

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 measures implemented to identify and prevent serious violations of (i) human rights and fundamental freedoms, (ii) the health and safety of individuals and (iii) the environment, resulting from the activities carried out by subcontractors or suppliers with which Clariane has an established business relationship.

The Duty of Care Plan consists of the following mechanisms:

- a risk mapping system;
- regular assessment procedures for subsidiaries, subcontractors and suppliers;

3.8.1 Governance

Implementation of the Duty of Care Plan is overseen by the Group Legal Department, in close conjunction with the CSR Department and with input from key functions (Quality, Human Resources, Purchasing, Safety, Ethics and Crisis). This oversight forms part of an integrated governance framework, grounded in the Group's risk management and sustainability systems.

The work involved in drawing up, updating and monitoring the Duty of Care Plan relies primarily on the identification and prioritisation of risks, the double materiality assessment and the analyses carried out in preparation for the Sustainability Statement. This critical information is presented for approval to the Board of Directors' Ethics, Quality and CSR Committee, which is responsible for the CSR strategy, and to the Audit Committee, which oversees the transparency and reliability of financial and non-financial information. The implementation of strategies and action plans relating to these issues is also monitored by a number of Committees, including the Risk, Ethics and Compliance Committee, which meets every two months and helps to monitor the Group's main risks and challenges, including

- appropriate risk mitigation and prevention measures;
- a whistleblowing mechanism and concerns reporting system;
- a system for tracking the measures implemented and assessing their effectiveness.

The table presented on the following pages shows the different ways in which each of the mapped risks can materialise. For each risk, cross-references are made to the relevant information in the Sustainability Statement, as these risks were identified and ranked in order of importance based on the Clariane Group's double materiality assessment. This ensures that the Duty of Care Plan is consistent with the analysis of risks and opportunities and with the information published pursuant to sustainability reporting requirements, without affecting the presentation of any prevention and mitigation measures in the corresponding sections of the Universal Registration Document (URD).

those covered by the Duty of Care. The Quality Committee and CSR Steering Committee meet at least every three months and oversee the progress of actions taken to prevent and limit the impact of Clariane's business activities on its main stakeholders.

The Group Legal Department, working closely with the CSR Department, defines the priorities for action in terms of the duty of care, and ensures that the associated prevention, mitigation and monitoring measures are implemented. The Duty of Care Plan is therefore designed and implemented in a manner consistent with the Sustainability Statement, with which it shares the risk analyses and identified material issues.

The governance system is also based on the active involvement of the Group's subsidiaries. Subsidiaries play a part in risk identification and in the operational implementation of due diligence measures through their local management, in liaison with the key functions represented at parent company level. This organisation ensures that the Duty of Care Plan is tailored as closely as possible to the Group's activities, while guaranteeing overall oversight and consistency at Group level.

3.8.2 Plan formulation methodology

Clariane implements concrete measures to prevent risks relating 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 its commercial activities, using a set of policies and procedures, management systems and reporting tools. The Duty of Care Plan is therefore continually updated.

The identification of risks consists of:

- collecting and reviewing existing documentation relating to the identification and prevention of risks within the Group;
- developing a typology of risks related to human rights, fundamental freedoms, health, safety and the environment based on:

1. the previous risk mapping,
2. analysis of the current situation,
3. public sources, particularly with regard to suppliers,
4. relevant international and European standards on fundamental rights,
5. internal standards on fundamental rights,
6. interviews with key functions,
7. the identification of "serious risks" in terms of human rights, health and safety, and environmental violations,
8. risk ratings associated with the double materiality score established in the context of the Sustainability Statement,

9. reviewing the risk mapping, and

10. validating the risk mapping.

Analysis of causes and consequences completes and refines the description of each potential event, enabling the definition of the risk and an assessment of its likelihood and potential 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 subject to continuous review.

3.8.3 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 disorders;
- the European Charter of 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.

3.8.4 Third-party assessment

Clariane has a third-party risk assessment policy. This 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.

3.8.5 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.

3.8.6 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 a report. 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

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

person reporting the concern and strict 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 legal departments in charge of compliance 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.

3.8.7 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, in close collaboration with the CSR Department, works in coordination with the Audit and Internal Control Department, the Quality Department and the Purchasing Department to gather information about the effective implementation of mitigation measures both at Group level and in relation to 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. Recommendations are issued and are the subject of action plans that are monitored quarterly by General Management and at Audit Committee meetings.

The actions of the Audit Department are supplemented by:

- internal quality audits, in particular 360° audits conducted at least every other year (see section 3.3.3.4.3.1);
- verification of sites' compliance with the Clariane Standard (quality manual) and with ISO 9001 (see section 3.3.3.4.3.1);
- 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 3.3.3.3);
- 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 3.4.5.3);
- 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.

3 Sustainability Statement and Duty of Care Plan

Duty of Care Plan

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 Board of Directors' Ethics, Quality and CSR Committee, which meets every three months;
- the Group's Risk, Ethics and Compliance Committee, which meets every two months;
- the Group's Quality Committee, which meets every three months;
- the CSR Steering Committee, which meets every two months;

- the Group's Ethics Analysis and Promotion Committee and country alert committees, which meet monthly;
- incident committees, which meet to analyse and remedy the most serious adverse events in each country.

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.

3.8.8 Risks identified in relation to Duty of Care

All the risks identified in relation to Duty of Care as regards the Group's activities and value chain are presented below by issue. Each risk is described in detail, so that its scope and potential impact can be understood in concrete terms. The actions implemented and the related monitoring measures are summarised in the form of key points, to make the Duty of Care framework easier to understand.

The tables below represent a summary of the work carried out by the Group. The corresponding policies, procedures, operational actions and monitoring indicators

are described in greater detail in the Sustainability Statement, to which references are systematically made through specific cross-references. The whistleblowing mechanism, which covers all the risks faced by the Group, is described in the introduction to the Duty of Care Plan.

This ensures overall consistency between the Duty of Care Plan and the Sustainability Statement, which features a comprehensive analysis of the risks set out below, along with the measures deployed and the relevant indicators and metrics.



DUTY OF CARE MATTERS

HUMAN RIGHTS & FUNDAMENTAL FREEDOMS

TREATMENT AND CARE OF PATIENTS AND RESIDENTS

Type of risk	Measures in place (procedures, actions)
<p>ABUSE</p> <p>Abuse refers to any situation in which a patient or a resident is subjected, in the course of their care, to acts, words or omissions likely to compromise their dignity, physical or mental integrity, fundamental rights or the satisfaction of their essential needs, whether or not such harm is intentional and whether or not it is the result of individual or collective behaviour or organisational failures.</p>	<p>Process in place:</p> <ul style="list-style-type: none"> • ISO 9001 quality management certification (see section 3.3.3.4.3); • 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 3.3.3.4.2.1): <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; • Medical, innovation and research policy to define the Group's medical priorities; • 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"> • Training plan including modules dedicated to Positive Care (see section 3.3.3.4.2.1); • Measurement of customer satisfaction via dialogue forums and satisfaction surveys carried out in all countries where the Group operates (see section 3.3.1.6); • 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 3.3.3.4.2.1); • "Let's talk about values" game to bring the Group's values to life through practical scenarios (see section 3.3.3.4.2.2); • Setting a target of reducing the physical restraint rate to 12% by 2026 (see section 3.3.3.4.4.2); • Launch of the "Rhythm of Life" project, which aims to identify discrepancies between the rhythms imposed by facility operations and the personal preferences of residents (see section 3.3.4.4.2). <p>Assessment of the system for monitoring actions – KPIs</p> <p>Quality of care metrics are monitored and included in section 3.3.3.4.4 "Care-related risk management".</p> <p>Data relating to serious adverse events and complaints encountered can be found in section 3.3.1.3 "Processes and channels to remediate negative impacts and channels to raise concerns".</p> <p>The percentage of facilities certified within the framework of 360° audits is shown in section 3.3.3.4.3.3 "Quality management", with the share of ISO 9001-certified facilities and facility satisfaction rates.</p> <p>Safety and security measures for patients and residents are monitored as described in section 3.3.3.4.5 "Safety and security of patients and residents".</p>



DUTY OF CARE MATTERS

HUMAN RIGHTS & FUNDAMENTAL FREEDOMS

DISCRIMINATION: PATIENTS AND EMPLOYEES	
Type of risk	Measures in place (procedures, actions)
<p>DISCRIMINATION</p> <p>The risk of discrimination refers to unlawfully singling out, excluding or unfavourably treating people in a manner likely to affect access to care or quality of support for patients and residents or impact working conditions, recruitment or professional development for employees, thereby undermining the principle of equal treatment.</p>	<p>Internal policies:</p> <ul style="list-style-type: none"> • Diversity, equity and inclusion policy (see section 3.3.1.8.1); • Group Compensation and employee benefit policy, based on the principle of equal pay for male and female employees performing the same work or work of the same value (see section 3.3.1.4.3.1); • Ethics Charter including a section on non-discrimination; • “What Would You Do?” game to bring the Group’s values to life through practical scenarios. <p>Measures to promote gender equality:</p> <ul style="list-style-type: none"> • Clariane Women’s Club (see section 3.3.1.8.2); • Agreement signed in France by Clariane on 24 November 2025 regarding gender equality, quality of life and working conditions. It includes a commitment to conduct a diagnostic study of employees who are also personal caregivers so as to better understand their profiles and needs (see section 3.3.1.3.1); • Launch of the “Effet A” initiative in 2025 to mentor young female talent and prepare for the future; • Opinion survey on leadership and stereotypes first conducted in 2022-2023 and repeated in 2025 in France, Italy and Belgium. <p>Measures to prevent discrimination:</p> <ul style="list-style-type: none"> • Clariane’s Human Rights Statement including a section on the fight against discrimination and on promoting equal opportunities (see section 3.3.1.3.1); • Clariane is a signatory of the #StOpE initiative against casual sexism in the workplace (see section 3.3.1.8.2); • Signing of the fourth Disability Agreement in France in 2024 (see section 3.3.1.3.1); • Helplines and support measures put in place in the countries where the Group operates (see section 3.3.1.6.3): <ul style="list-style-type: none"> • anonymous, confidential Stimulus hotline open 24/7 for employees in France, implemented in Italy since 2024, as well as social worker services in France, • designation of specifically trained trustworthy persons in Belgium and the Netherlands, • designation of “Health Champions” in Germany, • the “Therapyside” listening service in Spain, set up in 2024. <p>Actions implemented:</p> <ul style="list-style-type: none"> • Organisation of a European awareness-raising campaign to combat homophobia in 2025 (see section 3.3.1.8.3); • European webinar to promote the employment of people with disabilities, with testimonials from employees with disabilities and their managers in France, Germany, Italy and Spain (see section 3.3.1.8.3); • In Italy, the DE&I Committee disability working group launched two actions in 2025: partnering with a specialist association in Tuscany and developing an e-learning module on neurodiversity (see section 3.3.1.8.3); • Specific training sessions and conferences to combat all forms of discrimination, for example inclusive language training in Italy and an inclusive recruitment webinar in France (see section 3.3.1.8.3); • 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 2026 (see section 3.3.1.8.3).
	<p>Assessment of the system for monitoring actions – KPIs</p> <p>With regard to gender equality, refer to the total number of employees by headcount and breakdown by gender and by country in section 3.3.1.2 “Characteristics of the Company’s employees” as well as to the percentage of women in Group and Country Management Committees and in senior management positions as shown in section 3.3.1.20 “Diversity metrics”.</p> <p>The gender pay gap is presented in section 3.3.1.8.</p> <p>With regard to discrimination, section 3.3.1.8.4 “Diversity metrics” includes metrics relating to the number of employee complaints, incidents of discrimination reported and the number of employees with disabilities.</p> <p>Lastly, the annual C-Pulse survey asks employees to assess how they feel about situations of discrimination (see section 3.3.1.8.3).</p>



DUTY OF CARE MATTERS

HUMAN RIGHTS & FUNDAMENTAL FREEDOMS

COMPLIANCE WITH REGULATIONS BOTH WITHIN CLARIANE AND BY SUPPLIERS AND PARTNERS

Type of risk	Measures in place (procedures, actions)
<p>NON-COMPLIANCE WITH THE REGULATIONS APPLICABLE TO CLARIANE'S ACTIVITIES:</p> <ul style="list-style-type: none"> the 10 International Labour Organization's fundamental conventions; combating undeclared labour; regulations governing medical research. <p>This risk refers to situations in which the activities of Clariane, its subsidiaries or its partners do not comply with applicable standards in terms of social rights and working conditions, in particular the International Labour Organization (ILO) Fundamental Conventions, regulations on undeclared work and the legal and ethical requirements governing medical research. This exposes the people concerned to violations of their fundamental rights.</p>	<p>Policies and processes in place:</p> <ul style="list-style-type: none"> Social dialogue at the European level is monitored by the European Company Works Council (see section 3.3.1.3.1); Implementation in 2023 of a European Charter of Fundamental Principles of Social Dialogue (see section 3.3.1.3.1); Ethics Charter including a section on respect for human rights and personal dignity applicable to all employees and included in approved suppliers' contracts; Clariane's Human Rights Statement including a commitment on safe working conditions (see section 3.3.1.3.1); Sustainable Procurement Charter including clauses on respect for human rights and working conditions (see section 3.4.4.2). <p>Assessment of the system for monitoring actions – KPIs</p> <p>The Ethics Charter is deployed across all countries where the Group operates and is systematically communicated to new employees.</p> <p>The percentage of site directors trained in social dialogue is shown in section 3.3.1.5.4 "Training in social dialogue".</p>



DUTY OF CARE MATTERS
HEALTH & SAFETY OF PEOPLE

TREATMENT AND CARE OF PATIENTS AND RESIDENTS	
Type of risk	Measures in place (procedures, actions)
<p>MEDICATION ERRORS/ EXPOSURE TO HARMFUL SUBSTANCES</p> <p>The risk of medication error corresponds to any unintentional failure occurring at any stage of the medication circuit likely to result in an adverse event for the individual under care. The risk of exposure to harmful substances concerns potential health risks associated with the handling, use or storage of hazardous products used in the context of healthcare activities.</p>	<p>Policies and procedures in place:</p> <ul style="list-style-type: none"> • The Clariane standard on quality management provides a framework for the medication circuit and personal safety; • 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; • Protocols on the use of personal protective equipment (PPE) and the prevention of work-related accidents implemented at facilities in countries where the Group operates (see section 3.3.1.6.3). <p>Procedures in place:</p> <ul style="list-style-type: none"> • 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. <p>Assessment of the system for monitoring actions – KPIs</p> <p>Quality of care metrics are monitored and included in section 3.3.3.4.4 “Care-related risk management”.</p> <p>Data relating to serious adverse events can be found in section 3.3.3.3 “Processes to remediate negative impacts and channels to raise concerns”.</p> <p>Serious adverse events relating to the health, safety and security of residents and patients cover the following subjects:</p> <ul style="list-style-type: none"> • health: falls, medication errors, suicide attempts, suicides, various care-related issues; • safety: violence between residents/patients, unannounced outings; • security: abuse, theft.



DUTY OF CARE MATTERS

HEALTH & SAFETY OF PEOPLE

SAFETY OF PEOPLE AT CLARIANE FACILITIES	
Type of risk	Measures in place (procedures, actions)
<p>RESIDENTS STRAYING FROM FACILITIES</p> <p>This risk covers situations in which a patient or resident leaves a facility without authorisation, without being accompanied and without the knowledge of staff, exposing them to health or safety hazards and potentially rendering the facility liable under its duty of care.</p>	<ul style="list-style-type: none"> The prerequisites for Positive Care are set out in the Clariane Standard (see section 3.3.3.4.5.1); <i>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</i> (see section 3.3.3.4.2.1); Procedure in place for “serious adverse events”, allowing for these situations to be monitored and 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. <p>Assessment of the system for monitoring actions – KPIs</p> <p>Data relating to serious adverse events can be found in section 3.3.3.3.3 “Processes to remediate negative impacts and channels to raise concerns”.</p> <p>Serious adverse events relating to the health, safety and security of residents and patients cover the following subjects:</p> <ul style="list-style-type: none"> health: falls, medication errors, suicide attempts, suicides, various care-related issues; safety: violence between residents/patients, unannounced outings; security: abuse, theft.
Type of risk	Measures in place (procedures, actions)
<p>HEALTH AND ENVIRONMENTAL CRISES</p> <p>Health and environmental crises are major events that can simultaneously affect people's health, the safety of facilities and the continuity of operations, such as epidemics, pandemics, extreme weather events or accidental disasters.</p>	<p>Internal policies and processes:</p> <ul style="list-style-type: none"> The Clariane Standard provides a framework for operational risk management (see section 3.3.3.3); Protocols for the infection prevention and outbreak management implemented in the countries where the Group operates (see section 3.3.3.4.4.2); Existence of a crisis management system and business continuity plan in the various countries where the Group operates, incorporated into the Standard (see section 3.3.3.4.5.1); Roll-out of a heatwave plan in all countries where the Group operates (see section 3.3.3.4.4.2). <p>Measures implemented:</p> <ul style="list-style-type: none"> Awareness raising and prevention at the European level on hygiene best practices to limit the risk of infection (see section 3.3.3.4.4.2); Inventory of personal protective equipment; Deployment in 2025 of a Group-wide approach to harmonise surveillance, early detection and management of epidemic outbreaks in network countries (see 3.3.3.4.4.2); Initiative in 2025 to identify best practices and areas for improvement in order to strengthen the operational resilience of facilities during extreme weather events, while raising awareness of the impact of such events on the quality of care (see section 3.3.3.4.4.2). <p>Assessment of the system for monitoring actions – KPIs</p> <p>Data relating to serious adverse events can be found in section 3.3.3.3.3 “Processes to remediate negative impacts and channels to raise concerns”.</p> <p>Serious adverse events relating to the health, safety and security of residents and patients cover the following subjects:</p> <ul style="list-style-type: none"> health: falls, medication errors, suicide attempts, suicides, various care-related issues; safety: violence between residents/patients, unannounced outings; security: abuse, theft. <p>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 3.3.3.4.3.3 “Targets and key performance indicators [S4-5]”, measures the impact of this programme.</p>



DUTY OF CARE MATTERS
HEALTH & SAFETY OF PEOPLE

Type of risk	Measures in place (procedures, actions)
<p>HARASSMENT AND PSYCHOSOCIAL RISKS</p> <p>Psychosocial risks cover situations of stress, internal or external violence and harassment likely to affect the mental health, safety and well-being of employees, as well as the quality of working relationships and care for patients and residents.</p>	<p>Internal policies and commitments:</p> <ul style="list-style-type: none"> • European protocol and agreement on health and safety at work, especially the reduction of workplace accidents (see section 3.3.1.3.1); • Joint Declaration of the European Works Council and Clariane on social commitment and the reduction of absenteeism (see section 3.3.1.3.1); • Annual variable compensation policy for the Chief Executive Officer for 2025 including a criterion on the reduction in the lost-time accident frequency rate (see section 4.2.2.3); • 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 3.3.1.6.4). <p>Actions implemented:</p> <ul style="list-style-type: none"> • Training and awareness-raising campaigns for managers and teams (see section 3.1.3.1. and 3.3.1.6.3); • Implementation of the standard for social and psychological support for employees in all countries where the Group operates (see section 3.3.1.3.2); • Organisation of workshops at 156 facilities in Germany to identify sources of stress. Similar initiatives in other countries (see section 3.3.1.6.3); • Helplines and support measures put in place in the countries where the Group operates (see section 3.3.1.6.3): <ul style="list-style-type: none"> • 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 and availability of the Humanoo app offering advice on resilience and stress management, • 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). <p>Assessment of the system for monitoring actions – KPIs</p> <p>The roll-out of the Social and Psychological Support Standard is monitored within the Group and is set out in section 3.3.1.6.3 "Social and psychological risks".</p> <p>Metrics relating to the number of days lost to work-related accidents or illness are also included in section 3.3.1.6.3 "Accident metrics". The annual employee survey highlights the percentage of employees who feel that the company provides access to social and psychological support.</p> <p>Number of support services provided by Clariane France's social services in 2025 (see 3.3.1.6.3).</p> <p>Figures are provided in the "Social and psychological risks" section (see section 3.3.1.6.3) for the number of people who have benefited from support measures in all the countries where the Group operates.</p>



DUTY OF CARE MATTERS
HEALTH & SAFETY OF PEOPLE

Type of risk	Measures in place (procedures, actions)
<p>FACILITY SECURITY (INFRASTRUCTURE, HYGIENE AND EQUIPMENT)</p> <p>This risk relates to weaknesses in infrastructure, hygiene conditions or medical and technical equipment that could compromise the safety of patients or staff and lead to non-compliance with applicable regulations.</p>	<p>Internal policies:</p> <ul style="list-style-type: none"> • 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; • One of the priorities of Clariane's environmental and energy policy is to adapt installations and processes to mitigate climate change impacts on facilities and maintain quality of life for residents, patients and employees (see section 3.2.2.4); • Procedure in place for "serious adverse events" covering facilities' safety and 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. <p>Actions implemented:</p> <ul style="list-style-type: none"> • Awareness raising and prevention at the European level on health and safety (see sections 3.3.3.4.4.2 and 3.3.3.4.5.2); • Prevention visits organised annually for certain sites as part of the Group insurance programme. <p>Assessment of the system for monitoring actions – KPIs</p> <p>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 3.3.3.4.3.3 "Targets and key performance indicators [S4-5]".</p> <p>The percentage of sites audited by a public authority and rated A or B is also shown in section 3.3.4.3.3 "Targets and key performance indicators [S4-5]".</p> <p>The percentage of ISO 9001-certified sites is also identified in section 3.3.3.4.3.3 "Targets and key performance indicators [S4-5]".</p> <p>Data relating to serious adverse events can be found in section 3.3.3.3 "Processes to remediate negative impacts and channels for patients, residents and families to raise concerns". Serious adverse events include deterioration and intrusions.</p>



DUTY OF CARE MATTERS
HEALTH & SAFETY OF PEOPLE

Type of risk	Measures in place (procedures, actions)
<p>SAFETY AT WORK AND WORKING CONDITIONS – CLARIANE EMPLOYEES</p> <p>This risk refers to all situations likely to affect the physical or mental health of employees, particularly as a result of the organisation of work, the working environment, the equipment used or working relationships.</p>	<p>Internal policies and commitments:</p> <ul style="list-style-type: none"> • European protocol on health and safety at work (see sections 3.3.1.3.1 and 3.3.1.5); • Joint Declaration of the European Works Council and Clariane on social commitment and the reduction of absenteeism (see section 3.3.1.3.1); • Guide to good managerial practice to prevent absenteeism, implemented in all countries where the Group operates (see section 3.3.1.3.1); • Signing of the European agreement on health and safety for accident prevention and health support in June 2025 (see section 3.3.1.3.1). <p>Actions implemented:</p> <ul style="list-style-type: none"> • Continued rollout of ISO 45001 certification in Italy, with the objective of promoting and embedding best practice in occupational health and safety; • Annual internal Community Pulse barometer to assess the engagement rate of employees (see section 3.3.1.3.1); • Launch of an employee shareholding plan involving all Group employees in 2025: each employee is granted the right to 50 Clariane shares, allocated free of charge from 2 October 2028, subject to three years' seniority (see section 3.3.1.4.2.2); • All of the Group's countries have tools dedicated to monitoring and analysing the reasons for workplace accidents, in order to implement prevention measures (see section 3.3.1.6.2); • 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" listening system in Spain. <p>Assessment of the system for monitoring actions – KPIs</p> <p>The number and rate of work-related accidents recorded and the absenteeism rate are monitored and detailed in section 3.3.1.6.4 "Accident metrics".</p> <p>The results of employee surveys used to measure the engagement of Clariane employees are detailed in section 3.3.1.4.2.3 "Engagement and satisfaction metrics".</p> <p>The results of the audits carried out by the Top Employer Institute in the various countries where Clariane operates are detailed in section 3.3.1.4.2.3 "Engagement and satisfaction metrics", with the Group receiving Top Employer Europe distinction.</p> <p>Data relating to existing works councils in countries where the Group operates are detailed in section 3.3.1.5.2 "Policies related to the Company's workforce as regards social dialogue".</p>



DUTY OF CARE MATTERS

HEALTH & SAFETY OF PEOPLE

DAMAGE TO REPUTATION AND INFORMATION SYSTEMS, PERSONAL AND HEALTH DATA PROTECTION	
Type of risk	Measures in place (procedures, actions)
<p>PERSONAL AND HEALTH DATA PROTECTION</p> <p>The risk relating to personal and health data protection concerns any potential breach of confidentiality, integrity or availability of the data processed, resulting in particular from unauthorised access, a data breach, a non-compliant transfer of data or a failure of security or governance systems.</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 3.3.3.8.2); • Group-wide cyber security policy (see section 3.4.5.1); • Dedicated governance composed of a Group Data Protection Officer (DPO) and country DPOs in each of the countries where the Group operates (see section 3.3.3.8.2); • Employee training and awareness campaigns (see section 3.3.3.8.3); • 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 3.3.3.8.2); • 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 3.3.3.8.2). <p>Assessment of the system for monitoring actions – KPIs</p> <p>The number of data breaches during 2025 is also shown in section 3.3.3.8.4, "Targets and metrics".</p> <p>Data relating to employee awareness-raising is provided in sub-section 3.3.3.8.3 "Actions implemented"</p> <p>Targets and key performance indicators relating to campaigns to raise employee awareness of cybersecurity and phishing are described in sub-section 3.4.5.3.</p>
WORKPLACE HEALTH AND SAFETY ON CLARIANE SUPPLIERS' SITES	
Type of risk	Measures in place (procedures, actions)
<p>WORKPLACE HEALTH AND SAFETY ON SUPPLIERS' SITES</p> <p>This risk concerns potential harm to the health, safety or dignity of workers employed by Clariane's suppliers or partners, as well as commercial practices that could compromise the integrity of business relationships, particularly in the event of a breach of fundamental rights or ethical rules.</p>	<p>Policies and processes in place:</p> <ul style="list-style-type: none"> • Clariane is a signatory of the United Nations Global Compact and has the status of a purpose-driven company. As such, it ensures that it implements sustainable and fair practices with all its suppliers (see section 3.4.4.1); • Sustainable Procurement Charter including clauses on respect for human rights and working conditions of employees of Clariane Group suppliers (see section 3.4.4.1); • Procedure for evaluation of third parties (see sections 3.4.4.1 and 3.8.4); • 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. <p>Assessment of the system for monitoring actions – KPIs</p> <p>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 3.4.4 "Supplier relations and payment practices: policies".</p> <p>Approved service providers are assessed by Ecovadis. Details of the suppliers assessed can be found in section 3.4.4.3. "A Targets and key performance indicators [G1-6]".</p>



DUTY OF CARE MATTERS
ENVIRONMENT

REDUCTION OF THE ENVIRONMENTAL FOOTPRINT

Type of risk	Measures in place (procedures, actions)
<p>WASTE MANAGEMENT/ MEDICAL WASTE MANAGEMENT</p> <p>The risk related to waste management corresponds to the environmental and health impacts likely to result from poor handling, inappropriate storage or non-compliant disposal of the waste generated by Clariane's activities, in particular hazardous medical waste.</p>	<p>Policies and processes implemented:</p> <ul style="list-style-type: none"> • Group environmental and energy policy (see section 3.2.4.1); • Optimisation of waste sorting and monitoring of residual waste production, waste management (see section 3.2.4.2); • 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 3.2.4.2). <p>Actions implemented:</p> <p>Actions were implemented in 2025 in order to reduce waste volumes and improve recycling, reuse and repurposing rates, in particular by raising awareness (see section 3.2.4.3).</p> <p>Assessment of the system for monitoring actions – KPIs</p> <p>Details of the Group's waste volumes are provided in section 3.2.4.4 "Targets and key performance indicators [E5-3, E5-5]", together with the recycling rate for the volumes of waste generated and the breakdown of waste volumes by treatment method, including the proportion of hazardous waste.</p>
Type of risk	Measures in place (procedures, actions)
<p>REDUCTION OF THE ENVIRONMENTAL FOOTPRINT</p> <p>This risk covers the environmental impact of greenhouse gas emissions generated by the activities of Clariane and its value chain contributing to climate change.</p>	<p>Processes implemented:</p> <ul style="list-style-type: none"> • 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); • Transition plans including targets for reducing energy consumption and decarbonising energy consumption (see section 3.2.2): <ul style="list-style-type: none"> • improving energy efficiency and increasing the proportion of low-carbon energy (see section 3.2.2.2), • integrating renewable energy sources (see section 3.2.2.1), • implementation of automated energy management technologies (see section 3.2.2.5). <p>Actions implemented:</p> <ul style="list-style-type: none"> • Campaign to raise awareness of eco-friendly behaviours and roll-out of an e-learning module (see section 3.2.2.3); • Actions to reduce energy consumption and associated greenhouse gas emissions (see section 3.2.2.5). <p>Assessment of the system for monitoring actions – KPIs</p> <p>Energy consumption by source and changes from the previous year are detailed in section 3.2.2.6 "Energy consumption and mix".</p> <p>Energy consumption and sources, including the proportion of greenhouse gas emissions and year-on-year changes in those emissions, are detailed in section 3.2.2.6 "Targets and key performance indicators [E1-4, E1-5, E1-6, E1-7, E1-8, E1-9]".</p>



DUTY OF CARE MATTERS

ENVIRONMENT

IMPACT OF CLIMATE CHANGE	
Type of risk	Measures in place (procedures, actions)
<p>ADAPTATION TO THE IMPACTS OF CLIMATE CHANGE</p> <p>Climate change adaptation risk corresponds to the physical and operational impacts likely to affect facilities, infrastructure, activities and people as a result of climate change, whether in the form of extreme events or long-term disruptions.</p>	<p>Internal policies and commitments:</p> <ul style="list-style-type: none"> • Environmental and energy policy (see section 3.2.2.1); • 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 3.2.2.5); • Campaign to raise awareness of eco-behaviours in the various countries where the Group operates (see section 3.2.2.5); • 2025 assessment by Clariane of the vulnerability of its facilities to climate hazards, based on the technical characteristics of each building (see section 3.2.2.3); • Actions to raise employee awareness (Climate Fresk, training modules, sustainable development week) in countries where the Group operates (see section 3.2.2.5); • Identification of best practices and opportunities for further improvement in the face of heat waves (see section 3.2.2.3).
	<p>Assessment of the system for monitoring actions – KPIs</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. The main exposure is to extreme heat, heavy rainfall and flooding.</p>