (nosocomial infection rate) by hospital	Quantitative	Percentage (%)	<p>Nosocomial infections must be reported to the health authorities, and are monitored as serious adverse events (SAEs) in the event of epidemics. Clariane, however, does not track nosocomial illnesses separately from other treatment-related SAEs. It is not, therefore, possible to provide an infection rate.</p> <p>For the healthcare facilities, the Group's countries concerned define a policy for the prevention and control of infections in hospitals, in accordance with local regulations, and have dedicated prevention and treatment protocols. Each clinic has a healthcare-associated infections control committee.</p> <p>In the Group's surgical clinics (only present in Italy), the prevention of nosocomial infections is integrated into the risk management system through specific procedures (such as prophylaxis and monitoring of patients during their stay). Cases of infection are recorded in the patient's medical records, reported to the Risk Manager and reviewed during internal audit meetings.</p>	
HC-DY-250a.4	Number of (1) unplanned readmissions and (2) total readmissions per hospital	Quantitative	Number	This indicator is not considered applicable as Clariane does not operate any hospital activities.	Not applicable
MANAGEMENT OF CONTROLLED SUBSTANCES					
HC-DY-260a.1	Description of policies and practices for managing the number of prescriptions issued for controlled substances	Discussion and analysis		Clariane follows the regulations in force in the European market. All drugs are subject to marketing authorisation. The drugs dispensed by the Group's facilities have been prescribed by doctors. The drug circuit, from prescription to administration, complies with the legislation in force in each country and recommendations on the proper use of drugs.	
PRICING AND BILLING TRANSPARENCY					
HC-DY-270a.1	Description of policies or initiatives to ensure that patients are properly informed about the price before undergoing an operation	Discussion and analysis		In Italy (the only country where the Group has surgical clinics), when the operation is not covered by the national health reimbursement system, all costs to be billed for the procedure are presented and approved by the patient beforehand. Pricing may depend on each clinic and is laid out in a contract presented to the patient for approval. The cost depends on the type of surgical treatment, the device implanted (if any), equipment used, staff and doctor costs, and operating theatre costs.	Regulations and pricing table – chapter 8

SASB Code	SASB metric	SASB category	SASB measurement unit	2024	
				Information disclosed by Clariane	URD section
HC-DY-270a.2	Discussion on the provision of pricing information for services to the public	Discussion and analysis		Information on the details of the regulations and provisions governing pricing and financing of healthcare and nursing activities in each country where the Group operates can be found in chapter 8 of the Universal Registration Document.	Regulations and pricing table – chapter 8
HC-DY-270a.3	Number of the entity's 25 most common services for which pricing information is publicly available, percentage of total services performed (by volume) represented by these services	Quantitative	Number Percentage (%)	This indicator is not considered relevant due to the Group's activities.	
EMPLOYEE HEALTH AND SAFETY					
HC-DY-320a.1	Total Recordable Incident Rate (TRIR) for (a) employees and (b) non-employee workers	Quantitative	Rate	(1) Frequency rate: 31 in 2024 (vs 37 in 2023). (2) The corresponding indicator is the absenteeism rate: 10.4% (vs 11.4% in 2023). Further information can be found in the section opposite.	3.3.1.6
EMPLOYEE RECRUITMENT, TRAINING AND RETENTION POLICY					
HC-DY-330a.1	(1) Voluntary and (2) involuntary employee turnover rate for: (a) doctors, (b) non-doctor healthcare professionals, and (c) all other employees	Quantitative (%)	Percentage	(1) Clariane discloses the overall turnover rate for the Group: 22% (vs 22.6% in 2023). (2) Clariane does not disclose detailed information on turnover rates by category. Further information can be found in the section opposite.	3.3.1.3
HC-DY-330a.2	Description of talent recruitment and retention efforts for healthcare professionals	Discussion and analysis		Clariane publishes its human resources strategy relating to the attractiveness of the Group, recruitment and retention of employees, which breaks down as follows: <ul style="list-style-type: none"> rallying employees around an ambitious social foundation; internal promotion at the heart of Clariane's promise to employees; a motivating social contract focused on fulfilment at work; anticipating and taking appropriate action in view of the limited availability of talent in the industry; training courses leading to qualifications run by the network of Clariane Universities in the various countries. Clariane hires through internal and external channels and invests in skills development. Internally, the Group is committed to qualifying training paths, in particular the validation of acquired experience and apprenticeships. Externally, the Group recruits via announcements or partnerships, or using innovative retraining schemes. It also carries out numerous initiatives to allow people seeking professional integration to discover its careers. To learn more about these policies, as well as the Group's measures to promote health and safety, well-being and quality of life at work, please refer to the sections opposite.	3.3

				2024	
SASB Code	SASB metric	SASB category	SASB measurement unit	Information disclosed by Clariane	URD section
IMPACTS OF CLIMATE CHANGE ON THE HEALTH OF INDIVIDUALS AND INFRASTRUCTURE					
HC-DY-450a.1	Description of policies and practices regarding: (1) physical risks related to the increase in the frequency and intensity of extreme weather events (2) changes in morbidity and mortality rates for diseases related to climate change (3) emergency preparedness and response	Discussion and analysis		(1) The Group has analysed its exposure to climate risk in 2024, the results of which are detailed in section 3.2.2.3.2 along with practices for anticipating, preventing and managing extreme weather events. (2) This indicator is not monitored by Clariane. Clariane is committed to a low-carbon roadmap, in particular by improving the energy performance of its buildings and reducing the environmental footprint of its activities and those of its entire value chain in order to: <ul style="list-style-type: none">• ensure compliance with European regulatory requirements;• contribute by upholding its responsibility as an actor proactively involved in the fight against global warming, by adapting its activities, and in the preservation of the environment. Please refer to the sections opposite for more details.	2.3.2 3.2.2.2 3.2.2.3 3.2.2.8
HC-DY-450a.2	Percentage of healthcare facilities that are compliant with the Centres for Medicare and Medicaid Services (CMS) emergency preparation policy	Quantitative	Percentage (%)	This indicator refers to US regulations, which are not applicable to Clariane. Clariane complies with all regulations applicable in the countries in which the Group operates regarding emergency procedures and situations. In addition, Clariane has set up a centralised crisis management system, which is described in the section opposite.	3.3.3.2.2
FRAUD AND UNNECESSARY PROCEDURES					
HC-DY-510a.1	Total amount of financial losses due to legal proceedings associated with medical fraud	Quantitative	Monetary value	This indicator is not considered applicable in the European context.	Not applicable
BUSINESS METRICS					
HC-DY-000.A	Number (1) facilities and (2) beds, by type	Quantitative	Number	As of 31 December 2024: (1) 1,220 facilities; (2) 90,500 beds.	
HC-DY-000.B	Number (1) in-patient admissions and (2) outpatient visits	Quantitative	Number	(1) (2) In 2024, 886,685 residents and patients were welcomed in care homes, clinics with full hospitalisation, for outpatient consultations or in shared housing or under home care. Clariane does not disclose the breakdown of this figure. It is also worth noting that these are not only hospitalised patients but also residents of care homes, assisted living residences, shared housing or people receiving home care.	

3.7 Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852

For the year ended 31 December 2024

This is a free translation into English of the Statutory Auditors' report issued in French and is provided solely for the convenience of English-speaking readers. This statement should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the Shareholders of Clariane SE,

This report is issued in our capacity as Statutory Auditor of Clariane SE. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the financial year ended 31 December 2024 and included in sections 3.1 to 3.6 of the Group management report. Pursuant to Article L.233-28-4 of the French Commercial Code (*Code de commerce*), Clariane SE is required to include the abovementioned information in a separate section of the Group's management report. This information has been prepared in the context of the first-time application of the aforementioned articles, a context characterised by uncertainties regarding the interpretation of the legal texts, the use of significant estimates, the absence of established practices and frameworks, in particular for the double materiality assessment, and an evolving internal control system. It provides an understanding of the impact of the Clariane Group's activity on sustainability matters, as well as the way in which these matters influence the development of its business, performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to II of Article L.821-54 of the aforementioned Code, our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the sustainability reporting standards adopted pursuant to Article 29^{ter} of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by Clariane SE to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of article L.2312-17 of the French Labour Code (*Code du travail*);
- compliance of the sustainability information included in sections 3.1 to 3.6 of the Group management report with the requirements of Article L.233-28-4 of the French Commercial Code, including with the ESRS; and
- compliance with the requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including those on independence, and quality control, prescribed by the French Commercial Code.

It is also governed by the H2A guidelines on limited assurance engagements on the certification of sustainability information and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

In the three separate parts of the report that follow, we present, for each of the parts covered by our engagement, the nature of the procedures we carried out, the conclusions we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures we carried out with regards to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken in isolation and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three parts of our engagement.

Lastly, where it was deemed necessary to draw your attention to one or more items of sustainability information provided by Clariane SE in the Group management report, we have included an emphasis of matter paragraph hereafter.

The limits of our engagement

As the purpose of our engagement is to provide limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

Furthermore, this engagement does not provide a guarantee regarding the viability or the quality of the management of Clariane SE; in particular, it does not provide an assessment of the relevance of the choices made by Clariane SE in terms of action plans, targets, policies, scenario analyses and transition plans, that extends beyond compliance with the ESRS reporting requirements.

It does, however, allow us to express conclusions regarding the process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Our engagement does not cover any comparative data.

Compliance with the ESRS of the process implemented by Clariane SE to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L.2312-17 of the French Labour Code

Nature of the procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by Clariane SE has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities that are disclosed in sections 3.1 to 3.6 of the Group management report; and
- the information provided on this process also complies with the ESRS.

We also checked compliance with the requirement to consult the social and economic committee.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by Clariane SE with the ESRS.

Concerning the consultation of the social and economic committee provided for in the sixth paragraph of Article L.2312-17 of the French Labour Code, we inform you that at the date of this report this consultation has not yet taken place.

Elements that received particular attention

Concerning the identification of stakeholders

Disclosures related to the identification of stakeholders are given in section 3.1.3.2 “Interests and views of stakeholders (ESRS 2 SBM-2)” of the Group management report.

We reviewed the assessment carried out by the entity to identify:

- stakeholders, who may affect or be affected by the entities within the scope of the disclosures, through their activities and direct or indirect business relationships in the value chain;
- the primary users of the sustainability statements (including the primary users of the financial statements).

We spoke to the management of the Group CSR Department and other persons we deemed appropriate and inspected the documentation available. Our procedures mainly consisted in:

- assessing the consistency of the main stakeholders identified by the Group and their representativeness as regards the nature of its activities and its geographical location, taking into account its business relationships and value chain;
- assessing the appropriateness of the description given in section 3.1.3.2 “Interests and views of stakeholders (ESRS 2 SBM-2)”, in particular with regard to the procedures put in place by the entity to gather the interests and views of stakeholders, as well as the commitments made by the entity with regard to patients, residents, families and employees as part of the Positive Care approach and the remit that the Group has set itself.

Concerning the identification of impacts, risks and opportunities

Information concerning the identification of impacts, risks and opportunities can be found in section 3.1.3.3 “Material impacts, risks and opportunities (ESRS 2 SBM-3)” of the Group management report.

We have reviewed the Group's process for identifying actual and potential impacts (positive and negative), risks and opportunities (“IROs”) in relation to the sustainability issues set out in paragraph AR 16 of ESRS 1 “Application requirements” and those specific to the Group, as presented in section 3.1.3.3 “Material sustainability impacts, risks and opportunities (ESRS 2 SBM-3)” of the Group management report.

In particular, we assessed the approach taken by the Group to determine its impacts and dependencies, which may be a source of risks or opportunities.

We have also exercised our professional judgement to assess the acceptability of exclusions relating to the activities and assets in the United Kingdom sold in April 2024, the lack of integration of social data for Âges & Vie and Petit-Fils in France, and environmental data for facilities under public service management contracts in Spain, as presented in section 3.1.1.1 “Context and scope of the sustainability statement (ESRS 2 BP-1)” of the Group management report.

We reviewed the Group's map of the IROs identified, including a description of their distribution in the Group's own operations and value chain, as well as their time horizon (short, medium or long term), and we assessed the consistency of this map with our knowledge of the Group and the Group's risk analysis.

We carried out the following procedures:

- assessed the consistency of the actual and potential impacts, risks and opportunities identified by the Group;
- assessed how the entity has taken different time horizons into consideration, particularly with regard to climate issues;
- whether the Group has taken into account the risks and opportunities that may arise from both past and future events as a result of its own operations or business relationships, including the actions undertaken to manage certain impacts or risks;
- the consistency of the actual and potential impacts, risks and opportunities identified by the entity, in particular those that are specific to it, because they are not covered or insufficiently covered by the ESRS, with our knowledge of the entity.

Concerning the assessment of impact materiality and financial materiality

Disclosures relating to the assessment of impact materiality and financial materiality are given in section 3.1.4.1.1. "Description of the general double materiality assessment methodology (ESRS 2 IRO-1)" in the Group management report.

Through interviews with management and inspection of the available documentation, we obtained an understanding of the impact materiality and financial materiality assessment process implemented by Clariane SE, and assessed its compliance with the criteria defined by ESRS 1.

In particular, we assessed the way in which the entity has established and applied the materiality criteria defined by ESRS 1, including those relating to the setting of thresholds, in order to determine the material information disclosed:

- in respect of metrics relating to material IROs identified in accordance with the topical ESRS concerned;
- in respect of information that is specific to the entity.

Compliance of the sustainability information included in sections 3.1 to 3.6 of the Group management report with the requirements of Article L.233-28-4 of the French Commercial Code, including the ESRS

Nature of the procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures presented provide an understanding of the general basis for the preparation and governance of the sustainability information included in sections 3.1 to 3.6 of the Group management report, including the general basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures its readability and understandability;
- the scope chosen by Clariane SE for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, this information does not contain any material errors, omissions or inconsistencies, i.e., that are likely to influence the judgement or decisions of the users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in sections 3.1 to 3.6 of the Group management report with the requirements of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Observations

Without qualifying our conclusion, we draw your attention to the matter set out in section 3.1. "General disclosures (ESRS 2)" of the Group management report, which describes the uncertainties and limitations faced by the Group in the general context of the first-time application of the CSRD and more specifically, as indicated in sections 3.1.1.1. and 3.1.1.2, concerning scope limitations due to disposals during the year, uncertainties related to estimates, particularly concerning the carbon footprint and waste, and methodological clarifications provided by the Group concerning data points for which the definitions differ from those set out in the ESRS.

We also draw your attention to the following matter:

- the limitations faced by the Clariane Group in obtaining consolidated data on the gender pay gap, which is presented by country in section 3.2.1.8 "Gender equality: policies, actions, metrics and targets (ESRS SI-1, SI-4, SI-9, SI-16)";

- The unavailability of data points relating to supplier payment times (% of invoices paid late and average payment time) for the entire Group as specified in section 3.4.3 “Supplier relations and payment practices: policies, actions and metrics (ESRS G1-2 and G1-6)” and the methodological difficulties encountered in determining the living wage, which is not presented for the 2024 financial year, as specified in section 3.3.1.4 “Wages and social protection: policies, actions, metrics and targets (ESRS S1-1, S1-4, S1-10, S1-11, S1-16)”.

Elements that received particular attention

Information provided in application of social standards (ESRS S1 to S4)

Disclosures relating to employee turnover, the work-related accident frequency rate, the absenteeism rate and the rate of employees enrolled in training leading to qualifications is given in section 3.3.1. “Own workforce (ESRS S1)” of the Group management report. Our main work concerning these disclosures consisted of implementing the following measures:

- based on interviews with the Human Resources Department, we have:
 - assessed whether the description of the policies, actions and targets put in place by the entity cover the areas listed above,
 - taken note of the process for collecting and compiling qualitative and quantitative information with a view to reporting material disclosures in the sustainability statement,
 - reviewed the available supporting documentation,
 - implemented procedures to check that the data has been consolidated correctly;
- assessed the appropriateness of the information presented in section 3.3.1.6 “Work-related health, safety and well-being: policies, actions, metrics and targets (ESRS S1-1, S1-4, S1-14, S1-15)” of the Social section of sustainability disclosures included in the Group management report and its overall consistency with our knowledge of the entity.

More specifically, we:

- visited a selection of facilities and clinics to learn how the process for identifying and reporting accidents at facilities is applied, and how specific relapse situations are identified;
- assessed the methods and assumptions used by the Company to determine the disclosures reported in accordance with ESRS S1;
- examined, on a sample basis, the supporting documents against the corresponding disclosures;
- carried out an IT review to ensure that disclosures concerning employee turnover, accidents and absenteeism were correctly entered into the reporting tool;
- checked the mathematical accuracy of the calculations used to establish this information.

Disclosures concerning quality of care are provided in section 3.3.6 “Ethics and quality of care: policies, actions, metrics and targets (ESRS S4-1, S4-4, S4-5)” in connection with the standard relating to consumers and end-users (ESRS S4), i.e., patients and residents, in the Clariane Group management report.

Our procedures mainly consisted in:

- on the basis of interviews with the Group CSR Department and the people concerned, assessing whether the description of the policies, actions and targets implemented by the Group cover the following areas:
 - deployment of positive care measured, in particular on the basis of the updated rate of personalised care plans,
 - respect for personal environment,
 - reinforcing non-pharmaceutical approaches,
 - prevention of abuse;
- assessing the appropriateness of the information presented in section 3.3.6 of the sustainability disclosures included in the Group management report and its overall consistency with our knowledge of the entity.

Specifically, we:

- visited a selection of facilities and clinics to learn how pressure sores, physical restraints and personalised care plans are monitored locally, incorporated into the care software or reported to the medical management team of the country concerned;
- assessed whether the methods and assumptions used by the Company to determine the disclosures made are appropriate in light of ESRS S4;
- examined, on a sample basis, the supporting documents against the corresponding disclosures;
- checked that data from the group reporting tool and the care software used by facilities were consistent;
- checked the mathematical accuracy of the calculations used to establish this information.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of the procedures carried out

Our procedures consisted in verifying the process implemented by Clariane SE to determine the eligible and aligned nature of the activities of the entities included in the scope of consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- compliance with the rules governing the presentation of this information to ensure that it is readable and understandable;
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e., information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies in relation to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

We established that there were no such elements to address in our report.

Concerning key performance indicators and accompanying information

The key performance indicators and accompanying information are given in section 3.2 of the Group management report. Our verifications included in particular:

- concerning denominators (turnover, CapEx and OpEx): verification of reconciliations made by the entity with accounting information used to prepare the financial statements and/or accounting-related data such as cost accounting or management statements;
- concerning numerators (share of sustainable turnover, CapEx and OpEx):
 - assessment of these amounts on the basis of a selection of representative activities, operations or projects, determined on the basis of their contribution to key performance indicators and risk analysis,
 - analytical procedures.

Finally, we assessed the consistency of the disclosures given in section 3.2 of the Group management report with the other sustainability disclosures in this report.

Courbevoie, 27 February 2025

The Statutory Auditors

Forvis Mazars

Stéphane Marfisi

Partner

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.

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.

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,

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.

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.

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 continuous 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 assessment

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	<p>Process in place:</p> <ul style="list-style-type: none"> • 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): <ul style="list-style-type: none"> • 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. <p>Procedures in place:</p> <ul style="list-style-type: none"> • Ethics Charter condemning all forms of abuse • Procedure in place for "serious adverse events" ensuring: <ul style="list-style-type: none"> • 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 <p>Actions implemented:</p> <ul style="list-style-type: none"> • 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) <p>Metrics:</p> <ul style="list-style-type: none"> • 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 “Therapside” 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

HUMAN RIGHTS
& FUNDAMENTAL
FREEDOMSCOMPLIANCE WITH REGULATIONS BOTH WITHIN CLARIANE
AND BY SUPPLIERS AND PARTNERSNon-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.

HEALTH & SAFETY
OF PEOPLE

TREATMENT AND CARE OF PATIENTS

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

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.

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.



HEALTH & SAFETY OF PEOPLE

Crisis management: pandemics, epidemics, fires, disasters

Duty of Care
issues

Type of risk

Measures in place (procedures, actions) and assessment of system

HEALTH & SAFETY
OF PEOPLEHarassment 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	<p>Internal policies and commitments:</p> <ul style="list-style-type: none"> 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) <p>Actions implemented:</p> <ul style="list-style-type: none"> 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): <ul style="list-style-type: none"> 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. <p>Metrics:</p> <ul style="list-style-type: none"> 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”.
	Personal and health data protection	<p>DAMAGE TO REPUTATION AND INFORMATION SYSTEMS, PERSONAL AND HEALTH DATA PROTECTION</p> <p>Policies and processes in place:</p> <ul style="list-style-type: none"> 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) <p>Metrics:</p> <ul style="list-style-type: none"> 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



HEALTH & SAFETY OF PEOPLE

WORKPLACE HEALTH AND SAFETY ON CLARIANE SUPPLIERS' SITES

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".



ENVIRONMENT

REDUCTION OF THE ENVIRONMENTAL FOOTPRINT

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
<div>  </div> <div>ENVIRONMENT</div>		<div>IMPACT OF CLIMATE CHANGE</div> <div> <p>Internal policies and commitments:</p> <ul style="list-style-type: none"> • 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 <p>Actions implemented:</p> <ul style="list-style-type: none"> • 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) </div>
	Adaptation to the impacts of climate change	<p>Metric:</p> <p>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.</p>

