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Sustainability Statement and Duty of Care Plan

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3.1 General disclosures [ESRS 2]

3.1.1 Context, scope and specific circumstances

3.1.1.1 Context and scope of sustainability statement [ESRS 2, BP-1]

This is Clariane's second sustainability statement prepared in accordance with ESRS as developed by EFRAG and published in Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023.

The provisions of the European "Stop the Clock" Directive (14 April 2025) and its transposition into French law via the DDADUE 5 law on various provisions adapting to EU law (30 April 2025) were taken into account in the preparation of this sustainability statement. Other Omnibus Directive proposals that are still under discussion are being closely monitored in order to anticipate their impact and ensure optimal integration into future statements.

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. There are no instances of companies under the Group's operational control that are not consolidated.
Period	From 1 January 2025 to 31 December 2025. <ul style="list-style-type: none"> 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.
Business activity	Long-term Care: Medicalised nursing homes, alternative living solutions. Speciality Care: Specialty and post-acute clinics, mental health clinics, surgery and obstetrics clinics, social assistance services.
Main changes in scope of consolidation during the year	Further asset disposals were made during 2025 as part of the finalisation of the Group's plan to strengthen its financial structure. Among the most significant were: <ul style="list-style-type: none"> the Petits-fils domiciliary care business (a network of 292 franchise branches, revenue of €39 million in 2025) on 29 July 2025; the transfer of 34 facilities and agencies including 13 in Italy (mental health clinics and nursing homes) and around seven in each of the following three countries: France, Germany and Spain. <p>At the same time, 30 new facilities were opened during the year, including nine in France (primarily Âges & Vie shared houses) and 15 in Spain (mental health and specialty and post-acute clinics).</p> <p>Information relating to acquired, opened, closed or divested facilities is included in the sustainability statement in accordance with the principles described below, unless otherwise stated.</p> <p>Due to structural changes in the scope of consolidation, Net Promoter Score (NPS) targets for patients, residents and families had to be recalculated for 2025. This adjustment reflects the divestment of the Petits-fils domiciliary care services network on 29 July 2025 and the exclusion of its results in the November 2025 C-Satisfaction survey from the reporting. As the NPS of the Petits-fils business was above the Group average, the overall target has been lowered from 42 to 39.</p>
Facilities	All facilities operated by Clariane as owner or tenant (excluding facilities operated under management contracts in Spain for environmental data).

Subject	Specific remarks
Value chain	<p>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, service providers, regulatory authorities and investors.</p> <p>This information was derived from the following sources, in order of priority:</p> <ul style="list-style-type: none"> • data collected directly by Clariane in the course of service provision (e.g., patient/resident files, purchase orders, invoices, intervention reports, business-specific software); • questionnaires undertaken by Clariane and/or its service providers with relevant stakeholders (e.g., patient/resident satisfaction surveys, supplier CSR assessments); • occasional studies aimed at understanding stakeholder-related matters (e.g., studies on waste management processes in different countries, on population ageing and on working conditions of healthcare staff); • sector-based studies providing indicators relevant to Clariane's business lines that are not available at Group level (e.g., modal split of employee commuting in certain countries, monetary emission factors for specific industries).
Classified or sensitive information	<p>No classified or sensitive information had to be omitted when preparing the material information to be published in this statement.</p> <p>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.</p>

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

Information category	Reporting integration principles
Environmental information	<ul style="list-style-type: none"> • Included in published information, in proportion to the time the entity was part of the Group for metrics regarding consumption and after 12 rolling months of consumption for intensity metrics.
Social information	<ul style="list-style-type: none"> • Included in all cumulative metrics for the year and (for acquisitions only) year-end metrics. <ul style="list-style-type: none"> • ISO 9001 certification is subject to specific provisions; it applies to facilities present within the Group for three years or more. • Included in the patient/resident satisfaction questionnaire and the employee barometer depending on whether the entity was part of the Group at the time of the questionnaire (October to December).
Information on business conduct	<ul style="list-style-type: none"> • Included in most indicators as based on cumulative figures for the year.

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.

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

Business activity	Information category	Level of integration in the sustainability statement
Shared houses => Âges & Vie (FRA)	Environmental information	<ul style="list-style-type: none"> • Energy/GHG: integrated; • Waste: included (estimate); • Water: included (estimate).
	Social information	<ul style="list-style-type: none"> • HR data currently being integrated. Most information remains excluded from the 2025 publication, except for qualifying training paths (45 in 2025). Data for this scope are postponed to the 2027 reporting period. The impact on the Group's HR indicators is not material (approx. 1,400 FTEs, i.e., 2.2% of total Group FTEs). Initial estimates for certain metrics may be provided in 2026; • Employee survey and social dialogue/social protection coverage data; • Patient and resident satisfaction survey: initial integration and publication in 2025; • Data relating to ISO 9001 or equivalent certifications, local stakeholder councils and customer complaints: integrated; • Supplier data: not integrated.
	Information on business conduct	<ul style="list-style-type: none"> • Supplier payment data: not integrated; • Inclusion of data on incidents, penalties, fines and prevention training.

Business activity	Information category	Level of integration in the sustainability statement
Domiciliary care => Petits-fils franchise network (FRA)	Environmental information	<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.
	Social information	<ul style="list-style-type: none"> Employee survey and social dialogue/social protection coverage data; Patient and resident satisfaction survey: initial integration and publication in 2025; 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: not integrated.
	Information on business conduct	<ul style="list-style-type: none"> Supplier payment data: not integrated; Inclusion of data on incidents, penalties, fines and prevention training.
Facilities operated under management contracts (DSP Spain)	Environmental information	<ul style="list-style-type: none"> Energy, water and waste consumption: not integrated into environmental metrics. Fully monitored and managed by the public operator. Energy consumption for facilities under public service concession agreements is included in Scope 3 (indirect emissions) of the carbon footprint; No material impact on the Group's total energy consumption and carbon emissions.
	Social information	<ul style="list-style-type: none"> HR data: integrated; C-Satisfaction survey and ISO 9001 certification: integrated; Events, incidents and complaints: integrated.
	Information on business conduct	<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:

Subject	Specific remarks
Time horizon	Short term (1 year). Medium term (2 to 5 years). Long term (>5 years).
Differences in definitions	<p>Where the definitions applied by Clariane for certain data points differ from those defined by the standard or market practice, these differences are specified alongside each relevant metric, as well as in the summary methodological note in section 3.5.3.</p> <p>The primary metrics presenting differences in definitions are as follows:</p> <ul style="list-style-type: none"> the number of employees who have left the Company and the turnover rate, calculated on the basis of permanent employees (see section 3.3.1.2.1); 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 3.3.1.4.3); the gender pay gap, calculated on the basis of permanent and temporary employees who have been with the Company for more than six months (excluding apprentices and professional training contracts) (see section 3.3.1.4.3). <p>Minor methodological changes from one year to the next are specified on a case-by-case basis.</p>

Subject	Specific remarks
Estimates and sources of uncertainty	<p>Estimates are used in the absence of actual data or where disproportionate effort would be required to obtain it.</p> <p>Where used, estimates are specified alongside each relevant metric, as well as in the summary methodological note in section 3.5.3.</p> <p>They are subject to continuous improvement to reduce the risk of uncertainty associated with their use.</p> <p>The primary metrics that were subject to estimates are as follows:</p> <ul style="list-style-type: none"> • some of the data used for the carbon footprint calculation, which is: <ul style="list-style-type: none"> • either estimated based on activity ratios calculated from other facilities where actual data are available, • or estimated based on national or European benchmarks, • consequently, 36% of the Group's 2025 carbon footprint is based on estimated data (vs 67% in 2024) and/or extrapolated from first-half data based on growth in revenue, FTEs or number of beds (see section 3.2.2.6) – Margin of error ranging from 5% to 15% depending on the Tennaxia carbon tool methodology; • waste volume data collected by public authorities, as well as recovery methods for different waste streams, based on ratios from facilities with actual data or sector studies for the proportion recovered (see section 3.2.4.4); this means that 60% of the Group's waste volumes for 2025 are extrapolated or estimated across various countries (vs 63% in 2024) – Moderate uncertainty at the facility level, as ratios are derived from the Company and defined by an external expert; • water consumption data for a portion of Grupo 5 facilities in Spain (14%) and the proportion of discharged water, based on ADEME sector study data (see section 3.2.3.4) Low uncertainty, as based on actual withdrawal data, and usage patterns are straightforward; • national purchasing data based on supplier declarations (see section 3.3.2.5.3) – High uncertainty due to the limited possibility of reviewing self-reported data; • data relating to multi-year training, calculated on a pro rata basis and representing approximately 60% of total training hours (see section 3.3.1.7.4) – Low uncertainty as hours are based on actual data and the effect is smoothed from one year to the next; • the number of persons with disabilities in France includes individuals whose disability status documentation expired in 2024 and 2025, but who are currently engaged in the renewal process.
Change in preparation or presentation of sustainability information	<ul style="list-style-type: none"> • No significant changes; • Efforts to simplify, harmonise and improve the readability of the 2025 sustainability statement, based on 2024 publication benchmarks; • Several continuous improvement initiatives launched in 2025 and continuing during the 2026 reporting period (see section 3.1.4.2).
Reporting errors in prior periods	<ul style="list-style-type: none"> • No reporting errors relating to the prior period have been identified.
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
<p>ESRS 2 GOV-1 (paragraphs 19 to 23)</p> <p>Role of the administrative, management and supervisory bodies</p>	<ul style="list-style-type: none"> • Sections 1.12 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>

Disclosure requirement	Relevant chapter	Comments
ESRS 2 GOV-5 (paragraphs 34 to 36) Risk management and internal controls over sustainability reporting	<ul style="list-style-type: none"> 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"> 1.3 Activities and key figures [ESRS 2 SBM-1 paragraph 40.b.]; 1.2 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]; 1.9. Industry trends [ESRS 2 SBM-1 paragraph 40.g.]; 1.10. Challenges facing the sector [ESRS 2 SBM-1 paragraph 40.g.]; 1.11. Local presence [ESRS 2 SBM-1 paragraph 40.a.iii). and paragraph 40.f.]; 1.12. 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>

Some of the **mandatory data points for the reporting period under ESRS could not be disclosed** or were only disclosed partially, as listed below. In such cases, an action plan has been established for disclosure in 2026 and is detailed alongside the metric:

- **expenditure and investments** relating to the transition plan beyond 2025 (see section 3.2.2.1);

With regard to the financial effects of the Group's transition plan, the significant investments and operating expenses required to implement the plans to reduce Scopes 1 and 2 CO₂ emissions (described in section 3.2.2.1 "Transition plan for climate change mitigation") are only published for the short term and are still being estimated for the medium and long term, given the various financing options and the uncertainties inherent in this forward-looking figure. With regard to reduction plans relating to Scope 3 emissions, it is difficult to obtain a quantitative estimation of the financial effects due to the complexity of isolating the additional cost from other cost components, as well as potential savings generated

as a result of decarbonisation measures. As a result, the Group is only publishing a qualitative assessment of these financial effects at this stage:

- breakdown of the **gender pay gap** by main employee category (see section 3.3.1.8.);
- **supplier payment times** and the **percentage of overdue invoices not paid** (see section 3.4.4.3).

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.

Data points in respect of which **transitional provisions may be subsequently published** are listed in the following table. Following the "Stop the Clock" Directive and the DDADUE 5 law, the Group has adopted a **further two-year postponement**, pending confirmation of the simplified version of ESRS. That being said, 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.

Disclosure requirement	Title	Phased-in option used
ESRS 2 SBM-3 48.e.	Anticipated financial effects from material risks and opportunities	Three-year phase-in for these data. Publication of qualitative data from 2028 for the 2027 reporting period.
ESRS E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Three-year phase-in for quantitative data. Publication of qualitative data from 2028 for the 2027 reporting period.
ESRS E3-5	Anticipated financial effects from water and marine resource-related impacts, risks and opportunities	Three-year phase-in for these data. Publication of qualitative data from 2028 for the 2027 reporting period.
ESRS E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Three-year phase-in for these data. Publication of qualitative data from 2028 for the 2027 reporting period.
ESRS S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Three-year phase-in for these data (2027).
ESRS S1-13	Training and skills development/Annual performance and skills appraisals	Three-year phase-in for these data (2027).
ESRS S1-14	Health and safety/work-related illness	Three-year phase-in for these data (2027).
ESRS S1-14	Health and safety/non-employee workers	Three-year phase-in for these data (2027).
ESRS S1-15	Work-life balance	Three-year phase-in for these data (2027).

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]

Roles and responsibilities of the main governance bodies

Clariane's main administrative, management and supervisory bodies in relation to sustainability matters are, as of 1 January 2026:

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

On average, women account for 33% of members of administrative, management and supervisory bodies, based on the period-end headcount presented in the summary below:

Group Management Board	At end of period (31/12/2025)	At end of period (31/12/2025)
TOTAL MEMBERS	16	100%
Men	12	75%
Women	4	25%
Other	0	0%

Board of Directors	At end of period (31/12/2025)	At end of period (31/12/2025)	FY 2025 average
TOTAL MEMBERS	15	100%	100%
Men	9	60%	58%
Women	6	40%	42%
Other	0	0%	0%
Independent members	7	47%	
Non-independent members	8	53%	
Employee representatives	2	13%	
Other members	13	87%	
Executive	1	7%	
Non-executive	14	93%	

Mission Committee	At end of period (31/12/2025)	At end of period (31/12/2025)
TOTAL MEMBERS	14	100%
Men	9	64%
Women	5	36%
Other	0	0%

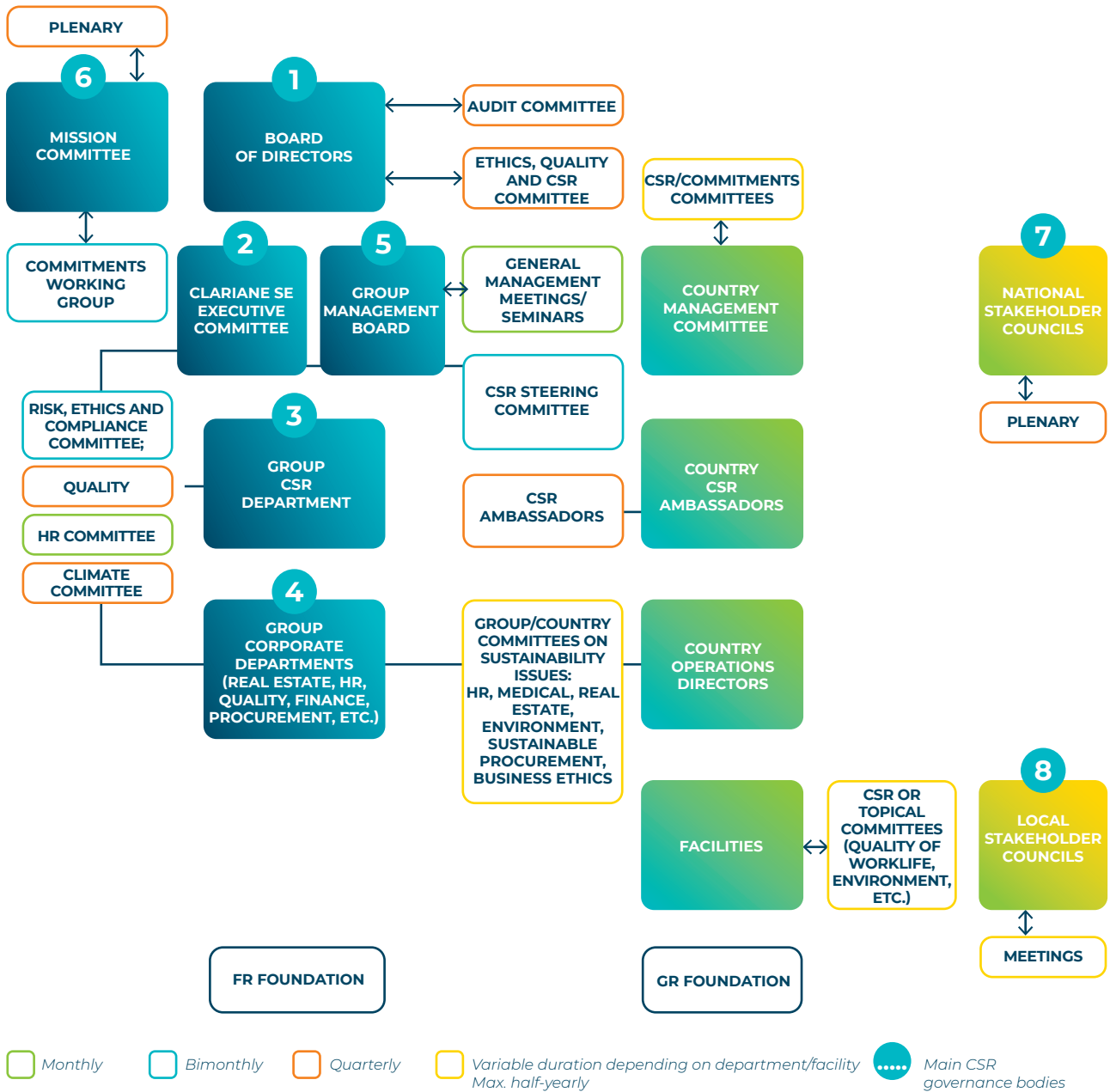
The analysis of the skills of the Board of Directors is presented in section 4.1.3.1 according to three levels. Over 79% of members possess at least foundational knowledge of social matters (healthcare sector, human capital) and business conduct, while 57% have expertise in climate-related matters. Additionally, nearly three-quarters of members have international experience aligned with the Group's European footprint. These skills

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 the Group Management Board, and in section 1.12 of the Mission Committee Report available on the Company's website as regards the Mission Committee.

are complemented by the business line and country-specific expertise of the Executive Committee and General Management, as well as external expertise provided by the Mission Committee in line with the corporate purpose commitments.

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 2026 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 (<i>at least every two months</i>): Approval of the CSR strategy, monitoring its implementation and oversight of sustainability information, based on the recommendation of two of its specialised committees (see below); • Ethics, Quality and CSR Committee (<i>quarterly</i>): Follow-up of general progress regarding action plans, sustainability metrics and targets. Interaction with the Mission Committee and integration of its opinions; • Audit Committee (<i>bi-monthly</i>): Oversight of the preparation and publication process for sustainability information, including the double materiality assessment, implementation of internal control systems, monitoring of sustainability audits, and verification of the reliability and clarity of sustainability disclosures; • At Audit Committee meetings, information is prepared and presented mainly by the Group CSR, Quality and Medical departments.
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 reviews in a given year.</p> <p>Specific focuses in 2025 were:</p> <ul style="list-style-type: none"> • publication of the sustainability statement; • results of priority CSR metrics (CSR scorecard, care and quality, incidents); • progress of the Mission Committee's work and results of the 2024 purpose-driven company audit; • results of satisfaction surveys among patients, residents, families and employees; • implementation of the Group's transition plan and development of the adaptation plan; • Group catering policy; • responsible purchasing initiatives; • improvement of waste management.

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.
Body	<ul style="list-style-type: none"> • Clariane SE Executive Committee (<i>weekly</i>): <ul style="list-style-type: none"> • monitoring the main operational non-financial metrics. • CSR Steering Committee (<i>twice monthly</i>): <ul style="list-style-type: none"> • chaired by the Deputy Chief Executive Officer and comprising members of the Executive Committee from the main Clariane SE functional departments involved in sustainability matters; • information, discussion and validation of progress on priority sustainability actions, as well as CSR metrics and targets, for validation by the Group Management Board and subsequently 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.</p>
IROs covered during the reporting period	<p>The majority of material IROs are covered by the sub-committees of the Clariane SE Executive Committee. 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 2025 CSR Steering Committee included:</p> <ul style="list-style-type: none"> • publication of the sustainability statement: CSRD year 1 (2024) and preparation of year 2 (2025); • process synergies between risk management, quality management and sustainability management; • 2024 CSR indicator outcomes, 2025 CSR indicator tracking and preparation of targets for 2026; • 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, • change in the Group's energy mix in the short to medium term, • progress on climate risk assessment; • stepping up integration of CSR criteria within investment committees and tenders; • awareness-raising and training plan regarding the Group's corporate purpose; • improvement of waste management and recycling rates.

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 (see above) and Mission Committee (see below); • Climate Committee (<i>quarterly</i>): coordinates decarbonisation actions by each of the Group's functional departments responsible for their implementation in conjunction with country functional departments; • CSR Ambassadors Committee (<i>twice monthly</i>): coordinates Group-wide sustainability actions across countries, informs and raises the awareness of CSR ambassadors, shares country-level experience and best practice.
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 2025 CSR Ambassadors Committee included:</p> <ul style="list-style-type: none"> • publication of the sustainability statement, preparation and follow-up of sustainability audits; • implementing the CSR roadmap at country management committee level; • optimisation of the carbon footprinting process, implementing the transition plan and drafting of climate adaptation plans; • improvement of waste sorting reporting and performance; • sustainability awareness and training initiatives; • local engagement and monitoring of facility-level sustainability initiatives; • work of the Mission Committee; • actions regarding gender diversity and the fight against stigmatisation; • Clariane France Foundation initiatives.

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 (<i>twice monthly</i>): 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 (<i>quarterly</i>): Monitors the structure, implementation and results of quality audits and surveys, ISO 9001 certifications and checks by regulatory authorities; • Medical Committee (<i>monthly</i>): monitors the deployment of the priorities and actions of the Medical, Research and Innovation policy across countries; • HR Committee (<i>monthly</i>): 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 (<i>quarterly</i>): monitors policies, actions, indicators and objectives common to the Group concerning material HR IROs; • Energy Committee (<i>monthly</i>): 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 (<i>quarterly</i>): monitors the development and management of Clariane's real estate portfolio and adaptation plans to meet environmental challenges; • Purchasing Committee (<i>quarterly</i>): 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 (<i>quarterly</i>): 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	<p>All material IROs relating to these functional departments are covered during these committees, particularly those regarding stakeholders (patients, residents, employees, the environment and suppliers).</p>

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. At Group Management Board meetings, the CSR Department is directly represented by the Deputy Chief Executive Officer.
Committees/ Working groups	Group Management Board - plenary sessions (<i>twice monthly [steering] + twice monthly [deep-dive]</i>); 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 implementation of the social and environmental targets the Group has set itself and is committed to monitoring as part of its corporate purpose, as well as the consistency of key monitoring metrics with operational targets; challenges sustainability policies and action plans in connection with the Group's corporate purpose; resents its work, opinions and recommendations annually in a report annexed to the Management Report, as well as to the General Meeting called to approve Clariane's financial statements.
Committees/ Working groups	<ul style="list-style-type: none"> Mission Committee - plenary sessions (<i>quarterly</i>): 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 (<i>twice monthly</i>): 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 other Group and 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 inclusive governance actions.</p> <p>All the initiatives reviewed cover the Group's most material IROs.</p> <p>Details of the Mission Committee's work and the IROs addressed by it are presented in the Mission Committee Report published on the Group's website.</p>

7 NATIONAL STAKEHOLDER COUNCILS

Role	<ul style="list-style-type: none"> 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 3.3.3.6.

8 LOCAL STAKEHOLDER COUNCILS

Role	<ul style="list-style-type: none"> 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 3.3.3.6.

Skills development for governance bodies

A **sustainability skills development plan approved by all Clariane Universities in June 2025** is currently being rolled out for the governing bodies, Group functional departments and country functional departments and operational divisions.

It incorporates **various forms of training and awareness-raising actions**, from new employee onboarding to position-specific expertise. Actions to raise awareness and communicate on sustainability issues also help to develop skills and mobilise the employees concerned.

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**.

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.

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.

The sustainability metrics and targets integrated into these two compensation schemes are approved by the Board of Directors, based on analyses and proposals from two of its committees: the Ethics, Quality and CSR Committee (responsible for the sustainability strategy) and the Compensation Committee.

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)
- 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**

- 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 2025 were 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.

In 2026, the sustainability targets included in annual and long-term variable compensation will be as follows:

Sustainability criteria – 2026 variable compensation for the Group Management Board and top management ⁽¹⁾	Total weighting of non-financial criteria in annual variable compensation			
	30%			
	8%	7%	7%	8%
	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)
Sustainability criteria – long-term performance share plan for the Group Management Board and top management ⁽¹⁾ (2026-2028)	Multiplier of 0.8 to 1.2 applied to the performance of financial criteria (0% to 150%) for long-term variable compensation			
	25%	25%	25%	25%
	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. This financing is based either on an interest rate adjustment mechanism ("Sustainability-Linked") or a specific allocation of funds raised ("Use of Proceeds").

The table below shows the list of financing implemented and in progress as of 31 December 2025:

Issue date → Maturity date	Type of financing	Amount	Additional information
29 June 2020 → 29 June 2028	Euro Private Placement (Sustainability-Linked Euro PP)	€230 million	<ul style="list-style-type: none"> private placement based on three ESG metrics: <ul style="list-style-type: none"> quality of care: achieve ISO 9001 certification in all facilities; employee training: double the proportion of staff members participating in qualifying training programmes to reach 8%; decarbonisation: reduce energy-related 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; achievement of the targets set is subject to reasonable assurance verification by an independent third party.

ACHIEVEMENT OF 2023 ESG TARGETS OF SUSTAINABILITY-LINKED EURO PRIVATE PLACEMENT

Key performance indicators	Targets for 2025	Achievement	Results and notes
ISO 9001 certifications	100% of facilities ISO certified (based on a scope of 1,073 facilities in a position to obtain certification as at 31 December 2025).	√	At the end of 2025, the Group had an ISO 9001 certification rate of 87% (i.e., 931 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 2025, 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 2025, 7,743 employees, or 11.8% of the workforce (FTE), were enrolled in at least one qualifying training programme.
Reduction in energy-related carbon emissions	Pursuant to the notice sent to investors by Euroclear on 24 December 2021, the target for 2025 was to achieve a 15% reduction in energy-related carbon emissions compared to 2019 emissions, which amounted to 41 kgCO ₂ /sq.m.	√	In 2025, the Group's carbon emissions totalled 28.6 kgCO ₂ e/sq.m., representing a 30% reduction in energy emissions compared to 2019. CO ₂ emissions are calculated using location-based methodology, excluding energy consumption from facilities operating under public service concessions in Spain.
Issue date → Maturity date	Type of financing	Amount	Additional information
July 2021 → February 2029	Syndicated loan	€625 million	<ul style="list-style-type: none"> amendment and extension of the Group's syndicated loan, originally due to mature in 2026; indexed to three ESG performance criteria: quality of care (ISO 9001 certification), employee training (qualifying pathways) and health and safety at work (total recordable incident rate); achievement of targets is subject to limited assurance verification by an independent third party.
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	Euro Private Placement (Sustainability-Linked Euro PP)	€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 this loan are indexed to three ESG performance criteria: Net Promoter Score among patients/residents/families, quality of care (composite indicator) and health and safety at work (total recordable incident rate); achievement of targets is subject to limited assurance verification by an independent third party.

3.1.2.3 Due diligence process [ESRS 2 GOV-4]

As a European group and in view of its scale, Clariane is committed to ensuring respect for human rights and environmental protection throughout its entire value chain. The Group bases its efforts in this regard on the following factors:

- **membership of the United Nations Global Compact** since 2019, with annual confirmation of its recommitment and a Communication on Progress (CoP) regarding its actions in support of the Compact's 10 principles;
- these commitments are formalised in the Group's **Human Rights Policy Statement**, Ethics Charter and **Sustainable Procurement Charter**, which are published on the Group's website;
- implementation of a **due diligence process** as defined by the **UN Guiding Principles on Business and Human Rights**, the stages of which are summarised in the table below;
- 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 3.8, 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. They enhance the relevant sections of the Duty of Care Plan;
- 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	<ul style="list-style-type: none"> • Section 3.1.2.1 [ESRS 2 GOV-2]; • Section 3.1.3.3. [ESRS 2 SBM-3]; • Section 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 commitments 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	<ul style="list-style-type: none"> • Section 3.1.2.1 [ESRS 2 GOV-2]; • Section 3.1.3.2. [ESRS 2 SBM-2]; • Section 3.1.4.1. [ESRS 2 IRO-1]; • Section 3.3.1.3 [ESRS S1-2 and S1-3]; • Section 3.3.2.3 [ESRS S3-2 and S3-3]; • Section 3.3.3.3 [ESRS S4-2 and S4-3]; • Section 3.3.3.6 [ESRS S4-1, S4-4 and S4-5]. 	<ul style="list-style-type: none"> • presentation of the key stakeholders and engagement with those stakeholders on material impact matters; • details of engagement processes and whistle-blowing 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	<ul style="list-style-type: none"> • Section 3.1.4.1. [ESRS 2 IRO-1]; • Section 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 => section 3.2.2.1 [ESRS E1-1], sections 3.2.2.4 and 3.2.2.5 [ESRS E1-2 to E1-3], 3.2.3.2 and 3.2.3.3 [ESRS E3-1 to E3-2], 3.2.4.2 and 3.2.4.3 [ESRS E5-1 to E5-2]; • Human rights, fundamental freedoms, health and safety => sections 3.3.1.4 to 3.3.1.9 [ESRS S1-1 and S1-4], sections 3.3.2.5 to 3.3.2.8 [ESRS S3-1 and S3-4], sections 3.3.3.4 to 3.3.3.9 [ESRS S4-1 and S4-4]; • Business conduct => sections 3.4.3 to 3.4.6 [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 => section 3.2.2.1 [ESRS E1-1], sections 3.2.2.6 [ESRS E1-4 to E1-6], 3.2.3.4 [ESRS E3-3 and E3-4], 3.2.4.4 [ESRS E5-3 and E5-5]; • Human rights, fundamental freedoms, health and safety => sections 3.3.1.4 to 3.3.1.8 [ESRS S1-5 to S1-6, S1-8 to S1-17], sections 3.3.2.5 to 3.3.2.7 [ESRS S3-5], sections 3.3.3.4 to 3.3.3.8 [ESRS S4-5]; • Business conduct => sections 3.4.3 to 3.4.5 [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.

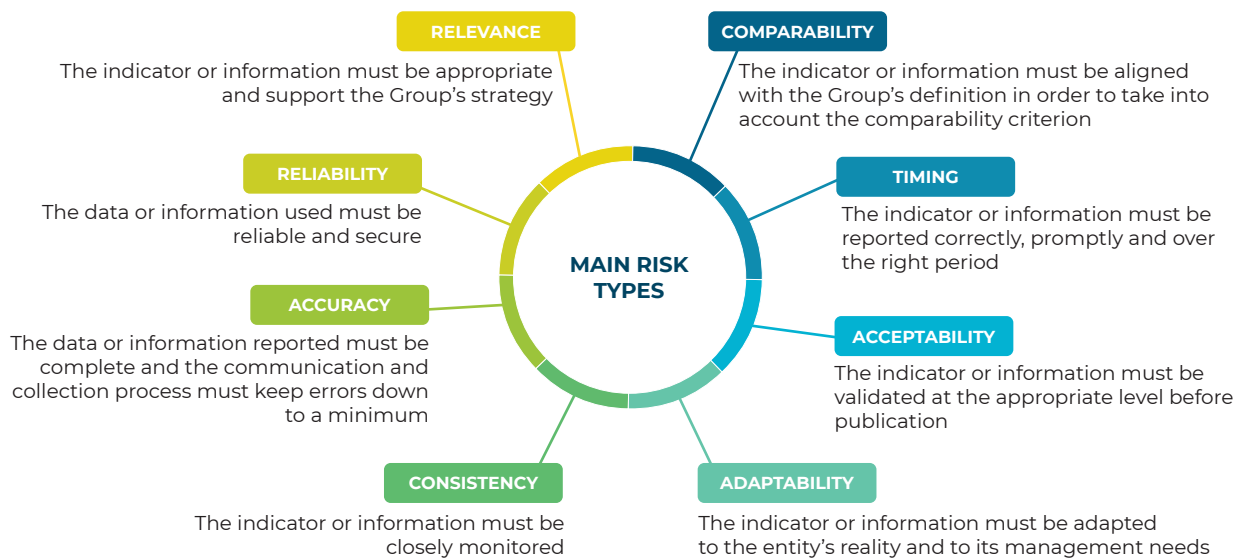
Organisational levels	Description of internal control activities
1. Operational managers (within facilities and head office support teams)	<ul style="list-style-type: none"> responsible for the production of sustainability data; integration of an appropriate level of supervision and control into processes to ensure the quality of the disclosures; control activities integrated into IT tools (automated or semi-automated) dedicated to data production and collection, such as local or Group data management systems; more manual control actions depending on the topic addressed and the estimated risk.
2. Business and corporate functions in each country	<ul style="list-style-type: none"> HR, Medical, Real Estate/Maintenance, Purchasing, Finance, Operations, etc.; ensure that data reported to the Group are accurate and complete by implementing the appropriate level of control (consistency checks, formalised reviews); rollout through the Clariane Standard of sustainability priorities and practices across the business in all areas of management, corporate functions, and care, healthcare, catering and hospitality activities; in each country, a quality control system known as the "360° audit" enables all facilities to be assessed at least every two years on all the business and support processes defined in the Clariane Standard; ISO 9001 certification process underway since 2019 (see section 3.3.3.5.2), adding a level of external verification to the due implementation of these practices; creation in 2024 of a Group-level Internal Control Department with the aim of increasing the level of assurance as to the quality of the control environment across the various Group players, particularly with regard to sustainability reporting: <ul style="list-style-type: none"> first internal control assessment campaign currently ongoing, with results expected in April 2026.
3. Group Internal Audit Department	<ul style="list-style-type: none"> certified by its professional body, IFACI (<i>Institut Français de l'Audit et du Contrôle Interne</i>); conducts independent periodic control activities through specific audits or studies; assesses the effectiveness of the control system for the audited activities, defined in an annual audit plan built on a risk-based approach; 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 during the year.

More specifically regarding the management of risks related to sustainability information and its reinforcement since the implementation of the CSRD:

- for the purpose of preparing its first sustainability statement in 2024, 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 now serve as a basis for the continuous improvement

of internal control processes relating to sustainability information;

- definition and methodology of metrics, risk identification, description of internal control points implemented or to be implemented;
- a **process has been launched to formalise the key policies rolled out** across the Group;
- **in the medium term**, Clariane's approach includes a **risk analysis** covering the following risk types:



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;
- they are applied according to the **three lines of defence** presented above;
- the recently created **Group Internal Control Department** aims to establish a framework for the **continuous improvement of internal control points**:
 - its work covers the internal control environment underlying 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 sustainability statement published for 2026**, 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]

Clariane's business model is described 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).

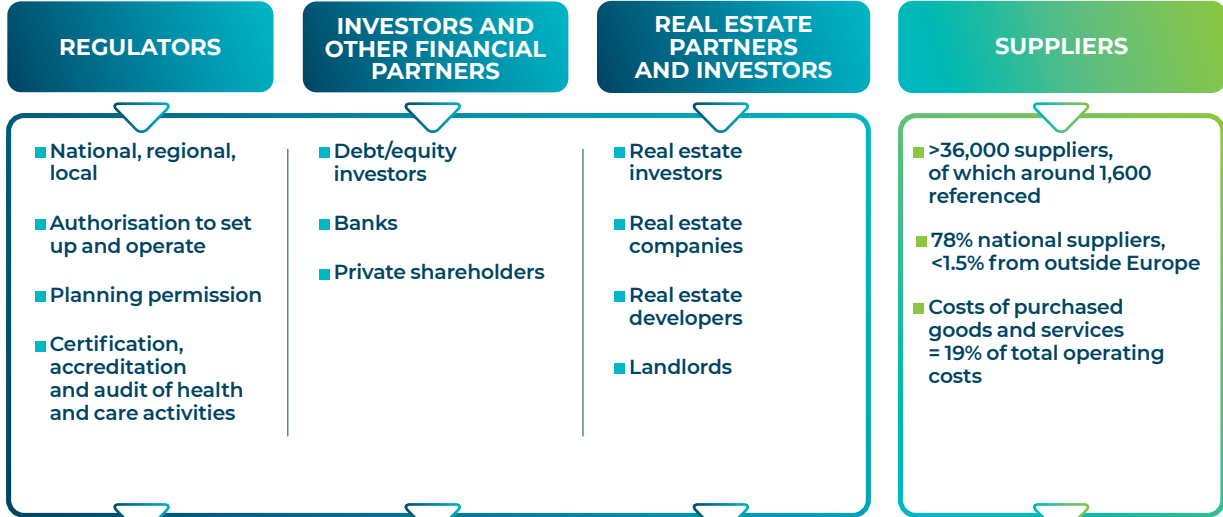
ENVIRONMENT

IROS

■ GHG emissions

■ Availability of water resources

UPSTREAM



KEY FIGURES FOR 2025

<ul style="list-style-type: none"> ■ 45%=share of Clariane's revenues corresponding to care costs and medical expenses billed directly to public bodies ■ 87% of facilities audited and certified A or B 	<ul style="list-style-type: none"> ■ 41% of share capital held by investment funds ■ 0.7% of share capital held by employees ■ 33% free float ■ €3.05 billion in net debt ■ Financial leverage: 3.1x (Opco), 5.1x (Wholeco) 	<ul style="list-style-type: none"> ■ 15 construction projects delivered or in progress under Clariane project management ■ 23% of sites directly owned, property assets held valued at €2.6bn ■ 77% of sites under lease or management contracts ■ €565m in annual external rent (= 12% of total operating costs) ■ €173m in annual internal rental income (to real estate companies jointly owned by Clariane) 	<p>Main procurement expenditure</p> <table border="1"> <tr><td>Catering</td><td>13%</td></tr> <tr><td>Building management and maintenance</td><td>10%</td></tr> <tr><td>Renovations, furniture</td><td>10%</td></tr> <tr><td>Energy</td><td>9%</td></tr> <tr><td>IT, telecoms</td><td>9%</td></tr> <tr><td>Entertainment and services for residents</td><td>8%</td></tr> <tr><td>Medical products and consumables</td><td>7%</td></tr> <tr><td>Laundry, linen</td><td>5%</td></tr> </table>	Catering	13%	Building management and maintenance	10%	Renovations, furniture	10%	Energy	9%	IT, telecoms	9%	Entertainment and services for residents	8%	Medical products and consumables	7%	Laundry, linen	5%
Catering	13%																		
Building management and maintenance	10%																		
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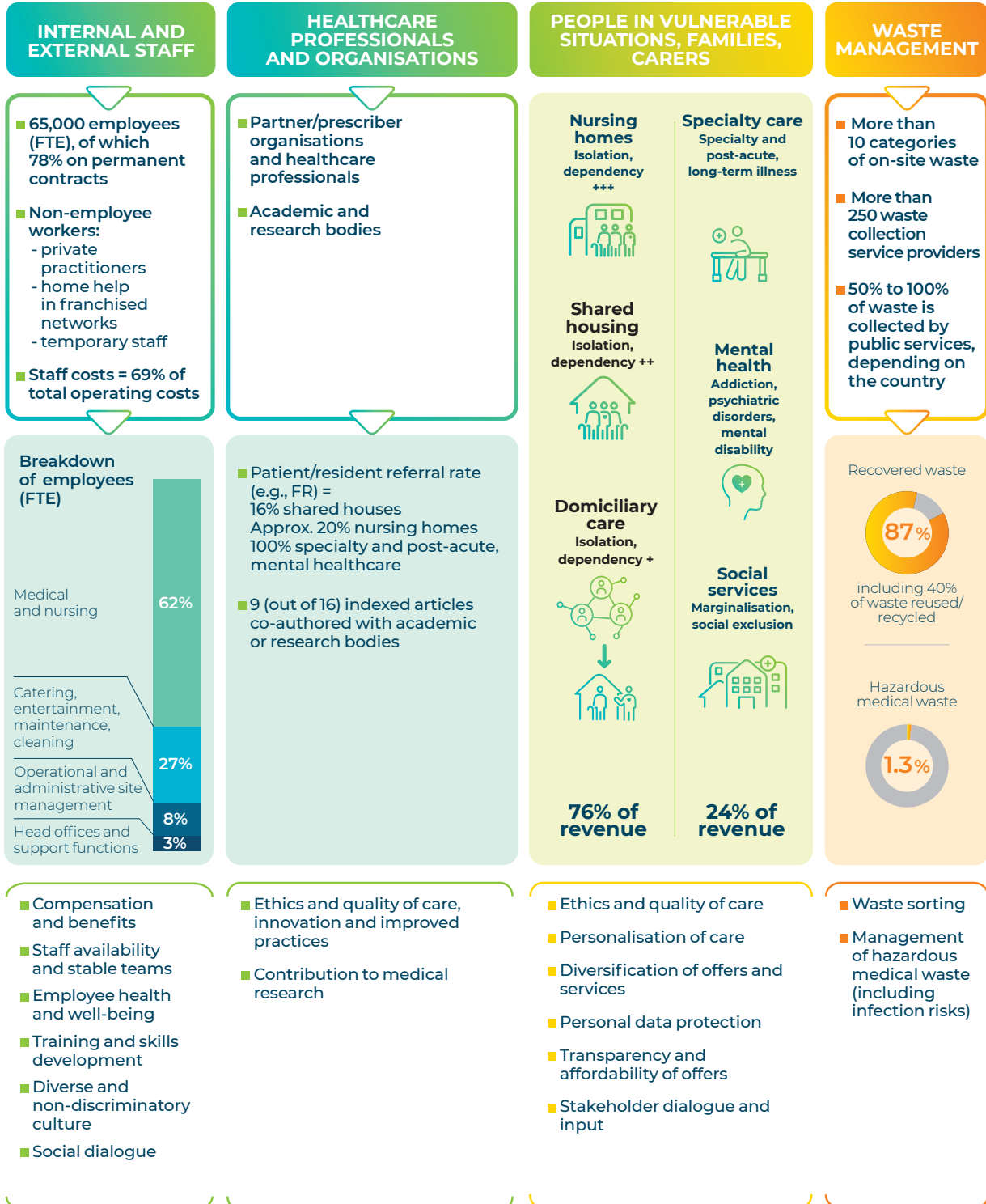
IROS

<ul style="list-style-type: none"> ■ Quality of healthcare offer ■ Ethics of care ■ Local presence and local communities ■ Stakeholder dialogue and input ■ Whistleblowing channels ■ Business conduct ■ Sustainability performance ■ Energy management 	<ul style="list-style-type: none"> ■ Carbon footprint ■ Climate risks 	<ul style="list-style-type: none"> ■ Decarbonisation of energy and procurement ■ Business ethics ■ Payment of suppliers ■ Anti-corruption and fraud ■ Supplier sustainability performance
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ENVIRONMENT

- Global warming
- Availability of water resources
- Pollution from hazardous or non-recovered waste

DOWNSTREAM



3 Sustainability Statement and Duty of Care Plan

General disclosures [ESRS 2]

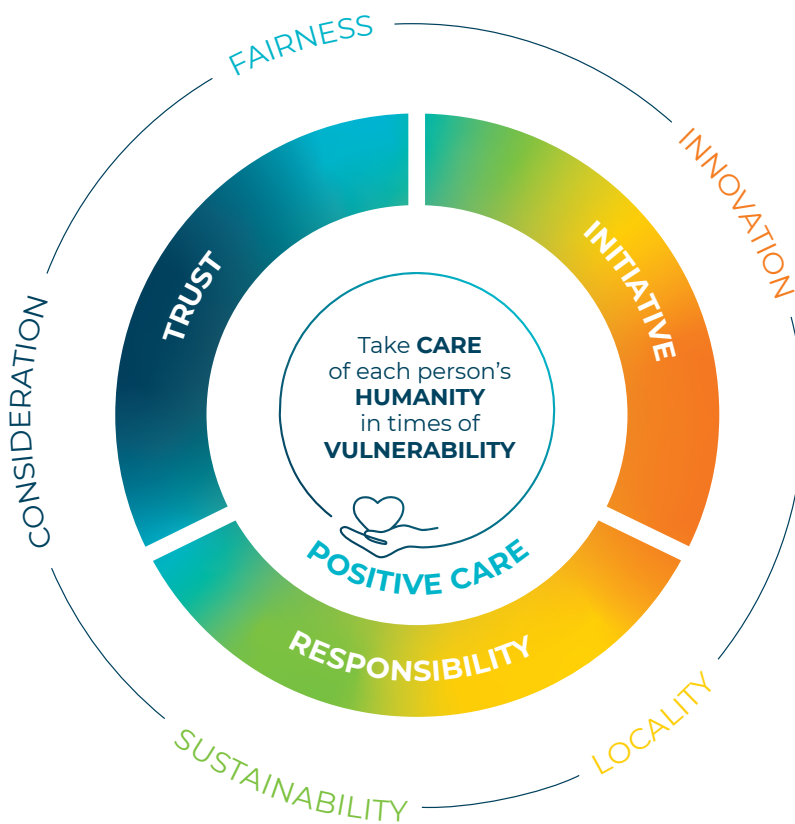
Since June 2023, Clariane has become a purpose-driven company, enshrining its mission in its Articles of Association – renewed and filed with the Commercial Court – consisting of its purpose (*raison d'être*):

“Taking care of each person’s humanity in times of vulnerability”

and five social and environmental commitments, including the Group’s main material IROs:

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.



The execution of Clariane’s purpose is also monitored by a **dedicated Mission Committee comprising 14 members**, including 10 qualified external individuals; its work is presented in the Mission Committee Report, which is published annually 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.

The Group defined a CSR **strategy for 2024-2028** directly aligned with the five aforementioned social and environmental commitments. 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*)
<p>1 ACT WITH RESPECT AND CONSIDERATION TOWARDS ALL STAKEHOLDERS</p>	<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 availability and workload (S1) Diversity and inclusion (S1) 	<ul style="list-style-type: none"> Medical, innovation and research policy (section 3.3.3.4) Positive Care (section 3.3.3.4.2) Ethics Charter (section 3.3.3.4.2) Group HR policy (section 3.3.1.1) Workplace health and safety (section 3.3.1.6) Compensation policy (section 3.3.1.4.3) Diversity, equity and inclusion policy (section 3.3.1.8) 	<p>CLARIANE'S PURPOSE:</p> <p>3 GOOD HEALTH AND WELL-BEING</p> <p>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>2 IMPLEMENT A SUSTAINABLE AND BALANCED BUSINESS MODEL</p>	<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 3.4.3) Anti-corruption policy (section 3.4.3) Transparency of offers and prices (section 3.3.3.5.2) Sustainable Procurement Charter (section 3.4.4) GDPR (section 3.3.3.8) and cybersecurity (section 3.4.5) policies Talent management and career development policy (section 3.3.1.7) Compensation policy (section 3.3.1.4.3) Diversity, equity and inclusion policy (section 3.3.1.8) 	<p>4 QUALITY EDUCATION</p> <p>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>3 ADAPT OUR BEHAVIOUR TO PROTECT THE LIVING ENVIRONMENT OF OUR COMMUNITIES</p>	<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 and environmental policy (sections 3.2.2, 3.2.3 and 3.2.4) 	<p>7 AFFORDABLE AND CLEAN ENERGY</p> <p>7.2 By 2030, increase substantially the share of renewable energy in the global energy mix</p> <p>7.3 By 2030, double the global rate of improvement in energy efficiency</p>
<p>4 BUILD A DYNAMIC AND RESILIENT LOCAL ECOSYSTEM</p>	<ul style="list-style-type: none"> Local presence (S3) Relations with local communities (S3) 	<ul style="list-style-type: none"> National, local and inclusive purchasing (section 3.3.2.5) Partnerships with local stakeholders (section 3.3.2.6) Philanthropic initiatives (section 3.3.2.7) 	<p>8 DECENT WORK AND ECONOMIC GROWTH</p> <p>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</p>
<p>5 IMPROVE CARE AND QUALITY OF LIFE PRACTICES THROUGH INNOVATION</p>	<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"> Medical, innovation and research policy (section 3.3.3.7 and 3.3.3.5.3) 	<p>8.6 [...] substantially reduce the proportion of youth not in employment, education or training.</p>
<p>1 CROSS-CUTTING PRINCIPLE – INCLUSIVE GOVERNANCE PROMOTE ENGAGEMENT AND THE CONTRIBUTION OF ALL STAKEHOLDERS TO THE MISSION</p>	<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 on Fundamental Principles of Social Dialogue (section 3.3.1.5) Stakeholder dialogue channels and stakeholder councils (sections 3.3.3.3 and 3.3.3.6) 	<p>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>

* 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

3 Sustainability Statement and Duty of Care Plan








General disclosures [ESRS 2]

Based on this strategy,

- a **CSR scorecard** was developed for 2024-2026, featuring **20 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 **metrics relating to material IROs** 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 (approximately 100 additional metrics).

2024-2026 CSR SCORECAR⁽¹⁾

	2024	2025	2026 targets (published in 2023 URD)	
	Consideration score (/10) (S4)	8.3	8.4	≥8.0
	Patients/Residents/Family Net Promoter Score (-100 to +100) (S4)	44	45	≥40
	Employee Net Promoter Score (-100 to +100) (H1-6)	5	12	5
	Employee turnover (S1-6)	22%	20%	18%
CONSIDERATION 	Quality of care (medicalised nursing homes) (S4)			
	<ul style="list-style-type: none"> Residents with pressure sores 	2.8%	2.6%	≤5%
	<ul style="list-style-type: none"> Use of physical restraints (bed rails, jumpsuits, belts, etc.) 	11.5%	9.4%	12%
	<ul style="list-style-type: none"> Residents with up-to-date personalised care plan 	98.3%	98.7%	99%
	ISO 9001 or Qualisap certified facilities (in the Group for 3 years or more) (S4)			
	<ul style="list-style-type: none"> Care homes and clinics 	98%	99%	≥95%
	<ul style="list-style-type: none"> Other activities 	64%	93%	≥95%
Lost-time accident frequency rate (S1-14)	31.4	28	29	
Absenteeism rate (S1-14)	10.4%	10.6%	10.8%	
FAIRNESS 	Employees enrolled on qualifying training paths (S1-13)	7,780	7,743	7,200
	Facility director positions filled internally (S1-13)	50%	55%	75%
	Women on Group and country management boards (S1-9)	38%	40%	≥40%
	Women in top management (~top 150) (S1-9)	53%	51%	50%
SUSTAINABILITY 	Energy-related carbon emissions (vs 2021) (E1-1)	-15%	-23.5%	-27%
	Waste sorted and recycled (E3-5)	44%	40%	≥30%
	CSR awareness-raising initiatives (S1-13)	5 per country	Ave. 9 per country	Min. 4 per country
LOCALITY 	Purchases of national origin with referenced suppliers (S3)	78%	78%	≥75%
INNOVATION 	Scientific and health innovation communications (S4)	105	79	80
INCLUSIVE GOVERNANCE 	Sites with active local stakeholder dialogue (S4)	89%	91%	≥95%
	Active National Stakeholder Councils (S4)	5	5	6
	Facility directors trained in social dialogue (S1-8)	42%	68%	≥95%

(1) See definitions in section 3.5 Note on methodology

3.1.3.2 Interests and views of stakeholders [ESRS 2 SBM-2]

Clariane's ecosystem comprises **10 main stakeholder categories**.

Various engagement channels are in place across all levels of the organisation (facility, regional, country or Group level), encompassing both mandatory and voluntary mechanisms.

These channels allow stakeholders **to be informed or consulted** on key sustainability matters so that their interests and views can be taken into account when the Group's policies and action plans are defined.

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


The **interests of the Group's 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 engagement and the definition of targets 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.


The **main ways in** which we engage with stakeholders are set out below. Further details are provided in the various thematic sections where relevant.

STAKEHOLDER ECOSYSTEM AND ENGAGEMENT PROCESS

Stakeholders	Description of engagement process
 Patients, residents and informal carers	Definition and scope <ul style="list-style-type: none"> • residents, patients, beneficiaries of services, as well as their families, relatives and informal carers.
	Engagement <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 and 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 (Group, rolled down to facility level/variable frequency depending on type of survey, at least annual).
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 engagement, 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. 	

Stakeholders	Description of engagement process
 <p data-bbox="177 591 339 658">Employees and their representatives</p>	<p data-bbox="371 271 478 315">Definition and scope</p> <ul data-bbox="571 271 1442 315" style="list-style-type: none"> • employees, interns, apprentices and any person in training, as well as employee representatives and trade unions. <p data-bbox="371 331 507 353">Engagement</p> <ul data-bbox="571 331 1442 640" 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>); • 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 communication: intranet, newsletter, staff/manager briefings, staff events (<i>all levels/permanent</i>); • internal or external social service or helpline for social and psychological support (<i>national/on request</i>). <p data-bbox="371 656 547 723">Topics addressed and taken into account</p> <ul data-bbox="571 656 1442 869" style="list-style-type: none"> • satisfaction survey results, workplan and workload, recruitment, health and well-being at work, compensation and social 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.
 <p data-bbox="177 1160 344 1249">Organising authorities and health insurance funds</p>	<p data-bbox="371 884 478 929">Definition and scope</p> <ul data-bbox="571 884 1442 1003" 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. <p data-bbox="371 1019 507 1041">Engagement</p> <ul data-bbox="571 1019 1442 1249" 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 (local and regional/each new project, then revisable over a variable period, often annually). <p data-bbox="371 1265 547 1332">Topics addressed and taken into account</p> <ul data-bbox="571 1265 1442 1429" 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.
 <p data-bbox="188 1697 323 1787">Civil society, foundations, associations and NGOs</p>	<p data-bbox="371 1444 478 1489">Definition and scope</p> <ul data-bbox="571 1444 1442 1541" 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. <p data-bbox="371 1556 507 1579">Engagement</p> <ul data-bbox="571 1556 1442 1742" style="list-style-type: none"> • foundations supported by the Group: scientific studies, 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>). <p data-bbox="371 1758 547 1825">Topics addressed and taken into account</p> <ul data-bbox="571 1758 1442 1921" 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 healthcare 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.

Stakeholders	Description of engagement process	
 <p>Research, innovation and vocational training organisations</p>	<p>Definition and scope</p>	<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, Fondation pour la Recherche Médicale (FRM), Institut Pasteur, the Toulouse Gériatopôle (geriatrics centre), etc.
	<p>Engagement</p>	<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>).
	<p>Topics addressed and taken into account</p>	<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.
 <p>Healthcare professionals and their representative bodies</p>	<p>Definition and scope</p>	<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.
	<p>Engagement</p>	<ul style="list-style-type: none"> • facility coordination meetings (<i>local/permanent</i>); • Local Stakeholder Councils (e.g., <i>Conseil de vie sociale and Commission des Usagers in France, Heimbeiräte in Germany</i>) (<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>).
	<p>Topics addressed and taken into account</p>	<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.
 <p>Business partners</p>	<p>Definition and scope</p>	<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.
	<p>Engagement</p>	<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>).
	<p>Topics addressed and taken into account</p>	<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.
 <p>Real estate partners and investors</p>	<p>Definition and scope</p>	<ul style="list-style-type: none"> • real estate investors, landlords, property developers, financiers and/or builders of health and care facilities.
	<p>Engagement</p>	<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>).
	<p>Topics addressed and taken into account</p>	<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.

Stakeholders	Description of engagement process
 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.
	Engagement <ul style="list-style-type: none"> • Annual General Meeting (Group/annual); • investor days, conferences and meetings with investors and financial analysts, non-financial rating agencies (national and Group/at least quarterly); • presentations, annual and half-year financial reports, press releases, Universal Registration Documents, etc. (Group/minimum quarterly).
	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 targets on certain material sustainability matters, notably in the context of financing.

In addition to this recurring engagement, **specific large-scale consultations** can be organised to gather the views of multiple stakeholders on sustainability issues. The results of these consultations are systematically presented to the administrative, management and supervisory bodies. Consequently, **in 2022**, as part of the preparation for adopting the Group’s purpose-driven company status:

- consultation of more than **1,500 people**, representing residents, families, patients, employees and their representatives, as well as public authorities and the investment community;

- **14,000 employees** from every country in which the Group operates also shared their views in the annual employee engagement survey;
- **workshops, interviews, surveys, Q&A sessions and dedicated sessions** during governance body or stakeholder council meetings.

The results of this consultation informed the definition of Clariane’s social and environmental commitments, which formed the basis for the development of the Group’s current roadmap, the 2024-2028 CSR strategy.

3.1.3.3 Material impacts, risks and opportunities [ESRS 2 SBM-3]

Based on the double materiality assessment methodology detailed in section 3.1.4.1, **material impacts, risks and opportunities (IROs)** for the Clariane Group have been identified.

These are presented below, grouped by **material matters**. Full details of each IRO are published in the sections on each topical ESRS, alongside the policies, actions and metrics aimed at managing negative impacts or risks, or advancing positive impacts or opportunities.

Key:

Nature of the IRO:	IP Positive impact	IN Negative impact	R Risk	O Opportunity
Position in the value chain:	Up Upstream	Oo Own operations	Do Downstream	
Time horizon	CT Short term	MT Medium term	LT Long term	
Trends:	— Stable	↑ Increasing	↓ Decreasing	

ENVIRONMENTAL MATTERS

IRO	Time horizon and trend	Value chain	Description and effects	Business model resilience	
Matter: ENERGY MANAGEMENT					
2 1	IP R	CT ↑	Up Oo	<ul style="list-style-type: none"> 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 3.2.2.4 and 3.2.2.5.
Matter: CLIMATE CHANGE					
3	IN	CT ↑	Up Oo Do	<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.
Matter: WATER CONSUMPTION					
1	IP	CT ↑	Oo	<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.
Matter: WASTE MANAGEMENT AND SORTING					
1	IN	CT —	Oo Do	<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

IRO	Time horizon and trend	Value chain	Classification and effects	Business model resilience
Matter: EMPLOYEE HEALTH AND SAFETY				
1 IN 1 R	CT ↑	OO	<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 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.
Matter: TRAINING AND SKILLS DEVELOPMENT				
1 IP 1 R 1 O	CT ↑	OO	<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.
Matter: STAFF AVAILABILITY AND WORKFORCE STABILITY				
1 IN 1 R	CT ↑	OO	<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.
Matter: COMPENSATION AND SOCIAL BENEFITS				
1 IP 1 R	CT ↑	OO	<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.
Matter: SOCIAL DIALOGUE				
1 IN	CT —	OO	<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.
Matter: DIVERSITY, EQUITY AND INCLUSION				
1 IP	CT ↑	OO	<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.

IRO	Time horizon and trend	Value chain	Classification and effects	Business model resilience
Matter: LOCAL PRESENCE AND RELATIONSHIPS WITH LOCAL COMMUNITIES*				
2 1	CT ↑	Up Do	<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.
Matter: ETHICS AND QUALITY OF CARE*				
2 1 4 1	CT ↑	Oo Do	<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.
Matter: DIVERSIFICATION OF OFFERS AND SERVICES				
1 1 1	CT ↑	Oo Do	<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 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.
Matter: STAKEHOLDER ENGAGEMENT AND INPUT (Inclusive governance)				
1 1	CT ↑	Up Oo Do	<ul style="list-style-type: none"> by engaging regularly and constructively 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 engagement aims to secure an "active contribution", guaranteeing the successful execution and long-term resilience of the long-term corporate purpose.
Matter: FINANCIAL AFFORDABILITY OF THE OFFER AND TRANSPARENCY OF INFORMATION				
1 1	CT —	Do	<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.

3 Sustainability Statement and Duty of Care Plan

General disclosures [ESRS 2]

IRO	Time horizon and trend	Value chain	Classification and effects	Business model resilience
Matter: PROTECTING THE PERSONAL DATA OF PATIENTS, RESIDENTS AND FAMILIES				
1 IN	CT ↑	Oo Do	<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.
Matter: RESEARCH AND INNOVATION IN HEALTH AND CARE*				
1 IP	CT —	Up Oo	<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.

* Specific to the entity.

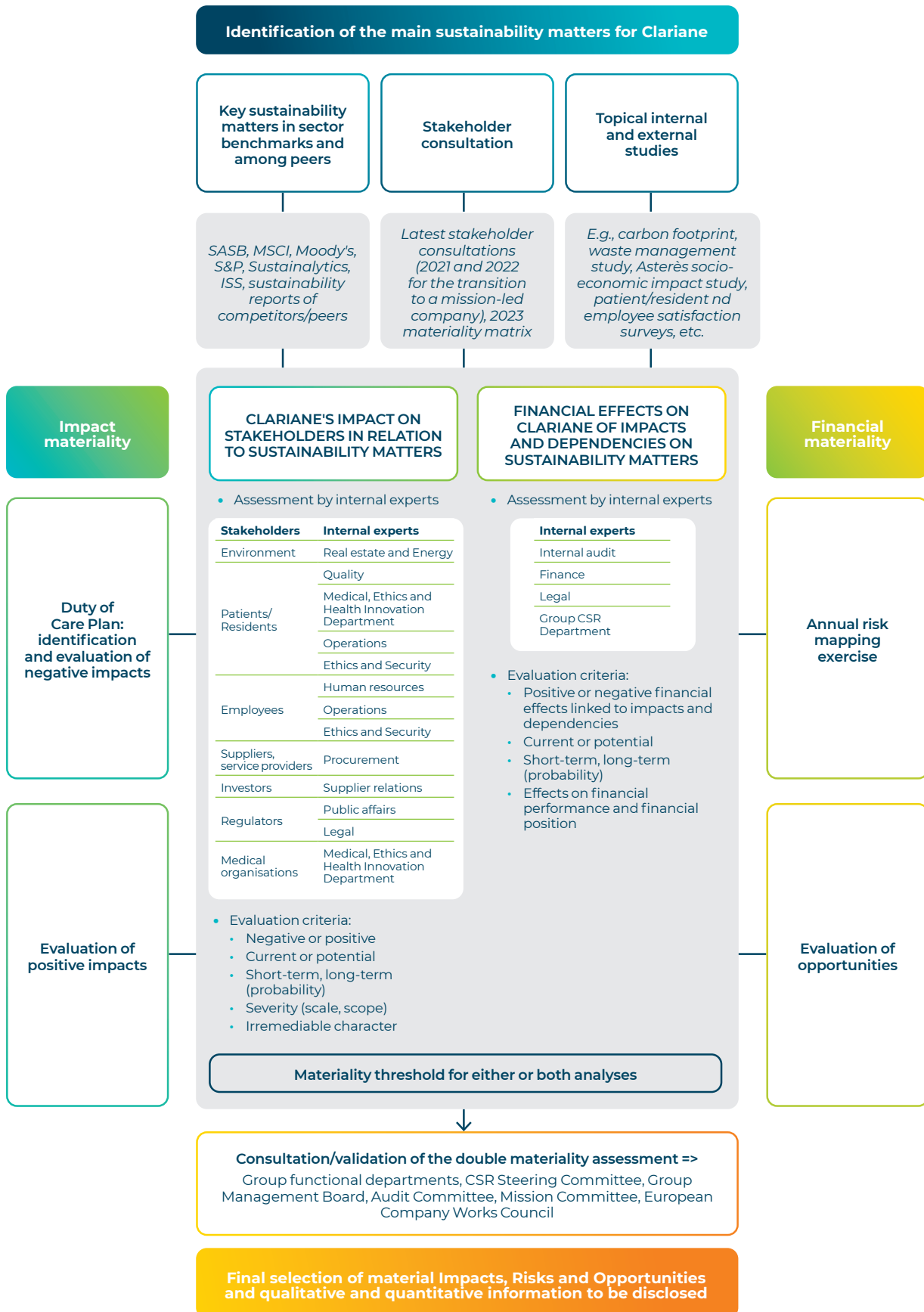
GOVERNANCE AND BUSINESS CONDUCT MATTERS

IRO	Time horizon and trend	Value chain	Classification and effects	Business model resilience
Matter: Stakeholder engagement and input (Inclusive governance)				
1 R	CT ↑	Up Oo	<ul style="list-style-type: none"> failure to achieve, or only partial achievement of, the corporate purpose commitments could lead to a loss of confidence on the part of the authorities, and economic and financial partners, as well as reputational damage. This could affect the Group's attractiveness, financing and growth opportunities. 	<ul style="list-style-type: none"> the integration of the Mission Committee into Clariane's governance and the structuring of the CSR strategy around the corporate purpose commitments are intended to mitigate this risk by focusing all business lines on fulfilling the purpose.
Matter: BUSINESS ETHICS				
2 IN	CT —	Up Oo	<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. 	<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.
Matter: SUPPLIER RELATIONS				
1 IP 1 IN	CT —	Up	<ul style="list-style-type: none"> with nearly 39,000 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. in light of its commercial strength, the Group can bring about positive change in the practices of its business partners on sustainability matters, thereby ensuring the resilience of its ecosystem. 	<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.
Matter: CYBERSECURITY*				
1 R	CT ↑	Oo	<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.

* Specific to the entity.

3.1.4 Impact, risk and opportunity management

3.1.4.1 Process for identifying material impacts, risks and opportunities [ESRS 2 IRO-1]



General approach and scope

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

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

- **care homes, specialty care (including speciality and post-acute care, and mental health), alternative living solutions and domiciliary care;**
- **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;
- incorporate the findings of internal and external studies, with the main ones presented in the table below.

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 given their responsibilities and respective central roles in their engagement with the stakeholders concerned.

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	Supplier relations
Water resource management	Employability and talent development	Cybersecurity
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	

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 information, consultation** and/or approval, for example:

- 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.

In 2025, taking into account:

- the efforts deployed for the first year of CSRD implementation and the continuous improvement initiatives launched in 2025 (presented in section 3.1.4.2);
- the significant and ongoing CSRD regulation modifications (including double materiality assessment requirements);
- the non-material impacts on material IROs resulting from changes in Clariane's business scope and shifts in the political, regulatory and commercial landscapes;
- benchmarking against competitors' and peers' sustainability statements,

the Group decided **to carry over the results of its 2024 double materiality assessment** and its key findings as the basis for its 2025 sustainability statement.

- the **updated risk map**, which is presented in Chapter 2 of the URD, confirms the material sustainability risks identified;
- the decision to carry over the 2024 double materiality assessment was **presented to and approved by the CSR Steering Committee** and subsequently by the **Audit Committee**. It was also presented to the **European Company Works Council**.

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.

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** informed internal experts' opinions and motivated their respective assessments. The list of these studies is provided in the methodological note in section 3.5.1.

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 the following methodology:

Severity			Likelihood	Long-term trend
Scale	Scope	Irremediable character		
4 levels (Low to High)	2 levels (Local, i.e., one facility, to Global Group)	4 levels (Easily remediable to Impossible to restore to previous state)	4 levels (Rare to Almost certain)	2 levels (Stable or Increasing)
	X	X	X	X

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. The following methodology was used:

Current financial effects	Long-term financial effects	Likelihood
4 levels (Low to High)	4 levels (Low to High)	4 levels (Rare to Almost certain)
	X	X

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.

Selection of material IROs

The **following materiality thresholds** were validated:

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

The materiality thresholds were defined 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.

3.1.4.2 Continuous improvement plan for the management of impacts, risks and opportunities [ESRS 2 IRO-1]

As part of the **continuous improvement** of its double materiality assessment process and sustainability management more broadly, Clariane initiated three actions in 2025, the deployment and/or outcomes of which will be visible in 2026:

Continuous improvement actions	Target/Status
1. Harmonisation of impact, risk and opportunity assessment methodologies	<p>Target: Harmonise and pool assessment processes for sustainability impacts, risks and opportunities, as well as other topics managed by the Internal Audit, Legal & Compliance and CSR departments.</p> <p>Steps completed or ongoing in 2025: Establishment of a shared IRO library Definition of a shared assessment methodology meeting the needs of the various departments Adaptation of the risk mapping tool to integrate double materiality assessment findings</p>
2. Three-year stakeholder consultation cycle	<p>Target: In addition to the engagement and consultation channels already in place throughout the year, establish a recurring three-year consultation cycle specifically dedicated to sustainability matters, allowing opinions to be collected from all main stakeholder categories.</p> <p>Steps completed or ongoing in 2025: Definition of stakeholders to be consulted and phasing over three years Clarification of consultation methods</p>
3. Supply chain ESG risk assessment	<p>Target: Deepen Clariane's understanding of social, environmental and business conduct risks related to its supply chain (suppliers and service providers).</p> <p>Steps completed or ongoing in 2025: Tender for an external expert specialising in this type of study Launch of the study in November 2025, with final deliverables due in March 2026</p>

Following these actions, the target process for the **double materiality assessment update** is as follows:

- **annual update of impact, risk and opportunity assessments by internal stakeholders;**
- **consultation of external stakeholders** on sustainability impacts, risks and opportunities **over a three-year cycle.**

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⁽¹⁾). 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 ("CCM");
- climate change adaptation ("CCA");
- sustainable use and protection of water and marine resources (WTR);
- transition to a circular economy (CE);
- pollution prevention and control (POL);
- protection and restoration of biodiversity and ecosystems (BIO).

⁽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, 2023/2485, 2023/2486 and (EU) 2026/73, as well as the various FAQ published in the Official Journal of the European Commission.

In accordance with the taxonomy regulatory framework, Clariane is reporting for the 2025 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

3.2.1.2 Summary

As its core business is care, healthcare 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;

six environmental objectives. On 4 July 2025, the European Commission published Delegated Regulation (EU) 2026/73, which sets out a number of simplification measures. These include the introduction of a materiality threshold set at 10% of the denominator for the Taxonomy indicators, as well as new regulatory tables. Clariane has applied these simplifications following the publication of this Delegated Regulation in the Official Journal of the European Union in early January 2026.

- 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 €0.5 million in 2025 (versus €0.8 million in 2024)** 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 [ESRS E1]" and the subsequent sections of this sustainability statement.

For the 2025 reporting period, Clariane is applying the materiality threshold exemption permitted by the Delegated Regulation of 4 July 2025 to its turnover related to real estate rentals and sales (covering approximately 2% of consolidated revenue in 2025) and continuing to apply the disclosure exemption for its OpEx. Consequently, this note only covers the detailed table of Group CapEx, turnover and OpEx are presented solely in the summary table below and are not subject to a detailed breakdown by activity.

The table below summarises the results of the taxonomy analysis:

Reporting year (N)	2025	Breakdown of Taxonomy-aligned activities by environmental objectives											Activities not analysed considered non-material (14)	Taxonomy-aligned activities in the previous year (N-1) (15)	Percentage of Taxonomy-aligned activities in the previous year (N-1) (16)	
		Total (2)	Percentage of Taxonomy-eligible activities (3)	Taxonomy-aligned activities (4)	Percentage of Taxonomy-aligned activities (5)	CCM (6)	CCA (7)	Water (8)	Circular economy (9)	Pollution (10)	Biodiversity (11)	Percentage of enabling activities (12)				Percentage of transitional activities (13)
KPI (1)	€m	%	€m	%	%	%	%	%	%	%	%	%	%	€m	%	
Turnover (revenue)	5,310.3	0%	-	-	-	-	-	-	-	-	-	-	-	2%	-	-
CapEx	685.6	70%	12.7	2%	1%	1%	-	-	-	-	-	-	-	90.8	10%	
OpEx	112.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

The share of **the Group's taxonomy-eligible CapEx increased year on year by 7 percentage points to 70%** at 31 December 2025. This increase is primarily attributable to the decrease in total CapEx in 2025 (denominator), within which rights-of-use assets represent a larger share than in 2024. As these increases in rights-of-use assets are mainly related to the leasing of real estate assets serving the Group's activities, they increase the proportion of Taxonomy-eligible CapEx.

The proportion of Taxonomy-aligned CapEx decreased by 8 percentage points compared with the previous year to 2%, notably due to the reduction in new leases for Âges & Vie centres. In 2024, aligned CapEx comprised

leases of Âges & Vie centres (6%) and healthcare and medico-social facilities (4%), mainly in France and Spain. Clariane continues to develop the Group's climate change adaptation policy and to monitor its measures on a facility-by-facility basis. In 2025, the necessary adaptation measures were in the process of being formalised within each facility – a fundamental condition for recognising its centres as Taxonomy-aligned. For caution's sake, Clariane has elected to consider its eligible CapEx as non-aligned in the absence of precise and specific measures for each facility. The Group is working on an ongoing basis 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 1.3 and 1.11 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, and shared houses)	Eligible (rents only)**	Eligible	
2. Climate change adaptation (CCA)	12.1. Medico-social living solutions*	Medicised nursing homes	Not eligible	Eligible	
		Specialty and post-acute, mental health 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.

** For these activities, the Group has used the materiality threshold exemption permitted by the Delegated Act of 4 July 2025.

In addition to these eligible activities, the Group is investing to improve the energy performance of its facilities, notably through the use of e-LEDs. These investments are eligible under activity CCM 7.3 "Installation, maintenance and repair of energy efficiency equipment".

The Group's Care Homes 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 17 December 2025.

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 €0.5 million). Other eligible projects are considered non-aligned. The Group aims to continue reducing the threshold of amounts included in the analysis going forward. This should 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 shared 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) for the rest of the European Union.

DNSH Climate change adaptation

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 (RCP8.5 “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 is in the process of putting in place plans for adapting its assets to the climate-related risk(s) identified, which include the actions to be implemented.

Activity CCM 7.3. Installation, maintenance and repair of energy efficiency equipment

This activity targets the Group’s individual renovation measures, which consist of installing, maintaining or repairing energy-efficient equipment, such as energy-saving light sources using LEDs.

Substantial contribution criterion

The LEDs used by the Group must belong to the two highest energy efficiency classes, in accordance with Regulation (EU) 2017/1369.

DNSH

In addition to the DNSH Adaptation criteria presented under activity CCM 7.7 “Acquisition and ownership of buildings”, activity CCM 7.3 requires ensuring that components and building materials comply with the criteria established in Appendix C of the Climate Taxonomy Delegated Regulation regarding the “generic” DNSH Pollution criteria.

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 Climate change adaptation”) 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 2025 financial year for a selection of material assets (i.e., over €0.5 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 CCA 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 CCA 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.

Activity CCM 7.3. Installation, maintenance and repair of energy efficiency equipment

DNSH

Only the DNSH climate change mitigation criterion is required for this activity.

As none of the Group's buildings are used for the extraction, storage, transport or production of fossil fuels, this criterion is met.

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 3.8 "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 3.4.3 Management of impacts, risks and opportunities relating to inclusive governance and business ethics [G1-1, G1-3, G1-4]). 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 3.4.4 "Supplier relations and payment practices" [G1-2, G1-6]);
- **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 3.4.3 Management of impacts, risks and opportunities relating to inclusive governance and business ethics [G1-1, G1-3, G1-4]).

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 turnover associated with taxonomy eligible activities

The share of turnover 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 2025 (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 rent received from residential solutions and related to the operation of Âges & Vie centres (Activity 7.7 "Acquisition and ownership of buildings", representing €90 million in 2025 compared with €63 million in 2024) and sales of furnished apartments for non-professional leasing (Activity 7.1 "Construction of new buildings", representing €1 million in 2025 compared with €19 million in 2024) is considered eligible.

For the 2025 reporting period, Clariane is applying the materiality exemption permitted by the Delegated Regulation of 4 July 2025 to its turnover, for which the eligible portion represented around 2% of consolidated revenue in 2025 and 2024, and is not performing an alignment analysis.

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 2025 (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 €0.5 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 2025	See
Intangible assets	44	Chap. 6, note 5.2
Property, plant and equipment	219	Chap. 6, note 5.3
IFRS 16 right-of-use assets	422	
TOTAL CAPEX – TAXONOMY	685	

At 31 December 2025, the share of eligible and aligned CapEx amounted to 70% and 2%, respectively (63% and 10%, respectively, in 2024), details of which are presented in the table below.

Aligned CapEx comprises leases of Âges & Vie centres (1%) and healthcare and medico-social facilities (1%), mainly in France and Spain.

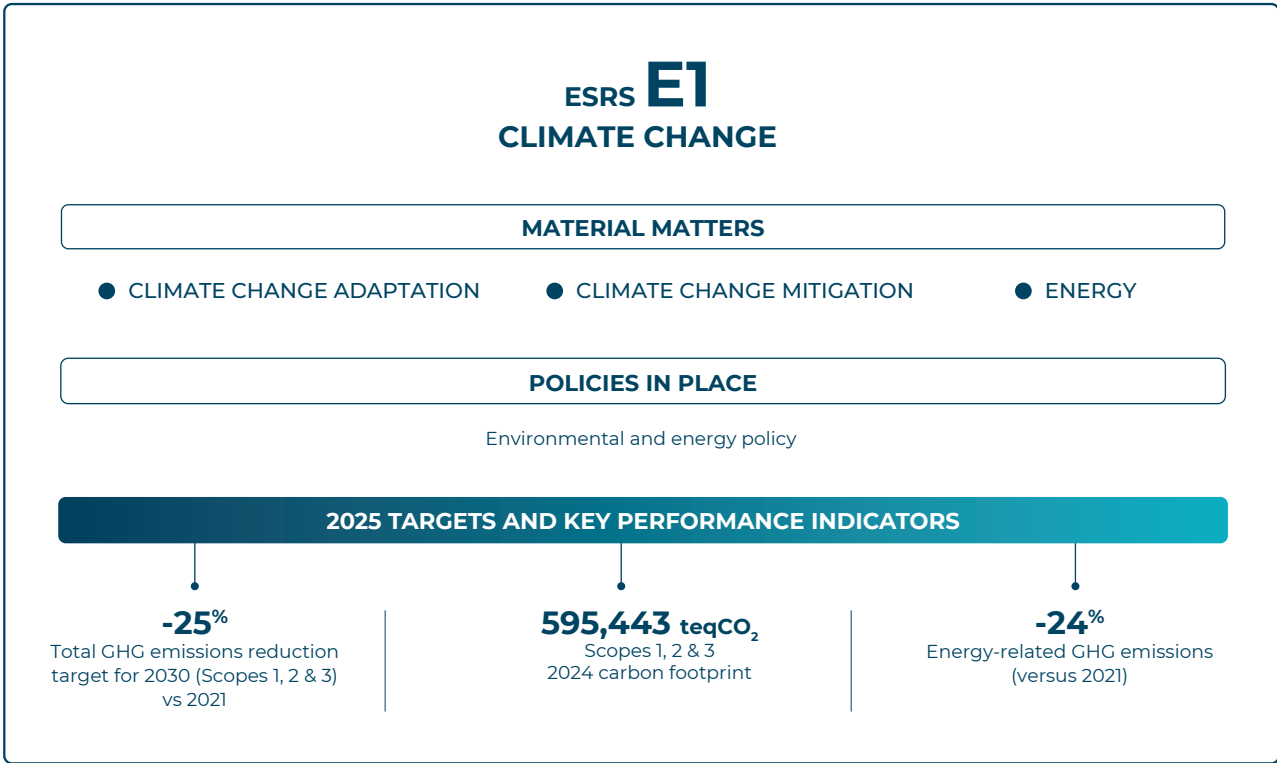
KPI	CapEx		Taxonomy-aligned activities per environmental objective:											Proportion of Taxonomy-aligned activities relative to eligible activities (14)
	Reporting year (N)	2025	Proportion of Taxonomy-eligible CapEx (3)	Taxonomy-aligned CapEx in currency (4)	Proportion of Taxonomy-aligned CapEx (5)	CCM (6)	CCA (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Enabling activity (12)	Transitional activity (13)	
Business activity	Code (2)	%	€m	%	%	%	%	%	%	%	%	E or empty	T or empty	%
Acquisition and ownership of buildings	CCM 7.7	2%	4.21	1%	1%	-	-	-	-	-	-	-	-	29%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	1%	0.00	0%	0%	-	-	-	-	-	-	E	-	0%
Residential care activities	CCA 12.1	67%	8.5	1%	-	1%	-	-	-	-	-	-	-	2%
Alignment by environmental objective					1%	1%	-	-	-	-	-			
TOTAL CAPEX		70%	12.7	2%	1%	1%	0%	0%	0%	0%	0%	-	-	3%

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 that meet the Taxonomy definition represented 2.7% of total operating expenses for 2025 (vs 2.8% in 2024), i.e., €112 million out of total operating expenses of €4,175 million (vs €117 million out of €4,148 million in 2024). As in 2024, 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.

3.2.2 Climate change [ESRS E1]



3.2.2.1 Transition plan for climate change mitigation [E1-1, E1-4]

As part of its **environmental and energy policy**, published in 2024, and its Sustainability commitment – one of the five pillars of its corporate purpose – Clariane has gradually drawn up a transition plan to address climate change challenges and mitigation through the reduction of its carbon emissions.

The structure of this plan is presented below, along with the data already available in this regard. This transition plan is nevertheless incomplete within the meaning of ESRS E1, particularly with respect to the **significant investments and operating expenditure necessary for the execution of the defined action plans**. The Group is working on gradually improving the completeness and accuracy of its data in order to align its reporting with regulatory requirements and industry best practice.

Definition of reduction targets

The Clariane Group's transition plan was defined based on the Shared Socioeconomic Pathways (SSP) scenarios SSP1, 1.6 and 2.9, as set out in the IPCC's 6th Assessment Report. These scenarios aim to limit global warming to well below 2°C by 2100 and ideally to 1.5°C. The transition plan targets were calculated using the Absolute Contraction Approach relative to the 2021 baseline year.

	Scenario	2026 reduction vs 2021	2030 reduction vs 2021	2031 reduction vs 2021
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, in accordance

with the ambitions of the Paris Agreement⁽¹⁾. The Scope 3 items whose reduction targets have been validated by the SBTi are detailed below:

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

(1) Clariane is not excluded from the EU Paris-aligned Benchmarks, in accordance with the exclusion criteria defined in Article 12.1, points (d) to (g) 17 and Article 12.2 of the Climate Benchmarks Regulation.

Given the material nature of the Group's indirect emissions (Scope 3 represents 81% of the 2025 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.

Definition of reduction drivers

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 identified.

The independent carbon consultancy estimated the collective 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

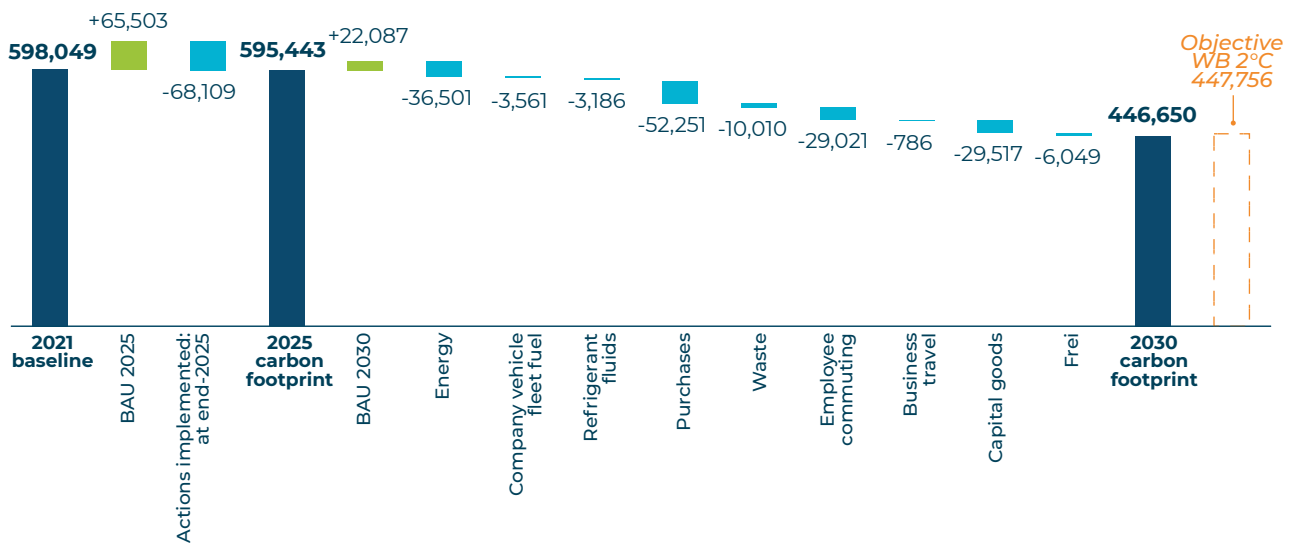
the European Union, the commitments made by European Member States as part of the Paris Agreement, the public sector commitments made by the industries on which the Group's business depends, and the obligation for European economic players to publish their transition plans under the Corporate Sustainability Reporting Directive (CSRD).

Regarding Scope 3, the Group does not have direct control over the impacts generated and can only act indirectly: through contractual clauses and supplier engagement for its purchases of goods and services, and through awareness-raising and the implementation of guidelines, procedures and incentives aimed at changing employee practices (improved waste sorting, order consolidation, choice of transport mode for travel, etc.).

In 2025, the Group focused on strengthening its supplier assessment and selection process by integrating carbon criteria into tenders and Investment Committee reviews. This aims to address the most significant category of its Scope 3 emissions, namely purchased goods and services (see "Responsible purchasing" in section 3.2.2.5).

Summary of the Clariane 2021-2030 Transition Plan

Compared with its 2021 base year, and with the change in its carbon footprint through to 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 25% by 2030. This estimate takes into account assumptions regarding growth in business, revenue and headcount.



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	Description of decarbonisation lever	Reduction potential to 2030 (tCO ₂ e) after accounting for growth
SCOPES 1 & 2				
1-1 Direct emissions from stationary combustion sources	Energy	166,336	Increasing the proportion of renewable energies in the energy mix	82,517
			Reducing energy consumption volumes	22,093
				of which 15,607 in Scope 1 and 6,486 in Scope 3
2-1 Indirect emissions from electricity consumption				
2-2 Indirect emissions from the consumption of heat, steam or cooling				
3-3 Fuel- and energy-related emissions (not included in Scope 1 or Scope 2)				
1-2 Direct emissions from mobile combustion sources	Fuel burned in company vehicles	4,340	Electrifying company vehicles	3,561
1-4 Direct fugitive emissions	Refrigerant fluids	4,225	Using less emissive fluids	2,906
			Reducing the use and/or intensity of air conditioning	279
SCOPE 3				
3-1 Purchased goods and services	Purchases	248,299	Selecting suppliers based on environmental impact and other criteria	4,850
	Catering	126,919	Introducing vegetarian meals	17,628
			Reducing emissions in the catering sector	29,410
Laundry	18,609	Choosing linen that is produced and used with lower emissions	340	
		Reducing the energy intensity of laundry operations	23	
3-2 Capital goods	Buildings	62,614	Reducing the impact of buildings through requirements and criteria in specifications (construction materials and methods, etc.)	20,756
	Furniture	10,916	Extending the lifespan of furniture used	3,446
			Including eco-designed product references for furniture and medical equipment	1,015
	IT equipment	5,446	Extending the lifespan of IT equipment	1,970
Choosing IT equipment based on its carbon impact			1,214	
3-4 Upstream transportation and distribution	Freight	12,936	Optimising distances and pooling freight for deliveries to facilities	3,888
			Reducing emissions in the freight sector	2,160
3-5 Waste generated in operations	Waste	26,902	Reducing waste produced using plastic bottles, paper, packaging, biowaste, etc.	7,332
			Preferring composting over methanisation of biowaste	498
			Redirecting some residual waste for composting	2,181

GHG Protocol classification	Name of category/ sub-category	2021 footprint of category/ sub-category	Description of decarbonisation lever	Reduction potential to 2030 (tCO ₂ e) after accounting for growth
3-6 Business travel	Business travel	2,702	Reducing business travel	786
3-7 Commuting	Commuting	48,808	Encouraging the use of public transport	9,703
			Encouraging car pooling	9,866
			Reducing emissions through the electrification of personal vehicles	9,451
TOTAL REDUCTION POTENTIAL THROUGH TO 2030				238,989

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 healthcare and medico-social facilities and does not market or manufacture products based on industrial processes. The Group owns 23% of the facilities it operates, with the remaining 77% either leased by the Group or operated under public service concession agreements.

Transition plan governance

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, which brings together the Group functions responsible for decarbonisation in their respective areas.

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.

Performance criteria related to energy consumption and reducing the associated carbon footprint, in line with the SBTi trajectory, are integrated into short- and long-term variable compensation (see details in ESRS 2 – GOV-3: see section 3.1.2.2).

Transition plan financing

The Group's preferred financing model for investments made in the energy transition (improving energy efficiency and increasing the share of renewable energy consumption) is third-party financing. The breakdown of amounts allocated through equity and via third parties is presented below.

These investments are defined and executed with the aim of achieving the Group's reduction targets for Scopes 1 & 2, which are aligned with the SSP1-1.6 climate scenario (1.5°C).

The amount financed through equity (CapEx and OpEx) by the Group for 2025 was **€9.8 million**, for:

- annual fees paid on completion of works under Energy Performance Contracts (EPCs) currently ongoing in France, Belgium and Italy;
- monthly fees for Building Management Systems (BMS) and LED lighting in Germany;
- deployment of a LoRaWAN network within our facilities, used for smart meters that automate the collection of energy consumption data;
- the virtual Power Purchase Agreement (PPA) in Italy, notably covering on-site solar production systems.

The 2025 environmental taxonomy reporting published by the Group does not include these amounts, as:

- the materiality exemption is applied to OpEx that meet the taxonomy definition as they are not material;
- only CapEx exceeding the €500,000 threshold was analysed;
- these relate to new 2025 CapEx, for which a climate adaptation plan does not yet exist.

The text of the environmental taxonomy only allows for the recognition of turnover from property rentals and sales under Activity 12.1 "Residential care activities" related to the climate change adaptation objective. Accordingly, turnover from caring for residents and patients, the Group's core business, is excluded.

Due to the specific environmental taxonomy eligibility and alignment criteria, which do not allow for the inclusion of Clariane's core business, and the current limitations mentioned above in preparing environmental taxonomy reporting, this reporting does not reflect the full value of the mitigation actions carried out and mentioned under ESRS E1.

The Group has not set a target for aligning its turnover (revenue), OpEx and CapEx with the environmental taxonomy.

3 Sustainability Statement and Duty of Care Plan

Disclosures relating to environmental matters

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 **€21 million** for the Group as a whole. These were up 3.7 percentage points compared with 2024, due to the inclusion of Spain and Belgium this year, as well as an acceleration in the rollout of EPCs across the Group's facilities.

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, alongside energy investments for connections to heating networks and biomass energy sources, as well as the implementation of Energy Performance Contracts (EPCs);
- **in Belgium:** continued implementation of EPCs;
- **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.







	2024	2025	2026
Sources of expenditure allocated to decarbonisation actions financed by the Group or third parties (€m)	18.7	21	27
Alignment of these sources of expenditure with the environmental taxonomy	0%	0%	0%

Some **15 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.).

A qualitative assessment of the material CapEx and OpEx required to implement the different drivers of the transition plan was conducted. A summary is presented below.

Name of category/ sub-category	Description of decarbonisation lever	Material CapEx/OpEx related to the implementation of the transition plan
 Energy	Increasing the proportion of renewable energies in the energy mix	Yes 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.
	Reducing energy consumption volumes	The Group's preferred financing model is third-party financing: <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).
 Fuel burned in company vehicles	Electrifying company vehicles	No as regards deployment of the fleet Yes as regards the installation of electric charging points at all facilities Implementation of an electrification strategy for company vehicles is already underway in France and Germany.
		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. A tender process was conducted in France in 2025 to select a provider for the installation of electric vehicle (EV) charging points in facilities. €1 million has been approved to cover approximately 60 priority facilities in 2026.

Name of category/ sub-category	Description of decarbonisation lever	Material CapEx/OpEx related to the implementation of the transition plan
 Refrigerant fluids	Using less emissive fluids	Potential additional costs Guidelines for equipment replacement and recharging are provided to operating departments to encourage the use of low-emission refrigerants as soon as possible, and at the latest when equipment is replaced (if required by the type of refrigerant). Emissive fluids are gradually being withdrawn from the market as a result of regulations.
Refrigerant fluids	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.
 Purchases	Selecting suppliers based on environmental impact and other criteria	Potential additional costs Implementation completed: <ul style="list-style-type: none"> • a CSR criteria matrix including environmental impact criteria, to be used by buyers in calls for tender, together with training for buyers in the use of the tool. The weighting of CSR criteria in supplier assessments is 15%; • CSR assessment taken into account by the Investment Committee for commitments above €100,000 (CapEx) or €1 million (OpEx). Selecting suppliers who meet higher environmental standards could lead to higher costs. These requirements nevertheless encourage a total cost of ownership approach (product lifespan, robustness, reparability, warranty levels, employee health related to products used, raw material availability, etc.), which offsets potential price increases and makes such additional costs difficult to isolate.
 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. The cost of this measure cannot be dissociated from overall cost trends related to food products and the catering offer within facilities.
 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.
Laundry	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. A study is currently underway to assess the difference in the financial and environmental impact of bringing laundry activities further in-house.
 Buildings	Reducing the impact of buildings through requirements and criteria in specifications (construction materials and methods, etc.)	Study in progress Study planned to identify and quantify technical decarbonisation levers in construction, with the aim of adapting the Group's specifications for new buildings. In 2025, the Group's Real Estate Department conducted an initial study to determine the carbon footprint of the Group's facilities, based on a representative sample of sites. The study also listed and modelled the impact of identified decarbonisation actions for construction.
 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.
 Furniture	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. Benchmark analyses conducted in 2025 showed variance depending on the types of products used for finishing work, with a potential reduction of 25% or an additional cost of up to 25%.

Name of category/ sub-category	Description of decarbonisation lever	Material CapEx/OpEx related to the implementation of the transition plan
 IT equipment	Extending the lifespan of IT equipment Choosing IT equipment based on its carbon impact	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. 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.
 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. In 2025, instructions were issued to facilities, particularly in France and Belgium, to reduce deliveries of certain maintenance and cleaning products to once per month per site. The resulting cost savings could not be isolated from the overall service fees.
 Waste	Reducing waste produced using plastic bottles, paper, packaging, biowaste, etc. Preferring composting over methanisation of biowaste	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. In Spain, food waste awareness initiatives were implemented in 2025 to reduce bio-waste volumes at source. 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.
 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.
 Commuting	Encouraging the use of public transport Encouraging car pooling	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. 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.

In some cases, implementing decarbonisation levers can generate OpEx savings. Examples include reduced energy consumption or waste volumes, as well as extensions to the useful lives of material and equipment. As detailed for each lever, it is often difficult to isolate the additional costs or savings generated by decarbonisation measures. While such measures contribute to carbon reduction, this is not always their sole objective; they may also enhance operational efficiency or improve the well-being of residents, patients and employees.

3.2.2.2 Descriptions of climate-related impacts, risks and opportunities [ESRS 2 IRO-1]

Clariane's double materiality assessment (detailed in section 3.1.4.1 of this sustainability statement) identified the following impacts, risks and opportunities related to climate change:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Climate change adaptation	Difficulty maintaining the quality of care for residents and patients along with working conditions for employees in the event of extreme weather events.		IN	
Climate change mitigation	Impact on ecosystems and human health from carbon emissions generated by the Group's operations and value chain.	IN	IN	IN
Energy	Reducing energy consumption volumes and moving towards low-carbon energy consumption for the Group's activities.		IP	
	Energy management criteria applied to suppliers.	IP		
	Rising energy costs due to volatile raw material prices.		R	

Nature of the IRO IP Positive impact IN Negative impact R Risk O Opportunity

In addition to these identified IROs, specifically concerning the impacts of climate change and the transition plan on employees' working conditions (ESRS 2 SBM-3), the following main impacts were identified:

- 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.

All these factors are taken into account in the actions implemented and described in section 3.2.2.5.

3.2.2.3 Climate change resilience analysis [ESRS 2 SBM-3 & ESRS 2 IRO-1]

The Clariane Group commenced the various workstreams required for its resilience analysis.

The analysis is drawn up in line with the transition plan published in section 3.2.2.2 and with the transition risks identified to date through the Group's double materiality assessment. The identification of transition risks covers the Group's own operations and its value chain, based on a proactive climate action scenario (SSP1-1.9). These transition risks will be further examined by a dedicated working group and through risk assessment procedures to be conducted in 2026.

Asset exposure and vulnerability study (2024-2025)

To mitigate the adverse effects of extreme weather events on its operations, Clariane conducted an analysis in 2024 of its assets' exposure to four climate hazards: heatwaves, severe rainfall and flooding, extreme cold and drought. The analysis uses a Business-as-Usual climate scenario (IPCC RCP8.5 or SSP5-8.5) with a 2050 timeframe and is based on asset location. The analysis is updated several times a year to include new assets; the latest update was in December 2025.

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.

In 2025, to determine the risk level of its operational assets, Clariane conducted a vulnerability analysis of its facilities based on the technical characteristics of each building.

Identification and financial estimate of facility adaptation measures (2025-2026)

Using a sample of assets, Clariane began identifying a catalogue of actions in 2025 to improve asset resilience under a Business-as-Usual climate scenario (RCP8.5 or SSP5-8.5), with the assistance of an expert consultant. The cost of this study, the first instalment of which was paid in 2025, is immaterial (less than €150,000). In 2026, the Group aims to define an adaptation plan and the terms of its implementation across its property portfolio; as the Group primarily operates as a lessee, these plans will be fine-tuned in collaboration with lessors and integrated into lease agreements.

Inventory, analysis and change of operational management procedures for extreme weather events in facilities (2025-2027)

In addition to defining and implementing the adaptation plan, the Group's healthcare and medico-social facilities already incorporate operational procedures designed to prevent, anticipate and manage exposure to climate hazards, thereby ensuring quality of care and continuity of service for residents and patients.

In 2025, the Group's Medical Strategy and Health Innovation Department analysed existing heatwave management procedures in all countries of operation and how they were implemented in 2025. These procedures encompass risk prevention, monitoring of vulnerable residents and patients, team organisation, specific clinical protocols, and communication and operational escalation mechanisms. A subsequent comparative study identified best practices and opportunities for harmonisation and strengthening (see section 3.3.3.4.4 under ESRS S4 for further details).

This work informed the deliberations of the Group's medical body, the Health Committee, with a view to:

- further structuring medical governance around climate risks;
- strengthening the Group's capacity to anticipate intense heat even;
- ensuring optimal protection for residents, patients and employees, in line with European safety standards.

To complement this heatwave analysis, the CSR Department conducted an inventory of operational procedures in place across the Group's countries for other climate hazards, namely fires, drought and water stress, heavy rainfall and flooding, storms and high winds, and extreme cold.

This data collection identified existing procedures, their regulatory prerequisites, methods of communicating them to facility management teams, awareness-raising and training initiatives, and prospective areas for improvement. These procedures cover operational measures to prevent, anticipate and manage risks to business continuity resulting from exposure to climate-related hazards, while also guaranteeing quality of care and treatment for residents and patients. Emergency procedures (safety and evacuation) are customised based on the design, structure and specific exposure to certain climate risks of the facility in question, and are available at facility level. Depending on the risk type, certain regular training sessions are mandatory for Group employees.

These regulatory procedures are also reviewed as part of ISO 9001 certification and, for Italian facilities, under ISO 45001 (Occupational Health and Safety Management System), which requires regular evacuation drills adapted to the risks identified.

As part of the resilience analysis, the content of existing operational management procedures will also be analysed in the light of the latest asset vulnerability study findings and any major adverse climate-related events to propose future enhancements.

3.2.2.4 Climate change policy [E1-2]

Clariane's **environmental and energy policy** sets the following primary priorities for addressing climate change:

- **measuring and reducing the energy-related carbon footprint** by adopting energy conservation practices, operating more energy-efficient equipment and buildings, and significantly reducing the share of fossil fuels in our energy consumption;
- **measuring and reducing the carbon footprint of the entire value chain** by working with suppliers and stakeholders to reduce greenhouse gas emissions related to the purchase of goods and services, travel, building construction and waste management;
- **analysing physical and transitional climate risks**, and their short-, medium- and long-term impacts on facilities and activities;

3.2.2.5 Actions implemented [E1-3]

The key actions detailed below address the previously identified IROs and represent the operational rollout of the Group's environmental and energy policy.

In 2025, these actions were implemented across the following areas: training and awareness-raising; reduction of energy consumption and greenhouse gas emissions; and non-energy-related actions across other emission categories.

Sustainability training and awareness-raising campaigns

- Climate Fresk workshops for executive committee members in Spain and Germany.
- Dedicated module addressing these issues in the manager onboarding programme.
- Specific events during Sustainable Development Week, including round tables and workshops on sustainable food in France, a quiz for employees to assess their knowledge and a recipe competition in facilities across all six countries of operation.
- CSR newsletters devoted to climate change adaptation as well as waste management and sorting were distributed in facilities.

For further 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 3.3.1.7.

Actions to reduce energy consumption and associated greenhouse gas emissions:

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.

The actions described below are integrated into Group and country-level roadmaps and are deployed by teams via multi-year plans since 2022.

- adapting installations and processes to **mitigate climate change impacts on facilities** and maintain quality of life for residents, patients and employees.

This environmental and energy 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 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.

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 **published** on Clariane's website.

Operational excellence: improving energy efficiency and the performance of technical installations

- Preventive and corrective maintenance: installation and maintenance operations to reduce energy consumption; installation of thermostatic heads on radiators (controlled or uncontrolled), network balancing, flushing and review of system regulation parameters.

Equipment replacement:

- replacing heat production systems:
 - installing high-efficiency boilers,
 - installing heat pumps.

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.

Decarbonisation of energy consumption

- Installation of photovoltaic systems for low-carbon electricity generation in certain countries;
- connecting to heating networks;
- purchase of renewable Guarantees of Origin:
 - in Spain and the Netherlands, where a portion of the electricity mix has a Guarantee of Origin,
 - via a 10-year virtual Power Purchase Agreement (vPPA) covering 16 GWh of consumption for Italian facilities (representing approximately 40% of the Group's electricity consumption in Italy); this did not enter service in 2025,
 - on the market of Guarantees of Origin to cover 8,000 MWh of electricity consumption in Germany and 12,000 MWh in Italy in 2025. Clariane's purchases of Guarantees of Origin apply the following quality criteria: the power originates from photovoltaic assets less than 15 years old located in Clariane's countries of operation, and the renewable energy generation is matched to the Group's annual consumption.

Performance monitoring and management

- installing ambient temperature sensors and LoRa (long-range) data reporting systems, the rollout of which was completed in 2025;
- 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;
- common platform to monitor and consolidate the Group's energy and water consumption, used to track and manage the energy efficiency and carbon footprint of the property portfolio.

Financing the transformation of the property portfolio to improve energy efficiency and supply sustainability

Funding for the above actions will come either directly from the Group or via third parties:

- 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; For example, in 2025, nearly a hundred facilities in France were covered by Energy Performance Contracts (EPCs) that had either been signed or were in the process of being signed. Partnerships with property owners, which can contribute financially to the implementation of structural measures in facilities (insulation, replacing heating systems, replacement of windows and doors, etc.);
- third-party financing or purchase of assets for specific projects (installing LED and BMS systems in particular);
- grants and subsidies linked to energy savings, such as energy saving certificates in France.

Team upskilling and communication

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**: rollout of an e-learning module on eco-friendly actions;
- for **facility employees**: 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**: in-person and online training in the control and maintenance of heating, hot water, ventilation and air conditioning systems.

Non-energy reduction actions

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.

The Group recognises that a significant proportion of its emissions are indirect (Scope 3; 81% of the 2025 carbon footprint) and that it is therefore heavily reliant on the decarbonisation of the sectors on which its business depends, particularly catering and transport, to achieve reductions. The Group's downstream position within the value chain essential to its operations represents a challenge in achieving its targets. This necessitates a focus on categories where the Group possesses levers for action, and a definition of shared goals with its main suppliers.

In line with the possible actions identified in the Group transition plan (see section 3.2.2.2), the following actions continued 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. France and Germany are the first countries to implement this transformation, for both company and service vehicles.

At end-2025, 30% of the corporate and service fleet in France had transitioned to electric vehicles. 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 totally giving up their company car or replacing it with a more compact vehicle.

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

Responsible purchasing:

- The Responsible Purchasing Charter has been integrated into all new contracts with approved suppliers. 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, helps purchasers to differentiate suppliers in terms of their impact during the tender process. It was rolled out across country Purchasing departments in 2024 through dedicated training.
- In the final quarter of 2025, a CSR assessment was incorporated into the Group Investment Committee's decision-making process for investments in new buildings, facility acquisitions, new equipment purchases and service provider contracts exceeding €100,000 in CapEx or €1 million in OpEx. This assessment consolidates evaluation criteria for the service proposal or project, including a shadow carbon price (see "Internal carbon price E1-8") and contractual commitments to ensure environmental impact improvements.

- Initial discussions were launched in 2025 with certain suppliers regarding their decarbonisation initiatives, the measurement of their product footprints and the adaptation of their product or service offerings to reduce their impact. In 2026, consultations and working groups will take place with a selection of the Group's key suppliers to improve understanding of existing initiatives and their impact, establish shared goals and explore partnership and innovation opportunities centred on decarbonisation.

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 dieticians, in accordance with nutritional recommendations. A study carried out in France 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 2025, 82% of catering purchases in France were national purchases and 22% were made within the same region as the facility that placed the order.

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

New buildings

- Certification: since 2020, the Group has 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.
- 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 fine-tuned the emission factors used for its new buildings based on an analysis of Environmental Product Declarations (EPDs) for construction work packages for a selection of medicalised nursing homes and clinics in France, alongside data from a global real estate carbon footprint platform. Decarbonisation levers were identified for each construction work package and shared between country real estate departments,
- the Group aims to pilot new off-site construction methods with lower emissions and reduced raw material consumption.

Furniture and equipment

- The Group has incorporated eco-designed or reconditioned equipment and furniture into its purchasing catalogue. One example is a coffee table with a top made from recycled plastics and surgical masks, which was co-designed in 2025 by the France Real Estate Department's interior design team in partnership with an eco-responsible furniture manufacturer. This collaborative design process validated a prototype whose aesthetics, quality, dimensions, robustness and colour were tailored to the Group's facilities.

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

- The Group has set itself the target of recovering 30% of its waste by 2026. Waste management policies and action plans are described in section 3.2.4 under ESRS E5.

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 2025, public transport reimbursement was extended to rural areas, and bicycle leasing options were introduced in Belgium.

Also in 2025, as part of the social dialogue process, Clariane's General Management and the European Company Works Council adopted a charter to support the Group's carbon emissions reduction plan by formulating recommendations. The guiding principles include providing information and training, transforming processes and protecting employees, residents and patients against climate change.

3.2.2.6 Targets and metrics [E1-4, E1-5, E1-6, E1-7, E1-8, E1-9]

Energy consumption and mix [E1-5]

Energy consumption figures in MWh include all energy sources and all facilities within the scope, including those that ceased operations in 2025.

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.

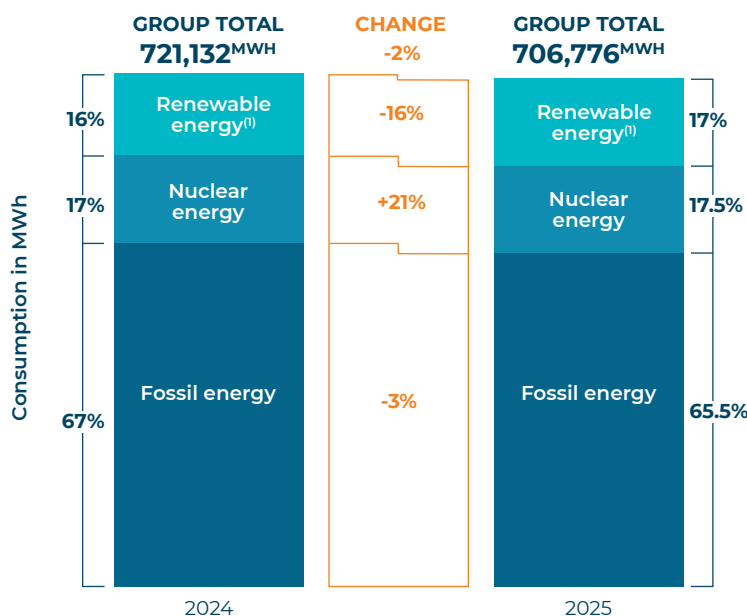
2024 consumption data have been adjusted in this sustainability statement following post-closing reconciliations (notably with the use of actual consumption data to replace estimates).

- The Group's **energy consumption and sources** are detailed in the table below.

(in MWh)	2023	2024	2025	% change 2025 vs 2024
TOTAL ENERGY CONSUMPTION	737,047	721,132	706,776	-2%
Total energy consumption from fossil sources	493,050	480,128	462,756.88	-4%
Share of fossil sources in total energy consumption (%)	67%	67%	65%	-3%
Total energy consumption from nuclear sources	105,479.91	123,677.31	123,471.42	-
Share of consumption from nuclear sources in total energy consumption (%)	14%	17%	17%	-
Total energy consumption from renewable sources	138,516.56	117,326.83	120,548.10	3%
Share of renewable sources in total energy consumption (%)	19%	16%	17%	6%
<ul style="list-style-type: none"> includes: fuel consumption for renewable sources including biomass, biofuels, biogas, hydrogen from renewable sources, etc. 	16,567.18	16,411.95	15,959.71	-3%
<ul style="list-style-type: none"> includes: consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources 	117,484.46	96,723.05	98,188.51	2%
<ul style="list-style-type: none"> includes: consumption of self-generated non-fuel renewable energy 	4,464.92	4,191.83	6,399.88	53%
Renewable energy generation	not calculated	3,960,050.92	4,873,918	23%

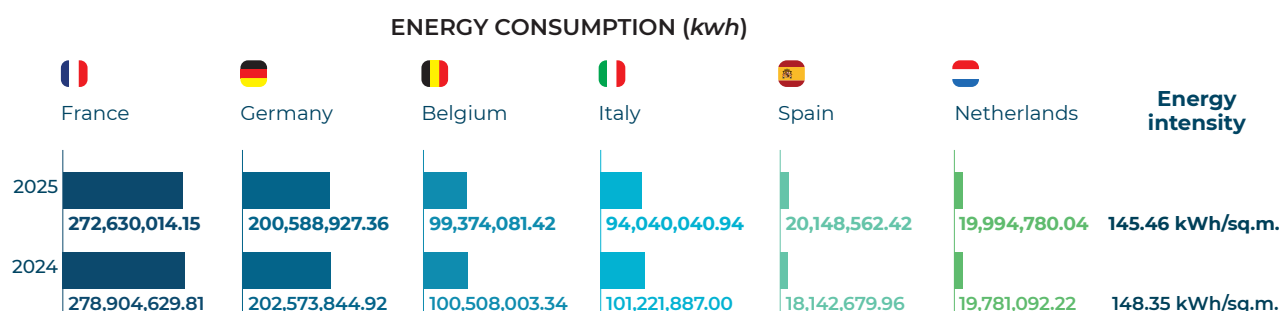
The changes in Clariane's energy mix in 2025 are a result of:

- changes in the energy mix of each country (district heating connections, transition to heat pumps, commencement of PPAs, etc.);
- the energy purchasing and supply strategy:
 - purchase of renewable electricity in two countries: Netherlands and Spain,
 - purchase of biogas to supply part of the gas needed by facilities (France),
 - purchase and cancellation on the market of Guarantees of Origin to cover 8,000 MWh of electricity consumption in Germany and 12,000 MWh in Italy.



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

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



The Clariane Group's energy consumption includes all energy consumed by Clariane facilities, excluding those under public service concessions in Spain.

The energy intensity calculation only incorporates the Group's energy consumption for sites with 12 months of continuous consumption data in 2025 and the floor areas corresponding to those specific sites.

• Energy-related Scope 1 and 2 carbon emissions are detailed below:

This metric includes all Scope 1 and 2 emissions related to energy consumption, excluding facilities under public service concessions in Spain. Emissions from "deconsolidated" scopes relate to sites divested in 2025; emissions from "consolidated" scopes relate to sites within the Group's consolidated scope at year-end.

TOTAL GREENHOUSE GAS EMISSIONS (TCO₂E)

	Scope 1 consolidated	Scope 1 non-consolidated	Scope 2 consolidated	Scope 2 non-consolidated
2024				
Total greenhouse gas emissions (tCO ₂ e)	72,877	803	42,978.1	314.5
2025				
TOTAL GREENHOUSE GAS EMISSIONS (TCO₂E)	69,761.2	1,555.1	32,072.6	1,501.6

Variations between 2024 and 2025 are linked primarily to disposals of facilities, including the disposal of a high-emission site in Italy in 2025.

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

Between 2019 and 2025, the carbon intensity of facility energy consumption decreased by 30%. This was the result of actions to reduce consumption volumes, improvements in equipment energy efficiency and a shift to lower-carbon energy sources where feasible.

	2019	2020	2021	2022	2023	2024	2025
Intensity ratio (location-based methodology)	41.0	37.8	35.0	31.0	31.8	31.3	28.6
Intensity ratio (market-based methodology)					29.6	29	25.9

- Consumption related to **contractual instruments** is detailed below:

	2024		2025	
	% Scope 2 consumption in kWh	% Scope 2 location-based	% Scope 2 consumption in kWh	% Scope 2 location-based
TOTAL CONTRACTUAL INSTRUMENTS	5.37%	5.52%	12.41%	17.7%
Guarantees of origin (Spain and the Netherlands)	5.16%		5.54%	
Power Purchase Agreements (Spain)	0.21%		0.53%	
Guarantees of Origin (Italy)	0%		3.80%	
Guarantees of Origin (Germany)	0%		2.54%	

The increased use of contractual instruments is explained by the purchase of Guarantees of Origin to cover a portion of CO₂ emissions associated with electricity consumption at facilities in Italy and Germany. In location-based terms, these contractual instruments cover **17.7%** of emissions, compared with 5.52% in 2024.

A fossil fuel emission factor of 0 was assigned to these market-based Scope 2 power consumption volumes for the Group's 2025 carbon footprint.

Greenhouse gas (GHG) emissions [E1-6]

The Group uses a carbon footprint measurement and pathway management tool to:

- industrialise carbon footprint production;
- be able to track progress against the reduction pathway;
- define reduction pathways managed by each functional community, based on the Group's reduction targets, identified reduction initiatives and their reduction potential.

In 2025, a dual workstream was undertaken to reduce the time required for carbon footprinting:

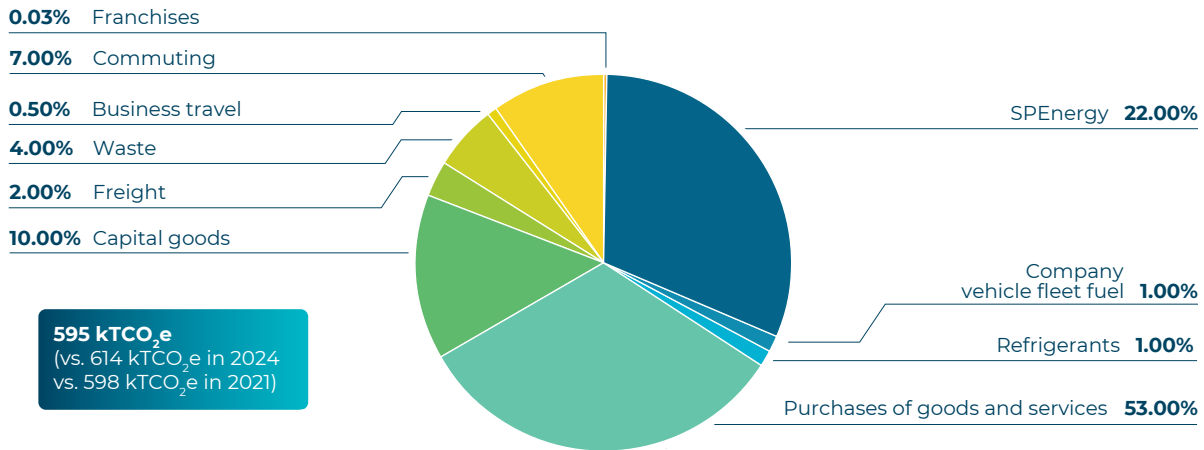
- mapping of existing data sources in software tools to automate data collection wherever possible via interfaces, particularly for purchased goods and services;
- configuring data processing for goods and service purchase orders.

Work was undertaken in 2025, with the assistance of a specialist carbon consultancy, to refine the calculations for freight and employee commuting. The Real Estate Department also conducted an internal study to refine the carbon footprint of new buildings, based on a sample of French projects and a study by the European Global Building Data Initiative.

The Group's 2025 footprint was calculated using actual data for **64%** of the total, with the remaining **36%** extrapolated based on first-half data where second-half data was unavailable. In 2024, 77% of the Group's footprint was extrapolated or estimated, with only 33% based on actual data. The improvement in data reliability and quality between the two years is attributable to the work carried out in 2025, as described above.

Scope 3 accounts for **81%** 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 53% of the total footprint), followed by "Capital goods" (comprising buildings, equipment and furniture, and purchased or leased vehicles), which accounts for more than 10% of the footprint.

2025 CARBON FOOTPRINT



2024 GHG emission data have been adjusted in this sustainability statement in line with the restatement of 2024 energy consumption.

Name of category	Scope	Category	2021	2023	2024	2025	% change 2025 vs 2024	2030 targets vs 2021
TOTAL MARKET-BASED GHG EMISSIONS			598,049	663,828	614,617	595,443	-3%	-25% (SCOPES 1, 2 & 3)
Total Scope 1			107,381	83,668	80,530	79,646	-1%	
Direct emissions from stationary combustion sources	1	1-1	98,816	76,931	73,680	71,316	-3%	
Direct emissions from mobile combustion sources	1	1-2	4,340	4,734	4,877	5,166	6%	
Direct fugitive emissions	1	1-4	4,225	2,003	1,973	3,164	60%	
Total Scope 2			42,092	42,067	43,295	33,574	-22%	-43% (Scopes 1 & 2)
Indirect emissions from electricity consumption	2	2-1	42,092	32,924	37,905	27,977	-26%	
Indirect emissions from the consumption of heat, steam or cooling	2	2-2		9,143	5,387	5,597	4%	
Total Scope 3			448,576	538,093	490,795	482,222	-2%	
Purchased goods and services*	3	3-1	248,299	275,953	280,549	318,623	14%	-25% for categories marked* (73% of Scope 3 in 2021)
Capital goods	3	3-2	83,501	144,078	92,612	62,027	-33%	
Fuel- and energy-related emissions (not included in Scope 1 or Scope 2)	3	3-3	25,427	24,388	23,746	22,314	-6%	
Upstream transportation and distribution	3	3-4	12,936	15,527	14,022	9,990	-29%	
Waste generated in operations*	3	3-5	26,902	21,051	20,494	23,830	15%	
Business travel*	3	3-6	2,702	2,741	2,737	2,686	-2%	
Commuting*	3	3-7	48,808	54,231	55,343	41,234	-25%	
Upstream leased assets	3	3-8			1,164	1,345	16%	
Franchises	3	3-14		125	128	172	34%	

Name of category	Scope	Category	2021	2023	2024	2025	% change 2025 vs 2024
TOTAL LOCATION-BASED GHG EMISSIONS			612,325	675,524	624,354	606,040	-3%
Total Scope 1			107,381	85,052	81,763	79,646	-3%
Direct emissions from stationary combustion sources	1	1-1	98,816	78,314	74,913	71,316	-5%
Direct emissions from mobile combustion sources	1	1-2	4,340	4,734	4,877	5,166	6%
Direct fugitive emissions	1	1-4	4,225	2,003	1,973	3,164	60%
Total Scope 2			53,892	50,178	49,613	44,171	-11%
Indirect emissions from electricity consumption	2	2-1	53,892	41,035	39,652	38,577	-3%
Indirect emissions from the consumption of heat, steam or cooling	2	2-2		9,143	9,961	5,595	-44%
Total Scope 3			451,052	540,294	492,978	482,222	-2%
Purchased goods and services	3	3-1	248,299	275,953	280,549	318,623	14%
Capital goods	3	3-2	83,501	144,078	92,612	62,027	-33%
Fuel- and energy-related emissions (not included in Scope 1 or Scope 2)	3	3-3	27,903	26,588	25,862	22,314	-14%
Upstream transportation and distribution	3	3-4	12,936	15,527	14,022	9,990	-29%
Waste generated in operations	3	3-5	26,902	21,051	20,494	23,830	15%
Business travel	3	3-6	2,702	2,741	2,738	2,686	-2%
Commuting	3	3-7	48,808	54,231	55,343	41,234	-25%
Upstream leased assets	3	3-8			1,231	1,345	9%
Franchises	3	3-14		125	128	172	34%

	2021	2024	% change 2024 vs 2021	2025	% change 2025 vs 2021
Total GHG emissions (location-based) per net revenue ($tCO_2e/€m$)	142	118	-17%	114	-20%
Total GHG emissions (market-based) per net revenue ($tCO_2e/€m$)	139	116	-16%	112	-19%
Scope 1 GHG emissions per net revenue ($tCO_2e/€m$)	25	24	-39%	15	-40%
Scope 2 GHG emissions (market-based) per net revenue ($tCO_2e/€m$)	10	8	-16%	6	-35%
Scope 3 GHG emissions per net revenue ($tCO_2e/€m$)	104	93	-11%	91	-13%
Net revenue used to calculate GHG intensity	4,311	5,282	23%	5,310.3	23%
Net revenue (other)	-	-	-	-	-
Total net revenue (in financial statements)	4,311	5,282	23%	5,310.3	23%

The 2025 market-based footprint is stable, and **0.4% lower** than the Group's 2021 footprint. The main upward trends in relation to the 2021 footprint are related to a significantly higher volume of activity in Scope 3 (8%), while Scopes 1 and 2 reported a downward trend (24%) as a result of initiatives begun in 2022 to reduce energy consumption volumes and diversify the mix. The study conducted by the Real Estate Department led to an upward revision of emission factors for new buildings; however, this effect is offset by a sharp decline in new developments.

The proportion of emissions related to purchased goods and services within the Group's carbon footprint was 54% in 2025. This figure has risen steadily since 2021, while Scope 1 and 2 emissions have stabilised reduced. This trend reflects the difficulty of taking action, given the Group's position significantly downstream in the value chain. As detailed in the transition plan (section 3.2.2.1), the Group's heavy operational reliance on other sectors (notably catering, transport, medical products and consumables) underscores its critical dependence on measures implemented within these other industries to reduce their own impacts.

None of the Scope 1 emissions originate from regulated emission trading schemes (ETS).

GHG removals and GHG mitigation projects [E1-7]

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

	2021	2024	2025
Total GHG captured/sequestered: related to own operations (tCO ₂ e)	0	0	0
Total GHG captured/sequestered: related to the upstream value chain (tCO ₂ e)	0	0	0

The Group did not finance any carbon offset or sequestration projects in 2025, 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.

Internal carbon pricing [E1-8]

During the final quarter of 2025, Clariane implemented an internal carbon guide price set at **€100** per tonne of carbon equivalent. The figure was determined via benchmarking, and the scope of its application was defined in line with the Group's strategic priorities in terms of energy transition and mitigation.

This internal carbon price has been incorporated into the Investment Committee procedure for all investment decisions relating to new buildings, facility acquisitions, new equipment purchases and service provider contracts exceeding €100,000 in CapEx or €1 million in OpEx.

It is calculated:

- for projects involving existing facilities: based on greenhouse gas emissions derived from the facility's energy consumption and energy mix, as well as an estimate of the prospective project's impact on those emissions;
- for new buildings and acquisitions of facilities: based on an estimate of greenhouse gas emissions derived from the projected energy consumption and energy mix of the new facility.

The internal carbon price complements the energy intensity and climate hazard sensitivity criteria, which are also integrated into the evaluations presented to the Investment Committee.

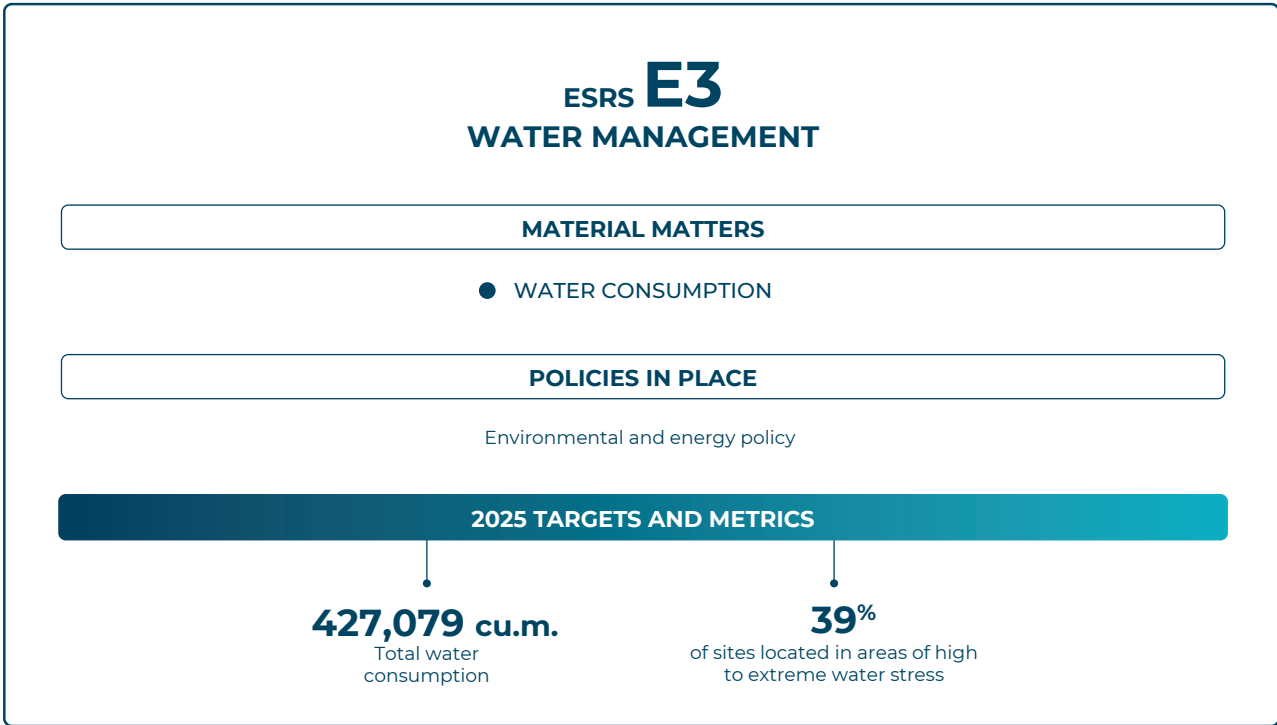
Anticipated financial effects from climate-related risks and opportunities [E1-9]

The Clariane Group is currently assessing the anticipated financial effects of climate-related impacts, risks and opportunities; for the 2025 financial year, it has utilised the transitional provision allowing for the deferred disclosure of these metrics.

3.2.2.7 Summary of 2025 key actions and overview of 2026 priorities

2025 key actions	2026 priorities
Integration of an ESG assessment for Investment Committee commitments exceeding €100,000 in CapEx or €1 million in OpEx. This assessment notably incorporates an estimated internal carbon price.	Development of enhanced energy management practices in line with ISO 50001 requirements (metrics, action plans, training, monitoring, etc.).
Purchase of renewable energy Guarantees of Origin to decarbonise a portion of Clariane's energy consumption (Spain, Netherlands, Italy and Germany).	Continued rollout of energy performance contracts (EPCs) across facilities .
Deployment of Energy Performance Contracts (signed or in the process of being signed) at 100 facilities in France.	Continued progress on the automated reporting of consumption data to ensure greater responsiveness in the event of anomalies.
Vulnerability study of the real estate portfolio based on the climate risk exposure assessment conducted in 2024.	Consultations with key suppliers regarding their decarbonisation roadmaps and how these can be integrated into the Group's carbon footprint.
Conversion of 30% of the corporate and service fleet in France to electric vehicles .	Costing and identification of financing arrangements and the implementation schedule for the adaptation plan .

3.2.3 Water management [ESRS E3]



3.2.3.1 Description of impacts, risks and opportunities related to water management [ESRS 2 IRO-1]

The double materiality assessment conducted by Clariane (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities (IROs) related to water management:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Water consumption	Management of water consumption within own operations (e.g., eco-gestures, equipment water efficiency, leak resolution), contributing to improved local management during periods of water stress		IP	

Nature of the IRO

IP Positive impact
IN Negative impact
R Risk
O Opportunity

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

Water consumption matters are material for the Group due to the increase in water stress and the potential impacts on operations, health and the quality of life of patients and

residents resulting from water shortages. Given the vulnerability of its patients and residents, and its extensive local presence, the Group can contribute to the preservation of high-quality living conditions. The consultation process used to determine the materiality of water-related IROs is specified in section 3.1.4.1 under ESRS 2.

3.2.3.2 Water management policy [E3-1]

Clariane's environmental and energy policy, published in 2024, covers matters related to water scarcity resulting from climate change and human usage.

In direct application of its **Sustainability commitment** – one of the five pillars of its corporate purpose – the Group has defined the following priority regarding water consumption:

- reduce water consumption (primarily through reduced withdrawal), particularly in areas of high water stress, and implement water conservation or recycling systems.

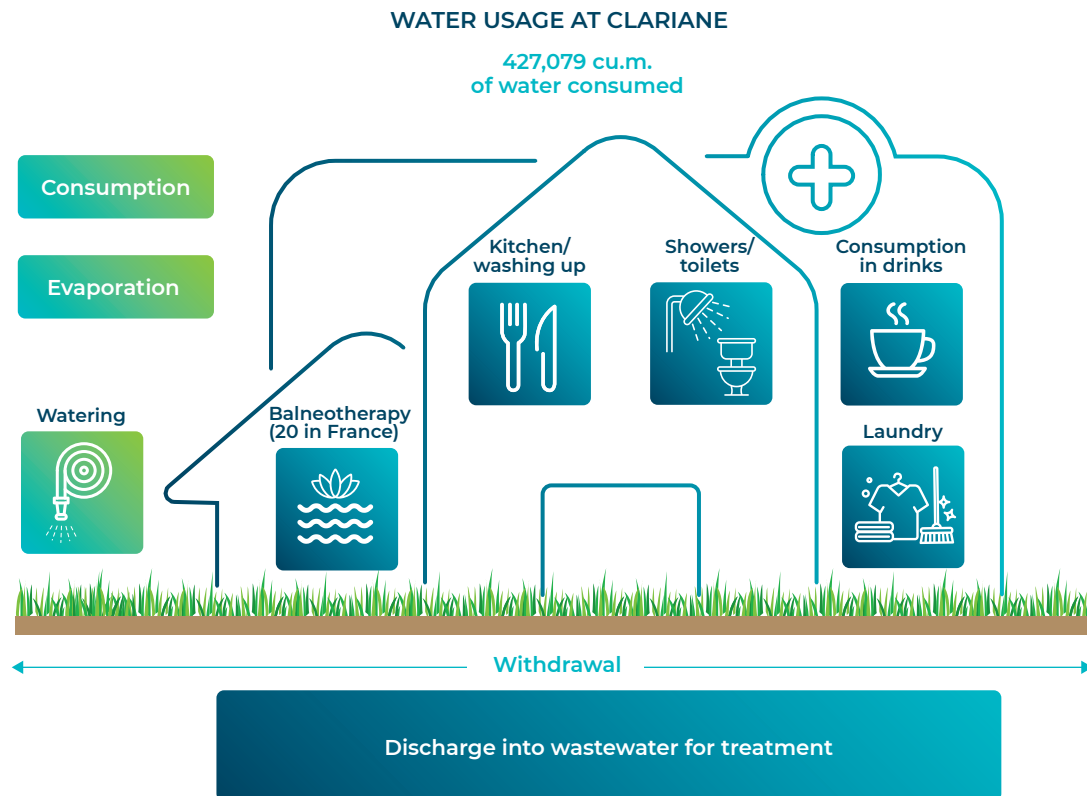
This water management priority applies **to all the Group's countries of operation and activities**.

It is specifically monitored and steered by the Group Energy Performance Department in close coordination with the Technical/Real Estate Department.

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.

Water consumption patterns at Clariane are similar to domestic usage, as facilities are residential and healthcare settings with certain specific features, such as rehabilitation centres with balneotherapy facilities.

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



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.

The departments 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.

3.2.3.3 Actions implemented [E3-2]

Clariane's water management actions align with the objectives of its environmental and energy policy, particularly the "Scarcity of natural resources, including water resources" pillar.

In 2025, these actions were implemented across the following areas:

- **awareness-raising among teams, residents and patients on water-saving practices** (with messages and quizzes on eco-gestures circulated throughout the network);
- **maintenance of water-consuming equipment, and identification and resolution of malfunctions causing excess consumption;**
- **improved monitoring of withdrawals and consumption:**

- use of meter readings and invoiced consumption data for Clariane's own operations to enable oversight to identify and analyse overconsumption. Future development paths include automated data collection and cross-referencing with billing data,
- systems exist 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,
- in the medium term, the Group intends to introduce more standardised water monitoring and alert tools;

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Exposure analysis:

Since 2024, the Group has 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 results of this analysis are detailed in section 3.2.3.4 "Targets and metrics".

Actions planned for 2026 are as follows:

In 2025, the Group established an action plan for water withdrawal and consumption. The framework for its rollout will be clarified starting in 2026, alongside other environmental action plans:

- conduct a baseline audit in each country, measuring water consumption in cubic metres and euros per facility, including a cross-facility comparison within the same business line by country;

- confirm target average water consumption figures based on national diagnostics, facility technical characteristics and a review of existing studies, differentiated by the level of water stress identified;
- oversee improvements to water consumption management for facilities that deviate from the targets identified.

The implementation of this action plan was de-prioritised in 2025, but will be revised in 2026 to capitalise on synergies with existing site performance monitoring themes (e.g., maintenance).

3.2.3.4 Targets and metrics [E3-3, E3-4]

Water consumption [E3-4]

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.

On the basis of ADEME (French environment and energy management agency) studies on average consumption per bed in healthcare and medico-social facilities, and the breakdown by water use, a conservative assumption of **8%** was applied to the share of withdrawn volumes that are consumed (related to green space irrigation and evaporation).

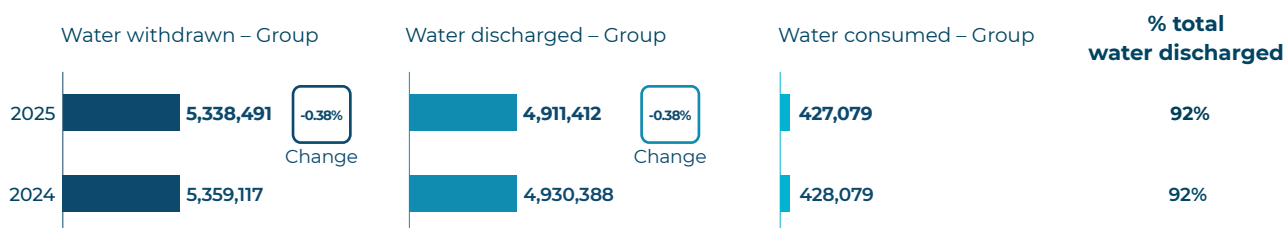
The remaining **92%** of the water withdrawn is considered to be discharged into wastewater networks, and therefore towards third-party service providers for treatment and reuse.

No water is stored by Clariane - except temporarily - for the uses illustrated in section 3.2.3.2 and ultimately discharged into wastewater. The Group does not recycle water withdrawn for its activities. Water resource reuse cases do not involve withdrawn and consumed water, but rather the harvesting of rainwater, notably for sanitation or irrigation in certain facilities.

In 2025, **86%** of water withdrawal data were based on readings or invoices, versus 91% in 2024. This variation is due to the divestment of sites with high water consumption where data were previously derived from meter readings or invoices, as well as the integration of numerous sites in Spain for which no readings or invoices were available at the time of the audit. Additionally, water consumption data for December are unavailable for around 100 sites in France.

The volumes of water withdrawn were estimated for Grupo 5 facilities in Spain (excluding sites operated under management agreements [public service concessions]) 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.

WATER WITHDRAWALS AND CONSUMPTION IN CU.M.



Between 2024 and 2025, variations were driven by the deconsolidation of 24 sites, partially offset by an overall increase in activity and specific leakage incidents.

The Clariane Group is currently prioritising a comprehensive diagnostic of its water withdrawal and consumption; consequently, no targets were set for these metrics in 2025.

Policy implementation is monitored through the measurement of water consumption and water-related incidents and insurance claims. To monitor water damage incidents in detail, the Group utilises claims reporting by country, analyses of claim types and periodic

maintenance and inspections. A review of operational processes related to water usage for premises maintenance is also being considered as a means of ensuring policy implementation.

Water intensity rate [E3-4]

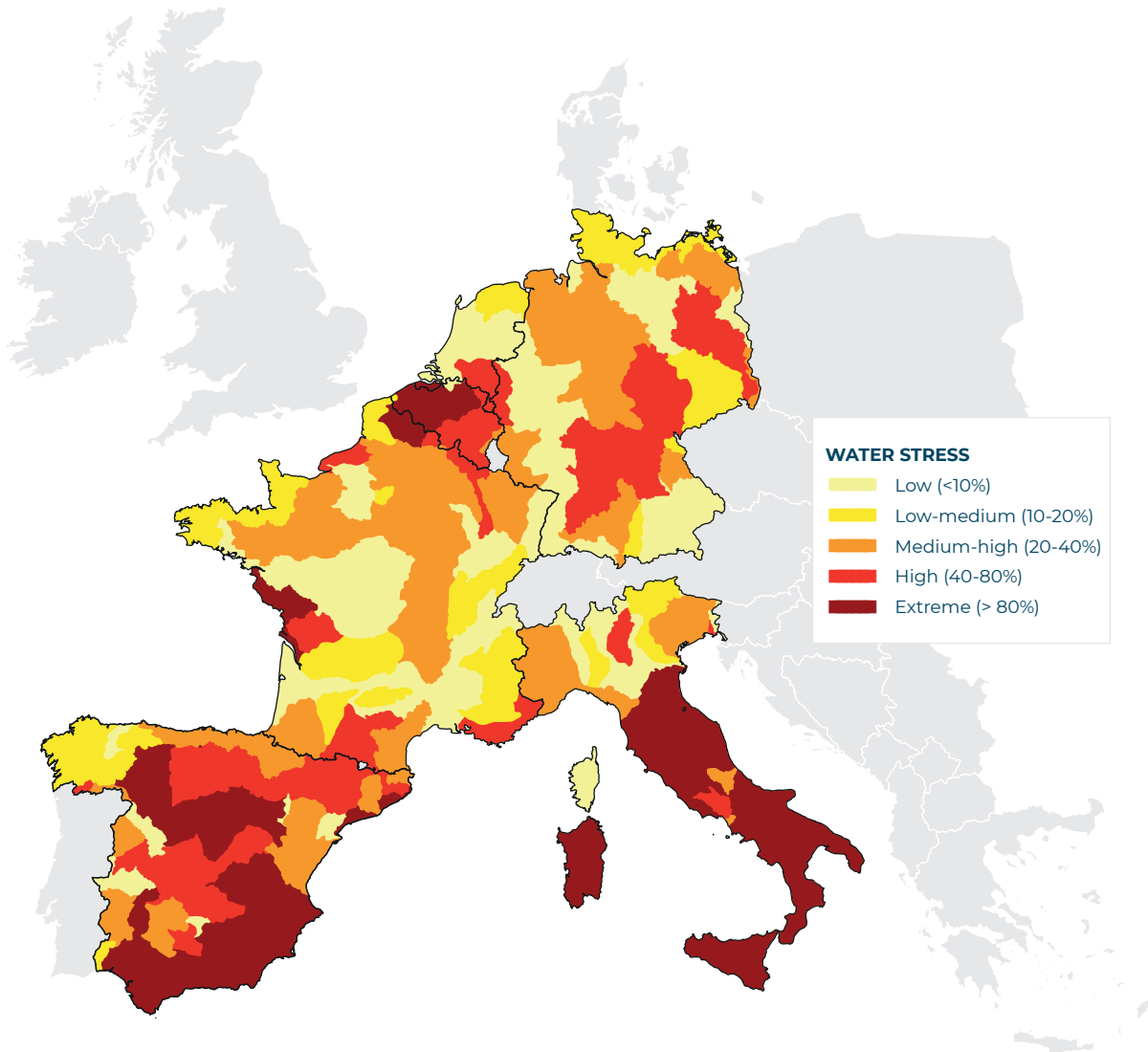
Water intensity is calculated for sites with 12 months of available data by dividing total water consumption by Clariane's annual revenue.

Water intensity (in cu.m./€m)	2024	2025	% change
Revenue excluding facilities under public service concessions in Spain (excluded from the scope of the metric)	5,079	5,091	0.2%
Intensity of water withdrawn	1,055	1,049	-1%
Intensity of water consumed	84	84	-1%

The revenue used to calculate this metric is adjusted to exclude revenue generated by facilities under public service concessions in Spain, as their consumption is excluded from the metric.

Percentage of water consumption attributable to water-stressed areas [E3-4]

The results of the water risk exposure analysis for operated assets as at the end of 2025 are shown on the map below:



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The risk assessment shows that **37%** of Clariane's facilities are currently exposed to a risk of high and extreme water stress, while **57%** of facilities are currently exposed to a risk of medium to extreme water stress due to their location. Volumetric results are presented in the table below. These figures exclude Spanish facilities under public service concessions; their inclusion would increase both metrics by approximately 1 percentage point.

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.

Water consumption in water-stressed areas	Total cu.m. consumed		Total cu.m. in areas with medium water stress and above		Total cu.m. in areas with high water stress and above	
	2024	2025	2024	2025	2024	2025
GROUP TOTAL	428,729	427,079	252,818	256,880	166,830	165,789
			59%	60%	39%	39%
Change 2025 vs 2024	-1,650.08		2%		-1%	

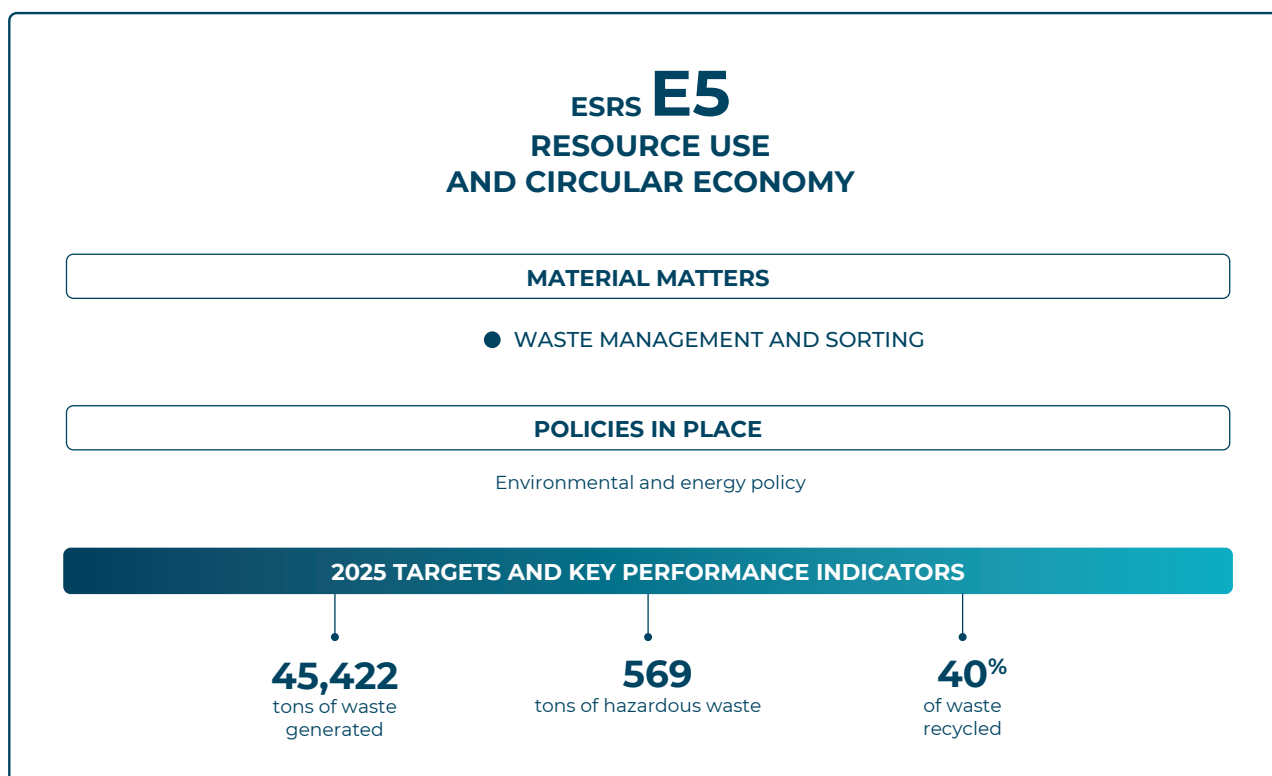
The results are very close to the 2024 values: in 2025, 39% of the Group's water consumption was in areas of high-to-extreme water stress, and 60% was in areas of medium-to-extreme water stress. In-year changes in

scope had minimal impact on the data, as facility disposals primarily occurred in France and Germany, where water stress is less intense than in southern European countries.

3.2.3.5 Summary of 2025 key actions and overview of 2026 priorities

2025 key actions	2026 priorities
<p>Raising awareness of water-saving practices among staff, residents and patients.</p> <p>Maintenance of water-consuming equipment, and identification and resolution of malfunctions causing excess consumption.</p> <p>Improved monitoring of withdrawals and consumption.</p> <p>Implementation of alert systems in facilities to signal abnormally high consumption.</p> <p>Update of water risk exposure analysis via the Aqueduct tool.</p>	<p>Continued improvement of consumption monitoring.</p> <p>Ongoing eco-gesture training for employees and equipment maintenance training for technical managers.</p> <p>Definition of the Group's action plan regarding water withdrawals and consumption.</p> <p>Implementation of synergies with facility performance management in terms of maintenance.</p> <p>Analysis of water-damage claims.</p>

3.2.4 Waste management [ESRS E5]



3.2.4.1 Description of impacts, risks and opportunities related to waste management [ESRS 2 IRO-1]

The double materiality assessment conducted by Clariane (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities (IROs) related to waste management:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Waste management	Low waste-recovery rates resulting from inefficient waste management and sorting systems		IN	IN

Nature of the IRO IP Positive impact IN Negative impact R Risk O Opportunity

3.2.4.2 Waste management policy [E5-1]

Under its **environmental and energy policy**, published in 2024, Clariane defines its waste management priority as **circularity**: seeking to reduce material use and waste volumes while increasing reuse, repurposing and recycling. This aligns with the **Sustainability** component of Clariane's corporate purpose commitment.

The environment and energy 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 waste 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.

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 **published** on Clariane's website.

The implementation of waste management commitments is spearheaded by 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.

A broader commitment to circularity is set out in the Clariane Responsible Purchasing Charter, a contractual document enumerating the Group's requirements for its suppliers. It specifies that suppliers must use eco-design, reuse and recycling for products and services sold to the Group. The aim is to minimise material generation at

source, in line with the 5R hierarchy (Refuse, Reduce, Reuse, Recycle and Rot).

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



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.

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.

3.2.4.3 Actions implemented [E5-2]

Clariane's waste management actions are aligned with the Circularity pillar of the Group's environmental and energy policy.

In 2025, these actions were implemented across the following areas:

Recurring actions undertaken by the Group over several years were continued in 2025 to reduce waste volumes and improve recycling, reuse and repurposing rates:

- 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. For example, in 2025, the Les Cheveux d'Argent facility in Belgium received the national Sustainability Award for its RecyPark project – a

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.

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.

dedicated recycling trolley that circulates through the facility to make it easier for residents to recycle. This was supported by awareness-raising activities for residents, relatives and staff, including information sharing on selective sorting, quizzes and games, and participation in creating and decorating the sorting trolley;

- Using second-hand materials in certain facilities, with dedicated events:

- second-hand clothing exchanges, garden furniture built from wooden pallets and furniture refurbishment.

In Spain, the Espartaes Sur welfare and occupational rehabilitation centre enables service users with psychosocial disabilities to restore old wooden furniture destined for the scrap heap. This free activity extends the life of furniture belonging to members of the local community while developing vocational skills for patients that will directly benefit their future professional integration;

- limiting medication packaging to prescribed doses only;
- participating in an industry taskforce on waste management in the medico-social sector;
- building on these initiatives, a number of pilot projects devoted to specific waste streams were carried out in 2025. In Italy, a pilot project involving connected incontinence pants was conducted to improve patient monitoring and comfort, while also eliminating unnecessary changes and reducing residual waste volumes.

In addition to these actions, Clariane continued its preparatory work for the implementation of more demanding and regular waste management and sorting performance monitoring:

- in France, a tender was conducted to appoint an expert service provider for a waste management mandate. This included identifying optimal collection and treatment providers, supporting facilities in improving sorting rates, (re-)negotiating contracts with collection service providers, centralising billing, and supervising and managing performance monitoring. This approach combines economic and environmental performance, reducing the operational burden on facilities by providing them with a single point of contact for waste:

3.2.4.4 Targets and metrics [E5-3, E5-5]

During the 2019-2023 period, the Group set a reduction target for residual waste volumes. A reduction of 16% per bed was achieved in 2023 compared with 2019, from 509kg of residual waste per bed per year to 427kg of residual waste per bed per year.

In 2024, a new target was set for the reuse and recycling rate of all waste generated, including both hazardous and non-hazardous waste. This target was determined in line with the material waste management impacts identified in the double materiality assessment, the methodology of which drew on stakeholder consultation and benchmarking against reference standards (see section 3.1.4.1). It also addresses the Circularity pillar of the Group's Sustainability corporate-purpose commitment, meeting stakeholder expectations for environmental performance.

Given the continuous improvement in waste data collection and analysis, a conservative target of at least 30% has been set for 2026. This is based on the reuse and recycling rates observed in the Group's 2019 waste diagnostic, while accounting for projects implemented since then.

This target 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;

- an initial pilot was conducted across 40 facilities in four regions as part of the tender process to confirm optimisation potential;
- building on an initial pilot conducted across 16 facilities in late 2024, to improve data collection regarding private waste contractors and municipal waste volumes, in 2025, a comprehensive waste data management system was implemented, covering all waste streams and collection methods across 21 facilities in Italy and 220 in Germany. The creation of this consolidated waste scorecard will serve to monitor the waste performance of facilities and drive continuous improvement through dedicated engagement initiatives in 2026.

Actions planned for 2026 are as follows:

In 2026, the Group intends to complete the rollout of this new waste performance governance at the operational level, prioritising France through the management mandate, Italy and Germany, while launching initial pilots in Belgium and the Netherlands.

This rollout is expected to continue into 2027 to ensure full coverage of the French scope in particular.

Additionally, the Group will continue to explore reuse, repurposing or recycling opportunities across major waste categories, with the aim of reducing the volume of non-recyclable and non-recycled waste, including incontinence products and medical equipment.

- it enables more efficient use of resources by encouraging longer usage times, reparability and reuse wherever possible.

Resource outflows (waste) [E5-5]

Waste recycling rate

In all, 60% of the Group's waste volume in 2025 was based on extrapolated or estimated local data, compared with 63% in 2024.

The launch of a pilot enabling the reporting of municipal waste volumes via a dedicated application across 241 Italian and German facilities is progressively improving this rate.

The data presented below are based on supplier data for waste volumes collected in the Group's six countries of operation, as well as declarations made via the aforementioned application.

The following methodology was used to extrapolate and estimate data:

- calculation of ratios per occupied bed for the main waste streams and for each activity in every country, based on waste volumes collected by private contractors (as stated in their reporting) or volumes declared via the application. 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;

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- these ratios were used to extrapolate data for areas not covered by information reported by suppliers or via a reporting application, 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 activity and per occupied bed for each waste stream by the number of missing beds within the scope.

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 or declarations made via the application;
- data for the Group's core residential activities (medicalised nursing homes and alternative living solutions as well as clinics) were systematically extrapolated and estimated

when not covered by the data reported by suppliers (with the exception of Spain, where extrapolation was limited to care homes);

- no data were extrapolated or estimated for non-residential activities such as day care or outpatient centres. The waste volumes included for these activities are taken directly from data reported by suppliers or declarations made via the application;
- hazardous waste in Italy has not been estimated, as comprehensive data was unavailable.

Extrapolation and estimation rates for waste volumes by country are detailed below:

- France: 84%;
- Germany: 51%;
- Italy: 68%;
- Spain: 98%;
- Belgium: 6%;
- Netherlands: 3%.

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

WASTE RECYCLING RATE

	2023		2024		2025	
	Metric tons	%	Metric tons	%	Metric tons	%
Recycled waste	21,190	50%	18,456	45%	17,968	40%
Non-recycled waste	21,086	50%	22,206	55%	27,454	60%
TOTAL	42,276		40,662		45,422	
Change 2024-2025						11.7%

Recycled waste: this category includes both re-use and recycling.

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

In 2025, the Group's total waste volume was **45,422 metric tons**, of which **1.3%** was hazardous waste.

The data reported are more comprehensive than in previous years, as the waste reporting application – the rollout of which began in 2025 – captures waste volumes that are not typically included in supplier reporting. The recycling rate of 40% remains above the target set by the Group, which continues to implement initiatives to improve sorting and reduce waste, as described in section 3.2.4.3.

The 2024 data have been restated in this sustainability statement to reflect a more accurate understanding of sorting practices acquired in 2025. Certain waste streams were incorrectly extrapolated for Belgium and the Netherlands in the previous statement.

Breakdown of waste volumes by treatment method

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.

A detailed breakdown of the types of waste generated by the Group can be found in the graphics in section 3.2.4.2.

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").

BREAKDOWN OF WASTE VOLUMES BY TREATMENT METHOD

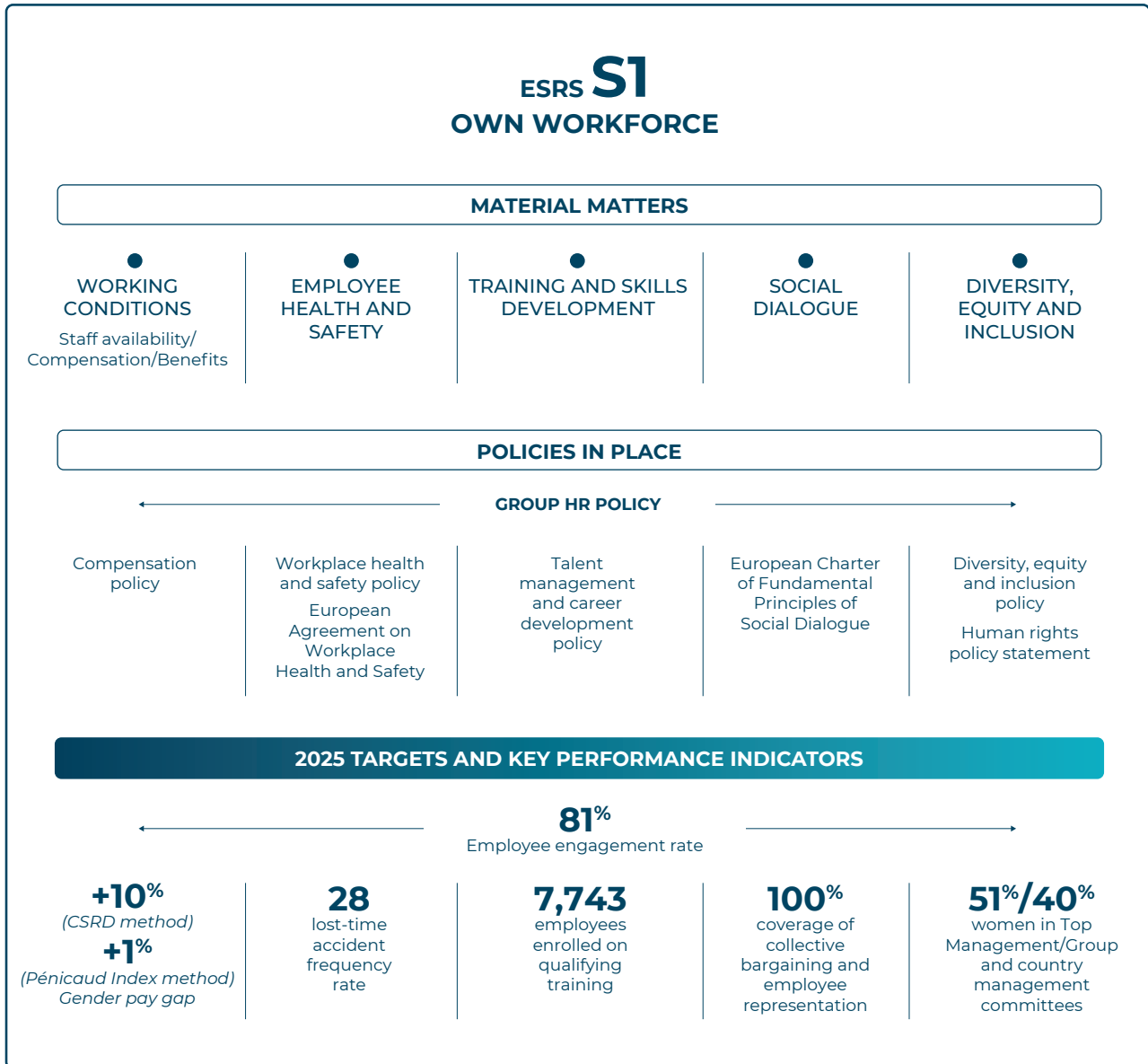
		2023			2024			2025		
		Incineration (excluding energy recovery)	Landfill	Other disposal operations	Incineration (excluding energy recovery)	Landfill	Other disposal operations	Incineration (excluding energy recovery)	Landfill	Other disposal operations
<i>in metric tons</i>										
Waste disposed to disposal	Hazardous waste	18	5	-	13.13	0.20	-	8.53	0.03	-
	Non- hazardous waste	224	4,987	-	244.93	5,001.71	-	318.26	5,667.94	-
<i>in metric tons</i>										
Waste not directed to disposal	Hazardous waste	-	217	1,172	-	8.51	862.08	-	0.19	559.95
	Non- hazardous waste	-	20,973	14,680	-	18,447.31	16,084.04	-	17,968.05	20,899.38
<i>in metric tons</i>										
TOTAL HAZARDOUS WASTE		1,412			884			569		
		3.3%			2.2%			1.3%		
<i>in metric tons</i>										
TOTAL NON-HAZARDOUS WASTE		40,864			39,778			44,854		
		96.7%			97.8%			98.7%		

3.2.4.5 Summary of 2025 key actions and overview of 2026 priorities

2025 key actions	2026 priorities
<p>Tendering and selection of an expert provider for integrated waste management on behalf of French facilities from 2026 (stream optimisation and/or creation of new streams, improved sorting rates, price renegotiation, and simplified contractual and administrative management).</p> <p>Launch of a pilot scheme for declaring waste volumes collected by local authorities across 241 facilities in Italy and Germany.</p> <p>Creation of content to teach people how to use the applications in which they log their waste-sorting volumes.</p>	<p>Implementation of new waste performance governance and data tracking within business tools across specific Group geographies.</p> <p>Expansion of the pilot scheme into Belgium and the Netherlands, with waste generation declared via an application to provide a comprehensive view.</p> <p>Launch of a month-long reporting campaign for waste generation volumes in Spain.</p>

3.3 Disclosures relating to social matters

3.3.1 Own workforce [ESRS S1]



Preliminary note: throughout the own workforce section, 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”.

3.3.1.1 Overview of material impacts, risks and opportunities related to the undertaking's own workforce and human resources policies [ESRS 2 SBM-2, ESRS 2 SBM-3, ESRS 2 SI-1]

As "care" is a fundamentally human endeavour, the employees of the Clariane Group form the essential foundation for fulfilling the Group's purpose: "Taking care of each person's humanity in times of vulnerability". This importance is further reflected in the business model, with expenses related to compensation, social charges and employee training accounting for 69% of total operational expenses (OpEx) (payroll expenses/(payroll expenses + other costs including purchases + rent)) in the consolidated financial statements, as presented in sections 6.1 and 5.3.1).

The Group is therefore particularly vigilant in accounting for the interests and views of its employees through the various channels and mechanisms for dialogue detailed in section 3.1.3.2 "Interests and views of stakeholders [ESRS 2 SBM-2]" and section 3.3.1.3 "Processes and channels for own employees to raise concerns".

Given this, workforce-related impacts, risks and opportunities are among the most material for the Group. In addition to the summary presented by material matter in section 3.1.3.3, workforce-related IROs are presented at the start of each topical section below, followed by the corresponding policies, action plans, metrics and targets:

- Working conditions (section 3.3.1.4):
 - Staff availability (section 3.3.1.4.2);
 - Compensation and social benefits (section 3.3.1.4.3);
- Social dialogue (section 3.3.1.5);
- Workplace health and safety (section 3.3.1.6);
- Training and skills development (section 3.3.1.7);
- Diversity, equity and inclusion (section 3.3.1.8).

Material matters regarding the short-, medium- and long-term impact of climate change on employees and non-employee workers are presented in section 3.2.2.2 in the analysis of Clariane's transition plan.

The Group Human Resources Policy – signed by the Chief Executive Officer, published on the website and circulated to all relevant countries and functions – defines the priorities addressing all material workforce-related matters.

It is broken down into several **topical HR policies**, which are detailed in the sections below in relation to their respective IROs.

Building on these policies, the **Clariane Standard** Human Resources process, which is ISO 9001 certified and deployed in all countries, incorporates the principles, rules and procedures expected by the Group for all HR activities.

Specific organisations and processes are in place to apply the Group's HR policies to the shared houses (Âges & Vie) businesses in France, given 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 and its full implementation has

been postponed to the 2027 reporting period at the latest. However, these activities are well covered in the annual C-Pulse employee satisfaction survey.

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 are also drafted to ensure **alignment and compliance** with:

- **the International Labour Organization's fundamental conventions;**
- **the United Nations Guiding Principles on Business and Human Rights;**
- **the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.**

They thereby embody the commitments formalised in the Human Rights Policy Statement, published on the Group's website, in particular:

- the **fight against all forms of discrimination** against employees and non-employee workers;
- **respect for freedom of association;**
- **the prohibition of illegal exploitation, child labour and forced labour.**

Group HR management:

- designs and leads Group HR policies in line with the material impacts, risks and opportunities identified in the double materiality assessment;
- reviews HR policies annually to verify their consistency with the Group's evolving challenges and ensure their constant support for the operational needs of the various activities.

HR policies are approved by the relevant governing bodies, specifically the **Board of Directors and the Group Management Board:**

- the implementation of these policies and associated action plans is overseen by the Ethics, Quality and CSR Committee (Board of Directors level) and the Group HR Committee (General Management level);
- the **Mission Committee** prioritises issues related to staff health, safety and well-being, training, internal mobility and value sharing with employees through dedicated working groups.

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;
- directors implement these HR policies in their respective countries and operations, adapting them where necessary to the specific characteristics of local organisations and regulations.

3.3.1.2 Characteristics of the undertaking's employees and non-employee workers [S1-6 & S1-7]

3.3.1.2.1 Characteristics of the undertaking's employees [S1-6]

The Group's total headcount was **70,685** permanent employees in 2025, compared with 69,452 in 2024. **65%** of the workforce is based in France and Germany.

In 2025, the Group employed **65,034** full-time equivalents (FTEs), representing a total payroll of €2,308 million (see section 6.1 – Note 4 – 4.1), compared with 63,086 FTEs in 2024.

As in the sector as a whole, the proportion of women in the workforce is very high, at **80%** of FTEs in 2025. **78%**

of employees are on permanent contracts and **71%** work full time.

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 figures are calculated based on employees on permanent and fixed-term employment contracts (including apprentices) present in the company at the end of the reporting period. The business does not experience significant month-to-month fluctuations.

Headcount by gender	2023	2024	2025	Change 2024-2025 (%)
GROUP TOTAL	68,350	69,452	70,685	1.8%
Male	13,060	13,493	14,125	4.7%
Female	55,288	55,956	56,557	1.1%
Other	2	3	3	0.0%
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	2025	Change 2024-2025 (%)
GROUP TOTAL	68,350	69,452	70,685	1.8%
France	24,010	24,035	24,157	0.5%
Germany	22,022	21,669	21,584	-0.4%
Belgium	9,374	9,535	9,707	1.8%
Netherlands	1,638	1,782	2,355	32.2%
Italy	5,354	5,601	5,284	-5.7%
Spain	5,952	6,830	7,598	11.2%

The increase in period-end headcount is primarily attributable to facility openings and the acquisition of new management contracts in Spain (+12), Belgium and the Netherlands (+3). The full integration of workforce data for the Netherlands into the Group HR information system resulted in an upward adjustment visible in the 2025 figures. Lastly, the fall in headcount in Italy is explained by the 12 facility closures and divestments completed during the financial year.

Total number of full-time equivalent employees and breakdown by type of contract and gender

The number of full-time equivalent (FTE) employees is calculated by prorating the hours worked by each individual against a full-time schedule for the period. Full-time hours are defined by country in accordance with national legislation. Non-guaranteed hours employees are defined as those whose employment contracts do not include a commitment from the Company to provide a minimum number of working hours over a specified period.

Employees by type of contract by gender – 2025	Male	Female	Other	Not reported	Total
TOTAL EMPLOYEES	13,254	51,777	2	1	65,034
Permanent employees (FTE)	10,068	40,398	1	1	50,468
as a %	76%	78%	50%	100%	78%
Temporary employees (FTE)	3,186	11,379	1		14,566
as a %	24%	22%	50%	0%	22%
Employees with non-guaranteed hours (FTE)					–
as a %					–
Full-time employees (FTE)	10,744	35,675	1	1	46,421
as a %	81%	69%	50%	100%	71%
Part-time employees (FTE)	2,510	16,102	1		18,613
as a %	19%	31%	50%	0%	29%

Total number of full-time equivalent employees and breakdown by type of contract and country

Employees by type of contract, by country – 2025	France	Germany	Belgium	Netherlands	Italy	Spain	Total
TOTAL EMPLOYEES	26,733	17,372	8,113	1,285	5,388	6,143	65,034
Permanent employees (FTE)	20,147	13,315	6,186	861	4,883	5,075	50,467
as a %	75%	77%	76%	67%	91%	83%	78%
Temporary employees (FTE)	6,586	4,057	1,927	424	505	1,068	14,567
as a %	25%	23%	24%	33%	9%	17%	22%
Employees with non-guaranteed hours (FTE)							–
as a %							0%
Full-time employees (FTE)	23,892	10,098	3,342	162	4,210	4,717	46,421
as a %	89%	58%	41%	13%	78%	77%	71%
Part-time employees (FTE)	2,841	7,274	4,771	1,123	1,178	1,426	18,613
as a %	11%	42%	59%	87%	22%	23%	29%

The tables above supplement the preliminary remarks by illustrating the higher proportion of part-time contracts among female employees, which is consistent with broader labour market trends and the higher representation of women in part-time work, notably for family-related reasons. Furthermore, there is significant heterogeneity across the Group's countries of operation regarding the use of part-time contracts, primarily due to cultural, legislative and economic differences. For example, part-time contracts are the norm in the flexible Dutch labour market, whereas full-time contracts remain the preferred model in France.

Total number of permanent employees who left the Company during the reporting year

Permanent employees (on permanent employment contracts) represent **80%** of FTEs and **82%** of Clariane's total headcount. As the Group's strategy is to maximise the proportion of permanent employees, the number of departures and the resulting turnover rate are specifically calculated for this category. The rate is determined by dividing the number of departures (excluding internal transfers, disposals or closures) by the total headcount at the end of the period. To identify the most effective retention strategies, departure and turnover analyses may be broken down by job type or length of service.

	2023	2024	2025	% change	2026 target
Number of permanent employees who left the Company	13,604	12,935	11,674	-10%	nk
Turnover rate (as a %)	22.6%	22.0%	20.0%	-2 pts	18%

The turnover rate improved by 2 percentage points to 20% in 2025, versus 22% in 2024. This decrease is mainly due to an update of the classification of permanent and fixed-term contracts in Germany. In the medium term, the Group plans to focus its efforts on continuing to reduce the turnover rate.

Average seniority of permanent employees in the Company

The average length of service for permanent employees present at the end of the reporting period, based on the total number of permanent employees (on permanent employment contracts) at the end of the period.

(in years)	2023	2024	2025	% change
Average length of service of permanent employees	7.5	7.7	7.8	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 Petits-fils) at the end of the reporting period. In the event of an acquisition, new employees retain their seniority. Average length of service rose to **7.8 years** in 2025, compared with 7.7 years in 2024. This was driven by a

notable increase in the proportion of employees with 4 to 6 years of service compared with shorter periods, confirming the trend observed over the last three years. 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.

3.3.1.2.2 Characteristics of non-employee workers in the undertaking's own workforce [S1-7]

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

- self-employed medical staff (e.g., doctors, physiotherapists, psychotherapists, etc.), who work in facilities in addition to the specialities 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 Petits-fils network of home help agencies in France, care assistants are employed directly by the people receiving support. This network was divested on 29 July 2025.

With regard to these different categories of stakeholders, the Group will disclose quantitative information starting in 2028 (covering the 2027 reporting year), in accordance with the transitional provisions, as presented in section 3.1.1.2.

3.3.1.3 Processes and channels for own employees to raise concerns [S1-2 & S1-3]

3.3.1.3.1 Processes for engaging with own employees [S1-2]

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

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

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

Responsibility for implementation rests with the Human Resources Department and is monitored by its dedicated bodies at the Group, country and facility levels.

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 Company 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 Group's workforce;
- at the 2025 meetings, delegates were briefed on **the Group's economic, social and financial position, business development, healthcare policy, vocational training policy, CSR strategy and real estate strategy;**
- 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 with this working group has resulted in the following:
 - the signing of a Protocol in 2021, followed by a European Agreement on Workplace Health and Safety in 2025,
 - the adoption by a majority of the European Works Council of the Joint Declaration on social commitment and the reduction of absenteeism in 2022,
 - the drafting of a Best practices management guide for reducing absenteeism in 2024;
 - a dedicated working group on **CSR and Training actions** has been meeting at least twice yearly since 2023 to monitor the progress of initiatives aligned with Clariane's commitments as a purpose-driven company, as well as developments at Clariane University. In 2025, this group formalised and adopted a Charter to support the Group's carbon emission reduction targets;
 - an ad-hoc working group dedicated to **internal communication with employees was set up in 2025 to raise the profile of the European Committee's work and mobilise the network in accordance with the texts and agreements signed.**

In addition to the European Company 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 Group 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 3.3.1.5.2.

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 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 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**. Annual 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.

This survey measures employees' perceptions of Clariane as an employer, their job satisfaction and the material matters affecting them, and the Group's commitments as a purpose-driven company.

The results are widely communicated and undergo quantitative and qualitative analysis (including qualitative feedback) at the Group, country and facility levels. The aim is to inspire initiatives that are adapted to expectations and have an immediate impact on employees' working conditions.

Occasional stakeholder consultations

In addition to the engagement means described above, the Company regularly organises consultations with all its employees to gather their opinions on sustainability matters. For instance, major consultations were conducted in 2022 to prepare for the transition to purpose-driven company status and to define the Group's social and environmental commitments.

Continuous improvement of these consultations is ongoing, as described in section 3.1.4.2.

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). The survey was repeated in France, Italy and Belgium in 2025.
- **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.
- **For caregiver employees:** On 24 November 2025, Clariane signed a professional gender equality, quality of life and working condition agreement in France. It includes a commitment to conduct a diagnostic study of employees who are also informal carers so as to better understand their profiles and needs.

3.3.1.3.2 Processes to remediate negative impacts and channels to raise concerns [S1-3]

Clariane has put in place **several systems 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 through training 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;
- **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 individual's status (employee or non-employee), HR teams work with the employer to determine the appropriate course of action;
- As part of the dialogue process described previously, **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,
 - trusted third parties in Belgium and the Netherlands;
- **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 3.8) 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 Company 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 3.3.3.3.

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.

- a Mediation Service in France, extended in 2023 to all staff, which can be triggered to resolve conflicts between management and staff, or within teams. In 2025, **47** requests for internal mediation were received. Reasons cited were communication, management, working atmosphere and work organisation. **Fifteen** internal facilitators lead these mediations, six of whom were trained in 2024. In 2025, Clariane was elected to chair the Association of Internal Mediators (AMI), which brings together several major companies and covers over 2 million employees;
- 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 instance, **41** on-site psychosocial risk assessment sessions were conducted in 2025, involving 1,375 employees. **452** individual consultations with psychologists were organised via partner company Therapyside,
 - in Germany, two-hour workshops on stress prevention and management were held on **156** sites.

3.3.1.4 Working conditions [ESRS 2 SBM-3, S1-1, S1-4, S1-5, S1-10, S1-11 & S1-16]

3.3.1.4.1 Description of impacts, risks and opportunities related to working conditions [ESRS 2 SBM-3]

Clariane's double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to working conditions:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Staff availability and workforce stability	Increased workload and coordination/supervision demands due to limited staff availability and/or workforce instability		IN	
	Financial effects related to replacement, recruitment and integration costs		R	
Compensation and benefits	Improved living conditions for employees thanks to the security of an adequate wage and benefits aligned with their needs		IP	
	Financial effects related to reduced attractiveness and employee retention in the event of non-competitive compensation and social benefits		R	

Nature of the IRO IP Positive impact IN Negative impact R Risk O Opportunity

3.3.1.4.2 Staff availability and workforce stability [S1-1, S1-4, S1-5]

3.3.1.4.2.1 Policies related to the undertaking's workforce in terms of staff availability and workforce stability [S1-1]

Managed by the Group Human Resources Department in coordination with Country HRDs, Clariane's HR policy seeks specifically to **ensure optimal working conditions by attracting and retaining employees wherever possible through permanent employment contracts**. On this stable foundation, the Group HR Department can fully deploy its various strategic pillars.

To this end, it has set the **following priorities**:

- implement actions to promote care professions: **bringing the Clariane employer promise** ("Clariane, your place to make a difference") to life throughout employees' careers;
- **anticipate workforce requirements through strategic planning and agile work organisation and scheduling** in order to mitigate the impact of fluctuations in activity and absenteeism;
- develop the employability of teams and their prospects for career development and retraining throughout their career paths;
- **promote a Servant Leadership model for teams**, based on active listening, consideration, empowerment and solidarity;
- implement retention-focused, value-sharing policies;
- **regularly measure** employee satisfaction, engagement and expectations via the annual employee survey in order to co-define improvement actions.

This policy applies to **all the Group's activities, in all its geographies**.

3.3.1.4.2.2 Actions implemented [S1-4]

The following key actions are being implemented in response to the IROs identified above, representing the operational deployment of the Group's human resources policy.

In 2025, these actions were implemented across the following areas:

Attracting and retaining staff on permanent employment contracts

- **A nationwide campaign was conducted in France to promote permanent contracts as a genuine lever for sustainable employment**

Use of fixed-term contracts (short-term contracts, agency staff) entails high recruitment and training costs and can disrupt the cohesion of the workforce. Frequent staff turnover can also negatively impact quality of care. The **"27 reasons to choose a permanent employment contract at Clariane"** plan encourages fixed-term employees to transition to permanent status. **Site managers were able to explain these benefits in their discussions on permanent employment contracts with employees**. For the first time in two years, the monthly non-permanent employment rate (proportion of staff on fixed-term contracts) fell below 20% during the final two months of the year, reaching 19.5% in November and 18.2% in December. This trend will need to be confirmed in 2026.

- **"Generalistik" nursing apprentice retention plan in Germany**

Nurses are a critical profession in a highly constrained German labour market. In response to the shortage of nursing staff, Korian Germany takes on some **2,000** apprentices in its general nursing apprenticeship programme each year. The aim is to employ these apprentice nurses on permanent employment contracts once they have completed their training. To address persistently insufficient conversion rates, a national retention plan was introduced in 2025. Based on structured monitoring, it focused on making rapid and effective hiring offers while recognising career paths to

strengthen engagement and encourage loyalty. In September 2025, a Top Apprentice event was organised in Munich to celebrate the 10 apprentices who received the highest grades. At the end of 2025, the apprentice-to-permanent conversion rate had risen from below 50% to **70%**.

Strengthening the leadership model: launch of the Operational Leadership Masterclass (OLM) programme for Regional Directors

Launched by Clariane University in 2025, this new training programme aims to strengthen the leadership capabilities of Regional Directors.

It focuses on developing the skills needed to support teams through continuous transformation and increasing complexity, fostering a management style rooted in active listening, empowerment and accountability by consolidating the leader's role in ensuring operational performance. It is an integral part of the Clariane leadership culture. Two classes began in France in October 2025 (**40** participants in total).

Participation in the 2025 edition of the *Gueules de l'Emploi* initiative to promote healthcare professions and career development paths within the Group

Gueules de l'Emploi is a Paris-based digital and physical exhibition that highlights the diversity, dignity and pride of professional vocations by showcasing professionals from all backgrounds. Eleven employees representing all six countries took part in the event. They were selected for their exemplary engagement, their embodiment of Clariane's values and their capacity to reflect the Group's diverse professions and career paths – from caregivers and nurses to facility directors and CEOs. Having all worked and grown at Clariane, they provide a tangible illustration of the development opportunities on offer.

Their portraits and stories were exhibited around the Place de la Concorde and will remain accessible online for approximately a year on the dedicated website (www.gueulesdelemploi.fr).

Implementation of Ensemble, an employee share ownership plan dedicated to value sharing

In 2025, a new employee share ownership plan was offered to all Group employees. The aim was to align their engagement and loyalty with the success of the Group's purpose. The plan's specific characteristics are described in section 3.3.1.4.3.2.

Actions planned for 2026 are as follows:

- **Continued enhancement of the scheduling system in France:**

Launch of a new scheduling system across all French facilities to improve operational efficiency through better site-level resource allocation and an enhanced employee experience. Employees will be able to access their schedules on their mobiles. They will also be able to go to a dedicated portal to consult and manage their hours and request shift changes directly.

- **Further European rollout of the operational leadership culture programme:**

Rollout of the Operational Leadership Masterclass is to be rolled out in Germany following its 2025 launch in France. The objective is to develop future Regional Directors, building a talent pipeline for operational leadership roles through internal promotion.

- **Expansion of annual appraisal and development campaigns via the C-Talents Group HR platform, including for non-managerial staff:**

Expansion of annual appraisal and development campaigns on the C-Talents platform to a broader employee base, including non-managerial staff, through a new form designed specifically for their needs, with the aim of improving the employee experience. The objective is to further digitalise these campaigns to facilitate the tracking of completion rates and the extraction of training, mobility and professional development requests.

- **in France**, all non-managerial staff will be able to use the new form for annual appraisals;
- **in Germany**, it will be rolled out to around 1,000 facility-based staff, including nurses;
- **in Spain**, roughly 350 managers will transition to the C-Talents platform in order to complete their annual appraisal on the Group platform, replacing the local system.

- **Strengthening of value-sharing mechanisms:**

A semi-annual incentive bonus will be introduced for all employees in France, based on progress in reducing absenteeism and improving occupancy rates, while maintaining strict quality standards. This mechanism aims to create a virtuous circle, with more stable labour relations leading to improved continuity of service, and ultimately, enhanced quality of care.

3.3.1.4.2.3 Targets and metrics [S1-5]

Permanent employee retention metrics

To measure the effectiveness of its retention strategies for permanent staff, the Group tracks changes in:

- the proportion of permanent employees (on permanent employment contracts);
- the number of departures and the turnover rate for permanent employees.

These metrics are provided in section 3.3.1.2.1 and cover all activities and geographies (excluding *Âges & Vie* and *Petits-fils*, which was divested on 29 July 2025). While readings for these metrics have been declining for two years, they remain high and represent a strategic priority for the Group.

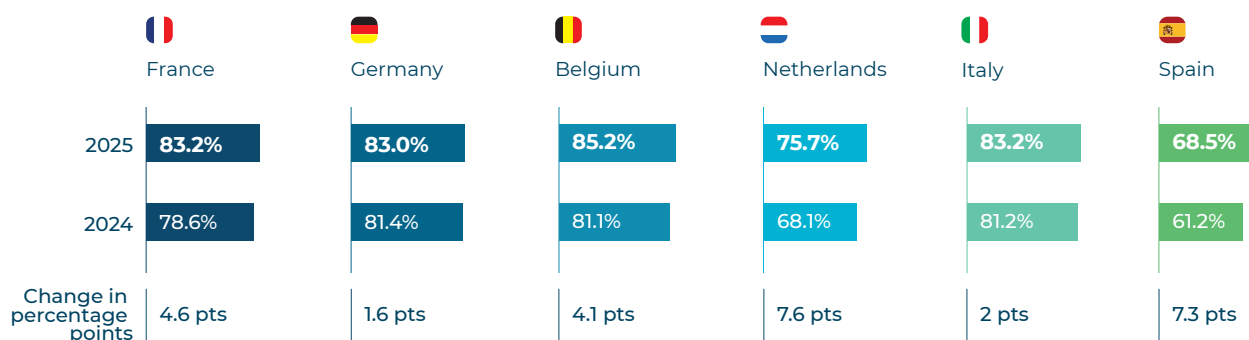
Engagement and satisfaction metrics

Top Employer certification

As the strength of the employer brand depends on the quality and comprehensiveness of HR policies, an annual audit is conducted for Top Employer certification.

- 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;
- in 2025, this certification covered all Clariane countries and activities (excluding Âges & Vie and Petits-fils).

Following audits carried out by the Top Employer Institute in Clariane’s various countries in 2025, the Group received the Top Employer Europe distinction for the second consecutive year.



Top Employer scores continued to improve in 2025, particularly in the “Development” category. Initiatives by Clariane Universities drove significant progress in 2025, notably in France (10-point increase to 72.5 from 63 in 2024). Similarly, 74% of employees agreed with the statement “I can grow and develop within the company” (2025 Pulse employee satisfaction survey), an increase of 3 percentage points compared with 2024.

Engagement rate

Engagement, satisfaction and e-NPS (Employee Net Promoter Score) are measured via the annual C-Pulse survey, which has been conducted with Ipsos for 10 years across all the Group’s countries and activities. Together, these metrics provide a cross-functional measure of the

Group’s ability to ensure staff availability by being a valued and recommended employer.

- In 2025, 70% of employees participated in the C-Pulse survey, a 5-point increase on 2023.
- Ipsos calculates and analyses the scores and makes them available on a dedicated platform.

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

- I am satisfied with my job;
- I am proud to work for my company;
- I plan to still be working with my company in two years;
- I identify with my company’s values.

Engagement rate by country (%)	2024	2025	Change in points	2025-2027 target
GROUP TOTAL	79%	81%	2.0 PTS	79% 3-YEAR AVERAGE
France	74%	75%	1.0 pt	
Germany	84%	87%	3.0 pts	
Belgium	81%	85%	4.0 pts	
Netherlands	80%	80%	0.0 pts	
Italy	83%	84%	1.0 pt	
Spain	74%	79%	5.0 pts	

Engagement rate by activity (%)	2024	2025	Change in points
GROUP TOTAL	79%	81%	2 PTS
Medicalised nursing homes	81%	84%	3 pts
Specialty care facilities	73%	73%	0
Other activities including Community Care	88%	78%	-10 pts

The engagement rate rose by 2 points in 2025, taking it **9 points above** the industry benchmark and **2 points above** the Group-wide target set in the long-term performance plan for 2025-2027.

This increase reflects already high and rising job satisfaction, and improvements in all the other items that make up the engagement score, namely value alignment, professional pride and retention.

Satisfaction rate

The “satisfaction rate” represents the percentage of respondents who “Strongly Agree” or “Somewhat Agree” with the statement: “Overall, I am satisfied with my job”.

87% of employees reported being satisfied with their work in 2025. This represents a 1-point increase compared with 2024 (and a 2-point increase 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.

e-NPS

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?’”.

- 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 3.3.3.4.3.3.).
- 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.

e-NPS	2024	2025	Change in points	2026 target
GROUP TOTAL	5	12	7 PTS	5

The e-NPS score of **12** in 2025 represented an increase compared with 2024 in all countries. It was **22 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 for 2026.

3.3.1.4.3 Compensation and benefits

3.3.1.4.3.1 Policies related to the undertaking’s workforce in terms of working conditions [S1-1]

The **Group Compensation and Social Benefits Policy**, managed by the Group HR Department in coordination with Country HRDs, aims to provide **fair, transparent and competitive compensation**. This policy aligns with the Group’s corporate purpose commitment to promote care professions while balancing the demands of a highly competitive, labour-short market with the expectations of employees, and patients and residents.

The policy is built on **three pillars**:

- **Attracting, motivating and retaining the talent** the Group needs;
- **Recognising individual and collective performance** over time;
- **Aligning the interests of employees** with those of Clariane and its shareholders;

Compensation policy and practice are based strictly on the **principle of equal pay for work of equal value for men and women**.

It combines **four main components**:

- **fixed compensation;**
- **variable compensation;**
- **collective compensation; and**
- **social benefits.**

Fixed compensation

The base salary reflects the skills, experience and level of responsibility required for the position. It is determined by the scope of tasks assigned, the employee’s contribution as assessed in annual performance appraisals, and job characteristics such as responsibilities, location and specific technical features. For certain roles, it is based on pay scales set in collective bargaining agreements, local market rates and the level of responsibility, with a focus on promoting care professions to support attractiveness, retention and recognition.

Variable compensation

a. Bonuses

Managerial staff and Group executives on permanent employment contracts are eligible for bonuses where stipulated in their contracts. The bonus is a component of annual compensation designed to reward both individual and collective performance. Payment is contingent upon achieving annual financial and non-financial (ESG) targets, as well as individual qualitative objectives aligned with Clariane's strategy, values and business plan. These objectives are tailored to the specific characteristics of each function. The consideration of sustainability performance criteria in variable compensation is described in more detail in section 3.1.2.2. Bonuses may be withheld in instances of insufficient overall performance. The calculation is based on a contractual rate expressed as a percentage of the base salary, corresponding to a target performance.

b. Other discretionary payments

The Group implements various discretionary payment schemes tailored to local regulations to recognise specific contributions or circumstances. Eligibility and payment terms vary by country and entity to ensure compliance with local legal frameworks, while also serving as an additional means of recognising employee engagement.

c. Long-term incentive plans (LTIP)

LTIPs are primarily represented by performance share awards. They aim to align compensation with the Group's sustainability performance and value creation by incorporating sustainability performance criteria, as detailed in section 3.1.2.2. They further aim to foster attractiveness and retention for key talent and ensure consistency between short- and long-term performance, and to share value created with the employees concerned.

Collective compensation

Collective variable compensation comprises employee share ownership schemes open to the entire workforce, alongside statutory or voluntary value-sharing plans such as performance-linked profit sharing (*intéressement*) and statutory profit sharing (*participation*), which is regulated in France. The Group is committed to increasing the share of financial performance going to employees through recurring employee share ownership plans. The Clariane Group employee share ownership policy is built on three pillars:

- capital increases reserved for employees. An initial offering was completed in 2022 (the Korus 2022 transaction), with 15% of the total eligible workforce subscribing and the subscription rate varying from 3% to 26% depending on the country;
- the Company saving plan (*Plan d'épargne entreprise - PEE*), exclusively for France, with the FCPE Actionnariat mutual fund;
- free share plans;
 - these plans are generally reserved for high-potential talent to drive long-term engagement.

This year, Clariane launched the "Ensemble" plan for all employees globally, granting 50 shares to each staff member to be vested after a three-year period, subject to continued employment and the achievement of defined customer satisfaction targets.

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:

3.3.1.4.3.2 Actions implemented [S1-4]

The key actions detailed below are implemented to address the previously identified IROs and represent the operational rollout of the Group's compensation and social benefits policy.

In 2025, these actions were implemented across the following areas:

Adequate wages

- In 2025, Clariane benchmarked the entry-level wages of its employees against the adequate wage standards recommended by ESRS S1. Country HR departments conducted these analyses for their respective areas, leveraging their expertise in national legislation and relevant collective bargaining or industry agreements.

Employee shareholding

- A cornerstone of the year was the launch of the Ensemble employee shareholding plan. This free share plan covered all Group employees as of 2 October 2025 (almost 70,000 people), regardless of their status (full-time/part-time, permanent/fixed-term) or their country of employment.
- Each beneficiary's 50 shares will vest on 2 October 2028, subject to two conditions:
 - the beneficiary remains with the Group for the duration of the plan,
 - the national Net Promoter Score (NPS) meets the designated threshold.

This plan enables Clariane to engage all its employees over time and align their interests with the Group's financial performance. It also serves to increase the proportion of employees holding shares in the Group's capital.

Profit-sharing and other one-off value-sharing plans

- In France, Clariane has signed a new collective profit-sharing agreement. This redistributes **30%** of financial outperformance to employees, provided that site-level absenteeism is reduced and occupancy (Korian) or billable days (Inicea) targets are achieved. The agreement is applied at the facility level for 2025, thereby ensuring that employees see the direct impact of their local efforts.

Actions planned for 2026 are as follows:

- In 2026, Clariane plans to conduct a comprehensive study in relation to the EU Pay Transparency Directive to analyse existing agreements and implement corrective action plans where necessary. This will also enable the Group to communicate more transparently on compensation frameworks for both current and prospective employees.
- Negotiations will also be conducted in France to further develop the profit-sharing agreement and transition its frequency from annual to semi-annual. This will align employees' interests more closely with their facility's performance and enable them to reap the rewards of their actions sooner.

3.3.1.4.3.3 Targets and metrics [S1-5, S1-10, S1-16 & S1-11]

Compensation metrics [S1-10 & S1-16]

Adequate wages [S1-10]

All employees in all Group operating countries are paid at or above the benchmark minimum wage in the main European markets. In each country, Clariane has compared its employees' wages with the minimum wage set by national legislation or collective bargaining. No Group employees are paid below these thresholds.

Annual total pay ratio [S1-16]

The annual total pay 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. The highest-paid individual within the company is Sophie Boissard, Chief Executive Officer of the Clariane Group.

	2024	2025	Change %
Annual total pay ratio	34	42	24%

The annual total pay ratio was 42 in 2025, up 24% compared with 2024. This increase is primarily attributable to the rise in Ms Boissard's base salary following the renewal of her appointment in 2024, effective from 1 January 2025, as well as the valuation of performance shares definitively vested in 2025, which exceeded the valuation of those that vested in 2024.

Gender pay gap (%) (CSRD methodology)

	2024	2025	Change
Group	n.a.	10.3%	N/A

To monitor the pay gap itself more precisely, Clariane also performs a calculation based on the "Pénicaud Index" used by the Group in France (see below), extending this methodology to all Group countries. The calculation is based on the pay of permanent and temporary employees

Gender pay gap (in percentage points > +/- 5%) (Pénicaud Index methodology)

	2024	2025	Change
GROUP	N.A.	1.04%	N/A
France	2.29%	2.19%	-0.10%
Germany	-1.22%	-1.05%	0.17%
Belgium	2.61%	0.14%	-2.47%
Netherlands	0.61%	2.37%	1.76%
Italy	0.81%	4.72%	3.91%
Spain	-0.01%	0.55%	0.56%

The Pénicaud Index methodology involves segmenting the workforce by professional category and age bracket to create comparable groups, accounting only for gaps exceeding 5%. Applying this methodology, the average gender pay gap for the Group as a whole is 1%, varying by country from -1.05% to 4.72% in favour of women

The calculation of her total compensation incorporates the following components:

- 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.

Compensation data obtained from the various countries for 2025 varies in scope, ranging from the inclusion only of annual base salaries for several countries to the full integration of profit-sharing, annual variable pay and long-term incentive plans for France.

Gender pay gap [S1-16]

The gender pay gap at Group level was initially calculated according to the methodology recommended in ESRS S1 by determining the difference between the average pay of all male employees and the average pay of all female employees across the Group, and then dividing this figure by the average pay for male employees. However, this methodology has the disadvantage of conflating actual pay gaps with differences in gender representation across the Group's various professions.

who have been with the Company for more than six months. In 2025, a Europe-wide project was launched to study these discrepancies more closely and prepare for the implementation of the EU Pay Transparency Directive, with results expected in 2026.

depending on the country and/or business combined in 2024. 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. 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.

Social protection [S1-11]

	% of employees covered Group-wide
Sickness	100%
Unemployment	100%
Employment injury and acquired disability	100%
Parental leave	100%
Retirement	100%

As part of our commitment to sustainability and in accordance with the CSRD, Clariane ensures that all employees benefit from social protection schemes aligned with local standards and/or the Group's internal policies. As such, all Group employees are covered either by local public programmes or by company-provided benefits against loss of income due to illness, unemployment, work-related accidents, disability, parental leave or retirement.

Employee shareholding

The Group tracks the results of employee share ownership plans through two primary metrics:

- the percentage of employees participating in share ownership plans at the time of subscription;
- the proportion of share capital held by employees. This percentage represents the number of shares held by employees relative to the total number of shares comprising Clariane's capital.

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%

% of share capital	2024	2025	Change in points
TOTAL HELD BY EMPLOYEES	0.72%	0.66%	-0.06 PTS

At the end of 2025, shareholder employees held **0.66%** of the share capital. It remained stable year on year after 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.

As the vesting date of share rights under the October 2025 Ensemble plan launched is in 2028, these shares are not yet reflected in the proportion of share capital held by employees. The final acceptance rate for this plan will be available in April 2026. In view of this plan's objective, the Group has set a target percentage of employees holding shares under the Ensemble plan. It is **50%** by 2028.

3.3.1.5 Social dialogue [ESRS 2 SBM-3, S1-1, S1-4, S1-5, S1-8]

3.3.1.5.1 Description of impacts, risks and opportunities related to social dialogue [ESRS 2 SBM-3]

Clariane's double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to social dialogue:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Social dialogue	Non-participation in the organisation of work in facilities, more limited expression of views		IN	

Nature of the IRO **IP** Positive impact **IN** Negative impact **R** Risk **O** Opportunity

3.3.1.5.2 Policies related to the undertaking’s workforce in terms of social dialogue [S1-1]

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 Company 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. They meet in accordance with specific national protocols.

In France:

- a Central Social and Economic Committee (CSEC) and regional social and economic committees (RSEC);
- work in thematic commissions;
- local representatives for each facility;
- an annual National Social Dialogue Seminar (7th edition held in 2025).

In Germany:

- local works councils within facilities;
- a dedicated council for the Curanum business, a national dialogue body (*Forumbetriebsrat*) and facility-level Health and Safety Committees (*Arbeitsschutz Ausschuss Sitzungen*);
- a Supervisory Board (*Aufsichtsrat*) chaired by the Group’s Deputy Chief Executive Officer and a balanced membership of elected employee representatives and management representatives.

In Belgium:

- a works council for each region;
- a central works council including federation representatives.

In other countries:

- social dialogue with union delegates appointed by national federations.

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.

- representatives from each country sit on the European Company Works Council, chaired by the Group HR Director, assisted by the European Employee Relations Department.

3.3.1.5.3 Actions implemented [S1-4]

The key actions detailed below are implemented to address the previously identified IROs and represent the operational rollout of the Group’s social dialogue commitments.

In 2025, these actions were implemented across the following areas:

Ten collective agreements were concluded during the year.

At European level:

- negotiations with a special negotiating group led to the signing of the **“European agreement on health and safety for accident prevention and health support”**;
 - building on the 2021 health and safety protocol, the agreement commits the parties to reducing work-related accidents and prioritising prevention, focusing on mental health and the prevention of third-party violence in the workplace (from residents, patients or families);
 - this tripartite agreement was signed on 26 June 2025 at a plenary meeting bringing together the European Company Works Council, the general delegate of the European Federation of Public Service Unions and Clariane’s General Management;
 - the work carried out over the last two years as part of the European Company Works Council standing working group on CSR and training, in connection with the purpose-driven company commitments, led to the drafting in 2025 of the **“Charter between the European Company Works Council and General Management to accelerate the Clariane Group’s carbon emission reductions”**;
 - signed unanimously by the members at the November 2025 plenary meeting, the Charter commits the parties to enhanced awareness, communication and training, emphasising the role of all those involved, including management, employees and staff representatives;
 - the Ensemble share ownership plan launched in 2025 received a favourable opinion following formal information and consultation with both the European Company Works Council and French Social and Economic Committee;
 - in 2025, a strong emphasis was placed on the **European Company Works Council’s communication**, its role and its activities. To this end, a dedicated working group has been set up, as provided for in the European Company Works Council agreement, with the aim of improving communication. Three meetings were held, resulting in the creation of a European Company Works Council member directory, the redesign of the biannual newsletter, the highlighting of work on absenteeism at the Top Management meeting, and the creation of a dedicated intranet page.
- In France**, collective bargaining has led to the signing of:
- a **professional gender equality and quality of life at work and working condition agreement**, signed with the UNSA, CFDT and FO unions;
 - a collective agreement allowing the implementation of **cost-of-living measures (as part of the mandatory annual negotiations)**, signed with UNSA and CFDT:
 - the mandatory annual negotiations (NAO) resulted in wage rises of approximately 1.9% for non-management staff for six months via a partial moratorium on personal protection insurance contributions, without reducing coverage. An amendment signed in October 2025 extended the measure by one month;

3 Sustainability Statement and Duty of Care Plan

Disclosures relating to social matters

- a profit-sharing agreement, signed with CFDT, CGT, UNSA and FO;
- a profit-sharing agreement, signed with CFDT, UNSA and CGT. Payment is contingent on absenteeism and performance metrics. The “360°” tool was launched to help facility directors monitor performance in real time.

The seventh social dialogue seminar was also held. This annual event brings together the chairs of the regional SECs, the elected members of the CSEC, the secretaries of the SECs, the central union delegates and representatives of Clariane France’s Top Management.

In Germany, against a backdrop of head office reorganisation and cost-cutting, two agreements were signed at the Munich and Wuppertal head offices. They outline **support measures for redundant employees and compensatory measures for remaining staff**.

Actions planned for 2026 are as follows:

In 2026, Clariane will continue to develop and intensify social dialogue in all countries, as provided for in the November 2023 European Charter on Social Dialogue.

Alongside the new pay negotiations (mandatory annual negotiations in France and industry-wide bargaining in Italy), Clariane will begin negotiations in France to renew the Health and Safety Agreement, building on the standards set out in the 2025 European Agreement.

In Spain, fresh negotiations concerning the Equality Plan will be launched for the head office.














In line with the 2025 process, rigorous monitoring of the implementation of all agreements in force will be carried out, whether signed at the European or country level. Monitoring committee meetings will be organised for this purpose.

As the European Company Works Council constitution agreement expires in 2026, the Group will oversee arrangements to extend it and for the election of new members.

3.3.1.5.4 Targets and metrics [S1-5, S1-8]

Collective bargaining coverage and social dialogue [S1-8]

100% of Clariane employees are covered by collective bargaining agreements, including both industry-wide and company-specific agreements. At company level, agreements are signed at European level with the European Company Works Council and the European Federation of Public Service Unions (EPSU), and with representative trade unions at country level.

	 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 and company	
% 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	No	No	No	No	Local agreements on working conditions and compensation Head offices restructuring agreement	Collective profit-sharing agreements Mandatory annual pay rounds Professional equality and quality of life at work agreement (Clariane UES and Âges & Vie) Social dialogue agreement (Âges & Vie)	Health and safety agreement for prevention of work-related accidents and health support Joint EC Works Council and Management Charter on reducing carbon emissions

100% of employees are covered by staff representatives across all activities and geographies. This is ensured through the European Company Works Council, which brings together representatives from all Clariane countries, alongside elected representatives at country, regional and local levels (for example, the French Social Dialogue Agreement mandates two local representatives per site).

European, country and occasional local agreements supplement industry-wide texts. Together, they define the terms and conditions of employment and compensation for the entire workforce. Industry- and company-level collective agreements govern the terms and conditions of employment and compensation in each country.

	2025						Group total
	France	Germany	Belgium	Netherlands	Italy	Spain	
Collective bargaining coverage (%)	100%	100%	100%	100%	100%	100%	100%
Staff representative coverage (%)	100%	100%	100%	100%	100%	100%	100%

Training in social dialogue

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.

% of site directors trained in social dialogue	2024	2025	2025 target	2026 target
GROUP TOTAL	42%	68%	60%	≥95%
France	60%	76%		
Germany	30%	35%		
Belgium	19%	62%		
Netherlands	0%	0%		
Italy	54%	86%		
Spain	43%	94%		

Social dialogue within each facility plays an essential role in ensuring good working conditions for employees. Clariane has committed to **training all site directors in social dialogue**, with the goal of training more than 95% of them by 2026.

In 2025, **68%** of facility directors received dedicated training in social dialogue, an increase from 2024 and in line with the strategic target for the year.

In 2025, employees’ perception of social dialogue quality was up 4 points compared with 2024, with **75%** of respondents now agreeing or strongly agreeing with the statement **“The Company promotes quality social dialogue”**.

3.3.1.6 Health and safety [ESRS 2 SBM-3, S1-1, S1-4, S1-5, S1-14]

3.3.1.6.1 Description of impacts, risks and opportunities related to health and safety at work [ESRS 2 SBM-3]

Clariane’s double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to health and safety at work:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Health & safety of own workforce	Impacts of working conditions on the physical and mental health of employees		IN	
	Financial effect of absenteeism		R	

Nature of the IRO **IP** Positive impact **IN** Negative impact **R** Risk **O** Opportunity

3.3.1.6.2 Policies related to the undertaking's workforce in terms of health and safety [SI-14]

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 2027.*

Accident metrics

The Group Human Resources Department draws up and implements Clariane's health and safety at work policy, as well as related actions, to achieve the health and safety performance targets set by General Management.

Clariane's **health and safety at work policy** is part of the Clariane Quality Management Standard. It is based on six pillars of action, including the mitigation of specific risks, such as slips, trips and falls.

- 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's occupational health and safety management system is based on the implementation of the various components of the **Health and Safety at Work Agreement** defined with the European Company Works Council, supplemented by the Occupational Health and Safety Agreement in France, signed in 2025 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.

The Group Human Resources Department coordinates the **network of health and safety managers in each country** to implement the Group's health and safety at work 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.

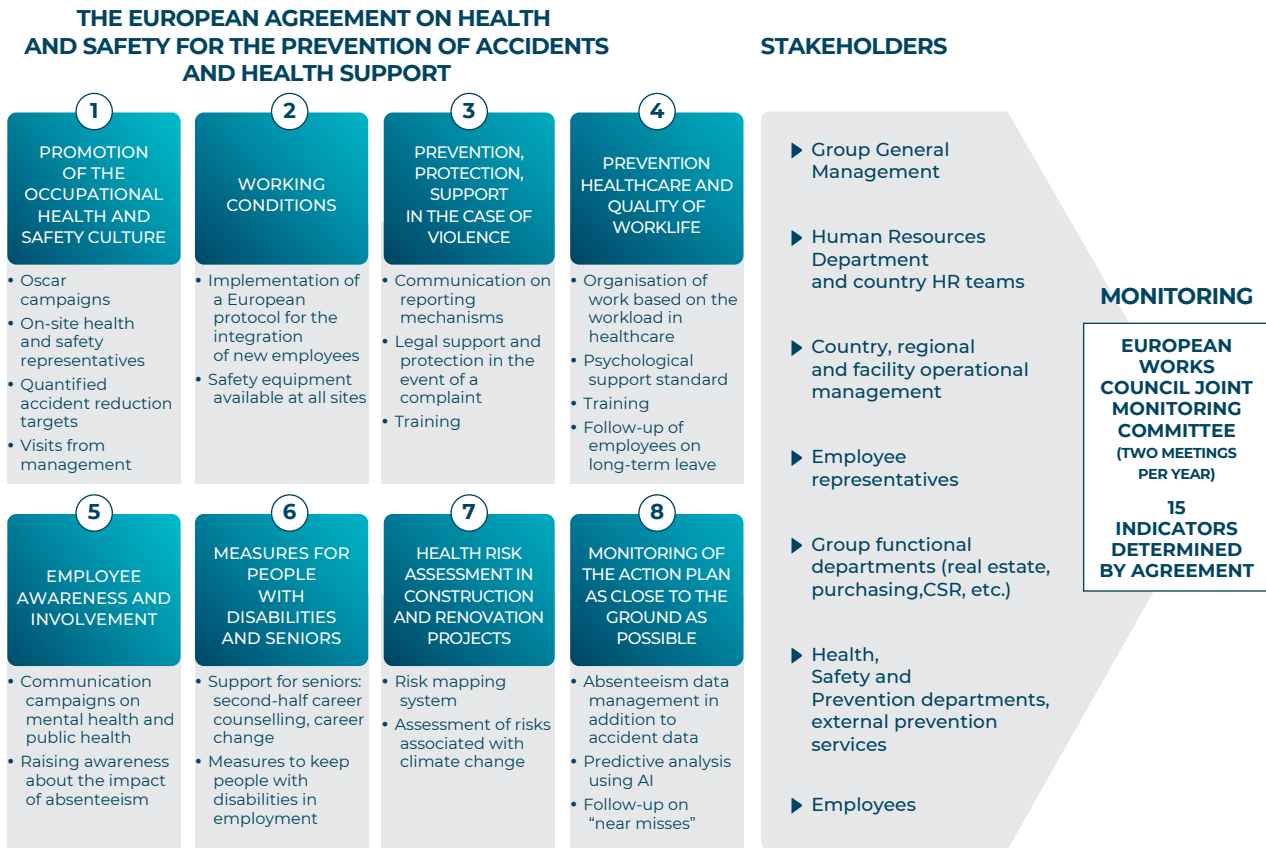
Six main types of accident have been identified in Clariane's various activities:

- 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 are also consolidated and reviewed by national health and safety experts at health and safety working group meetings. It is used to develop country-specific actions to mitigate risks.

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 Agreement on Health, Safety and Accident Prevention, adopted with the European Works Council in 2021.



The European Agreement on Health and Safety for Accident Prevention and Health Support aims to recognise the intrinsic link between employee health and safety, and the quality of care provided to residents and patients by reinforcing the measures taken in the 2021 Health and Safety Protocol. It formally classifies third-party violence in the workplace as a risk factor. It also emphasises absenteeism management and the importance of preventive health, stressing the need for everyone to take responsibility for their own health. Fourteen specific metrics have been established to track implementation, overseen by a newly established joint monitoring committee that will meet every six months to track the progress of the approach.

In 2025, a communication plan was defined to raise awareness of the European agreement and to establish it as a basis for dialogue and negotiation within the countries. This includes presentations to bodies in France, Belgium and Germany, and the production and distribution to facility directors of a poster with a QR code linking to the text of the agreement, as well as the production and distribution of a European Company Works Council directory to facilitate contact with members.

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. A formal pledge has been made to renegotiate the agreement with the social partners in the first half of 2026.

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;

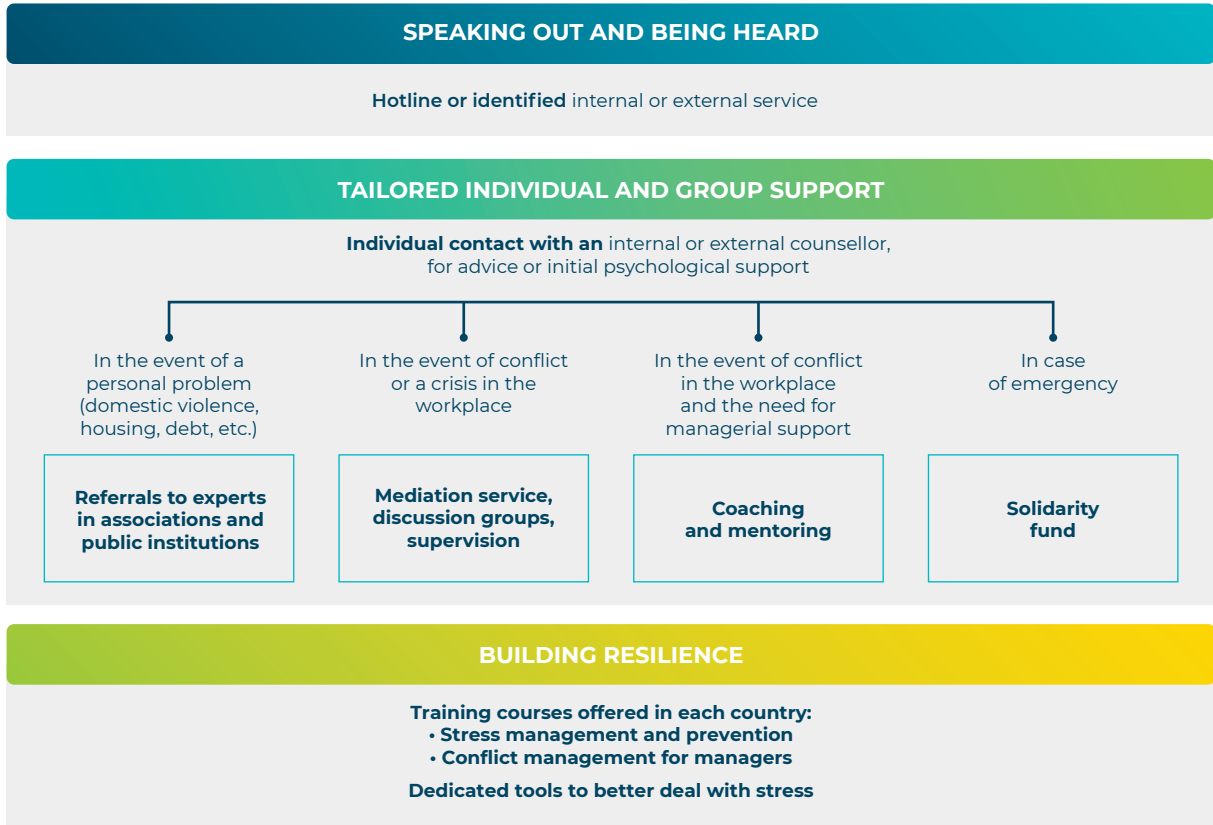
- prevention of physical risks;
- prevention of psychosocial risks;
- prevention of the risk of incapacity and professional exclusion.

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.

Social and psychological risks

As stated in the Health and Safety at Work Agreement, eliminating social and psychological 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.



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 2025, **78% of employees believed the Company provides access to social and psychological support (up 6 point vs 2024).**

3.3.1.6.3 Actions implemented [S1-4]

The key actions detailed below are implemented to address the previously identified IROs and represent the operational rollout of the Group’s health and safety at work policy.

Accident metrics

In 2025, these actions were implemented across the following areas:

• **Prevention of work-related accident risks**

2025 marked the conclusion of the implementation phase of the 25 commitments defined within the framework of the protocol of the 2021 European Agreement for Health, Safety and Accident Prevention, adopted with the European Company Works Council. Based on the methodology implemented to ensure qualitative and quantitative monitoring, the protocol achieved 82% of its objectives at the consolidated level. The main progress made by all countries under the protocol was as follows:

- heightened awareness of health and safety culture at work, particularly with the OSCAR (Occupational Safety Commitments and Rituals) mascot,
- appointment of a health and safety officer at every site,
- enhanced tracking of accident data to improve targeted prevention,
- increased management involvement (OHS committees and sharing of safety updates at management meetings);

- **Integration of OSCAR into the Group-wide ISO Management Standard**

OSCAR, the Group mascot that embodies employee safety at work, has been integrated into the ISO Management Standard deployed at each site. The Standard stipulates that OSCAR must be visible in each facility, through posters and other materials provided at the country level, to raise awareness of the safety culture and risk prevention among employees;

- **Signature of a European health and safety at work agreement in June 2025**

This agreement, a first in the sector, was signed at a plenary meeting of the European Works Council (EWC). Building on steps taken over several years, including the 2021 OHS protocol, this agreement reflects a strong ambition in terms of prevention, safety, health and quality of working life within the framework of social dialogue. It aims to improve working conditions and guarantee a safe and respectful environment by identifying and preventing risks, providing appropriate protective equipment and targeted training, and deploying health and safety representatives at sites;

- **Implementation of a French health and safety at work action plan including:**

- the implementation of a communication plan for regional and facility directors, detailing the financial impact of accident-related absenteeism,
- the introduction of weekly and monthly monitoring meetings with operational teams,
- the adoption of an in-house accident reporting process to improve data quality and provide better support to facilities in case of reservations or potential litigation or disputes;

- **Continued rollout of ISO 45001 certification in Italy**

Following the certification of four facilities and the Korian Italy headquarters in 2024, the initiative was extended to three additional facilities in 2025. The objective is to embed best-in-class OHS practices within a framework of continuous improvement.

Actions planned for 2026 are as follows:

The roadmap and monitoring of the new Health and Safety agreement will continue in 2026, building on the points integrated into the protocol and extended in the new agreement. The focus will be on the following topics in all countries:

- ensuring that safety inductions are integrated into the onboarding process for all new hires;
- enhancing the training offering dedicated to accident prevention;
- auditing and, where necessary, upgrading safety equipment and its technical application;
- promoting physical activity;
- strengthening employee protection protocols with regard to workplace violence.

Social and psychological risks

By the end of 2025, the standard's rollout had seen several achievements, according to the recommendations of the Mission Committee's Consideration working group:

Strengthening of prevention in mental health:

The June 2025 European Health and Safety Agreement now includes a dedicated chapter on stress prevention and the preservation of mental health, covering:

- workload management and mitigation;
- prevention and post-incident support in the event of workplace violence;
- communication on employee feedback systems within the countries;
- provision of social and psychological support services in accordance with the Clariane Standard for Social and Psychological Support;
- training modules on stress prevention and management;
- recognition of facility- and headquarter-level initiatives aimed at improving the working environment and preventing stress;
- organisation on 10 October 2025 of the first-ever communication campaign in all countries to mark World Mental Health Day, highlighting the availability of helplines and social and psychological support services.

Accelerated deployment of the mechanisms provided for in the country social and psychological support standard:

Support systems are being strengthened in all countries.

- **In France**, the **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;
- **Korian Germany** conducted two-hour workshops in 156 facilities in 2025 to identify sources of stress. Additionally, regionally adapted materials have been created to enable each site to communicate details of the external social and psychological support services offered in their respective regions. 92% of sites received the information, with more than 16,000 flyers and posters ordered following Korian Germany's initiative. In Germany, Clariane continued its initiative to train peer-support "Health Champions". There are 47 active "Champions" currently. In addition, the Humanoo app is available to all employees, offering advice on resilience and stress management;

- **In Belgium**, designated **trusted persons** have been deployed across all facilities; As required by Belgian law, these trusted people are tasked with listening to employees' problems and receive five days of training. At the end of 2025, 75 trusted persons had been trained and deployed;
- **In Italy**, the anonymous and confidential Stimulus helpline is now operational 24/7. All employees can talk to a psychologist by phone, video or chat;
- **In Spain**, 122 employees consulted psychologists face-to-face via the Therapyside platform. Psychosocial risk assessments were carried out at 41 sites, giving 1,375 employees the opportunity to express their views and receive advice and assistance as needed.

Clariane Universities offer training courses in all countries to improve stress prevention and management.

The November 2025 agreement on professional equality and quality of life at work has strengthened measures in favour of non-discrimination and equal access to training, promotion and equal pay, as well as work-life balance measures, thereby positively impacting mental load and health across the board. A commitment has been made to conduct a formal diagnostic assessment to support informal employee carers.

The agreement requires each Social and Economic Committee to appoint an officer to prevent sexual harassment and sexist behaviour, and to provide compulsory training to ensure optimal support for victims.

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 2025, **Clariane France's social services** made more than **2,600 contacts and provided support on 818 cases, 20% more than 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;
- Since 2025, childcare support has been provided via the distribution of universal service vouchers (CESU) in France.

788 requests were made to the Solidarity Fund in 2025, including 121 for emergency accommodation and 279 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.

Actions planned for 2026 are as follows:

The deployment of the standard will continue in 2026, with a strengthening of preventive actions regarding mental health, including support for employees in the event of violence in the workplace, the creation of Solidarity Funds, communication on the mechanisms in place within the countries to increase employee awareness and training on stress prevention and conflict management.

3.3.1.6.4 Targets and metrics [S1-5, S1-14]

Workplace health and safety management system [S1-14]

The Group's health and safety management system, as described in the preceding sections, covers **100% of the Group's employees** and non-employee workers on its sites.

Accident metrics [S1-14]

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.

The frequency rate (FR) disclosed below excludes accidents that do not result in lost time.

Number of accidents with lost time	2024	2025	% change
GROUP TOTAL	2,860	2,607	-9%
France	1,647	1,370	-17%
Germany	489	527	8%
Belgium	279	268	-4%
Netherlands	3	5	67%
Italy	123	114	-7%
Spain	319	323	1%

Rate of workplace accidents recorded = frequency rate

Frequency rate	2024	2025	Change in points	Targets
				2026
GROUP TOTAL	31	28	-3 PTS	29
France	42	35	-7.2 pts	
Germany	21	21.5	0.5 pts	
Belgium	30	28	-2 pts	
Netherlands	2	2.6	0.6 pts	
Italy	15	14	-1 pt	
Spain	35	33	-2 pts	

Each country has a total accident frequency rate reduction target for 2026.

A consistent reduction has been observed in the Group's frequency rate. The frequency rate was **28** in 2025, below the target of 30 set for the year. This reflects a 9.6% reduction in the number of lost-time accidents compared with 31 in 2024.

The accident frequency rate has continued to decline significantly in France (35 in 2025, down from 42 in 2024 and 53 in 2023) due to:

- a stricter internal policy regarding the verification of improper industrial accident claims, leading to their reclassification as illnesses by primary health insurance funds (CPAM);
- the strengthening of preventive actions, as described above.

In Belgium, the reduction in the number of accidents and the frequency rate is attributable to increased awareness-raising efforts by field-based prevention officers, using root-cause analyses.

In Spain, the decrease is notably due to the continuous improvement in data reporting and processing as part of the gradual integration of the country's various activities into the Group scope.

In addition, no fatalities were reported as a result of a workplace accident or in relation to a work-related illness in 2025.

Number of days lost to work-related accidents or illness

Days of absence due to illness are not included; only absences related to industrial accidents and occupational illnesses are recorded in the table below, based on days declared in the payroll software.

Number of days lost to work-related accidents or illness	2024	2025	% change
GROUP TOTAL	145,016	173,793	20%
France	125,796	155,330	23%
Germany	2,917	4,474	53%
Belgium	7,219	5,900	-18%
Netherlands	ND	ND	N/A
Italy	1,675	2,240	34%
Spain	7,410	5,849	-21%

In 2025, the number of days lost to work-related accidents and occupational illnesses increased compared with the previous year in France, Germany and Italy.

In France, days lost to work-related accidents continued to be recorded via the payroll system in 2025 and do not yet reflect adjustments made following the final confirmation of work-related accidents and occupational illnesses recognised by primary health insurance funds (CPAM). In 2026, improved data integration should make it possible to accurately reflect the decline observed in the number of work-related accidents. Furthermore, it should be noted that the average time off work following a work-related 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.

Social and psychological risks

The Social and Psychological Support Standard was established in late 2023, with a target of 100% deployment by the end of 2026. For each of the standard's fields of action, country HR departments and the Group HR Department evaluate progress metrics relating to helplines/support and guidance services, the Solidarity Fund and training. This allows them to calculate progress in implementing the standard country by country. The overall score is a composite of these metrics, representing progress in the standard's rollout.

These metrics and associated achievements are shared with the Mission Committee annually.

By the end of 2025, implementation of the standard had reached **82%**, in line with Group objectives and following the implementation of the actions described previously.

Deployment of the Social and Psychological Support standard (as a %)	2024	2025	Change in points	2026 target
GROUP TOTAL	72%	82%	10 PTS	100%
France	92%	92%	0 pts	
Germany	67%	83%	16 pts	
Belgium	67%	75%	8 pts	
Netherlands	67%	75%	8 pts	
Italy	50%	67%	17 pts	
Spain	50%	67%	17 pts	

Absenteeism

It covers several forms of absence: workplace accidents, commuting accidents, sick leave and occupational illnesses. The causes are therefore multiple and multifaceted. All periods of absence, whether short or long, are included in the overall absenteeism rate.

Absenteeism rate (as a %)	2024	2025	Change in points	Targets
				2026 (published 2023 URD)
GROUP TOTAL	10.4%	10.6%	0.2 PT	10.8%
France	7.9%	8.2%	0.3 pts	
Germany	12.9%	12.9%	0.0 pts	
Belgium	17.7%	17.6%	-0.1 pts	
Netherlands	9.0%	9.9%	0.9 pts	
Italy	4.3%	4.3%	0.0 pts	
Spain	8.6%	9.2%	0.6 pts	

In 2025, the absenteeism rate edged up to **10.6%** from 10.4% in 2024, exceeding the 2025 target of 10%. This overall rate of 10.6% breaks down as 7.1% for short-term absenteeism and 3.5% for long-term absenteeism.

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

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.

3.3.1.7 Training and skills development [ESRS 2 SBM-3, S1-1, S1-4, S1-5, S1-13]

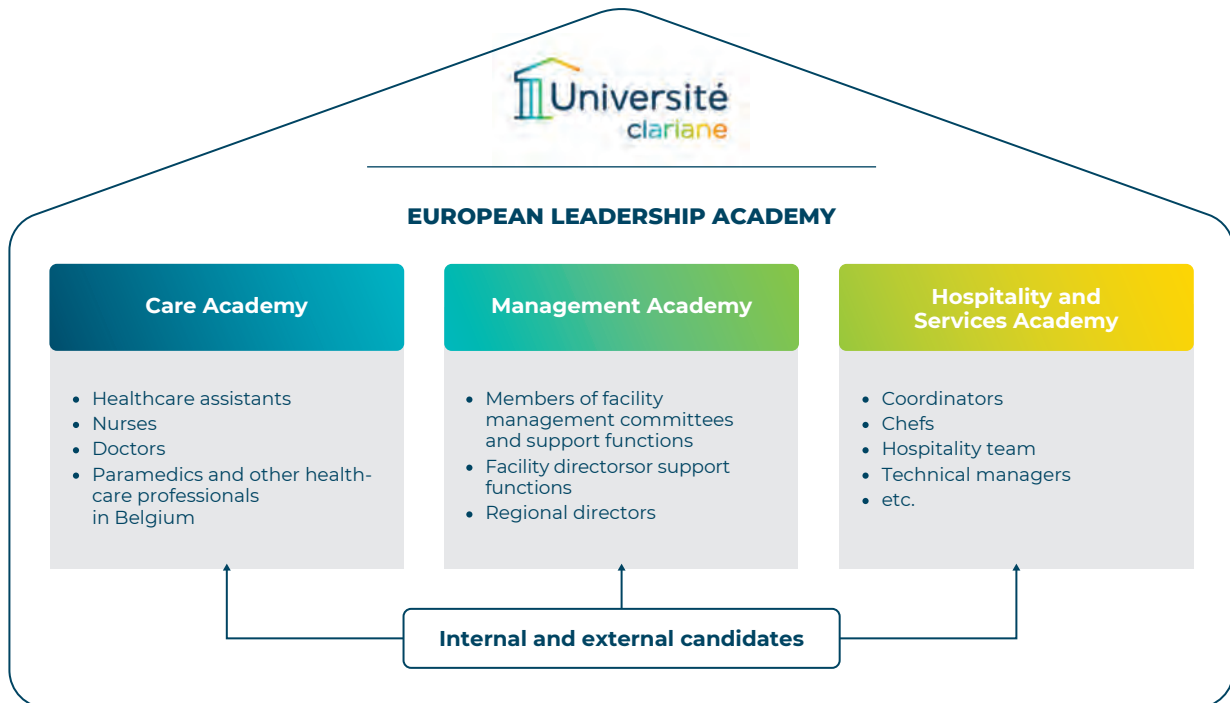
3.3.1.7.1 Description of impacts, risks and opportunities related to training and skills development [ESRS 2 SBM-3]

Clariane's double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to training and skills development:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Training and skills development	Development of skills and employability, and opportunities for internal promotion		IP	
	Reduced operational continuity and performance if staff are underqualified and not promoted internally		R	
	Positive financial effects related to increased attractiveness as an employer thanks to internal training and development opportunities		O	

Nature of the IRO **IP** Positive impact **IN** Negative impact **R** Risk **O** Opportunity

3.3.1.7.2 Policies related to the undertaking's workforce in terms of training and skills development [S1-1]



The Clariane Group's Talent Policy aims to develop the skills and employability of all staff. Through Clariane Universities in each country, all employees can access training and progress along their career paths. The aim is to help teams recruit and retain qualified and competent employees aligned with the Group's values.

Key principles:

- **anticipation of key resource needs and innovation:** design proprietary solutions to develop skills for key positions through qualifying training and professional retraining schemes;
- **preparation and development of an internal talent pipeline:** identify, grow and support committed employees who wish to progress;
- **understanding and respecting individual aspirations:** enable everyone to flourish and achieve their personal goals in line with the Company's needs;
- **strengthening of the Clariane leadership and management culture:** develop exemplary managerial practices consistent with our values.

To achieve this, the Talent policy draws on Group-wide processes designed to support and develop employees at all levels of the organisation. These processes are closely linked to the Clariane Universities in each country, which offer internal training and qualifying pathways adapted to the needs of our business lines. They are built on five core pillars:

1. **anticipation and strategic workforce planning** to be able to fill key positions through the strategic development of sourcing channels. These channels, established by the Clariane Universities, may include apprenticeships, recognition of prior learning, retraining or partnerships with educational institutions to train and recruit qualified talent. The professions concerned include caregivers, nurses, rehabilitation specialists, physiotherapists and facility directors;
2. **implementation of annual appraisals and development reviews for all employees** to evaluate objectives or progress plans, provide support in skills development and gather mobility and career aspirations;
3. **annual careers committees** at all levels of the organisation to identify high-potential talent and define development plans;
4. **talent pipeline development and management** for business line-specific career management;
5. **succession planning**, particularly for operational management positions and key support function roles.

Talent identification and career development

Two main talent identification and career development campaigns are run each year to a common schedule across all countries.

Annual performance appraisal and professional development interview process

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 – the preferred method – 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 process

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 functions, 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.

Promotion of internal mobility, specifically aiming to offer employees pathways to facility director positions

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. To ensure this target is met, high-potential candidates for facility directorships are tracked in each country.

In this respect, 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 qualifying training course.

This training course is then complemented by enrolment in the WAYS (We Are At Your Side) training course for new facility directors, in order to strengthen their behavioural and interpersonal skills in line with the Clariane Servant Leadership model.

Clariane University: the driving force of training strategy for the Company and its employees

Training strategy and skills development are central to the business project. They are delivered by Clariane Universities and their academies in each country through four pathways:

- **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 the under-30s;
- **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;
- **validation of acquired experience:** to enable employees to pursue professional development leading to qualifications, while remaining employed;
- **career transition:** keep our professionals employed over time by offering them the opportunity to diversify their careers (e.g., from hospitality to care, from care to cooking).

The universities are structured around three specialised academies: Academy of **Care**, Academy of **Hospitality** and **Services**, and Academy of **Management** and **Leadership**. Their main roles are as follows:

1. assist the various business lines with regulatory and mandatory training aligned with the Group's fundamentals;
2. develop the offer of qualifying training paths within each business line;
3. produce educational content;
4. manage partnerships with schools and educational institutions to build genuine professional pipelines;
5. organise the onboarding of all new employees;
6. facilitate internal trainer networks.

Qualifying training

Qualifying training is one of the pillars of Clariane's training strategy.

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.

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.

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.

Career transition paths

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.

Continuing training for facility directors to promote service leadership in line with our values

The WAYS (We Are At Your Side) facility director training programme.

This programme is based on the Clariane Servant Leadership model. 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.

Before they enter the program, participants' key skills are assessed by the regional director and a mentor, and an individualised training path is drawn up. The course is structured around four modules. The first covers the fundamentals of the sector and the Clariane Group. The second focuses on the tools and practices of the profession of facility director, covering everything from mastering quality standards to managing a facility, including human resources and financial management. Finally, modules 3 and 4 revisit management principles and the communication and leadership skills required to unite, engage with and influence all stakeholders.

This training programme is designed for future directors, identified as high-potential talents, to prepare them for leadership roles through internal promotion pathways.

Strengthening the leadership model: launch of the Operational Leadership Masterclass (OLM) programme

In 2025, Clariane University launched a new programme to strengthen the operational leadership of regional directors. It aims to develop the skills needed to lead and support teams in a complex and changing environment. The first two classes were underway in France in October 2025, ahead of a planned rollout in Germany in 2026.

Sustainability expertise development plan

As an integral component of the Group's training policy, **the corporate purpose and CSR awareness and training strategy for employees** is essential to ensure that every employee can contribute fully to the Group's sustainability objectives.

This plan targets **specific expertise** not already addressed by the sector's "core business" training, particularly those related to regulatory requirements governing medical or human resources aspects.

The topics covered include:

- **Sustainability and CSR challenges and principles;**
- **the Clariane Mission model;**
- **environmental matters;**
- **local impact;**
- **stakeholder engagement (inclusive governance).**

The Mission/CSR training pathway has three stages:

- integration;
- business practice;
- expertise development.

Awareness-raising initiatives can be broken down into **three main categories**:

- communications, such as newsletters and intranet articles;
- thematic events, such as talks and sharing of best practices;
- inter-facility workshops and competitions.

Content, formats and channels are tailored according to the country and specific job roles.

3.3.1.7.3 Actions implemented [S1-4]

The key actions detailed below are implemented to address the previously identified IROs and represent the operational deployment of the Group's Talent policy.

In 2025, these actions were implemented across the following areas:

Qualifying training paths

- *France, management path*: two cohorts of **55** employees graduated from the MEOS Executive Master's (Management of Healthcare Businesses and Organisations) in 2025, enabling them to move into facility director roles (holding equivalent master's level qualification is a legal requirement for facilities with more than 30 beds). These employees are intended to become facility directors and are monitored as part of the Group's talent management process. By the end of 2025, nearly half of the first cohort had already been promoted.
- *France, care path*: **772** employees were enrolled in a validation of acquired experience (VAE) programme to obtain their healthcare assistant qualification.
- *Netherlands*: an initial Group cohort began the C0106 certification unit in November 2025. This is a recognised, operational national certification that allows healthcare professionals (Assistants) to acquire the skills necessary to perform high-risk procedures at EQF Level 3. The implementation of this certification directly addresses operational needs, securing the employability of employees in "Assistant Plus" roles within a few months.

- *Belgium*: new qualifying paths have been established to allow care professionals to diversify their skills and become specialists in dementia, palliative care or wound care.

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 2025, employees with a negative view were asked further questions to gain a better understanding of their reasons. 30% 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.

CSR awareness-raising and training initiatives for employees

Awareness-raising initiatives

- **Three editions of the CSR newsletters** have been distributed across all countries and facilities, focusing on responsible purchasing, climate change adaptation and waste management.
- **European Sustainable Development Week** featured content and activities centred on sustainable nutrition, including recipe competitions, talks, hands-on workshops and reading recommendations. In total, 670 participants and 70 facilities took part in the activities organised.
- **Several stakeholder workshops were organised around the Società Benefit commitments in Italy. In Germany, the Green K award** showcased the best-performing sites in terms of energy management.
- **Four editions of the Korian for the Planet newsletter** were circulated in Belgium, covering environmental topics.
- **The Korian Sustainability Award in Belgium** rewarded the most active sites in terms of sustainability.

Training initiatives

- **A new e-learning module, "Clariane Mission Fundamentals"**, was launched during Values Month for support functions (France – over 750 participants).
- Four sessions of the **"Mission and Sustainable Development" webinar** were held for new facility directors in France (over 50 participants).
- **Similarly, in Germany, a "CSR Info Snack"** session trained selected managers and directors on Mission and CSR challenges within their specific facilities or departments.

Climate Fresk workshops were also conducted with management committee members in Spain and Germany (15 participants).

3.3.1.7.4 Targets and metrics [S1-5, S1-13]

Training and skills development metrics [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.

(hours/headcount)	2024	2025	% change
Total training hours	819,670	863,945	5%
AVERAGE NUMBER OF TRAINING HOURS	11.8	12.2	3%

The increase in training hours observed in 2025 primarily reflects the increase in continuing degree-level training in France (including management programmes) and the significant expansion of the training offer in Spain (including e-learning).

Training hours

Data relating to multi-year training is calculated on a pro rata basis and represents around 60% of total training hours. Training hours are calculated based on actual data, with the effect smoothed from one year to the next.

In 2025, nearly 864,000 hours of training were provided, with an average number of training hours of **12.2 hours per employee (effective)**.

Qualifying training

Qualifying training refers to training that leads to a diploma or certificate. These programmes typically have a minimum duration of 25 hours and include both permanent and non-permanent employees enrolled in such training during the reporting period.

Number of employees on a qualifying path	2024	2025	% change	2026 target (published in 2023 URD)
GROUP TOTAL	7,780	7,743	0%	7,200
France	2,843	2,560	-10%	
Germany	3,275	3,606	10%	
Belgium	903	782	-13%	
Netherlands	215	237	10%	
Italy	412	408	-1%	
Spain	132	150	14%	

In 2025, **7,743** Clariane employees in Europe were on a qualifying training path, i.e., **11.8%** of FTEs, which is above the 2025 target of 7,000. This figure was stable compared with 2024; the decrease in qualifying paths in France was offset by an increase in nursing (and nursing-assistant) apprentices in Germany. At the end of 2025, the Group had **3,550** apprentices, mainly including 2,465 in Germany and 1,077 in France. At the end of December 2025, apprentices accounted for 5% of total FTEs working in the Group. By 2025 in France, more than 772 employees were enrolled in the VAE programme and supported throughout their course by Clariane University.

Despite the negative impact of recent regulations on apprenticeship schemes, the Group aims to maintain its objective of 7,200 employees on qualifying training paths in 2026.

Mission and CSR awareness-raising and training initiatives for employees

To be counted, CSR awareness-raising and training initiatives must target either all facilities within a country or a business line, all support or head-office functions within a country, or the Group as a whole.

The following types of action are counted: online events, webinars, workshops, face-to-face training, e-learning, inter-facility or -departmental competitions, communication campaigns and regular newsletters.

Awareness-raising and CSR training	Number of actions	
	2024	2025
GROUP TOTAL	21	34

For 2025 and 2026, the Group set a minimum target of four actions. In 2025, a total of 34 actions were conducted. All countries achieved the minimum target of four actions (nine on average), with France recording the highest level at 15.

Compared with 2024, all countries increased their awareness-raising and training initiatives. This progress was driven notably by an expanded range of activities during Sustainable Development Weeks, various energy-efficiency and best-practice campaigns held throughout the year, and dedicated Società Benefit workshops in Italy.

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Internal promotion to the position of facility director

In line with its commitment to qualifying training paths and internal promotion, the Group monitors the proportion of facility director and deputy facility director vacancies filled by internal candidates during the year.


Positions of (deputy) facility directors filled internally (as a %)	2024	2025	Change in points	2026 target
GROUP TOTAL	50%	55%	5 PTS	75%
France	54%	63%	9 pts	
Germany	28%	39%	11 pts	
Belgium	42%	27%	-15 pts	
Netherlands	20%	71%	51 pts	
Italy	47%	63%	16 pts	
Spain	75%	45%	-30 pts	

In 2025, **55%** of facility director and deputy facility director positions were filled internally – an increase over 2024 and above the 2025 target of 50%. This was supported particularly by the performance in France, Italy and the Netherlands. Significant efforts will continue to reach the target of 75% set for 2026.

3.3.1.8 Diversity, equity and inclusion [ESRS 2 SBM-3, S1-1, S1-4, S1-5, S1-9, S1-12]

3.3.1.8.1 Description of impacts, risks and opportunities related to diversity, equity and inclusion [ESRS 2 SBM-3]

Clariane’s double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to diversity, equity and inclusion:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Diversity, equity and inclusion	Promotion of a culture of equal treatment, non-discrimination and consideration for all			

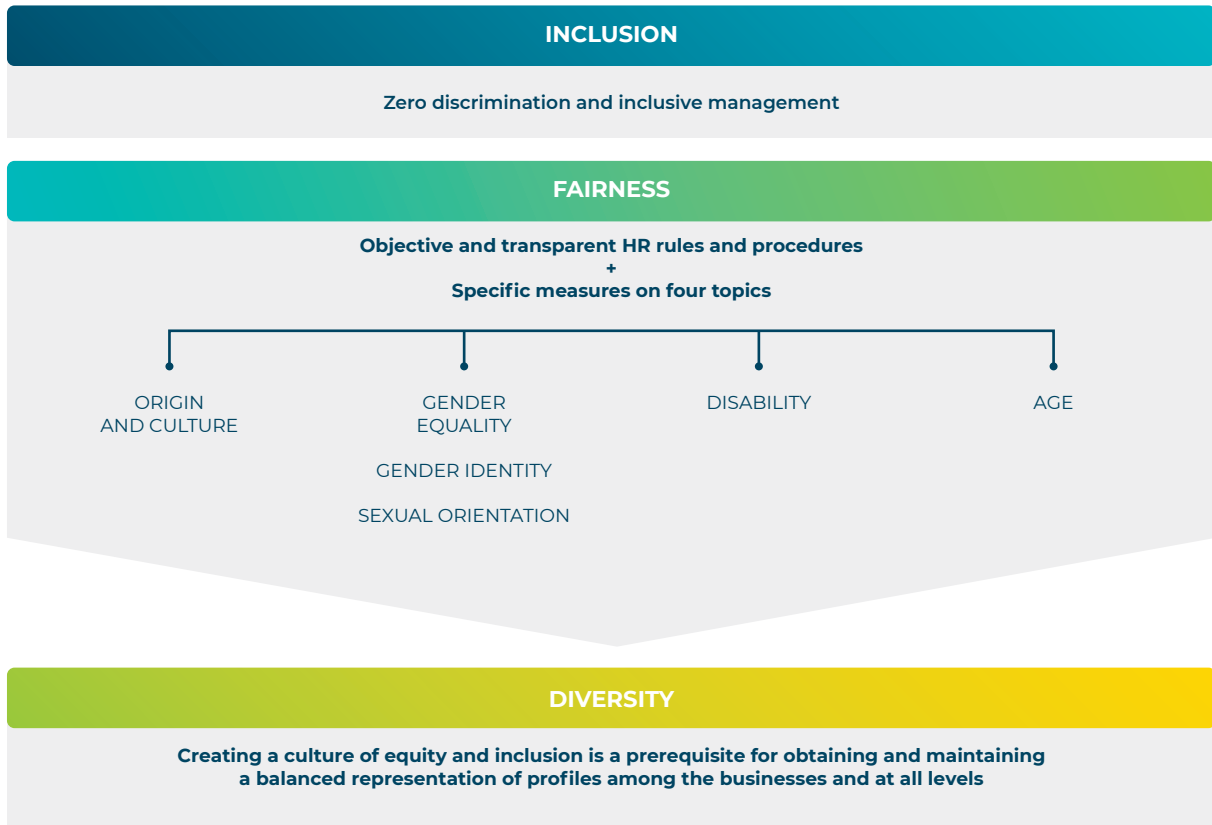
Nature of the IRO  Positive impact  Negative impact  Risk  Opportunity

3.3.1.8.2 Policies related to the Company’s workforce in terms of diversity, equity and inclusion [S1-1]

Clariane’s **Diversity, Equity and Inclusion (DE&I) policy** directly supports our Employer Brand promise: “Clariane, your place to make a difference”.

It aims to build a culture of equity and inclusion that respects individual uniqueness and harnesses the wealth of diverse backgrounds, origins and identities to serve the Group’s purpose.

The DE&I policy is built on three pillars:



- **Pillar 1 – Create conditions in which employees feel respected and free from prejudice**, regardless of differences in origin, physical characteristics, backgrounds or orientations (i.e., inclusion).

- **Pillar 2 – Ensure that recruitment, training, promotion and compensation processes are objective and transparent**, with specific measures to address social or societal imbalances to ensure equal opportunity for all (i.e., equity).

Four specific topics require special focus:

- origins and culture,
- gender equality, gender identity and sexual orientation,
- disability,
- age.

- **Priority 3 – Value the teams that work for Clariane every day, regardless of differences** in origin, gender identity or sex, disability or age (i.e., diversity).

The DE&I policy is driven by the Group Human Resources Department, supported by the Group Management Board and country management committees.

Its implementation is overseen by a cross-functional Group DE&I Committee coordinated by the Social Relations and Employee Engagement Department.

DE&I committees have been established in each country of operation.

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.

The Human Resources Department and the Women's Club are in charge of actions to promote gender equality.

- created in 2019 to promote diversity within the Company and discuss best practices for the recognition and promotion of women;
- chaired by Catia Piantoni, former Director of Operations of Korian Italy;
- network of women managers and dedicated committees in all countries;
- two strategic priorities:
 - encouraging women's leadership and empowerment to facilitate access to senior executive positions,
 - combating violence against women.

3.3.1.8.3 Actions implemented [S1-4]

The key actions detailed below address the previously identified IROs and represent the operational rollout of the Group's Diversity, Equity and Inclusion policy.

In 2025, these actions were implemented across the following areas:

Eliminating all forms of discrimination and promoting inclusion

- Specific training sessions and talks are organised in each country to combat all forms of discrimination. Notable examples include inclusive language training in Italy and an inclusive recruitment webinar in France.
- Reiteration of the Group's commitment to non-discrimination and channels for reporting any non-compliant behaviour (via the Integrity Line whistleblowing platform); launch of communication campaigns to challenge stereotypes.
- In 2025, Clariane participated in the "Gueules de l'Emploi" initiative, showcasing the career progression of 11 employees from all countries.

Treating everyone fairly, regardless of origin and culture, race, sexual orientation and gender identity, disability, age, nationality, religion or beliefs, or any other criterion constituting a person's identity:

- With regard to origins and cultures, our focus is on dismantling stereotypes and enabling career growth for everyone, based on merit and motivation. In 2025, a new e-learning module entitled "Religious Diversity in the Professional Setting" was created in France.
- In terms of gender equality, the aim is to implement measures to meet the Group's gender balance targets for gender diversity on management committees. In 2025, this included the launch of the Effet A initiative to mentor young female talent and prepare for the future. The mentoring programme initiated in 2024 in Belgium under the aegis of the Women's Club continued in 2025.
- The Group works actively to dismantle gender stereotypes. Following the signing of the StOpE Sexism charter in 2023, a second internal survey was conducted in France, Italy and Belgium in early 2025. The results were presented to the Women's Club senior management in March 2025, triggering a new awareness-raising campaign.
 - To mark International Day Against Homophobia, Clariane launched its second European awareness campaign, featuring a brochure on stereotypes and video accounts from staff in France, Germany and Belgium. The campaign also included an LGBT-themed version of the Clariane logo for Pride Month in June.
- Another of Clariane's priorities is promoting recruitment and job retention for persons with disabilities. In 2025, to extend the commitment across Europe, the Group hosted its second European webinar for International Day of Persons with Disabilities, featuring para-sports champion Maxime Cabanne. Employees with disabilities and their managers from France, Germany, Italy and Spain shared their experiences during the event to promote the employment of persons with disabilities. 230 facility directors from all over the world were connected.

- 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. A major awareness-raising campaign in 2025 focused on neurodivergent conditions.
- In Italy, the DE&I Committee's disability working group initiated a partnership with a specialist association in Tuscany and developed an e-learning module on neurodiversity.
- In Germany, an action plan involving the creation of a partnership with a dedicated recruitment platform has been developed.

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.

Actions planned for 2026 are as follows:

- strengthening employment and job retention measures for persons with disabilities across all countries, including a third European webinar and country action campaigns aligned with the model of France's annual European Week for the Employment of Persons with Disabilities;
- continuing initiatives to combat violence against women, led by the Women's Club and country HR teams;
- organising of a third European LGBT+ inclusion campaign.
- focusing on the employment and job retention of seniors and promoting intergenerational collaboration.

3.3.1.8.4 Targets and metrics [S1-5, S1-9, S1-12, S1-17]

Diversity metrics [S1-9]

Gender equality

We have calculated the proportion of women on the Group and country management committees and in Top Management at 31 December 2025.

% women	2024	2025	Change in points	2026
Group and Country management committees	38%	40%	2 pts	≥40%
Top management	53%	51%	-2 pts	≥50%

To guarantee gender balance 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 (**65%** at 31 December 2025);
- the proportion of women in top management (**51%** at 31 December 2025);
- the proportion of women on Group and Country management committees (**40%** in 2025).

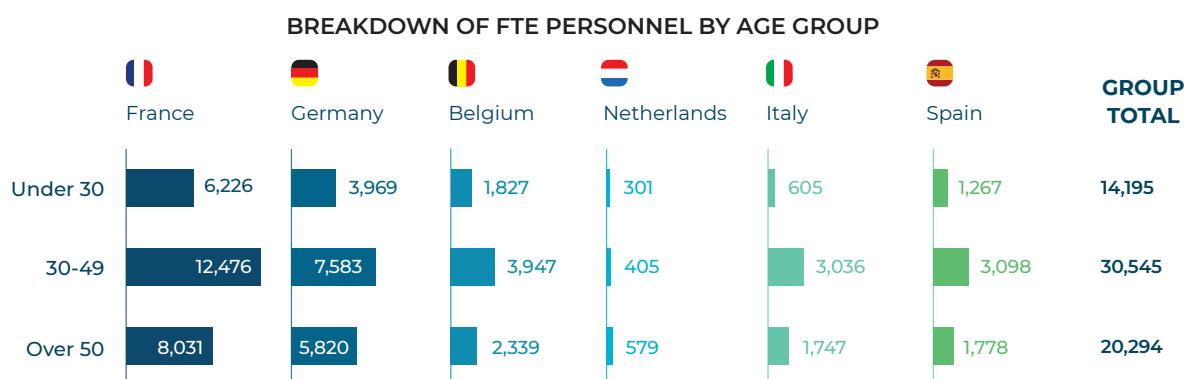
The proportion of women on the Group and country management committees is in line with the targets set for 2025, at **53%** and **40%** respectively.

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.

Breakdown by age

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.



Between 2024 and 2025, the proportion of employees aged under 30 increased by 4 percentage points to 22%, a trend observed across all countries of operation.

Persons with disabilities [S1-12]

Number of persons with disabilities, based on supporting documentation. In France, this data includes people whose documentation expired in 2024 or 2025, but who are currently engaged in a renewal process.

	Number of people with a disability	% of total employees	Of which, % of women	Of which, % of men	Of which, % of other
GROUP TOTAL	2,200	3.1%	77%	23%	0
France	828	3.4%	84%	16%	-
Germany	830	3.8%	76%	24%	-
Belgium	115	1.2%	71%	29%	-
Netherlands	-	-	-	-	-
Italy	291	5.5%	72%	28%	-
Spain	136	1.8%	59%	41%	-

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The number of persons with disabilities decreased by 3% compared with 2024 (the Group employed 2,275 persons with disabilities in 2024). This resulted in a 0.2-percentage-point decrease in the overall proportion of employees with disabilities, primarily due to declines in the two largest markets, France (from 3.6% to 3.4%) and Germany (from 4.3% to 3.8%). By contrast, the proportion of employees with disabilities reached 5.5% in Italy, an increase of 0.4 percentage points compared with 2024. In the Netherlands, the number of persons with disabilities is currently unknown. National regulations do not encourage the monitoring of this category, and employees are consequently not accustomed to disclosing such details.

Number of employee complaints	2024	2025	% change
GROUP TOTAL	156	120	-23%

Number of incidents of discrimination reported	2024	2025	% change
GROUP TOTAL	63	44	-30%

In 2025, 44 incidents of discrimination were reported, a decline of 30% compared with 2024. As of the date of this sustainability statement, 11 incidents have been classified as substantiated, 2 as unproven, 22 as ongoing and 9 as unsubstantiated.

With regard to alerts, complaints and incidents recorded as of 31 December 2025:

- there were **no fines, penalties or compensation** for damages as a result of these incidents and complaints;

Employee grievances and incidents of discrimination [S1-17]

In 2025, 151 reports were filed by employees on the “Integrity” internal whistleblowing platform.

Excluding the reports of discrimination and harassment recorded below, 120 reports were filed by employees in 2025, a decline of 23% compared with 2024. This suggests that the platform is now well-established, with most issues continuing to be reported to and resolved locally by line management.

By centralising reports on a single platform for the Group, we can guarantee that they are classified and monitored in the same way.

- 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**.

3.3.1.9 Summary of 2025 key actions and overview of 2026 priorities

2025 key actions	2026 priorities
<p>Launch of the “27 Reasons to Choose a Permanent Contract at Clariane” plan.</p> <p>Launch of the <i>Ensemble</i> employee shareholding plan.</p> <p>Implementation of a new collective profit-sharing agreement, returning 30% of financial target outperformance to employees.</p> <p>Signing of the European agreement on health and safety for accident prevention and health support.</p> <p>Signing of a charter with the European Works Council (EWC) to support the Group’s decarbonisation efforts.</p> <p>Acceleration of the deployment of listening initiatives to strengthen social and psychological support across all Group countries.</p> <p>ISO 45001 certification of several facilities and the Korian Italy headquarters.</p> <p>Graduation of the first MEOS programme cohorts, giving them the diploma required to serve as a facility director.</p> <p>New qualifying paths in Belgium and the Netherlands and continuation of high volumes of apprenticeships and validation of acquired experience (VAE) programmes, particularly in France and Germany.</p> <p>Launch of the “Effet A” initiative to mentor young female talent within the Group.</p>	<p>Increased digitalisation of staff scheduling and annual performance reviews.</p> <p>Launch of a half-yearly profit-sharing scheme at facility level.</p> <p>Launch of a study in connection with the European Pay Transparency Directive.</p> <p>Continued implementation of the provisions of recently signed agreements, particularly regarding occupational health and safety, and social dialogue.</p> <p>Continued deployment of the social and psychological support standard, including access to solidarity funds, stress prevention, and management of psychosocial risks and workplace violence.</p> <p>Expansion of the OLM programme rollout, specifically targeting regional directors.</p> <p>Launch of the Corporate Purpose & CSR training plan, including the Clariane Sustainability School.</p> <p>Strengthening of employment and job retention measures for persons with disabilities across all countries, including a third European webinar and country action campaigns.</p>

3.3.2 Local communities [ESRS S3]



3.3.2.1 Interests and views of affected stakeholders [ESRS 2 SBM-2]

Clariane considers the interests and views of local communities through the dialogue channels and mechanisms detailed in section 3.1.3.2 “Interests and views of stakeholders [ESRS 2 SBM-2]”.

3.3.2.2 Material impacts, risks and opportunities related to local communities and their interaction with Clariane’s strategy and business model [ESRS 2 SBM-3]

Clariane’s business positively impacts local communities by creating local employment and training opportunities, and contributing to regional economic development through local purchasing. According to a study carried out by Asterès on Clariane’s socio-economic footprint in France in 2024, every €1.00 of business with Clariane generates €1.30 of activity in the rest of the economy, and every job with Clariane generates the equivalent of 0.6 jobs with suppliers or partners.

The Group’s business also involves close collaboration with other healthcare system stakeholders, as well as

local institutional, economic and non-profit partners. The quality of relationships with these local stakeholders is essential to the attractiveness of a facility and the sustainability of its activity. Insufficient or dysfunctional relationships with local stakeholders represent a significant risk of business loss for Clariane.

In response to these challenges, the Group has made a formal commitment to Locality. This pledge aims to contribute to healthcare access, economic activity and the development of a resilient local ecosystem in all the Group’s host regions.

3.3.2.3 Processes and channels for local communities to raise concerns [S3-2, S3-3]

Processes and channels for local communities to raise concerns

Facility management holds primary responsibility for the quality of dialogue with local communities. At headquarters, the Operations Department oversees this dialogue, supported by specialist functions (Public Affairs, Legal, Medical, Purchasing, etc.) as required.

At each facility, platforms are set up to facilitate dialogue with residents, patients and families, involving them in the facility’s operations and activities (see ESRS S4 – Engagement with patients and residents). Local communities, including non-profit organisations and volunteers working in the facility, and the local authorities, are often represented on or invited to these bodies.

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As part of Clariane's transformation into a purpose-driven company, a specific 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.

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 – Processes to remediate negative impacts and channels for patients, residents and families to raise concerns.

3.3.2.4 Material impacts, risks and opportunities related to local communities [ESRS 2 SBM-3]

Clariane's double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to local communities:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Local presence and relationships with local communities	Contribution to the local economy and jobs	IP		IP
	Loss of business due to insufficient or dysfunctional relationships with local communities and authorities	R		R

Nature of the IRO	Positive impact	Negative impact	Risk	Opportunity
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3.3.2.5 Local and inclusive purchasing [S3-1, S3-4, S3-5]

3.3.2.5.1 Policies related to local communities in terms of local and inclusive purchasing [S3-1]

Clariane's Responsible Purchasing Charter covers the material matter of contributing to local economies and employment.

In line with its commitment to Locality, this charter sets out the Group's aim of promoting local and inclusive purchasing to contribute to economic development in the regions in which it operates, while supporting the inclusion of the most vulnerable people in society.

This policy applies to all Group countries and business lines. The Group Purchasing Department is responsible for its implementation.

The definitions and targets relating to local and inclusive purchasing are described below.

Local purchases

Local purchases are broken down by the Group into three levels: national, regional (i.e., administrative region) and locality.

Product origin is defined as the place of the last substantial transformation.

For food products, granular criteria are defined according to local regulations, e.g., in France:

- 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 classified as national purchases if they contribute to job creation in the relevant country.

At country level, the Group aims to maintain a high volume of purchases from preferred suppliers whose products and services originate from the purchasing country (e.g., French-origin purchasing volumes for Clariane France).

At the administrative regional level, Clariane is committed to improving its ability to measure regional sourcing (from the same region as the purchasing facility), particularly for categories with high regional potential such as food supplies.

Lastly, 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. Specific attention is also paid to the locality of supply chains for certain food categories such as fruit, vegetables and bakery products.

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 aim is to promote 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.

3.3.2.5.2 Actions implemented [S3-4]

The following actions, derived from the Responsible Purchasing Charter, address the material matter of supporting local economies and employment. **In 2025, these actions were implemented across the following areas:**

Supplier evaluation

- The deployment of the CSR Evaluation Matrix within the tendering process continued in 2025. This aims to strengthen and harmonise reference to CSR criteria in supplier selection across the Group (see ESRS G1, section 3.4.1.3 on responsible purchasing actions). CSR evaluation criteria specifically include the origin of products or services and the supplier's practices regarding social inclusion and the development of the social and solidarity economy. Weightings are adjusted based on the materiality of these criteria for each specific category.

Communication

- Dialogue has continued with primary food suppliers in all countries. This aims to enhance transparency regarding national and regional product origin and has facilitated the expansion of the geographic scope of the metric presented below.
- The Group participates 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.

3.3.2.5.3 Targets and metrics [S3-5]

Purchases from French suppliers

This metric is calculated based on data declared to Clariane by preferred suppliers. It incorporates data collected from 1,585 preferred suppliers in 2023 and 2025, representing 82.5% of 2025 purchasing volumes.

National suppliers	2024	2025	Change in points	2026 target
% purchases of national origin (referenced suppliers)	78.3%	78%	-0.3 pts	≥75%

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.

In 2025, the share of purchases of national origin from preferred suppliers was 78%, compared to 78.3% in 2024. The variation is not considered material.

Regional food purchases

This metric measures the proportion of food purchased within a given country that is sourced from the same administrative region as the facility. It is calculated based on supplier data for purchases made between July 2024 and June 2025. In Germany, as some suppliers were unable to provide updated figures, the previous data (July 2023-June 2024) was rolled forward for 84% of the scope.

At present, certain supplier information systems lack the capacity to generate this data. In France, the metric covers the entire reporting scope. In Germany and Italy,

suppliers capable of providing information on the regional provenance of products represent 67% and 12% of food purchasing volumes in those countries respectively.

In France, data is calculated based on actual purchases recorded per facility. In Germany and Italy, data is estimated by region, based on the assumption that food purchasing is comparable across facilities.

The objective for this metric is to continue dialogue with suppliers to further improve the volume of purchasing covered before defining a quantitative target.

	2024	2025
France	22%	22%
Germany	N/A	14%
Italy	N/A	14%

The metric is stable in France compared with 2024 and was calculated for the first time in Italy and Germany in 2025. The 2024 data for France has been restated to align

the definition with other countries (the basis of calculation is now food purchases made in France, rather than total food purchases).

Inclusive purchasing

Suppliers are classified as “inclusive” based on their legal form.

Inclusive purchasing	2024	2025
% of total Group purchases	2.4%	2.1%
Amount of inclusive purchases (€m)	24	26.9
Number of suppliers	598	1,038

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 medico-social services, activities for residents, training organisations and insurance for employees (mutual societies).

The Group has not yet defined a target for this metric, which was calculated for all countries for the first time in 2025. The objective for 2026 is to enhance the reliability of the measurement and establish national action plans so that a target can be set.

3.3.2.6 Local partnerships [S3-1, S3-4, S3-5]

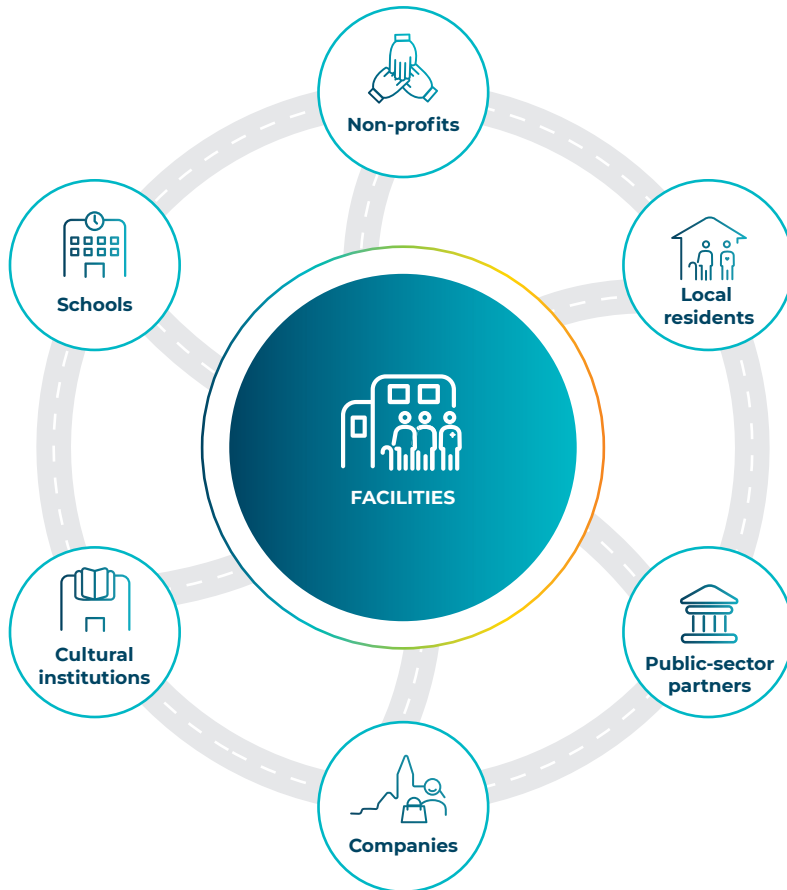
3.3.2.6.1 Policies related to local communities in terms of local partnerships [S3-1]

To date, the Group has not formalised a policy specifically dedicated to local partnership matters as defined in the CSRD.

Clariane’s actions regarding these matters form part of the **2024-2028 CSR strategy**, detailed in section 3.1.3.1. This strategy formalises the Group’s undertakings in relation to the five social and environmental commitments of its corporate purpose.

Matters related to local partnerships fall more specifically under the **Locality** objective.

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. These partnerships are highly diverse in terms of the partners involved and the joint actions undertaken.





LOCAL PARTNERSHIPS

- Taking part in the facility's social life
- Integrating supported people into local life
- Intergenerational ties
- Sharing areas and equipment

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.

Additionally, at Group level, the promotion of local partnerships involves sharing best practices for developing and sustaining these partnerships between countries, as well as highlighting inspirational local initiatives and their impact on various stakeholders.

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.

3.3.2.6.2 Actions implemented [S3-4]

By way of illustration, the Group implemented the following actions in France in 2025:

- rollout of **one-day, face-to-face training** on relationships with local stakeholders, to support facilities in strengthening ties within their local ecosystem. Since 2024, 294 facility directors and 24 regional directors have completed this module;
- inclusion of a **specific local partnership criterion** within internal quality audits for care homes with the aim of strengthening intergenerational ties and residents' social lives while encouraging the formalisation and long-term viability of such partnerships.

3.3.2.6.3 Targets and metrics [S3-5]

For 2025, data relating to local partnerships is available for three of the Group’s operating countries: France, Italy and Spain. Partnerships cover medicalised nursing homes and mental health clinics (excluding France). As calculation methods differ (internal audit of 74 facilities

in France between October 2024 and December 2025, questionnaires in Italy and Spain), the metric is broken down by country in the table below. The objective for 2026 is to expand the measurement scope of this metric to enable a target to be set.

	% of sites with at least one local partnership	Average number of local partnerships per site
France	93%	N/A
Italy	95%	5
Spain	95%	6

3.3.2.7 Non-profit partnerships and corporate foundations [S3-1, S3-4, S3-5]

3.3.2.7.1 Policies related to local communities in terms of non-profit partnerships and corporate foundations [S3-1]

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, non-profit projects that benefit local communities in the areas where the Group operates. To this end, Clariane has created two corporate foundations and partners with non-profit organisations in the countries where it operates.

To date, the Group has not formalised a policy specifically dedicated to non-profit partnership matters as defined in the CSRD. Clariane’s actions regarding these matters form part of the 2024-2028 CSR strategy, detailed in section 3.1.3.1. This strategy formalises the Group’s undertakings in relation to the five social and environmental commitments of its corporate purpose. Matters related to non-profit partnerships fall more specifically under the Locality objective.

The Clariane “Aimer Soigner” Foundation in France

In 2023, the Clariane Foundation – formerly the **Korian Foundation for Ageing Well**, whose goal which aimed to encourage 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 Korian Foundation for Care and Ageing Well in Germany

The Korian Foundation for Care and Ageing Well (*Korian Stiftung für Pflegeundwürdevolles 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.

FITA Foundation for mental health in Spain

In Spain, ItaSalud Mental, a mental health specialist acquired by the Clariane Group in 2021, created the non-profit FITA Foundation in 2002. Its mission is to contribute to the prevention, awareness and understanding of mental health problems.

3.3.2.7.2 Actions implemented [S3-4]

The Clariane “Aimer Soigner” Foundation in France

The Foundation’s key actions in 2025 notably included:

- in partnership with Agir pour le Cœur des Femmes, which combats cardiovascular disease in women, the Foundation has supported the Bus du Cœur des Femmes (Women’s Heart Health Bus) for several years. Stopping in around 20 cities across France, the bus gives some 15 women who do not have access to healthcare the opportunity to learn more and get tested. In 2025, around 50 Clariane employees took part in receiving patients and conducting screenings during stops by the bus. Additionally, Women’s Heart Days were organised at Inicea clinics and a Clariane head office, providing free screenings for some 400 women;
- with non-profit organisation **C’Possible**, twinning programmes between vocational high schools and care facilities continued. 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. For the 2024/2025 school year, 11 such arrangements are in place in local communities;

- for trainee healthcare assistants, nursing students and other future caregivers, 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. In 2025, nearly 1,000 students attended these meetings, which centred on a screening of **OREKA**, a film directed by Michel Garcia, an adapted physical activity teacher at the Marienia clinic in Cambo-les-Bains. The documentary traces the journey of Maxime Cabanne, an elite para-athlete, from his accident and rehabilitation to the winners’ podiums of major sporting competitions and the ultimate dual challenge, a crossing of the Arctic;
- launch of a **call for projects focused on the benefits of physical activity for vulnerable people**. As well as providing financial grants to selected non-profit projects, the initiative aims to recognise and promote the commitment of employees who sponsor these projects across France.

The Korian Foundation for Care and Ageing Well in Germany

In 2025, the Foundation worked in the following areas in particular:

- **caregiver health**, with half-day workshops organised in facilities to provide employees with essential tools for caring for their physical and mental health. Topics covered included non-violent communication, end-of-life support, aromatherapy and healthy nutrition. These workshops attracted 390 participants in 2025;
- **solidarity fund**, with the launch and promotion of a solidarity fund for Korian Germany employees (providing support for 20 employees in 2025);
- **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. 2025 was dedicated to evaluating **11 technologies** piloted within the facility. The results, expected in 2026, will help to identify suitable technologies for large-scale deployment;
- **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.

FITA Foundation for mental health in Spain

The FITA Foundation’s activities impact over 5,000 beneficiaries and participants annually.

More specifically, its main objectives are to:

- deploy innovative social and support programmes;
- promote training for professionals and their families;
- carry out prevention and awareness-raising campaigns;
- promote and contribute to research projects;
- provide access to specialist treatment through grants.

In 2025, Clariane’s support for the FITA Foundation featured an intergenerational integration programme involving care home residents and teenage girls receiving treatment for eating disorders in Group facilities. This programme culminated in the production of a short film for public release.

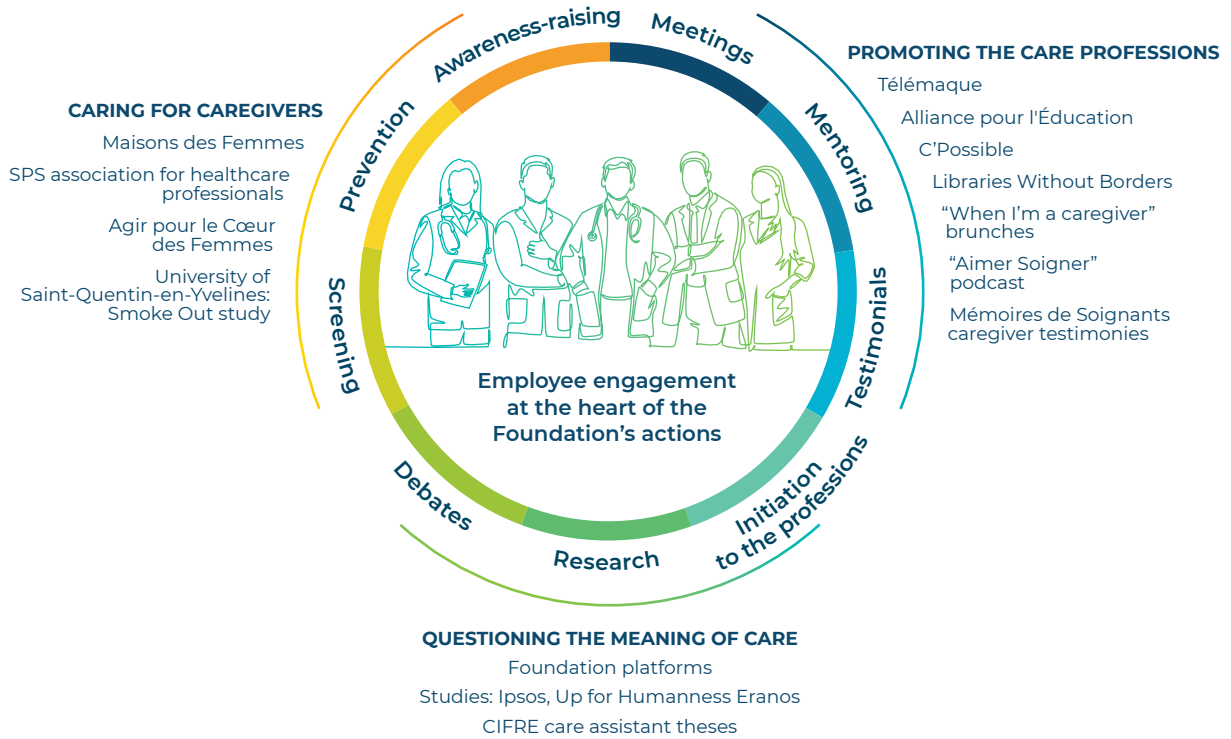
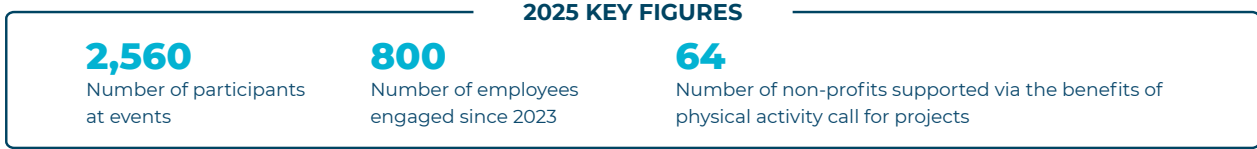
Support for cultural and educational associations and institutions

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 **Spain**, Clariane (through Grupo 5) and the Complutense University of Madrid created the “Against Stigma” chair in 2019, 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 2025, the chair curated the “Miradas contra el estigma” (Perspectives Against Stigma) exhibition, which was presented at the National Museum of Anthropology. The exhibition aimed to raise public awareness of mental health-related discrimination through portraits and testimonials of people affected, their families, and the professionals supporting them.
- In **Italy**, Clariane partners with the Onda and Libellula foundations, which are committed to women’s health and combatting gender-based violence. The partnership with the Onda Foundation, which promotes women’s health, involves Group facilities joining a network of institutions recognised for their focus on gender-specific medicine. Open house weeks dedicated to women are also organised. In 2025, this initiative took place at outpatient centres in the Italian network, featuring free consultations and public information events.

3.3.2.7.3 Targets and metrics [S3-5]

Clariane Foundation 2025 metrics (France)



The metric showing the number of participants in the Foundation's events includes both volunteers 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 various 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.

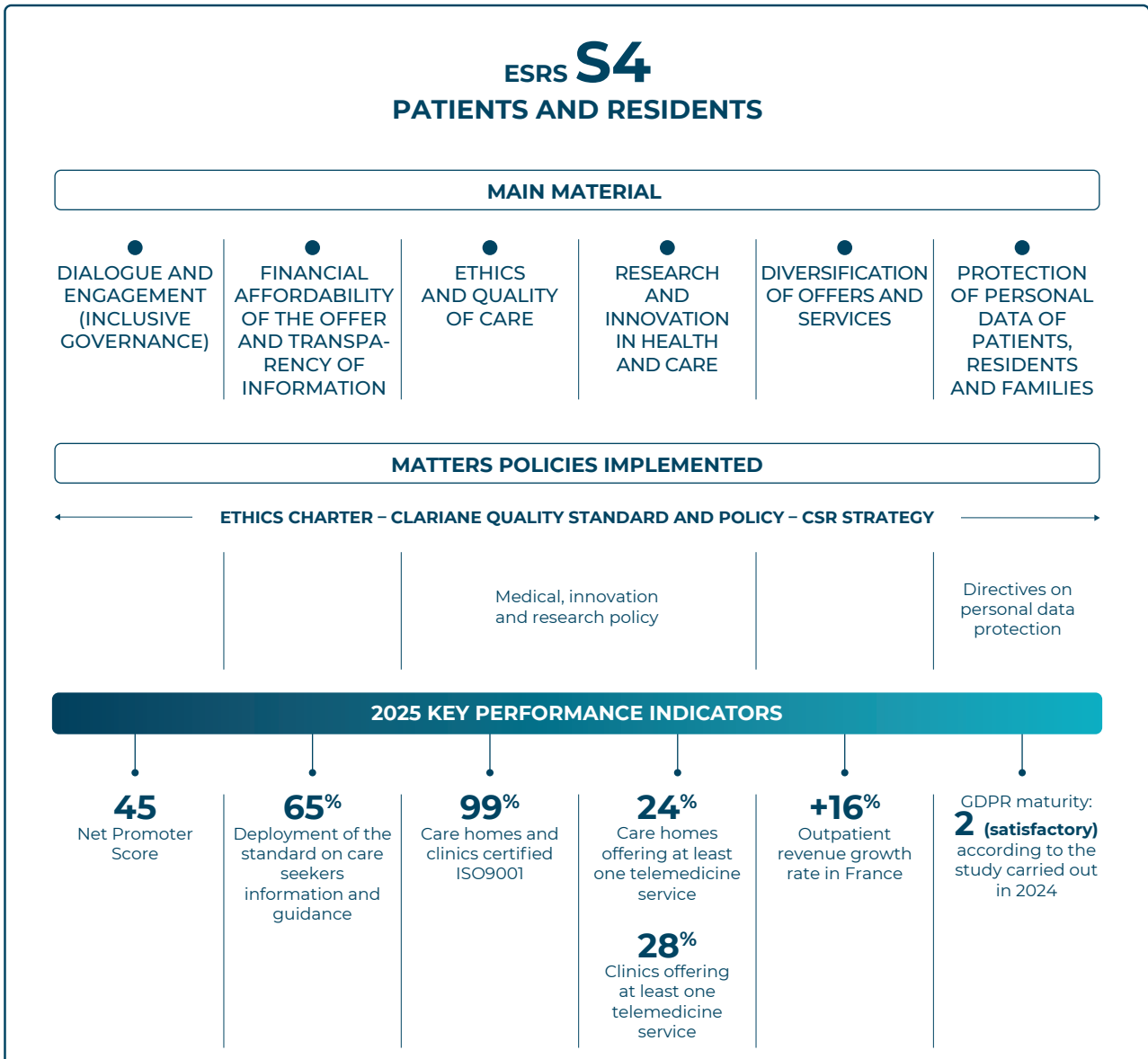
DONATIONS TO NON-PROFIT ORGANISATIONS, INCLUDING THE CLARIANE "AIMER SOIGNER" FOUNDATION (FRANCE) AND THE KORIAN GERMANY FOUNDATION FOR CARE AND AGEING WELL, AND CONTRIBUTIONS TO GENERAL-INTEREST INITIATIVES

	2024	2025	Change (%)
Donations and contributions to general-interest initiatives (€m)	2.0	1.9	-5%

3.3.2.8 Summary of 2025 key actions and overview of 2026 priorities

2025 key actions	2026 priorities
Expansion of the scope for the regional food purchasing metric to include Germany and Italy in addition to France. Integration of a local partnership criterion into quality audits conducted at nursing homes in France . Organisation of a call for projects by the Clariane "Aimer Soigner" Foundation aimed at promoting physical activity for vulnerable individuals.	Development of country-level action plans for local and inclusive purchasing , continuing the rollout of the CSR criteria matrix within purchasing processes. Continued efforts to expand the scope and refine data precision regarding local impact . Preparation of the Locality roadmap from 2027 onwards.

3.3.3 Patients and residents [ESRS S4]



The policies and reference documents addressing material matters related to patients and residents described in this chapter aim 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 of 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. Initiatives related to material matters under the ESRS S4 topical standard are frequently integrated into broader action plans for which Clariane does not always have the granularity of data required to monitor the current and future resources allocated to each initiative.

3.3.3.1 Interests and views of affected stakeholders [ESRS 2 SBM-2]

Patients and residents are central to Clariane's operations and purpose. The Group therefore ensures that the interests and views of the people under its care, as well as their families and representatives, are taken into account through various dialogue channels and

mechanisms. These are detailed in section 3.3.1.3: "Processes and channels to remediate negative impacts and channels for patients, residents and families to raise concerns".

3.3.3.2 Material impacts, risks and opportunities related to patients and residents and their interaction with Clariane's strategy and business model [ESRS 2 SBM-3]

Clariane provides care and support for vulnerable people, including those affected by age, disability, illness, accidents or social hardship. Depending on the circumstances, the families of these individuals may play a significant role in care management and in their relationship with Clariane.

In addition, some of the people under our care are subject to judicial protection and, as such, have a legal representative who may be a family member or a professional.

Finally, as part of the collective dialogue between Clariane and the people it cares for, patients and residents may be represented by individuals elected from within the patient and resident community and their family members or by bodies representing their interests.

By their very nature, Clariane's activities aim to positively impact the health, quality of life and independence of the people it cares for. At the same time, caring for vulnerable people means the Group has a specific responsibility regarding ethics and quality management. Incidents or dysfunctions could have a negative impact on the physical and mental integrity of those receiving care, or on respect for their rights.

Each material impact, risk and opportunity relating to patients and residents is presented in the dedicated topical sections.

3.3.3.3 Processes to remediate negative impacts and channels for patients, residents and families to raise concerns [S4-2, S4-3, S4-5]

Processes for engaging with patients, residents and families [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.

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 2025, more than 85,000 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 friends and 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 topic by topic analysis at key stages in the care pathway to identify pain points and adapt the service accordingly.

Dialogue is focused on the findings and agreeing potential corrective measures.

Policies, actions, objectives and outcomes related to quality management and satisfaction measurement are described in section 3.3.1.6.

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 long-term care 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.

Processes to remediate negative impacts and channels for patients, residents and families to raise concerns [S4-3, S4-5]

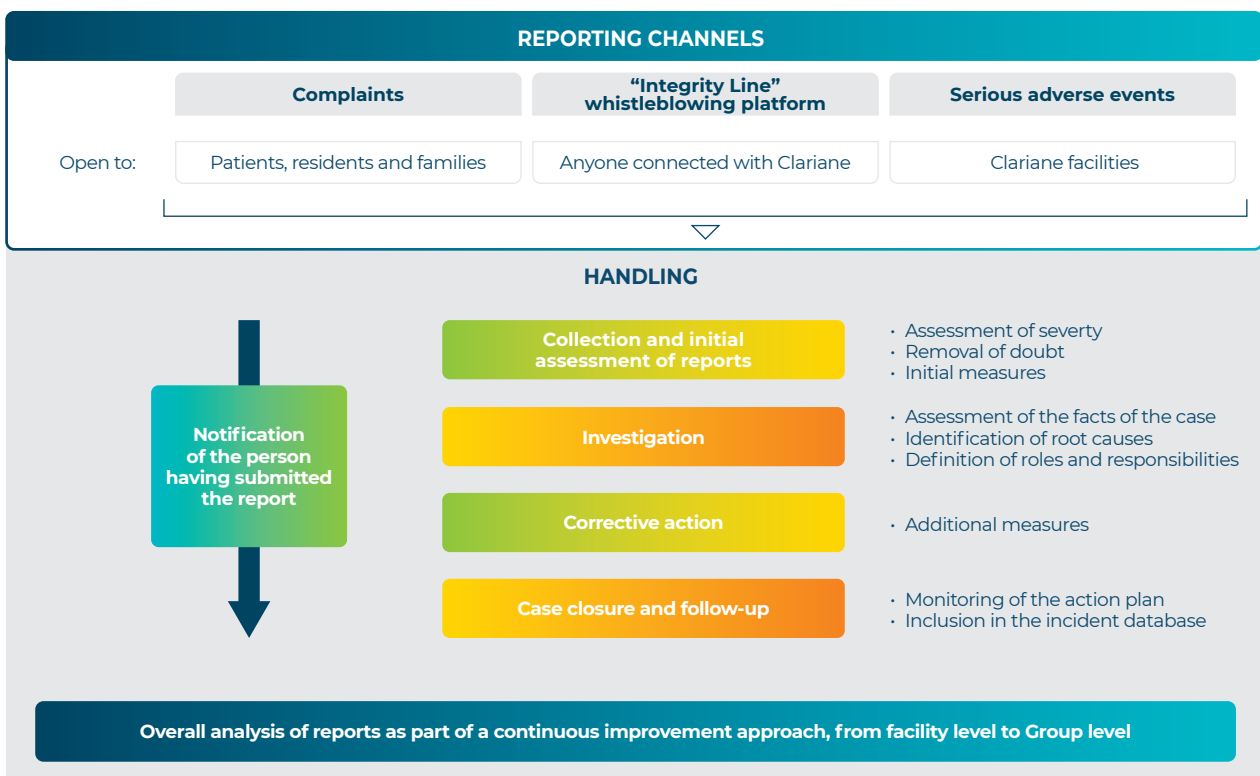
Definitions

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.

Reporting: any complaint, SAE 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. This commitment is publicly formalised in Clariane's Ethics Charter. 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

This section covers complaints and SAEs that have a direct or indirect impact on residents and patients with regard to their health, safety and personal⁽¹⁾ security⁽²⁾.

Complaints are classified in four severity levels, from A to D; level A complaints, which express dissatisfaction following a minor inconvenience with no consequences for residents or patients, are therefore excluded from the figures reported in this sustainability statement.

As SAEs only relate to events likely to have serious consequences, they are, by definition, less numerous than complaints.

The published ratios apply to the reporting scope for the year in question and are not adjusted for any effects related to changes in the Group's scope of consolidation.

Complaint frequency rate: total and by activity

Complaints by activity per 10,000 days billed	2024	2025	Change %
OVERALL	2.03	2.77	36%
Medicalised nursing homes	2.16	3.01	39%
Post-acute and rehabilitation centres	0.5	3.01	502%
Mental health clinics	2.37	0.7	-70%

(1) Other types of SAEs, such as media controversies, are not included.

(2) 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.

SAE frequency rate: total and by activity

SAE frequency rate by activity per 10,000 days billed	2024	2025	Change %
OVERALL	0.84	1.06	26%
Medicalised nursing homes	0.71	1.03	45%
Post-acute and rehabilitation centres	0.54	0.66	22%
Mental health clinics	2.78	1.95	-30%

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 – against a backdrop of heightened audits, certifications and inspections by the authorities – have led to a steady increase in the number of reports filed, i.e., recorded incidents. In 2025, 2.77 complaints were recorded per 10,000 days billed, up from 2.03 in 2024 (up 36%). At the same time, 1.06 serious adverse events relating to the health, safety and security of residents and patients were reported in 2025 per 10,000 days billed, compared with 0.84 in 2024 (up 26%).

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 and anticipation regarding any 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. Thus, **the proportion of the most serious events (rated C and D on an A-D scale) decreased from 31% to 22% between 2024 and 2025.**

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 also help to confirm that the

increase in the number of serious adverse events (SAEs) and complaints reported does not reflect a deterioration in service quality. The discrepancies between business activities observed in the above metrics are generally not considered significant, except for data relating to mental health. The steady decrease in complaints and SAEs in this area indicates growing maturity in analysing events occurring in the care of patients with highly specific pathologies that can manifest as high-risk behaviours.

Frequency rate of complaints and SAEs by type of risk

The complaints and SAEs reported below, categorised in accordance with health authority guidelines, correspond to reports of dissatisfaction or dysfunctions related to:

- healthcare: 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.

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.

Complaints relating to the health, safety and security of patients/residents per 10,000 days billed	2024	% breakdown	2025	% breakdown
OVERALL	1.07	100%	1.32	100%
Healthcare	0.71	66%	1	75%
Security	0	0%	0.15	11%
Safety	0.36	34%	0.18	14%

SAEs per 10,000 days billed	2024	% breakdown	2025	% breakdown
OVERALL	0.84	100%	1.06	100%
Healthcare	0.42	50%	0.65	62%
Security	0.27	32%	0.24	22%
Safety	0.15	18%	0.17	16%

Amicable dispute resolution

Clariane offers all its European customers amicable dispute resolution (ADR), an approach that applies to disputes potentially arising within the Group's facilities and/or with the people under its care. It prioritises dialogue and active listening. The process is voluntary and personal, offering the parties to a dispute an opportunity

to reach a voluntary agreement aimed at facilitating their present and future relations. With the increasing use of mediation across Europe, specific frameworks have been established, which are independent, impartial, confidential and neutral.

Clariane funds amicable resolution mechanisms, which are free of charge for its customers. They are offered in all Group countries, tailored to the customary processes and practices of each jurisdiction:

- 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.

Furthermore, depending on the specific need, other forms of ADR may be proposed. The most common of these alternative mechanisms are conciliation or arbitration.

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.

Number of cases referred to mediation	19	36	89%
Agreement rate (as a %)	95%	87%	-8.3 pts
Number of cases referred to other amicable dispute resolution (ADR) mechanisms	N/A	23	-

	2024	2025	Change
Number of cases referred to mediation	19	36	89%
Agreement rate (as a %)	95%	87%	-8.3 pts
Number of cases referred to other amicable dispute resolution (ADR) mechanisms	N/A	23	-

In 2025, across all the Group's countries, 36 cases involving patients, residents or families were referred to mediation, with an 87% agreement rate, i.e., the extent to which mediation enables the parties to agree on future actions. This rate is calculated based on the number of mediations closed. In certain instances, mediation is discontinued and the parties are not required to provide reasons for this decision.

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.

3.3.3.4 Ethics and quality of care [ESRS 2, SBM-3, S4-1, S4-4, S4-5]

3.3.3.4.1 Description of impacts, risks and opportunities related to ethics and quality of care [ESRS 2 SBM-3]

Clariane's double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to the personal data of patients and residents. These IROs are addressed cross-functionally through the various material matters in the "Ethics and quality of care" section.

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Ethics and quality of care	Preserving the health, independence and quality of life of the people we care for			IP
	Business growth stemming from a strong reputation for quality of care		O	
	Non-quality care and abuse			IN
	Penalties (suspension of operations, fines, financial compensation, etc.) for breaches of health regulations or incidents related to ethics and quality of care		R	
	Loss of business, and financing difficulties due to the reputational impact of incidents related to ethics and quality of care		R	

Nature of the IRO **IP** Positive impact **IN** Negative impact **R** Risk **O** Opportunity

3.3.3.4.2 Positive Care

3.3.3.4.2.1 Policy framework [S4-1]

Clariane's **Medical, Innovation and Research policy** addresses the material matters of ethics and quality of care listed above. It applies to all Group countries and activities, under the responsibility of the Medical Department.

Aligned with the commitment to Consideration, the policy is built on two pillars: Positive Care (detailed below) and quality of care (see 3.3.1.9).

As a practical expression of Clariane's corporate purpose, "Take care of each person's humanity in times of vulnerability", Positive Care guides all Group activities and professions. 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 chart above highlights the three pillars of Positive Care:

1. Ethics

Clinical care and ethical enquiry go hand in hand:

- embedding ethical thinking into daily practices;
- organising ethics-focused events open to both families and teams.

2. Day-to-day support.

Care and support must be tailored to each patient or resident through personalised care plans, the use of non-pharmaceutical interventions and personalised activities.

3. Environment

The environment must be welcoming and personalised in order to provide the patient or resident with a "home-like" feeling, acting as a genuine catalyst for care and a source of well-being, while promoting independence and socialisation.

Ethics

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?*

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.

(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).

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;
- dedicated e-learning on values for all employees;
- the annual Group-wide "Values Month" is dedicated to communication, awareness-raising and training activities focused specifically on Values and the ethical behaviour expected;
- 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.

Finally, preventing all forms of 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).

Day-to-day 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.

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.

Non-pharmaceutical interventions (NPIs)

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.

Examples include adapted physical activity, animal-assisted therapy and art therapy. The NPIs used in the network are scientifically validated techniques and approaches used by trained practitioners.

Environment

Respect for people's social and sensory environments

The environment acts as a catalyst for care and support. Everything from the overall architecture to the layout of the different areas, decor, furniture, colour schemes and lighting is vital to the well-being of the people cared for by Clariane.

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.

3.3.3.4.2 Actions implemented [S4-4]

The actions described below stem from Clariane's Medical, Innovation and Research policy, and address the material matters of quality, personalisation and ethics of care listed above.

In 2025, these actions were implemented through the following projects:

- **The "Rhythm of Life" project** aims to identify discrepancies between the rhythms imposed by facility operations and residents' personal preferences, using a simple, reliable and scientifically validated tool. This tool facilitates the standardised collection of expectations regarding key moments in the day (waking up, meals, care and bedtime) and helps evaluate how organisational adjustments impact residents' quality of life and team satisfaction. In 2025, an **initial questionnaire** was piloted with over one thousand residents across four countries. This identified the methodological refinements required in 2026 to enable a large-scale rollout.

- In 2024, Clariane committed to rolling out the **ICOPE programme** in partnership with the Toulouse University Hospital Institute. 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. The partnership aims to implement ICOPE within the Clariane Group's rehabilitation and mental health clinics, enabling patients to benefit from this preventive healthcare approach. In 2025, alongside preparations for the clinic rollout, a pilot was conducted within the Petits-fils home care network in France.
- With regard to **non-pharmaceutical interventions (NPIs)**, the project conducted in partnership with the NPIS (Non-Pharmacological Interventions Society) continued throughout the year. This project aims to catalogue the NPIs utilised across network facilities and their corresponding indications, and to provide scientific validation for these approaches so as better to structure and promote their use.

- **Measuring the impact of Positive Care:** following the approach adopted for care homes in 2024, the satisfaction survey for patients, residents and families was expanded in 2025 to cover all Group activities. It now includes questions on the care personalisation, respect for lifestyle rhythms and the living environment, while accounting for the specific nature of each business line.
- In addition to these Group-wide initiatives, local actions are being undertaken. In Germany, for example, an ethics committee has been established, meeting quarterly to bring together key department heads and specialist consultants to reinforce the organisation's ethical framework. This committee specifically supports the deployment of a **network of internal ethics advisors:** trained employees (approximately 20 in the pilot region since 2024) whose mission is to assist colleagues in identifying, discussing and resolving ethical issues encountered in practice.

3.3.3.4.2.3 Targets and metrics [S4-5]

Personalised plans

This metric measures the proportion of residents present in a facility for more than 90 days who have a valid and updated Personalised Care Plan (i.e., dated within the last year and formally validated by a healthcare professional).

	2024	2025	Change in points	2026 target
Share of residents with an up-to-date personalised care plan	98.3%	98.7%	0.4 pts	99%

In 2025, 98% of personalised care plans were up to date, in line with the target.

3.3.3.4.3 Quality management

3.3.3.4.3.1 Policy framework [S4-1]

Clariane's **Quality policy** addresses the material matters of ethics and quality of care listed above. It applies to all Group countries and activities. It is led by the Group Quality Department and coordinated by Clariane's European Quality Community, in conjunction with the Quality Director of each country.

Aligned with the commitment to Consideration, the policy is built on two pillars: compliance and customer satisfaction (both detailed below).

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.

The QMS 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:

- 360° audits;
- quality certification audits (ISO 9001 or Qualisap);
- inspections by regulatory authorities;
- 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

Each 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.

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.

Audits and quality controls by the supervisory public authorities

Public authorities supervise healthcare and medico-social facilities. These audits assess, for example, medical procedures, monitoring procedures, the quality of files

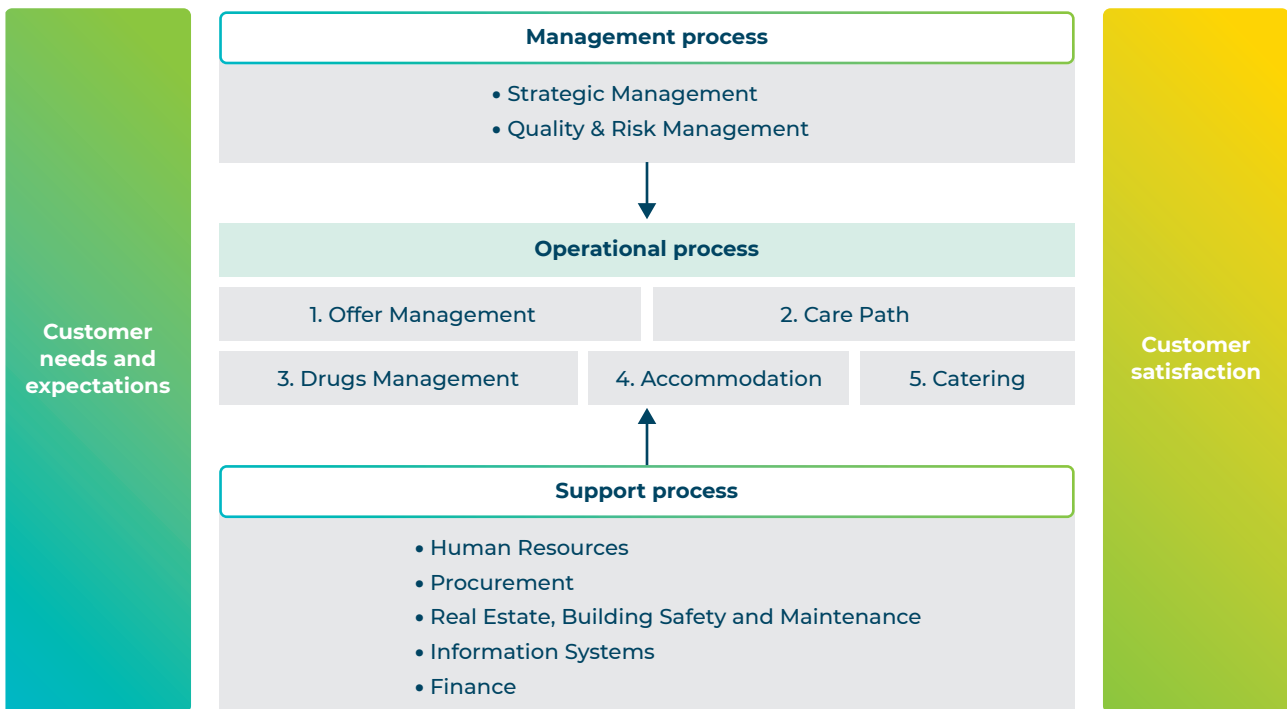
and the participation of user representatives. They are sponsored by the public authorities and supervisory bodies.

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); Korian facilities are evaluated according to HAS standards;
- 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 Italy: *ASL (Azienda Sanitaria Locale)*;
- in the Netherlands: *IGJ (Inspectie Gezondheidszorg en Jeugd)*;
- in Spain: Local Health Government and Social Services.

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.



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 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:

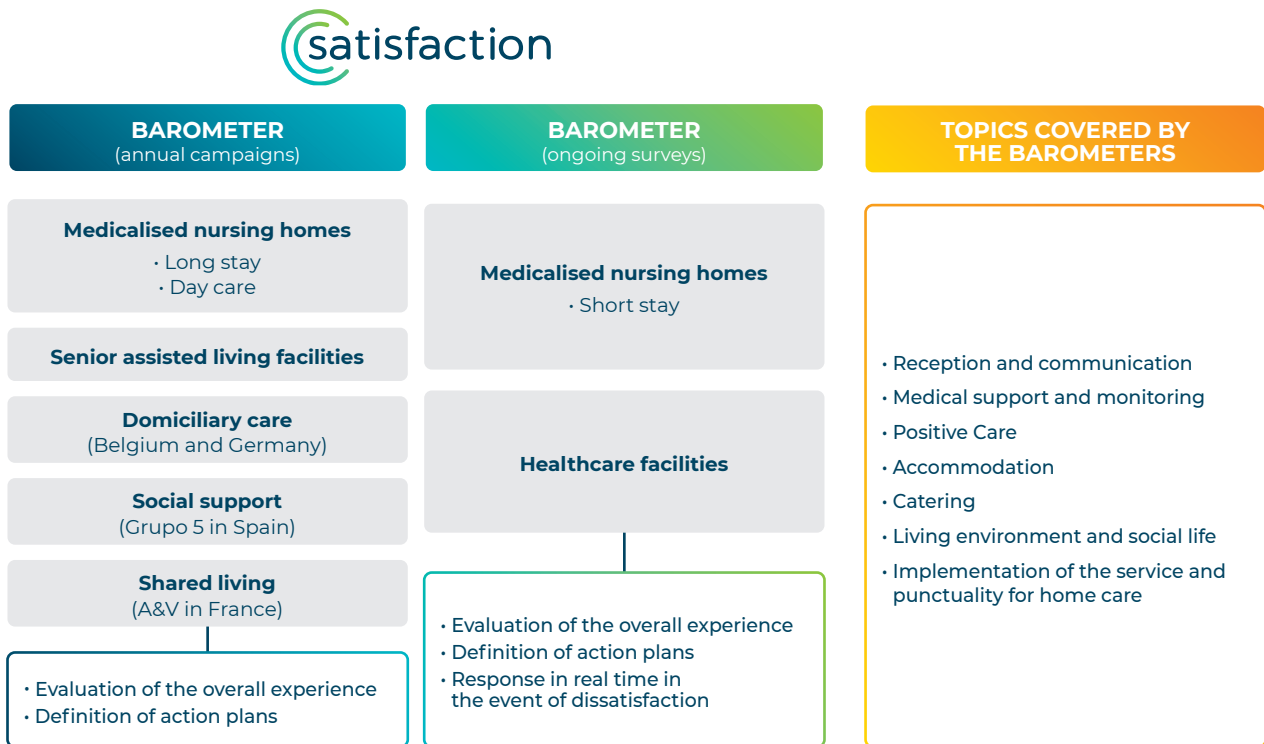
- be customer focused, i.e., take customer expectations into account;
- clearly define the scope of each person's activities;
- involve all staff;

- 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 affected stakeholders, such as local authorities, neighbours and suppliers.

For the Âges & Vie business line, the certification of shared-housing units is conducted via the Qualisap framework, which is tailored to this activity and its operational reality.

Measuring satisfaction

The Clariane satisfaction survey covers all Group activities and regions. Questionnaires and survey cycles are adapted to the specific activity and the respondent (patient, resident or family member):



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.

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), Positive Care satisfaction, the assessment of consideration⁽¹⁾ and the measurement of recommendation (via the Net Promoter Score – NPS⁽²⁾).

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 action plans, and efficiently meet expectations. See above under “Processes for engaging with patients, residents and families [ESRS S4-2, S4-5]”/Satisfaction surveys.

A dedicated online reporting and semantic analysis tool allows each facility, region and country to manage its performance within its scope.

3.3.3.4.3.2 Actions implemented [S4-4]

The key actions described below are implemented in accordance with the Quality policy and address the material matters of ethics and quality of care. In 2025, these actions were implemented across the following areas:

Strengthening QMS governance based on three pillars

- Facilitating process reviews at Group level to optimise performance and consolidate the position of process owners through cross-functional management and a matrix organisation.
- Overhauling seven processes to clarify requirements at all levels and integrate normative developments (ISO 9001, CSRD).
- Optimising Management Reviews via a dedicated working group from Clariane’s European Quality community to identify performance improvement drivers, ensure consistency with strategic planning and achieve coordinated alignment across all countries.

(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).

These structural initiatives prepare the Company for sustainable harmonisation and reinforced practices in 2026, notably through a library of IROs that inform both risk mapping and process reviews, in line with the priorities of the stakeholders consulted. For example, the "Maintenance and Safety" process now distinguishes between real estate management, building safety and maintenance activities, detailing Clariane's specific requirements at the facility, country and Group levels. This process also complies with ISO 50001 for energy management.

Analysis of customer satisfaction survey participation

An in-depth analysis of participation was conducted to measure customer engagement and identify survey methods and themes that resonate with their expectations, that are meaningful to them and on which they wish to express their views. The analysis also confirmed the absence of bias in the interpretation of the results. The findings have strengthened the dialogue with facilities and underscored the value of feedback. Motivational initiatives have also been undertaken to complement informative communication. In addition, improvements are being explored to enhance the respondent experience and facilitate participation. Reporting processes are currently being automated to facilitate management over time.

For example, an analysis of the Net Promoter Score shows that:

- 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 (43);
- the NPS is higher among residents responding with assistance from a family member (52).

Improvement of the user experience on the C Satisfaction platform

Initiatives have been implemented to support operational teams in using online reporting tools and to make the platform more intuitive. This included the distribution of practical tutorials and user guides. Additionally, the annual feedback was supplemented by individual interviews with the platform's power users. Thanks to these initiatives, the number of login days per user has doubled.

3.3.3.4.3.3 Targets and metrics [S4-5]

Internal audits and quality controls

Following an audit, the report is rated A, B, C or D based on a conversion table that reflects the severity of the findings. Only the most recent assessment is used for each facility.

In 2025, 435 facilities across the Group's six countries underwent a 360° audit.

% of facilities rated A or B following the 360° audit	2024	2025	Change in points
GROUP TOTAL	78%	81%	3 PTS
France	73%	75%	2 pts
Germany	71%	79%	8 pts
Belgium	78%	77%	-1 pt
Netherlands	86%	77%	-9 pts
Italy	96%	98%	2 pts
Spain	94%	96%	2 pts

81% of the Group's facilities audited in 2025 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). This performance improvement is the result of fundamental, day-to-day work carried out by facilities to cover any shortfalls identified.

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.

Audits and quality controls by the supervisory public authorities

Following an audit, the report is rated A, B, C or D based on a conversion table that reflects the severity of the findings. Only the most recent assessment is used for each facility.

87% of the Group's facilities audited in 2025 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	2024	2025	Change in points
GROUP TOTAL	87%	87%	0 PTS
France	95%	90%	-5 pts
Germany	83%	82%	-1 pt
Belgium	77%	78%	1 pt
Netherlands	100%	100%	0 pts
Italy	96%	92%	-4 pts
Spain	97%	97%	0 pts

Quality certification audits

The objective for 2026 is for 95% of all facilities to be ISO 9001- or Qualisap-certified (the latter for 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.

	France	Germany	Belgium	Netherlands	Italy	Spain	Group
% of sites certified – Clinics and care homes – 2024	98%	98%	100%	100%	100%	88%	98%
% of sites certified – Clinics and care homes – 2025	99%	98%	100%	100%	100%	100%	99%
Change in points	1	0	0	0	0	12	2
2026 target							≥95%
% certified sites - Other activities - 2024	69%	0%	67%	100%	100%	N/A	64%
% certified sites - Other activities - 2025	100%	38%	95%	100%	100%	N/A	93%
Change in points	31	38	29	0	0		29
2026 target							≥95%

The targets set for 2025 were exceeded.

The launch of Qualisap certification for the French shared housing subsidiary Âges & Vie in 2025 has increased the percentage of certification for activities other than care homes and clinics. Next year, certifications for all facilities across all business lines will be aggregated in a single and comprehensive target of 95%.

Satisfaction measurement – C-Satisfaction

Net Promoter Score (NPS) – patients, residents and families

Depending on the type of stay, people are surveyed either before they return home (for short stays) or on an anniversary date (for long stays). This ensures that all service users are consulted over the year. The questionnaire and communication channel are adapted to the respondent's profile and the service provided.

Participation rates in 2025 reached 62% in care homes, 48% in assisted living facilities and 64% for social care.

In 2025, 73% of the residents who responded to C-Satisfaction did so with the help of a healthcare professional, 19% 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.

The results reflect adjustments related to changes in the scope of the Clariane network, specifically disposals and the integration into the survey of Ita Salud, Grupo 5 and Âges & Vie, whose NPS scores were lower than those of other activities in their respective countries.

It should be noted that there is no weighting applied when calculating the results and each response has the same weight.

By country	2024	2025	Change in points	2026 target
GROUP TOTAL	44	45	1	≥42
France	41	45	4	
Germany	43	42	-1	
Belgium	28	31	3	
Netherlands	28	22	-6	
Italy	65	64	-1	
Spain	61	54	-7	

By activity type	2024	2025	Change in points
Specialty Care	55	55	-
Medicalised nursing homes	38	39	1
Senior assisted living facilities	46	50	4
Domiciliary care	71	75	4
Social care	not calculated	54	-
Shared living facilities	not calculated	37	-

Patient, resident and family Consideration score

By country	2024	2025	Change in points	2026 target
GROUP TOTAL	8.3	8.4	0.1	≥8
France	8.5	8.6	0.1	
Germany	8.2	8.3	0.1	
Belgium	7.8	7.9	0.1	
Netherlands	7.6	7.7	0.1	
Italy	8.6	8.6	0.0	
Spain	8.7	8.6	-0.1	

By activity type	2024	2025	Change in points
Specialty Care	8.6	8.6	-
Medicalised nursing homes	8.2	8.3	0.1
Senior assisted living facilities	8.2	8.3	0.1
Domiciliary care	9	9.1	0.1
Social care	not calculated	8.7	-
Shared living facilities	not calculated	8.6	-

Results were stable across the three KPIs, in line with the targets set.

The Group's NPS was 45 in 2025 (44 in 2023 and 2024), exceeding the target of 42. It was up in France (4) and Belgium (3) and was stable in Italy and Germany. It fell in Spain due to the consolidation of new activities, as anticipated when the target was set. This target was exceeded (+7 pts). A fall was recorded in the Netherlands (6), where the target was not met. This was due to higher family participation and lower satisfaction scores for communication and medical support.

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. Despite noteworthy improvements in assisted living facilities (0.3) and clinics (0.2), catering continues to receive the lowest score.

By country, satisfaction scores range from 7.9 (Netherlands and Belgium) to 8.7 (Italy). Home care recorded the highest satisfaction levels with an average score of 9.1/10, while shared living facilities recorded the lowest, at 7.9/10.

Clariane's Consideration score averaged 8.4/10. The primary drivers of Consideration are team stability, compassion, personalised care and the inclusion of individual preferences in the organisation of daily life. 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. The two countries yet to reach this target are Belgium (7.9) and the Netherlands (7.7), although both recorded improvements of 0.1 point during the year.

3.3.3.4.4 Care-related risk management**3.3.3.4.4.1 Policy framework [S4-1]**

Clariane's **Medical, Innovation and Research policy** addresses the material matters of quality, personalisation and ethics of care listed above. It applies to all Group countries and activities, under the responsibility of the Medical Department.

Aligned with the commitment to Consideration, the policy is built on two pillars: Positive Care (see 3.3.1.1) and quality of care (detailed below).

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 2025, 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 the section on Positive Care), 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.

3.3.3.4.2 Actions implemented [S4-4]

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.

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. Caregivers 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.

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.

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;
- pain assessment: the caregiver uses a scale 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 and management of epidemics

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.

Key defining actions taken at Group level in 2025 include:

Epidemic management

A standardised framework was deployed across all countries to harmonise surveillance, early detection and management of epidemics in network countries. This approach aims to provide a consolidated view of the health situation, facilitate coordination between the countries and the Group, and strengthen response capacity for acute respiratory infections requiring isolation measures.

Heatwave management

Structuring work was conducted to ensure consistent preparation for heatwaves across all countries. This initiative served to identify best practices and areas for improvement to strengthen the operational resilience of facilities during extreme weather events, while raising awareness of the impact of such events on quality of care.

3.3.3.4.3 Targets and metrics [S4-5]

Restraints

The restraint indicator measures the rate of residents with at least one restraint, defined as any means, method, material or garment that intentionally or unintentionally limits a person’s movements for the sole purpose of ensuring their safety. Examples of restraints include full bed rails or a full rail combined with a bed positioned against a wall.

	2024	2025	Change in points	2026 target
Physical restraint rate	11.5%	9.4%	-2.1 pts	12%

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 2025, the restraint rate in Clariane nursing homes was 9.4%, down from 11.5% at the end of 2024. 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.

Pressure sores

This metric measures the rate of residents with at least one pressure sore acquired within the facility, across all stages (from stage 1 upwards). It covers residents present for at least 90 days in order to exclude pre-existing pressure sores upon admission and to measure the facility’s effectiveness in prevention.

	2024	2025	Change in points	2026 target
Pressure sores rate	2.8%	2.6%	-0.2 pts	≤5%

The Clariane Group’s objective is to keep this indicator permanently below 5%. Medicalised nursing 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 2025, the rate of acquired pressure sores in nursing homes was 2.6%, up from 2.8% in 2024.

3.3.3.4.5 Safety and security of patients and residents

3.3.3.4.5.1 Policy framework [S4-1]

The **Quality Standard** describes the policy aimed at ensuring the safety and security of patients and residents. It addresses the material matters of ethics and quality of care described above, in section 3.3.3.4.1. It applies to all Group countries and activities. The Group Safety, Ethics and Crisis Department is responsible for its implementation.

The policy aims to ensure the safety and security of the people under Clariane's care, who 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, 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 "Quality and 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.

Lastly, certain more specific risks are addressed in the associated processes, such as food safety in the Catering process.

Cognitive disorders in some of the people cared for by Clariane also 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 helps to prevent crises and associated violent incidents;
- 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.

3.3.3.4.5.2 Actions Implemented [S4-4]

The actions described below stem from the policy aimed at guaranteeing the safety and security of people under our care. They address the material matters of ethics and quality of care.

Safety- and security-related actions undertaken in 2025 include:

- **strengthening integration with the Quality Assurance Process:** requirements applicable to all facilities have been expanded, particularly with regard to building security;
- **coaching support functions and operational managers** on these matters by providing tools (e.g., online facility safety assessment tool) and sharing best practices to harmonise prevention and incident response procedures;
- **raising safety awareness among staff** through the distribution of educational learning capsules in France, for instance.

3.3.3.4.5.3 Targets and metrics (S4-5)

Indicators of complaints and serious adverse events related to the safety and security of patients and residents are presented in section 3.3.3.3.

3.3.3.5 Accessibility [ESRS 2 SBM-3, S4-1, S4-4, S4-5]

3.3.3.5.1 Description of impacts, risks and opportunities related to access to offerings and services, and their diversification [ESRS 2 SBM-3]

Clariane's double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to the personal data of patients and residents:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Financial affordability of the offer and transparency of information	Transparency of information			IP
	Financial affordability of the offer			IN
	Range of services tailored to growing and diverse needs			IP
Diversification of services and offers	Business growth driven by service diversification		O	
	Insufficient availability of services in some areas			IN

Nature of the IRO	IP Positive impact	IN Negative impact	R Risk	O Opportunity
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3.3.3.5.2 Financial affordability of the offer and transparency of information

3.3.3.5.2.1 Policy framework [S4-1]

To date, the Group has not formalised a policy specifically dedicated to accessibility and transparency matters as defined in the CSRD.

Clariane's actions regarding these matters form part of the **2024-2028 CSR strategy**, detailed in section 3.1.3.1. This strategy formalises the Group's undertakings in relation to the five social and environmental commitments of its corporate purpose.

Accessibility and transparency matters fall more specifically under the **Consideration** objective.

Financial affordability of the offer

The pricing of healthcare and medico-social 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 financed by health insurance schemes, and accommodations and catering payable by the resident or patient or covered by social welfare.

In France, for instance, social assistance for accommodation that may be granted by the departmental authority to individuals whose means do not cover the cost of nursing home accommodation. The number of places available

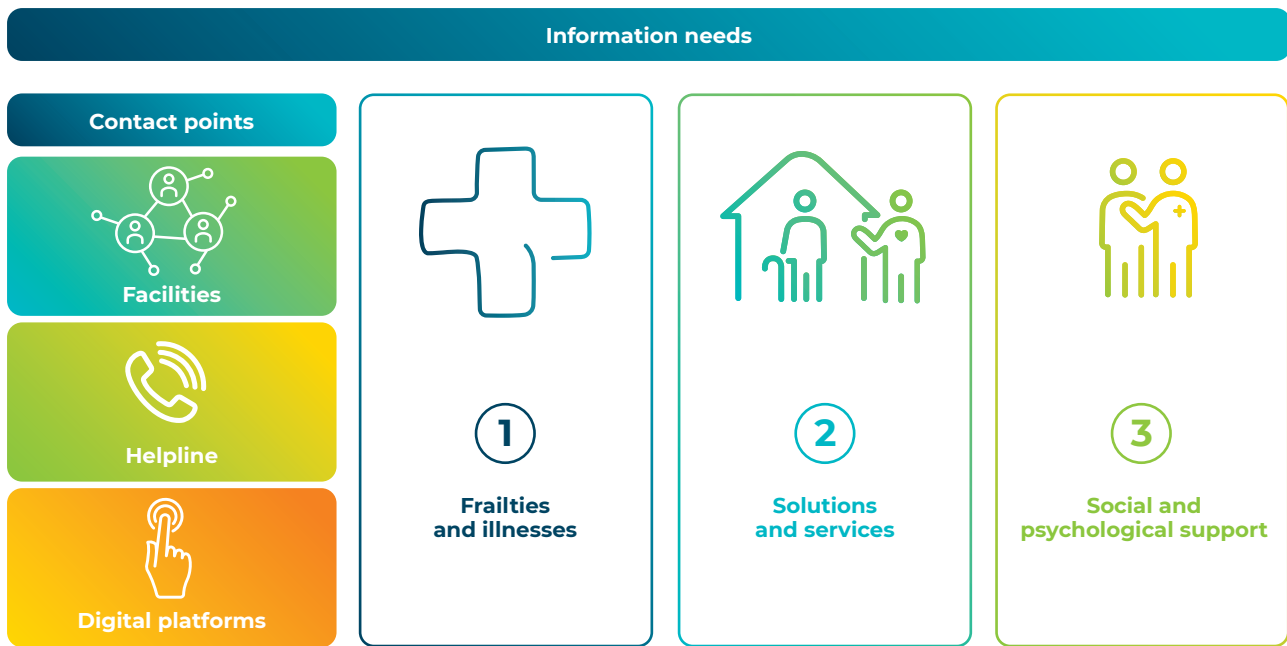
for beneficiaries of assistance is determined by regulatory authorities (regional health agencies and departmental authorities in France) based on identified needs, and is then allocated among facilities within the framework of multi-year target and resource contracts.

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 informal carers.



3.3.3.5.2.2 Actions Implemented [S4-4]

The key actions detailed below are implemented to address the material matters of financial affordability and information transparency.

Financial affordability of the offer

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, provides information and directs individuals towards appropriate statutory frameworks and organisations that can support them during their transition back home.

Where legally permitted, the facility's admissions team assesses a prospective resident's financial capacity and tailors the services offered (including room category and auxiliary services) based on their financial means, preferences and eligibility for social aid, thereby ensuring that the proposed services are financially sustainable for the resident/patient.

Complementing the financial affordability initiatives within medico-social and healthcare facilities, a portion of Clariane's activity in Spain – through Grupo 5 – is dedicated to the social support of vulnerable individuals via a public service concession. These activities include managing emergency social assistance services, shelters and transitional housing for the homeless and people in a phase of social reintegration. Specific campaigns are also run during extreme weather events or emergencies.

Transparency of information

Numerous initiatives contribute to the provision of information to the relevant people:

- open events are organised in facilities (round tables, workshops, etc.) and online (videoconferences) to provide information and start conversations on these issues. For example, for World Alzheimer's Day 2025, the Korean France teams hosted a webinar on **"How to support a loved one with cognitive disorders"**;

- 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;
- integrate the standard into existing quality management procedures to ensure its consistent and continuous implementation.

In 2025, actions linked to the rollout of the information standard specifically targeted the enhancement of online information, notably with the launch of new websites in Spain and Italy.

3.3.3.5.2.3 Targets and metrics (S4-5)

Financial affordability of the offer

The objective is to formalise a Group-level metric for this matter, with a view to publication within two years.

Transparency of information

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 at the end of 2024, the year the standard was formalised. Belgium and the Netherlands were not yet included in the scope of this metric in 2025.

% DEPLOYMENT OF THE STANDARD ON CARE SEEKERS INFORMATION AND GUIDANCE

	2024	2025	2026 target
GROUP TOTAL	54%	65%	100%

The progress made in rolling out the standard in 2025 reflects the improvement of online information on existing websites (greater completeness, visibility and links to reference sources) and the launch of new websites, particularly in Spain and Italy. The Group aims to complete the standard's rollout by the end of 2026, with a specific focus on improving the information provided via telephone helplines and within facilities.

2024 data have been restated in this sustainability statement.

3.3.3.5.3 Diversification of services and offers

3.3.3.5.3.1 Policy framework [S4-1]

To date, the Group has not formalised a policy specifically dedicated to the diversification of offers and services as defined in the CSRD.

Clariane's actions regarding these matters form part of the **2024-2028 CSR strategy**, detailed in section 3.1.3.1. This strategy formalises the Group's undertakings in relation to the five social and environmental commitments of its corporate purpose.

Matters related to the diversification of offers and services fall more specifically under the **Innovation** objective.

Clariane is adapting its offers to meet the growing needs addressed by its expertise and the changing expectations of the people it cares for.

Clariane builds its activities on two main pillars:

- healthcare, including speciality and post-acute care, mental health, social support services and medical equipment;
- long-term care, including medicalised nursing homes and alternative living solutions such as shared houses, assisted living and domiciliary care.

Priorities include developing mental health activities and expanding outpatient solutions.

Specifically, this involves:

- expanding the Group's mental health operations to meet societal shifts and the growing need for mental health;
- 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;
- diversifying the types of admission within our facilities, notably through day care, short-stay options and PASA units (specialised day activity and care units within care homes for residents with neurodegenerative diseases);
- developing alternative living solutions to offer local support in a homelike setting, suitable for people with milder forms of dependency than those managed in medicalised nursing homes.



Clariane, the leading European community
in care, healthcare and hospitality
in times of vulnerability



3.3.3.5.3.2 Actions Implemented [S4-4]

The following actions were implemented across various scopes in 2025 to address the material matter of diversifying offerings and services:

- **France:** development of outpatient care, which has been particularly dynamic, with an average of 1,900 day-hospital admissions per month. This was facilitated by improved management of stay durations through better-structured, early-stage rehabilitation programmes. This trend is also supported by patient preferences, with an increasing number of people moving towards outpatient treatment;

- **Spain:** opening of Iterias, a mental health model dedicated to accessible psychotherapy for all, providing treatment for individuals of all ages suffering from mild to moderate emotional or psychological disorders. Its goal is to offer personalised, early-intervention care within the community (via clinics and outpatient consultations);
- **Italy:** launch of the Kormed brand, which now encompasses the following activities resulting from the diversification strategy in Italy over recent years: rehabilitation centres, medical centres, hospices, eating disorder clinics and psychiatric communities.

3.3.3.5.3.3 Targets and metrics [S4-5]

The outpatient revenue growth rate applies to the specific France reporting scope rather than the Group as a whole.

	2024	2025	% change
Community Care segment revenue (in millions of euros)	655	636	-3%
Mental health revenue (in millions of euros)	385	381	-1%
Outpatient revenue growth rate – Health and specialty care – France	N/A	+16%	N/A

The divestment of the Petits-fils home care network negatively impacted Community Care segment revenue in 2025. Petits-fils revenue was only consolidated until its disposal on 29 July 2025. The organic growth rate for this segment was **9%** in 2025.

Clariane does not currently disclose specific growth targets for individual activities. However, the Group's overall growth objective for the 2025-2028 period is based notably on the growth of healthcare activities (including mental health) and a strong progression in outpatient care.

3.3.3.6 Engagement with patients and residents (ESRS 2 SBM-3, S4-1, S4-4, S4-5)

3.3.3.6.1 Material impacts, risks and opportunities related to engagement with patients and residents (ESRS 2 SBM-3)

Clariane’s double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to the personal data of patients and residents:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Stakeholder engagement and input (Inclusive governance)	Input from patients, residents and families			IP
	Business disruption due to insufficient or ineffective dialogue with patients, residents and families		R	

Nature of the IRO	Positive impact	Negative impact	Risk	Opportunity
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3.3.3.6.2 Policy framework [S4-1]

To date, the Group has not formalised a policy specifically dedicated to dialogue with patients, residents and families as defined in the CSRD.

Clariane’s actions regarding these matters form part of the **2024-2028 CSR strategy**, detailed in section 3.1.3.1. This strategy formalises the Group’s undertakings in relation to the five social and environmental commitments of its corporate purpose.

Matters related to dialogue with patients, residents and families fall more specifically under the **Inclusive Governance** commitment.

Clariane’s objectives are to:

- establish and manage dialogue forums within each facility and at country level, using formats tailored to the individuals supported and local specificities;
- facilitate these forums and promote their active contribution to the Group’s purpose, notably through the cross-border sharing of best practices.

At local 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.

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 engagement if it holds at least two meetings per year, or three meetings if a committee of elected representatives is in place.

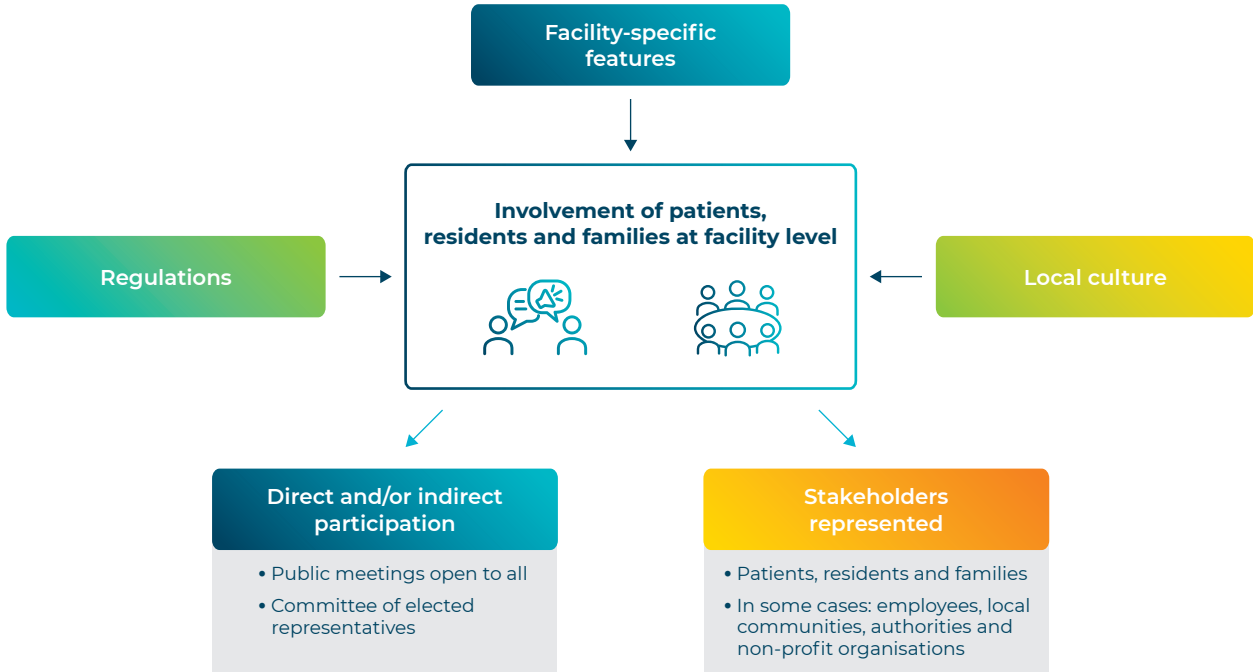
These bodies are consultative: they issue opinions and recommendations for management but do not have decision-making power.

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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.



At national level

At the national level, Stakeholder Councils advise Clariane on challenges related to its business, CSR approach, relations with stakeholders and societal issues concerning long-term care for the elderly and vulnerable. 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.

	SCOPE	MISSION	INTERACTION
MISSION COMMITTEE	GROUP clariane	Oversight of corporate purpose commitments	<p>Four Chairs of National Stakeholder Councils also members of the Mission Committee</p> <p>Depending on the country:</p> <ul style="list-style-type: none"> • local council members on the national council • local input obtained from surveys of local councils
STAKEHOLDER COUNCILS	COUNTRIES 	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.	







3.3.3.6.3 Actions implemented [S4-4]

In 2025, at the initiative of the Mission Committee, Clariane organised the second edition of its Inclusive Governance Seminar. This event brings together stakeholder representatives from national bodies alongside Clariane employees involved in stakeholder engagement at national and facility levels. The seminar focuses on practice-sharing to strengthen the impact of national and local stakeholder engagement by fostering European-wide dynamics and synergies.

During this edition, particular emphasis was placed on:

- **at local level:** informing representatives of residents, patients and family members of their roles within these bodies, and training Clariane employees – specifically facility directors – in chairing and facilitating these bodies;
- **at national level:** working to strengthen ties between national stakeholder councils and other Group governance bodies.

The primary subjects addressed by the national stakeholder councils in 2025 are listed below.

CREATION	CHAIR	MEMBERS	MAJOR TOPICS IN 2025
 France 2019	Dominique Fabre	<ul style="list-style-type: none"> • Representative of residents/families • Associations for the elderly • Patient associations • Employee representative • External experts 	<ul style="list-style-type: none"> • Mediation and conflict management • Consideration for patients, families and teams • Risks of abuse of weakness
 Netherlands 2020	Dr Jacques Van der Horst	<ul style="list-style-type: none"> • Representatives of residents/families 	<ul style="list-style-type: none"> • Reorganisation of Korian Netherlands • Local Stakeholder Councils in facilities • Training employees to care for patients with cognitive disorders
 Belgium 2020 2022 (Young Seniors Council)	Dominiek Beelen	<ul style="list-style-type: none"> • External experts • Representatives of young seniors 	<ul style="list-style-type: none"> • Ageing in good health and nutrition • Fight against social isolation • Functioning of Young Seniors Council
 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 	<ul style="list-style-type: none"> • Regional cooperation between care players • Stakeholder Councils in facilities • Self-assessments undertaken with employees, residents and families as Società Benefit
 Germany 2022	Dr Stefan Arend	<ul style="list-style-type: none"> • Representative of residents/families • Patient association • Employee representatives • External experts 	<ul style="list-style-type: none"> • Stakeholder Councils in facilities • Personalisation of care according to life history • Catering and local presence
 Spain	In the process of being established		

3.3.3.6.4 Targets and metrics [S4-5]

Participation of people receiving care in local Stakeholder Councils

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.

In 2025, it was not possible to update the data for Belgium and the Netherlands. The latest available data, for 2023, has been rolled forward.

FACILITIES ENGAGED IN ACTIVE DIALOGUE WITH THEIR STAKEHOLDERS

	2024	2025	2026 target
GROUP TOTAL	89%	91%	≥95%

In 2025, 91% of facilities implemented at least one of the dialogue methods described above. This increase reflects ongoing efforts to raise team awareness of the importance

of formalising such dialogue to ensure its continuity, particularly in countries where it is not a regulatory requirement.

COUNTRIES WITH AN ACTIVE NATIONAL STAKEHOLDER COUNCIL

	2024	2025	2026 target
GROUP TOTAL	5	5 (I.E., 6 COUNTRIES)	ALL COUNTRIES

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 2025, these bodies were in place in France, Germany, Belgium, Italy and the

Netherlands. In Spain, preparations for the creation of a similar body continued in 2025, with a view to a launch in 2026. The primary challenge is to ensure that the council members represent the wide diversity of Clariane's activities in that country.

3.3.3.7 Medical research and innovation in health and care [ESRS 2, SBM-3, S4-1, S4-4, S4-5]

3.3.3.7.1 Description of impacts, risks and opportunities related to medical research and innovation in health and care (ESRS 2 SBM-3)

Clariane's double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to the personal data of patients and residents:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Medical research and innovation in health and care	Contribution to the advancement of knowledge and practices	IP	IP	

Nature of the IRO IP Positive impact IN Negative impact R Risk O Opportunity

3.3.3.7.2 Policy framework [S4-1]

Clariane's **Medical, Innovation and Research policy** addresses the material matter of contributing to the advancement of knowledge and clinical practice. It applies to all Group countries and activities, under the responsibility of the Medical Department.

Aligned with the commitment to Consideration, the policy is built on two pillars detailed below: medical research, and healthcare and clinical innovation.

Medical research

Clariane's research is based on 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.



More broadly, 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.

Innovation in health and care

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 inspired by research in geroscience** to help maintain or improve the independence and 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 **our medicalised nursing homes and our healthcare facilities** and services 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 the 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 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

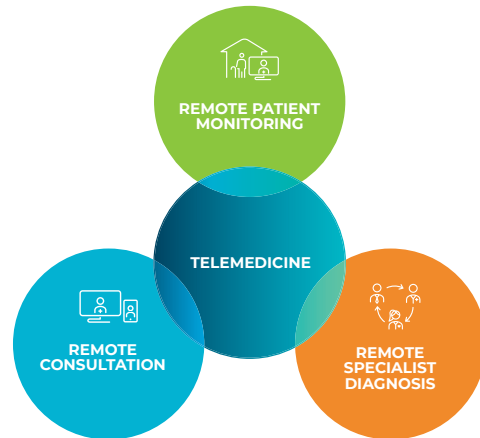
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Among these, telemedicine, which cuts across many projects, is of particular importance. It represents a major opportunity to improve the accessibility, quality and continuity of care in nursing homes and clinics. Spanning three strategic areas – remote 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.



3.3.3.7.3 Actions implemented [S4-4]

The key actions detailed below address the material matter of medical research and healthcare innovation. They represent the operational rollout of the Group's Medical, Innovation and Research policy.

In 2025, these actions were implemented across the following areas:

- **2025 Clariane Innovation Days**

The Clariane Innovation Days is a European event dedicated to innovation in healthcare, organised as part of Clariane's innovation strategy. It aims to bring

together industry experts, healthcare professionals, and academic and industrial partners to discuss major challenges and advances in mental health, rehabilitation and geroscience. Two editions were held in 2025, focusing respectively on cerebral stimulation and neuro-rehabilitation, and on innovation in mental health.

CLARIANE INNOVATION DAYS 2026

200+
HEALTH PROFESSIONALS
MOBILISED
to discuss the care
of tomorrow

3
COUNTRIES

11
RENOWNED
SCIENTISTS
to strengthen scientific
and academic credibility

14
START-UPS
AND PARTNER
COMPANIES
at the heart of innovation

STRATEGIC OBJECTIVES

Making Clariane a
LEADER
IN HEALTH INNOVATION






Creating
SYNERGIES
IN HEALTH INNOVATION

Stepping up
DEPLOYMENT
OF INNOVATIVE TECHNOLOGIES AND PRACTICES
IN OUR FACILITIES

Medical research

Main research partnerships in progress

MAIN RESEARCH PROJECTS IN PROGRESS

	OBJECTIVE	PARTNER
<p>DEPRESSION AMONGST THE ELDERLY</p> 	<ul style="list-style-type: none"> • Create a depression detection tool tailored to nursing home residents • Develop dedicated training courses 	<p>SF3PA (French-speaking Society of Psychogeriatrics and Elderly Psychiatry)</p>
<p>PREVENTION AND DETECTION OF FALLS AMONGST THE ELDERLY</p> 	<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
<p>NON-PHARMACEUTICAL INTERVENTIONS (NPIS)</p> 	<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 	<p>NPIS Non-Pharmacological Intervention Society</p>
<p>NEUROSTIMULATION TO COMBAT TREATMENT-RESISTANT DEPRESSION</p> 	<ul style="list-style-type: none"> • Confirm the effectiveness of standardised treatment protocols to improve access to neurostimulation (rTMS) 	<p>Paris Brain Institute</p>
<p>PRECISION MEDICINE IN MENTAL HEALTHCARE</p> 	<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"> • suitability of caregivers • impact on care organisation 	<ul style="list-style-type: none"> • Alcediag • Synlab

■ Geriatrics
 ■ Rehabilitation
 ■ Mental health

The projects that contributed most significantly to the Group's scientific output in 2025 were:

- **the launch of the BOOST project** which aims to increase access and structure physical activity within mental health services, establishing it as a driver of therapeutic efficacy. Although the efficacy of physical activity is well documented – with outcomes comparable to certain pharmacological or psychotherapeutic treatments for depression, schizophrenia and anxiety disorders – physical activity remains under-prescribed and rarely structured. Internal audits and the international literature both confirm a significant gap between clinical recommendations and actual practice, citing a lack of resources, training and appropriate tools. BOOST therefore aspires to transform physical activity into a genuine Non-Pharmacological Intervention (NPI) in mental health, on par with other therapeutic approaches (i.e., with an assessment protocol and a personalised programme tracked in the patient record);
- **MyEDIT-B**, a blood test designed to aid the diagnosis of bipolar disorder and embed precision medicine within psychiatric practice. Differentiating between forms of depression remains a major challenge, with an average delay in diagnosis of eight years. This project aims to evaluate the acceptability and usability of the test within the Clariane networks in France

and Spain. In 2025, the initial positive results of this study were presented at the European Congress of Neuropsychopharmacology. Clariane continues to evaluate the impact of MyEDIT-B on the organisation and coordination of care within its facilities, notably by monitoring the care pathways of patients who have used the tool.

Innovation in health and care

In 2025, the telemedicine offering was expanded to include:

- in teleconsultation, the pilot testing of a Cardioline solution enabling cardiology consultations for residents in Korean care homes in an Italian region;
- in tele-expertise, the initial rollout in Inicea clinics in France of the Omnidoc solution, which allows healthcare professionals to seek specialist medical opinions on complex cases. This bidirectional solution allows facility staff to access expertise from a specialist at an Inicea facility, while also enabling Inicea clinic professionals to consult external medical experts;
- in remote monitoring, the introduction into French mental healthcare clinics of Résilience Psychiatrie – the first remote psychiatric monitoring solution for patients suffering from mood disorders.

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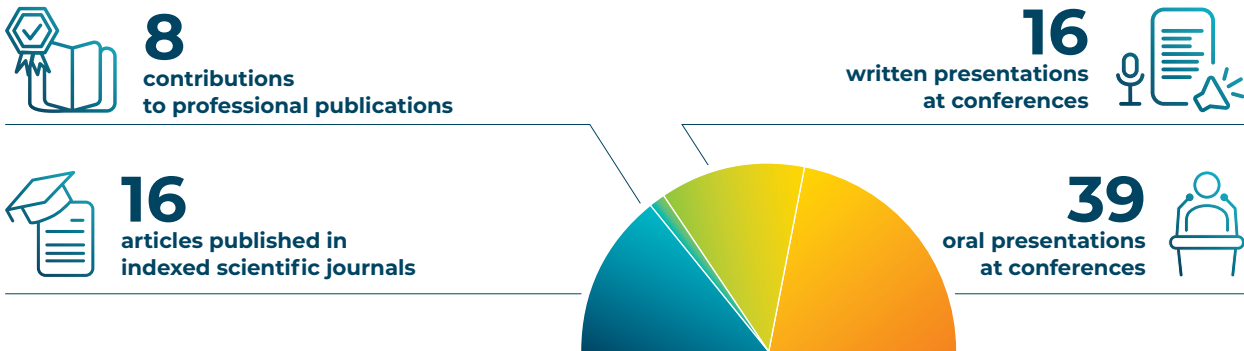
Clariane also continued the rollout of the Koala app for facility employees. It is designed to simplify daily and administrative tasks in order to improve quality of life at work for employees and allow them to spend the time saved with residents/patients. The application facilitates the sharing of information in real time, the digitisation of procedures, and the centralisation and interconnection of existing tools. By the end of 2025, the application had been deployed in 60% of Clariane's medicalised nursing homes in France.

3.3.3.7.4 Targets and metrics [S4-5]

Medical research

This indicator includes written or oral communications aimed at disseminating the results of research and innovation projects to which the Group contributes: publication of articles in academic or professional journals, scientific posters and presentations at specialist events.

79 PUBLICATIONS AND COMMUNICATIONS FROM RESEARCH AND INNOVATION PROJECTS



	2024	2025	% change	2026 target
GROUP TOTAL	105	79	-25%	80
Mental health	44	24	-45%	
Rehabilitation	27	18	-33%	
Neurogeriatric healthcare	19	16	-16%	
Other	15	21	+40%	

Achievement against the 2025 target for scientific output

The Group-level scientific output target was achieved in 2025. However, the number of indexed articles was lower than in 2024. This trend should be interpreted in the light of several factors:

- a spike in publications at the end of 2024, following the completion and promotion of numerous projects;
- a significant volume of articles from 2025 still under peer review, with acceptance expected between the final quarter of 2025 and the first quarter of 2026;
- the Group's increased presence at leading national and international congresses through oral and written communications presenting interim results on adapted physical activity, precision medicine, neurological rehabilitation and innovation in mental health.

So, while the raw volume of indexed articles varies from year to year, the underlying trend is a qualitative increase in Clariane's scientific visibility and impact.

Innovation in health and care

Percentage of care homes and clinics offering telemedicine services

A facility is considered to offer a telemedicine service if it has performed at least one teleconsultation, tele-expertise or remote monitoring procedure within the preceding six months. This definition serves to measure actual usage rather than merely theoretical provision of equipment.

Belgium and the Netherlands are not yet included in this metric.

MEDICALISED NURSING HOMES

as a %	2024	2025	2026 target
GROUP TOTAL	19%	23.5%	60%
France	37%	42%	
Germany	0%	5%	
Belgium	N/A	N/A	
Netherlands	N/A	N/A	
Italy	0%	8%	
Spain	35%	35%	

SPECIALTY CARE FACILITIES

as a %	2024	2025	2026 target
GROUP TOTAL	26%	28%	70%
France	21%	23%	
Germany	N/A	N/A	
Belgium	N/A	N/A	
Netherlands	N/A	N/A	
Italy	0%	13%	
Spain	85%	83%	

The 4-percentage-point increase in 2025 compared with 2024 was primarily driven by the continued rollout of telemedicine carts across nursing homes in France and the implementation of a secure communication solution for external healthcare professionals in Germany.

3.3.3.8 Protection of personal data of patients and residents [ESRS 2 SBM-3, S4-1, S4-4, S4-5]

3.3.3.8.1 Description of impacts, risks and opportunities related to the protection of personal data of patients and residents [ESRS 2 SBM-3]

Clariane's double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to the personal data of patients and residents:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Personal data protection	Data breaches involving personal data of patients and residents			IN
	Business disruption due to failure to meet personal data protection obligations (GDPR)		R	

Nature of the IRO **IP** Positive impact **IN** Negative impact **R** Risk **O** Opportunity

3.3.3.8.2 Policy framework [S4-1]

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. The primary topics covered by the procedures and directives are as follows:

- appointment, role and responsibilities of the Data Protection Officer;
- procedures for preparing the processing register;
- rules concerning the provision of information to data subjects, data retention periods and individual rights;
- the conduct of Data Protection Impact Assessments (DPIAs) and measures to be implemented to mitigate risks for the individuals concerned;
- procedures to be followed in the event of a data breach.

These procedures and 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 **Quality Standard**, which includes the ISO 9001 requirements tailored to our activities and our organisation.

Governance dedicated to the management and monitoring of GDPR compliance 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 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.

3.3.3.8.3 Actions implemented [S4-4]

The main actions implemented in 2025 demonstrate the Group's constant commitment to strengthening the protection of personal data processed within the Clariane Group's activities while adhering to applicable internal procedures and the IROs identified. **In 2025, these actions were implemented across the following areas:**

Awareness-raising

Throughout the year, a primary priority was placed on raising awareness among Group employees. This involved all teams likely to handle personal data and aimed to consolidate an internal culture of data protection. It also sought to mitigate instances of oversight or poor operational practices, which can account for a significant proportion of data breaches. By reinforcing practical knowledge and prudent instincts, and with the application of internal procedures, this awareness-raising campaign reduces the likelihood of incidents relating to the mishandling of data (e.g., recipient errors or lack of suitable security measures). More broadly, it aims to prevent the risk of unauthorised data disclosure and the resulting operational impacts, particularly business disruption and exposure to regulatory non-compliance risks. Each country entity has a dedicated e-learning module to provide ongoing local training for employees on data protection challenges.

More specifically, the following awareness-raising and training initiatives were rolled out across various Group entities during the year:

- **in France:** targeted awareness-raising campaigns were conducted for the France and Group IT departments, due to their heightened exposure to data handling, particularly sensitive data. More than 200 employees received training as part of this initiative;

- **in Spain:** several data protection awareness campaigns were conducted at regular intervals throughout the year for all employees. These campaigns focused specifically on best practices for email communication, the protection of confidential information, security measures and recommendations regarding video surveillance;
- **in the Netherlands and Belgium:** targeted GDPR awareness-raising initiatives using internal communication channels such as newsletters, the intranet and screensavers were deployed. In-person training was provided for key functions such as management and quality teams, and quizzes and GDPR e-learning modules were also available. These actions aimed to reinforce sound operational habits (screen locking, password security, responsible use of AI tools) and compliance with data protection requirements;
- **in Italy:** knowledge assessment mechanisms covering data protection were implemented during the year to supplement awareness-raising sessions;
- **in Germany:** thematic data protection one-pagers were circulated widely via a dedicated internal employee magazine.

The Group is currently defining a tracking metric for these awareness-raising initiatives with a view to publishing the results within two years.

Integration of national regulatory frameworks

At the same time, expertise in the applicable health data regulations has been consolidated for the relevant functions. Emphasis was placed on deepening and harmonising understanding of national frameworks, which can vary significantly, to ensure strict compliance with country-specific requirements. Given the sensitive nature of this data, this important initiative enhances the ability of teams, particularly the medical and IT teams, to integrate regulatory requirements into their practices. This process helps to prevent misinterpretations of complex regulations and mitigates business continuity risks (IRO 2), in line with local statutory obligations regarding the processing of sensitive data.

Evaluation of the framework

In 2024, the Group's Audit and Internal Control Department conducted an evaluation of the GDPR compliance framework. The evaluation scale ranges from 1 (very satisfactory) to 4 (insufficient in scope or formalisation). In the countries where Clariane operates, the 2024 evaluation found a maturity level ranging from 1 (highly satisfactory) to 2 (satisfactory). The average maturity level across all Group countries was 2 (satisfactory).

As this evaluation confirmed the importance of employee awareness in further improving the maturity of the framework, the Group is working to implement a metric to track these initiatives (see above).

3.3.3.8.4 Targets and metrics (S4-5)

In 2025, 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

The methodology for recording personal data breaches is based on a standardised approach applied across all countries in which Clariane operates.

The reporting scope covers all Group entities in their respective countries, with no distinction between individual facilities and headquarters.

Only data breaches that have been formally notified to the relevant data protection authority under applicable regulations (notably the GDPR) are counted.

In accordance with applicable regulations and data protection authority guidelines, the metric includes breaches where it was concluded that there was a risk to the rights and freedoms of individuals. These individuals may be employees, job applicants, residents, patients or any person whose personal data are processed by the Group. They are notified of the breach, and it is effectively integrated into the metric.

While incidents with no identified risk to individual rights and freedoms are recorded and analysed internally as part of security and compliance protocols, they are excluded from the scope of the disclosed metric.

This methodology ensures consistent and comparable information while reflecting the actual level of risk, particularly for residents and patients. It is based on documented, case-by-case risk assessments that take into account the criteria defined by applicable regulations and data protection authority requirements.

	Total number of personal data breaches	Percentage of personal data breaches involving personal health information (PHI)	Percentage of personal data breaches involving personally identifiable information (PII)
2024	21	48%	86%
2025	21	76%	81%

In 2025, **21** personal data breaches were recorded; **76%** of these cases involved personal health information and **81%** involved personally identifiable information.

The increase in incidents involving health data between 2024 and 2025 is primarily attributable to the nature of the Group's activities, which are focused on nursing and clinical care. The total number of data breaches involving residents or patients and the number of individuals affected by such breaches were broadly stable compared with the previous year. Corrective and preventive measures have been systematically implemented to mitigate the impact of incidents and strengthen data security.

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. Due to the inherently accidental and unpredictable nature of these situations, it is difficult to analyse and interpret the number of recorded incidents. These figures should therefore be viewed with caution, given the total number of facilities involved and the isolated, heterogeneous nature of the incidents. Consequently, no numerical target has been set for this metric.

3.3.3.9 Summary of 2025 key actions and overview of 2026 priorities

2025 key actions	2026 priorities
<p>Launch of the "Rhythm of Life" project as part of Positive Care practices to improve the alignment of facility operations with the individual preferences of residents (pilot questionnaire tested among over 1,000 residents).</p> <p>Achievement of Qualisap quality certification for the Âges & Vie senior shared-housing network in France.</p> <p>Launch of the Iterias brand in Spain to provide easy access to psychotherapy services.</p> <p>Organisation of two new editions of the Clariane Innovation Days.</p> <p>Deployment of the Koala app – a digital companion for employees – across 60% of care homes in France.</p> <p>Strengthening of synergies between national stakeholder councils and the Mission Committee (second Inclusive Governance Seminar).</p>	<p>Maintenance of standards and continuous improvement in the quality of care, particularly in new areas of activities (ISO 9001 certification, prevention of pressure sores and reduction in use of physical restraints, personalisation of care plans).</p> <p>Continued deployment of various telemedicine services, with solutions tailored to local needs and regulatory contexts.</p> <p>Finalisation of the deployment of the standard on care seekers information and guidance, prioritising information via telephone helplines and on-site in facilities.</p> <p>Continued efforts to improve the monitoring and measurement of the impact of research and innovation initiatives for patients, residents and families.</p>

3.4 Disclosures relating to governance matters and business conduct (ESRS G1)



3.4.1 The role of the administrative, management and supervisory bodies related to business conduct [ESRS 2 GOV-1]

The role of administrative, management and supervisory bodies related to business conduct is detailed in section 3.1.2.1 “The role of the administrative, management and supervisory bodies related to sustainability (ESRS 2 GOV-1 and GOV-2)”.

3.4.2 Description of material impacts, risks and opportunities related to business conduct [ESRS 2 SBM-3]

Clariane's double materiality assessment (detailed in section 3.1.4.1) identified the following impacts, risks and opportunities related to business conduct:

Matter	IRO title	Relevant value chain		
		Upstream	Own operations	Downstream
Inclusive governance	Reputational damage and loss of trust on the part of authorities and economic/financial partners due to failure or partial failure to meet purpose-driven company objectives	R	R	
Business ethics	Absence or inadequacy of the whistleblowing and incident reporting system, inadequate protection of whistleblowers		IN	
	Conflicts of interest, corruption, tax fraud and money laundering		IN	
Supplier relations	Incentivising/encouraging economic partners to implement strategies that incorporate sustainability matters (e.g., circularity, social and environmental innovation, value creation)		IP	
	Supplier dependency, unbalanced payment and pricing practices (e.g., social dumping, late payments)	IN	IN	
Cybersecurity	Minor to major operational disruptions related to cyberattacks or cybersecurity failures		R	

Nature of the IRO **IP** Positive impact **IN** Negative impact **R** Risk **O** Opportunity

3.4.3 Management of impacts, risks, and opportunities related to inclusive governance and business ethics [G1-1, G1-3, G1-4]

3.4.3.1 Policy framework [G1-1, G1-3]

As a purpose-driven company, **Clariane's purpose-driven model** is an integral part of the Group's corporate culture and business conduct:

- the **purpose-driven model** defines the operational initiatives, as well as the metrics and targets required to achieve Clariane's corporate purpose commitments;
- the **founding principle of inclusive governance**, which encourages the involvement and active contribution of stakeholders, is clearly displayed as a core principle to be adhered to by every employee, in each activity and all countries when implementing policies and actions;
- the **CSR strategy** (detailed in section 3.1.3.1) is consistently structured around these commitments, thereby strengthening the internal management and execution of the contributing initiatives;
- both the purpose-driven model and the CSR strategy are regularly communicated to all staff through various awareness-raising and training initiatives;
- progress towards the five social and environmental corporate purpose commitments and the implementation of the operational plans to achieve them are specifically monitored by the **Mission Committee**, in accordance with its regulatory role. An **external audit conducted every two years** provides a complementary level of assurance.

In accordance with French Law No. 2016-1691 of 9 December 2016 on transparency, the prevention of corruption and the modernisation of the economy (Sapin II Law), Clariane has implemented a compliance programme to combat breaches of probity. This programme covers all business ethics-related impacts, risks and opportunities presented above.

The implementation of the compliance programme enables the identification of probity risks within the Clariane Group and in its relations with third parties, the assessment of the effectiveness of the existing measures and the improvement of practices to mitigate risks. This programme includes:

- corruption risk mapping:** based on the Group's processes, the various risk scenarios were identified and assessed for criticality in terms of impact and likelihood of occurrence, including after taking into account the control systems in place. This risk map is subject to frequent updates and serves as the basis for implementing awareness-raising initiatives and action plans;

- an **Anti-corruption Code of Conduct**, from which internal procedures and guidelines are derived, covering:
 - gifts and hospitality,
 - prevention of conflicts of interest,
 - sponsorship and patronage,
 - third-party assessment,
 - accounting controls,
 - collection and handling of reports within the internal whistleblowing framework.

The **Code of Conduct** and all resulting procedures and guidelines are rolled out across each of Clariane SE's subsidiaries in all countries in which the Group operates. These procedures and guidelines apply both internally and to Clariane's business partners.

3.4.3.2 Actions implemented

Actions relating to inclusive governance

The Mission Committee publishes proceedings and findings regarding Clariane's actions in relation to its purpose-driven model, as well as the opinion of the independent third party responsible for auditing the purpose-driven company status, in the annual **Mission Committee Report**, which is available on the Group's website.

- The initial purpose-driven company audit, conducted in 2024, concluded that the defined resources and pathways were adequate for four out of five of Clariane's corporate purpose commitments. For the fifth objective ("Fairness"), the auditor was unable to reach a conclusion as the target for the employee share ownership plan had not been defined at the time of the audit. This was due to the capital increase carried out in 2024, which resulted in the temporary suspension of all employee share ownership plans. In 2025, however, a target was defined as part of the new Ensemble employee shareholding plan, as described in section 3.3.1.4.2.2.

Progress on these efforts and the relevant findings are closely monitored by the **CSR Steering Committee, the Board of Directors' Ethics, Quality and CSR Committee and the European Company Works Council**. This ensures that the relevant action plans can be managed and adjusted in real time.

Actions relating to business ethics

The key actions implemented in 2025 fall within the framework of the Group's compliance programme. These actions contributed to strengthening the internal whistleblowing system, which is accessible to all internal and external stakeholders, enhance whistleblower protection, improve the management of conflicts of interest, prevent fraud and corruption by heightening employee vigilance on these topics, and manage the risks associated with third-party relationships, primarily with suppliers.

An internal whistleblowing system is widely available to help identify prohibited practices. 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.

The **Clariane SE Legal Compliance Department** implements all aspects of the Group's compliance programme other than the internal whistleblowing system, which is managed by the Security, Ethics and Crisis Department. Implementation is overseen by the Group's General Management during **Risk, Ethics and Compliance Committee meetings** held every two months.

In 2025, these actions were implemented across the following areas:

Harmonisation of procedures relating to the internal whistleblowing system and the protection of whistleblowers

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 in good faith.

To ensure that these regulations are applied consistently across all countries in which the Group operates, Clariane has mandated the adoption of a procedure detailing and explaining these protections in each country.

Awareness-raising campaign on breaches of probity during "Values Month"

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 foundation is supplemented by specific awareness-raising initiatives for each department exposed to corruption risks. The functions most exposed to corruption risks have been identified as the Finance Department, the M&A Department, the Real Estate Department and the Purchasing Department.

In 2025, poster campaigns were conducted at each head office in the countries where Clariane operates to communicate, as appropriate to each country, specifically on:

- the requirement to declare gifts and hospitality received from partners and to refuse anything that could damage the reputation of the Company or its employees;
- management of conflicts of interest and the transparency required in such situations;
- risk assessment prior to entering into a relationship with any service provider;
- vigilance before any contact with public officials;
- existence of an internal warning system.

In certain countries, such as France and Italy, the dedicated Values Month was used to issue communications reminding staff of the mandatory e-learning compliance modules.

Launch of an automated conflict of interest disclosure campaign

For the first time, Clariane digitised and automated the declaration of conflicts of interest for its employees in its primary market, France.

An annual campaign was held in France during the second half of 2025. It is planned to roll it out to other countries in the future.

Actions planned for 2026 are as follows:

Looking ahead to the 2026 financial year, the compliance programme – already in place across all of Clariane’s operating countries – is set to be consolidated and strengthened to ensure the continuity and continuous improvement of existing frameworks.

Priorities for 2026 include extending the automated conflict of interest disclosure campaign beyond France and strengthening employee awareness initiatives, paying particular attention to functions and activities exposed to higher levels of risk. To this end, a strategic review will be initiated with regard to the due diligence of third-party providers and suppliers operating outside the standard Purchasing Department validation channels to reinforce the ownership of due diligence requirements and risk prevention.

Additionally, a process to harmonise risk mapping practices will be pursued to foster the development of joint action plans and pool internal controls while strengthening the use of risk mapping as an operational tool for managing and monitoring compliance actions from day to day.

3.4.3.3 Targets and metrics [G1-3, G1-4]

Awareness-raising/training for risk-exposed functions [G1-4]

“Top Management” refers to all roles designated as exercising direct or indirect management functions alongside General Management across the Group’s countries of operation. 135 individuals within the Clariane Group have been identified as belonging to Top Management.

These roles:

- form part of the duties of the Group’s administrative, management and supervisory bodies;
- participate in the definition, management and deployment of strategy;
- are identified as being exposed to corruption risks due to their level of responsibility, decision-making power or interaction with third parties.

This definition draws on a functional rather than statutory identification, and is established on a country-by-country basis to reflect local organisational structures and operational realities.

The metric corresponds to the percentage of Top Management members who have received formal anti-corruption training or awareness-raising over the last two calendar years (2024 and 2025).

The following individuals are counted as “trained”:

- members of Top Management who have completed dedicated face-to-face training, evidenced by a certificate of attendance or proof of participation;
- members of Top Management who have completed a dedicated anti-corruption e-learning module deployed in each of Clariane’s countries of operation;
- members of Top Management who have participated in specific briefings or awareness-raising sessions regarding corruption risks inherent to their department or area of activity, provided these meetings were formally documented and tracked;
- members of Top Management who have taken part in conflict of interest prevention campaigns where these were accompanied by a complementary, targeted and documented awareness action.

For all countries, only actions supported by a training certificate or equivalent evidence are included in the calculation of the metric.

It was decided that the analysis period should be restricted to the last two years in order to reflect current operational awareness, excluding any actions taken in earlier years.

2024	2025
86%	61%
of top management trained in anti-corruption	of top management trained in anti-corruption

The year-on-year decrease is primarily attributable to organisational and methodological factors rather than a decline in the Group’s commitment to anti-corruption.

Specifically:

- **in France**, certain awareness-raising actions for Top Management did not meet the specific reporting criteria defined for 2025, despite targeted initiatives being conducted. Formal, traceable training sessions are already scheduled for early 2026 for the entire Top Management population;

- **in Germany**, an organisational transition phase following the departure of the employee responsible for monitoring and delivering these training sessions led to a delay in the rollout of dedicated training initiatives; however, this did not affect the provision of awareness-raising sessions for the relevant executives;
- in several countries, including the **Netherlands** and **Belgium**, it proved difficult to formally document the training provided to Top Management despite awareness-raising actions being conducted during this period. Consequently, no actions were recorded for these countries.

The decision to restrict the analysis period to the last two years and to exclude prior training has a dilutive effect on the reported rate.

The Group recognises these results as a cause for concern and has consequently initiated corrective action plans to ensure consistent, traceable anti-corruption training for Top Management in all operating countries.

Confirmed incidents of corruption or bribery (G1-4)

Metrics relating to acts of corruption and bribery are established in accordance with the definitions and interpretations provided by EFRAG (European Financial Reporting Advisory Group).

Clariane is required to disclose the following information:

- convictions and fines for violations of anti-corruption laws;
- confirmed incidents of corruption or bribery.

Convictions and fines for violations of anti-corruption laws refer to final decisions handed down by a criminal court for offences related to corruption, influence peddling or bribery.

The following are included:

- criminal decisions handed down during the financial year, including decisions subject to ongoing recourse or appeal, provided they occurred during the reporting year;
- decisions entered or intended to be entered into the criminal record of the relevant EU Member State.

Decisions issued by administrative or regulatory authorities, even if final and legally binding, are expressly excluded from this specific scope and instead included in the calculation of “Confirmed incidents of corruption or bribery”.

“Incidents of corruption or bribery” encompass cases confirmed based on decisions by administrative or regulatory authorities, as well as, more broadly, incidents where the facts have been substantiated without necessarily resulting in a criminal conviction.

In accordance with the definition adopted:

- a confirmed incident is an incident of corruption or bribery that has been found to be substantiated. Substantiation may be established either by a competent authority or by the Group Compliance Officer (or equivalent function) based on documented factual evidence. A court ruling is not required for an incident to be recorded under this metric;
- cases that remain under investigation at the end of the reporting period are excluded.

This methodological distinction allows for a clear differentiation between:

- criminal convictions, which pertain to judicial sanctions;
- confirmed incidents, which pertain to substantiated findings, regulatory oversight or administrative controls.

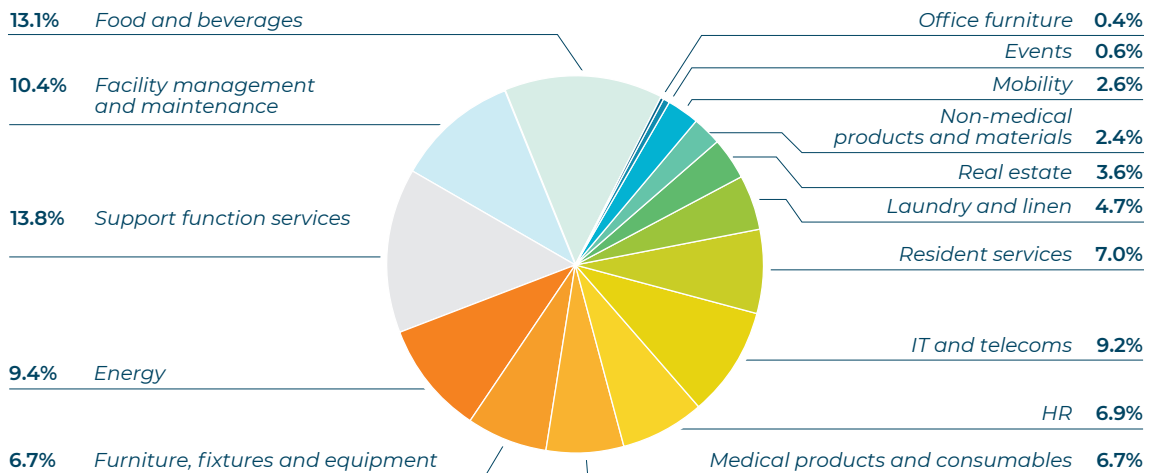
In 2025, there were **no convictions or fines** for violations of **anti-corruption or influence-peddling laws**, nor were there any **confirmed incidents of corruption or bribery** to report.

3.4.4 Supplier relationship management and payment practices [G1-2, G1-6]

3.4.4.1 Policy framework [G1-2]

Clariane maintains business relations with a network of more than **36,000 suppliers**, including nearly **1,600 referenced suppliers**, accounting for **82.5% 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.



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 2025.

Annual expenditure amounted to €1.2 billion in 2025, compared with €1.1 billion in 2024. This increase is primarily attributable to greater data exhaustiveness, particularly in Belgium and the Netherlands, thereby increasing the scope covered.

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.

Within the framework of its status as a purpose-driven company and its five social and environmental commitments, the **Fairness objective** – aimed at implementing a **sustainable and balanced business model** – specifically seeks to maintain sustainable and fair practices with all suppliers.

Clariane's **Responsible Purchasing policy** is structured around the **Responsible Purchasing Charter**, the first section of which outlines Clariane's responsible purchasing commitments, which are derived directly from its human rights obligations and its commitment to responsible practices as a signatory of the United Nations Global Compact:

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.

Through this Charter, Clariane also seeks to encourage its suppliers to **develop their sustainability commitments and contribute fully to Clariane's corporate purpose commitments** in supplying their products and services.

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.

The Responsible Purchasing Charter was most recently updated in 2024 and has been **translated into all of the Group's operating languages**. It is issued with every invitation to tender and is co-signed by Clariane and its preferred suppliers.

Co-authored with the Group CSR Department, it is managed by the **Group Purchasing Department** in coordination with national purchasing teams in their respective markets.

Regarding **payment terms**, the Group procedure specifically includes the following key provisions:

- 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;
- contractual payment terms 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:

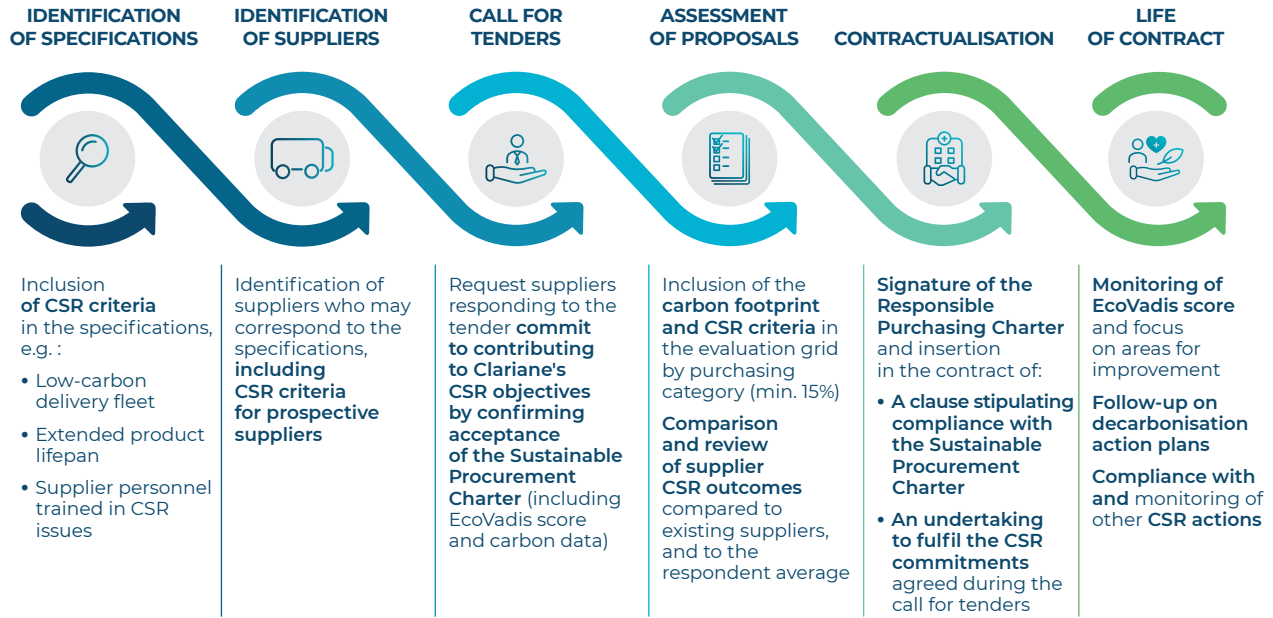
- non-receipt of invoices sent by suppliers, in particular due to interruptions in the flow of information or to the loss of batches of data, which can lead to significant delays until suppliers contact Clariane again;
- late issuing of invoices by suppliers;
- delays in approving invoices despite reminders sent;
- disputes relating to the receipt or amount of the invoice;
- rejection of payment by the bank because of incorrect contact details.

3.4.4.2 Actions implemented

In line with the Responsible Purchasing Charter, the responsible purchasing action plan aims to:

- **fully implement the responsible purchasing process**, as described in the framework below, and proactively monitor its effectiveness;

- **conduct the necessary analyses** to accurately and reliably calculate **supplier payment terms** and define any subsequent **continuous improvement actions**.



In 2025, the Group implemented actions on this matter across the following areas:

Signature of the Responsible Purchasing Charter

- Following the release of the updated version of the Responsible Purchasing Charter, all purchasing departments launched a **signature campaign targeting existing preferred suppliers**. This campaign is ongoing and will continue in 2026.
- Furthermore, the Responsible Purchasing Charter was integrated into **all new invitations to tender** conducted in 2025.

Implementation of CSR selection criteria

- In 2025, the **rollout of the new CSR evaluation matrix** defined in 2024 continued following initial pilot phases, weighted at a minimum of 15% in the overall tender score. The Group CSR Department provides expertise as required, depending on the complexity of the tender.
- Additionally, the matrix was further enhanced in 2025 for application to major tenders requiring approval from the Investment Committee, comprising the Group Chief Executive Officer and Chief Financial Officer. As well as scoring CSR performance on market-specific criteria, the enhanced matrix enables the Committee to verify the robust application of the responsible purchasing selection process:
 - signature of the Responsible Purchasing Charter;
 - existing EcoVadis rating or commitment to an EcoVadis assessment;

- disclosure of carbon footprint data and reduction commitments;
- national or regional origin of products and services;
- commitment to inclusion;
- Integration of concrete CSR actions into the scope of the contract.
- The application of this evaluation framework by the Investment Committee has been effective since the final quarter of 2025 and will be fully rolled out during 2026.

EcoVadis assessment

- As an integral part of the CSR assessment of its preferred suppliers, the EcoVadis assessment was the subject of an **awareness-raising campaign in 2025** aimed at increasing the number of suppliers with a valid assessment (either new or renewed).
- This campaign will continue in 2026.
- Based on an expanded panel of supplier assessments, the Group will work in 2026 to **identify priority actions to further enhance the sustainability performance of its supply chain**.
- Complementing the EcoVadis results, Clariane has launched an **ESG risk assessment** covering its entire supply chain. The findings will be available by the end of the first quarter of 2026 and will facilitate the definition of a targeted action plan, including the most effective possible utilisation of EcoVadis assessments.

Supplier decarbonisation

- Through the Responsible Purchasing Charter, suppliers undertake to **provide the Group with a carbon impact assessment** or life-cycle analysis (if available) for the products and services supplied. Alternatively, they agree to provide the necessary data to facilitate the calculation of the footprint of the products and services provided to Clariane.
- In 2025, the Group undertook work to identify **preferred suppliers with decarbonisation commitments**, specifically those validated by the Science Based Targets initiative (SBTi).
- Building on this work, the Group plans to launch **decarbonisation workshops for a selection of major suppliers** in 2026, across three priority purchasing categories.

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.
- In 2025, initiatives were launched in the Group's various operating countries to **review certain contractual payment terms** in specific categories, in accordance with regulatory requirements. These actions may lead to a shift in the profile of contractual payment terms in 2026.

- During the 2025 financial year, the Group undertook **significant work to collect and verify the data** required to calculate the following metrics: the percentage of invoices paid within standard terms and the average payment period in days.
- This work brought to light numerous limitations regarding both the determination of the standard period and the average payment period, within an environment of high supplier and IT system heterogeneity and very high invoice volumes. Payment terms and payment dates in accounting ERP (Enterprise Resource Planning) systems are not sufficiently reliable to serve as a basis for calculating the required ratios.
- **To date, the Group has been unable to resolve these issues to ensure the disclosure of reliable data, whether estimated or actual.**
- The Group is currently developing a Procure-to-Pay (P2P) tool to ensure the reliability of contractual payment terms within the IT systems used to calculate these metrics.
- In 2026, taking into account these difficulties as well as the expected final adoption of the simplification of ESRS, the Group aims to produce an **estimate for the required metrics**, based on a scope yet to be defined in terms of the number of countries and invoice samples.

3.4.4.3 Targets and metrics (G1-6)

Breakdown of suppliers and proportion of preferred suppliers

The breakdown of suppliers and purchases is calculated based on accounting extractions comprising the total expenditure of all Group countries throughout 2025.

The following expenses have been excluded from the purchasing database used to generate the metrics featured in this sustainability statement:

- inter-company purchases;
- building rentals;
- social security contributions (pensions, health and other insurance payments, etc.);
- bailiff and notary fees.

A supplier is defined as "preferred" when its annual business volume with the Group exceeds €100,000.

2025 purchasing baseline	Total suppliers	Of which referenced suppliers	% purchases from referenced suppliers
GROUP TOTAL	35,684	1,585	82.5%
Group	673	105	84%
France	16,196	536	83%
Germany	5,431	297	88%
Belgium	5,830	209	81%
Netherlands	2,401	114	77%
Italy	3,900	266	81%
Spain	1,253	58	50%

The increase in the number of preferred suppliers compared with 2024 (1,200 preferred suppliers) is due to improved data quality, particularly in Belgium, Italy and the Netherlands, providing a more granular view of the Group's supply chain.

The reduction in the total number of suppliers compared with 2024 (39,353 suppliers) is also attributable to a more precise classification of vendors, thereby enhancing the reliability of the Group's supplier data.

EcoVadis assessment

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).

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.

	2024	2025
Percentage of preferred suppliers with an EcoVadis assessment	27%	28%
Average EcoVadis score for preferred suppliers	61.7	64.5

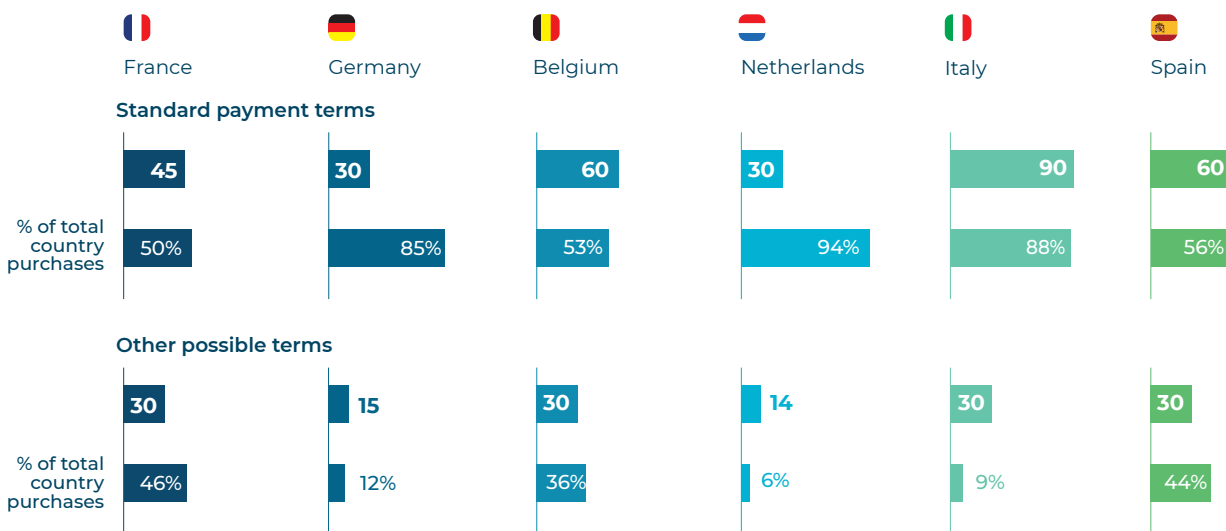
In 2025, preferred suppliers that underwent an EcoVadis assessment were all included in the calculation of EcoVadis-related metrics. To ensure comparability, the proportion of preferred suppliers assessed by EcoVadis was recalculated for 2024 using this same approach (previously, only suppliers with a valid score were included in the calculation).

The progression of the proportion of preferred suppliers with an EcoVadis assessment is monitored throughout the year by the Group Purchasing Department in coordination with national purchasing departments to increase the share of suppliers assessed. A medium-term target of 50% of preferred suppliers with an EcoVadis assessment has been established. In addition, the average assessment score has improved steadily over the past two years, reflecting the growing maturity of the assessed supplier base.

Payment practices [G1-6]

The standard contractual payment term is identified for each of the primary purchasing categories; total purchasing volumes for each category sharing the same term are then aggregated to define the primary contractual payment terms in force in each country.

(number of days/% of purchases calculated over the period from H2 2023 to H1 2024)



Contractual payment terms range from 30 days (in Germany, the Netherlands and approximately half of purchases in France and Belgium or one-third in Spain), to 45 days (more commonly in France), 60 days (in Belgium and Spain) and up to 90 days (in Italy), depending on the purchasing category.

No litigation regarding overdue payments had been pending within the Group as of 31 December 2024. This change concerns a limited operational scope and relates to individual disputes with specific service providers. Given the Group's total number of suppliers, such instances remain isolated.

As of 31 December 2025, **8 legal proceedings were ongoing regarding late payments**, in Germany only.

3.4.5 Cybersecurity [G1]

3.4.5.1 Policy framework [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. This policy is governed by the **Cybersecurity Department**, within the Information Systems and Digital Transformation Department. It applies to all countries. Its implementation is monitored throughout the year by the Cybersecurity Department. Compliance with the policy is overseen by two periodic exchange bodies with Clariane Group entities, coordinated by the Cybersecurity Department. Every two months, the Cybersecurity Department organises individual meetings with each Group entity. Additionally, a quarterly collective meeting is held to monitor the Clariane Group's overall security status.

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.).

3.4.5.2 Actions implemented

The key actions detailed below address the IROs identified in the introduction to this section and represent the operational deployment of the Group's Cybersecurity policy.

In 2025, these actions were implemented across the following areas:

Cybercrime prevention

Clariane's primary objective in 2025 was to **harmonise cybercrime prevention tools**. Three information system security applications are now managed by the Group's security team:

- Group EDR (Endpoint Detection and Response) solution deployed across all of Clariane's information systems to provide real-time monitoring of workstations and servers, replacing various legacy EDR solutions;
- information security awareness-raising solution providing an automated management tool for phishing campaigns and an e-learning pathway, deployed across all Clariane Group entities;

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.

- External Attack Surface Management (EASM) solution covering all of the Clariane Group's internet-exposed Information Systems. The headcount at the Group Security Operation Centre (hybrid SOC) was also increased to ensure 24/7 operations and comprehensive security incident management through the progressive integration of IS components from each country.

Within the Clariane SE and France scopes, efforts continued to ensure compliance with the regulatory requirements of the 2023-2027 CaRE programme to accelerate cybersecurity and facility resilience defined by the French Ministry of Health and Prevention in late 2023. Significant actions were undertaken to achieve CaRE D1 compliance, particularly with regard to:

- compliance with minimum security standards for websites and the IS directory;
- regular compliance audits.

3 Sustainability Statement and Duty of Care Plan

Disclosures relating to governance matters and business conduct (ESRS G1)

Clariane Spain achieved high-level certification under the Esquema Nacional de Seguridad (ENS) for its IT department, certification that aligns with the requirements of the NIS2 Directive.

Other countries have initiated similar processes as part of their preparatory work for NIS2 certification. A gap analysis audit was conducted across various Clariane Group entities to assess their standing relative to local European directives. Compliance efforts will continue in 2026, beginning with the definition of a 2026-2028 roadmap common to all Group countries.

Raising employee awareness of cybersecurity

2025 was marked by the international launch of the Clariane Group cybersecurity awareness platform.

Led by the Group Cybersecurity Department, three types of actions were rolled out across Clariane entities, tailored to their specific needs:

- harmonisation and automation of simulated phishing scenarios;
- launch of an online information security awareness pathway;
- implementation of a report button for potentially fraudulent emails.

With regard to simulated phishing scenarios, three anti-phishing campaigns were launched in 2025, with over 40,000 employees taking part.

Regarding online IT security awareness, the security teams defined a mandatory 37-minute pathway covering high-risk practices for the entire Clariane Group.

Additionally, Clariane France organised two face-to-face awareness sessions for the Clariane SE and France Information Systems Department teams.

Clariane SE and France also have specific IT security e-learning modules on their training platform for local employees.

To supplement the mandatory Group pathway, Clariane Spain deployed a one-hour awareness-raising tool for all employees, including facility-based staff.

IT security awareness-raising efforts and simulated phishing exercises will continue in 2026, with learning modules and message templates updated to ensure variety in the content of the 2026 exercises.

3.4.5.3 Targets and metrics

Cybersecurity awareness-raising campaigns for employees

With regard to the participation rate in awareness campaigns – specifically the mandatory completion of a cyber-risk pathway – Clariane Group deployed an online awareness-raising tool across all countries (excluding France) in 2025.

Following this launch, the participation metric can now be calculated on a Group-wide basis. Previously, it only covered employees of Clariane SE and Clariane France.

As awareness-raising methods and tools currently differ, the two scopes ((a) and (b)) are presented separately below:

PARTICIPATION RATE IN AWARENESS-RAISING CAMPAIGNS

Period	Scope (a) Group excluding Clariane SE and France			Scope (b) Clariane SE and France		
	2023	2024	2025	2023	2024	2025
Training coverage	not calculated	not calculated	6,885 ⁽¹⁾	245	135	352
Total participants registered	not calculated	not calculated	17,631	1,245	2,212	23,732
Participation rate	not calculated	not calculated	39%	19.7%	6.1%	1.48%

(1) People who have completed at least one full module of the e-learning programme.

The deployment of the new Group-wide tool in 2025 accounts for the sharp increase in the number of enrollees in the pathway compared with 2024. The participation rate increased significantly, despite the fact that the platform only opened in September 2025.

Regarding awareness-raising campaign participation in France for 2025, the number of individuals automatically enrolled in the "IT Security: Awareness" module increased significantly. In France, the platform does not currently

issue periodic reminders to employees who are overdue in completing awareness-raising modules. The 2026 objective is to overhaul the information security awareness pathway and make it mandatory for all Clariane SE and Clariane France employees.

The Cybersecurity Department aims to continue increasing the number of enrolments and the training participation rate over the medium term.

Simulated phishing exercises

The tracking platform for the phishing solution provides various metrics, including an interaction rate. This metric tracks the number of employees who clicked a link and subsequently attempted either to enter their credentials on a mock login page or to download malware. We use this metric as a benchmark to analyse the phishing compromise rate across Clariane's workforce.

A high interaction rate correlates with a greater risk of a successful phishing attempt. Simulated phishing exercises are designed to help employees better identify email threats and thwart genuine phishing attacks.

INTERACTION RATE, LOGIN ATTEMPTS

Period	2024	2025	Change
	Scope: France and Spain	Scope: Group	
Login attempts	1,605	7,475	+5,870
Total emails sent	13,449	40,129	+26,680
Interaction rate	11.9%	18.9%	7%

The 2024 phishing campaign consisted of a single exercise with a restricted scope (one phishing email sent to all employees in France and Spain). In 2025, the Group launched a campaign comprising 12 different phishing emails, leveraging the campaign management solution. These emails were sent randomly throughout the year to all Clariane Group employees, thereby increasing the target population. The campaign was also designed to gradually increase the level of difficulty of the phishing emails sent.

As part of the 2025 awareness-raising strategy, 12 phishing templates containing a web link in the body of the email were utilised. When a user clicks a link, an awareness page explaining the nature of the test and reiterating the various methods for identifying fraudulent emails is displayed.

The interaction rate is calculated based on the number of employees redirected to the mock login site. The metric represents the annual average across all entities.

The use of a specialist platform for simulated phishing exercises is the primary factor behind the increase in the interaction rate. We aim to progressively reduce this rate by stepping up the pace of these phishing exercises.

While setting a specific target is challenging – as phishing campaigns become increasingly sophisticated and varied – the Cybersecurity Department aims to gradually reduce the interaction rate in the medium term while maintaining a high frequency of phishing simulations.

3.4.6 Summary of 2025 key actions and overview of 2026 priorities

2025 key actions	2026 priorities
Launch of an automated conflict of interest disclosure campaign in France	Continued harmonisation of anti-corruption risk mapping across the Group.
Rollout of the new ESG evaluation matrix , representing at least 15% of the total tender score.	Organisation of decarbonisation workshops with a selection of major suppliers across three priority purchasing categories.
Launch of an ESG risk study across the entire supply chain , with assistance from an external consulting firm (results expected in 2026).	Definition and implementation of the ESG risk management plan for Clariane's supply chain.
Centralisation of anti-cybercrime tools at Group level.	Publication of an estimate regarding average supplier payment terms and the proportion of invoices paid within contractual terms (G1-6) (scope and sampling methodology to be defined).
Launch of a common Group cybersecurity awareness platform across all countries, including phishing simulations.	Definition of the 2026-2028 anti-cybercrime roadmap , common to all Group countries.

3.5 Note on methodology

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

Internal and external research supporting the double materiality assessment

Matter	Studies, internal or external publications
Climate/Energy	<p>Clariane's 2021 and 2023 carbon footprints and work on the decarbonisation pathway ahead of its submission to the Science Based Target initiative (Ecoact - H2 2022/H1 2023)</p> <p>Internal study on responsible energy use, energy efficiency and energy replacement at Clariane [Engie - H2 2022/H1 2023]</p> <p>Barometer of the energy and environmental performance of buildings (OID - 2023, 2024, 2025)</p> <p>Discussion papers on decarbonising healthcare and decarbonising the independent living sector (Shift Project - April 2023-April 2024)</p> <p>Climate risk scenarios (IDO R4RE tool - 2024)</p>
Pollution	<p>Dependency/impact assessment using the ENCORE database (encorenature.org - 2024)</p> <p>Issues Brief - Plastic Pollution (IUCN – May 2024)</p>
Water resource management	<p>Water risk assessment (Aqueduct, World Resources Institute - 2024)</p> <p>Barometer of the energy and environmental performance of buildings (OID - 2023, 2024)</p>
Natural resources and biodiversity	<p>Dependency/impact assessment using the ENCORE database (encorenature.org - 2024)</p> <p>Resources and tools of the Biodiversity Impulsion Group, of which Clariane has been a partner since 2021 (BIG/OID - R4RE tool)</p>
Circularity and waste management	<p>Dependency/impact assessment using the ENCORE database (encorenature.org - 2024)</p> <p>Study and project on waste management and sorting carried out with an independent expert consultancy (TAW - 2019, 2021-2023)</p>
Employees	<p>C-Pulse satisfaction survey of Clariane employees in all countries where the Group operates (Ipsos - annual)</p>
Local communities	<p>Internal survey of facilities on their local impact, through local partnerships and Stakeholder Councils (all countries, 2021, 2023)</p> <p>Study of relations between facility directors and local mayors ("Regards croisés sur les relations entre Directeurs d'établissements et Maires") (Ipsos/Korian, France, 2022)</p> <p>Study of the socio-economic footprint of Clariane in France ("Empreinte socio-économique de Clariane en France") (Asterès/Clariane, France, 2023, 2024)</p> <p>Study of the attractiveness of health and care professions among young Europeans ("L'attractivité des métiers de la santé et du soin auprès des jeunes Européens") (Ipsos/Clariane Foundation, Europe, 2023)</p> <p>Purpose-driven organisations - When businesses and regions cooperate for the common good (Collectifs à mission - Quand entreprises et territoires coopèrent pour le bien commun) ESSEC/ICP - Chair in Business and the Common Good, 2024)</p>
Patients and employees	<p>Internal survey of facilities on their local impact, through local partnerships and Stakeholder Councils (all countries, 2021, 2023)</p> <p>Internal survey of facility Stakeholder Council members (France and Germany, 2023)</p> <p>"End-of-life assistance" survey (Ipsos - 2024)</p> <p>C-Satisfaction survey of patients, residents and families in all countries where the Group operates (Ipsos - annual - see section 3.3.3.)</p> <p>Transactional surveys on key stages in the care pathway according to expert brands and patient/resident profiles (e.g., survey of the arrival procedure)</p>
Governance	<p>Evaluation of the sustainability practices of preferred suppliers (EcoVadis - from once a year to every three years depending on the score obtained)</p> <p>Corruption Perceptions Index (CPI) (Transparency International - annual, January 2024)</p>

Assessment of climate-related IROs

- Impacts on climate change
 - Evaluation based 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). See the results described in section 3.2.2.6.
 - The magnitude of impacts is assessed based on:
 - the absolute volume of greenhouse gas emissions (in tCO₂e), which reflects the Group's European scale.
 - the Group's economic intensity (in tCO₂e/€m), bearing in mind that its sector – human healthcare activities – has one of the lowest levels of emissions intensity.
- Physical climate risks:
 - Exposure to climate hazards was analysed using the R4RE tool developed by the OID, details of which are provided in section 3.2.2.3.
 - This analysis covers all the Group's facilities and activities as of the end of the reporting period.
 - Business-as-Usual scenario (SSP5-8.5).
 - Four primary hazards – heatwaves, heavy precipitation and flooding, drought and extreme cold – across the European scope, plus forest fire hazards in the primary market (France).
 - Future developments: integration of forest fire risks 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.
- Transition risks
 - Qualitative assessment based on a proactive climate action scenario (SSP1-1.9), taking into account the impact on the Group's own operations and value chain.
 - Key areas covered: policy and regulation, technology, market and consumer trends, and reputation.
 - Principal material transition risk: fossil fuel supply costs due to their potentially high volatility.
 - 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.
 - Probable long-term increase in patients and residents in distress due to extreme living conditions caused by global warming, projected rise in building adaptation requirements, and increased construction costs and constraints linked to increasingly stringent regulations.
 - The aim is to fine-tune the assessment of transition risks by the end of 2026 and finalise Clariane's adaptation plan using a more quantitative approach, despite the modelling difficulties arising from other criteria that may influence the activity indicators.

Assessment of pollution-related IROs

- To date, no integrated pollution risk analysis framework exists within the facilities or across activities and geographies for the scope of own operations.
- The Group's core care and health activities are characterised by a low risk profile in terms of environmental pollution.
- External studies and sector-specific material impact/risk assessment frameworks (see those listed above) confirm the low to very low materiality of this matter.
- Due to the low potential materiality, no consultations have been conducted with local communities on this matter.

Assessment of water and marine resource-related IROs

- Analyses conducted primarily within the scope of own operations, given the nature of the Group's activities.
- Low water consumption across facilities tempered by 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.
- Use of the Aqeduct tool of the World Resources Institute.
- Assessment covered all the Group's facilities and considered a current scenario and a future Business-as-Usual scenario through to 2050.
- No consultation conducted on this matter with local communities given the low level of consumption.
- 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.

Assessment of biodiversity and ecosystem-related IROs

- External studies and materiality assessment frameworks for impacts/risks evaluating biodiversity as non-material, given the sector's activities and their impact on ecosystems.
- Complementary analysis conducted via the ENCORE tool (developed by the United Nations Environment Programme):
 - scope: own operations and value chain;
 - Three main activity categories to ensure that it covers the full spectrum of businesses: "Residential care activities", "Human health activities" and "Social work activities without accommodation".
- 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:
 - 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.
 - Currently considered a non-material risk, notwithstanding the broad spectrum of possible business and growth models for the Group.
- Complementary findings from the biodiversity impact assessment (Biodibat tool) on the French market:
 - 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;
 - 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.

Assessment of 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.
- 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 3.2.4.4.
- 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 above).
- Limited and complex eco-design options given the Group's position in the value chain.
- 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.

Assessment of 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 3.4.2 and 3.4.3. The value chain is also covered through the results of third-party assessments and the EcoVadis assessment described in section 3.4.4.
- 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.

3.5.2 Disclosure requirements covered by this sustainability statement [ESRS 2 IRO-2]

Material information and data points for disclosure were selected based on the material impacts, risks and opportunities described in section 3.1.3.3, following the double materiality assessment described in section 3.1.4.1. 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
ESRS E1-5	Trend in CO ₂ emissions intensity
ESRS S1-5	NPS Employees
ESRS S1-5	Employee satisfaction rate
ESRS S1-5	Workforce engagement rate
ESRS S1-5	Top Employer score by country
ESRS S1-6	Average seniority in the Company
ESRS S1-8	Percentage of facility directors trained in social dialogue
ESRS S1-8	Employee satisfaction in terms of social dialogue
ESRS S1-9	Percentage of women on Group and national management boards
ESRS S1-13	Number of employees on one or more qualifying paths
ESRS S1-13	Number of CSR awareness initiatives
ESRS S1-13	Percentage of facility director positions filled internally
ESRS S1-14	Absenteeism rate
ESRS S1-14	Percentage of deployment of the social and psychological support standard
ESRS S1-14	Rate of employee awareness about social and psychological support services
ESRS S1-16	Percentage of capital held by employee shareholders
ESRS S1-16	Percentage of eligible employees who took part in the last Company share plan
ESRS S1-16	Percentage of employees holding shares via the "Together" plan
ESRS S3	All quantitative indicators (7) published in section 3.3.2.
ESRS S4	All quantitative indicators (16) published in section 3.3.3.
ESRS G1-6	Number of suppliers by country
ESRS G1-6	Breakdown of purchases by category
ESRS G1-7	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 3.2.2.6.
ESRS E1-6 Gross GHG emissions intensity	Included. See section 3.2.2.6.
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 3.2.2.6.
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors	Not applicable. None of the Group's main activities belong to a high climate impact sector.
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 3.2.4.4.
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	Included. See sections 3.3.1.1 and 3.3.1.8.3.
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 3.8 and in section 3.4.4.
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	Included. See section 3.3.2.
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	Included. See section 3.3.3.
ESRS S1-1 Human rights policy commitments	Included. See sections 3.3.1.1, 3.3.1.3 and 3.3.1.8.
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 3.8 and in section 3.4.4.
ESRS S3-1 Human rights policy commitments	Included. See section 3.3.2.4.
ESRS S4-1 Policies related to consumers and end-users	Included. See sections 3.3.3.2, 3.3.3.4.2.1, 3.3.3.4.3.1, 3.3.3.4.4.1, 3.3.3.4.5.1, 3.3.3.5.2.1, 3.3.3.5.3.1, 3.3.3.6.2, 3.3.3.7.2 and 3.3.3.8.2.
ESRS S1-16 Gender pay gap	Included. See section 3.3.1.4.3.3.
ESRS 2 GOV-1 Board's gender diversity	Included. See section 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 section 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 3.2.2.6.
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. Three-year phase-in.

Quantitative or qualitative indicator	Included/Not included in sustainability statement
ESRS E1-9 Location of significant assets at material physical risk	Included. Publication of qualitative information only.
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes	Not included. Three-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 3.2.3.2.
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. Process taking longer than initially anticipated. Deferred to reporting for the 2026 financial year (publication in 2027).
ESRS E3-4 Total water consumption in cu.m. per net revenue on own operations	Included. See section 3.2.3.4.
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 3.2.4.4.
ESRS 2-SBM3 - 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 3.3.1.1.
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Included. See section 3.3.1.1.
ESRS S1-1 Workplace accident prevention policy or management system	Included. See sections 3.3.1.1 and 3.3.1.6
ESRS S1-3 Grievance/complaints handling mechanisms	Included. See section 3.3.1.3.
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 3.3.1.4.3.
ESRS S1-17 Incidents of discrimination	Included. See section 3.3.1.8.
ESRS 2-SBM3 - S2 Significant risk of child labour or forced labour in the value chain	Not material. See section 3.8
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 3.8 and in section 3.4.4.
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 section 3.4.4.
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 section 3.4.4.
ESRS S3-4 Human rights issues and incidents	Included. See section 3.3.2.4.
ESRS S4-4 Human rights issues and incidents	Included. See section 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 3.4.3.
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 3.4.3 and 3.8.
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws	Included. See section 3.4.3.
ESRS G1-4 Standards of anti-corruption and anti-bribery	Included. See section 3.4.3.

3.5.3 Summary of quantitative data points reported in the sustainability statement

Key

Description of metric	12-month cumulative: metric calculated as a 12-month total. End-of-period status: metric value as of 31 December 2025. Period average: metric calculated as a 12-month average.
Scope	Clariane Group: All activities + All countries UP: Upstream value chain OO: Own operations DO: Downstream value chain

ESRS	Name of metric	Description of metric	Scope
REVENUE			
ESRS 2-SBM 1	Breakdown of revenue	Revenue with breakdown by Clariane's two main business categories (€m), cumulative over 12 months.	<ul style="list-style-type: none"> • Clariane Group • OO
WORKFORCE			
ESRS 2-SBM 1	Workforce (permanent + temporary)	Permanent and temporary employees (FTE) by geographical area, at end of period.	<ul style="list-style-type: none"> • Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-Fils)</i> • OO
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.	<ul style="list-style-type: none"> • Clariane Group • OO
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.	<ul style="list-style-type: none"> • Clariane Group • OO
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.	<ul style="list-style-type: none"> • Clariane Group • OO
ESRS 2-GOV 1	Employee representatives on the Board of Directors (%)	Number of employee representatives on the Board of Directors, at end of period.	<ul style="list-style-type: none"> • Clariane Group • OO
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.	<ul style="list-style-type: none"> • Clariane Group • OO
TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION			
EI-1	Investments and financing relating to the transition plan	Quantification of investments and financing to support implementation of the transition plan.	<ul style="list-style-type: none"> • Clariane Group <i>excluding facilities under management contracts in Spain</i> • UP + OO
EI-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.	<ul style="list-style-type: none"> • Clariane Group • UP + OO

ESRS	Name of metric	Description of metric	Scope
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.	<ul style="list-style-type: none"> Clariane Group <i>excluding facilities under management contracts in Spain</i> UP + OO + DO
E1-4	2030 decarbonisation levers	Expected decarbonisation levers and their overall quantitative contribution to achieving GHG emission reduction targets, broken down by Scope.	<ul style="list-style-type: none"> Clariane Group <i>excluding facilities under management contracts in Spain</i> UP + OO + DO
ENERGY CONSUMPTION AND MIX			
E1-5	Energy consumption (MWh)	Total energy consumption in MWh by type of source, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group <i>excluding facilities under management contracts in Spain</i> OO
E1-5	Energy intensity	Total energy consumption in kWh divided by total surface area in sq.m. of facilities with consumption data for at least 12 months.	<ul style="list-style-type: none"> Clariane Group <i>excluding facilities under management contracts in Spain</i> OO
E1-5	Energy generation (MWh)	Total energy generation in MWh by type of source, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group <i>excluding facilities under management contracts in Spain</i> OO
SCOPES 1, 2 AND 3 GROSS GHG EMISSIONS			
E1-6	Location-based GHG emissions	<p>Scopes 1, 2 and 3 gross GHG emissions in metric tons of CO₂e, (location-based) by scope and by category, cumulative over 12 months.</p> <p>Estimates performed:</p> <ul style="list-style-type: none"> Actual data only available for the first half (primarily related to purchased goods and services); extrapolation for the second half. 36% of the 2025 carbon footprint is estimated or extrapolated. Employee commuting: estimated (excluding France) based on facility locations and national or European studies regarding average commuting distances and modal splits in the Group's various countries of operation. 	<ul style="list-style-type: none"> Clariane Group <i>including facilities under management contracts in Spain and franchise networks (Scope 3 only)</i> UP + OO + DO
E1-6	Market-based GHG emissions	<p>Scopes 1, 2 and 3 gross GHG emissions in metric tons of CO₂e, (market-based) by scope and category, cumulative over 12 months.</p> <p>Actual data only available for the first half (primarily related to purchased goods and services); extrapolation for the second half. 36% of the 2025 carbon footprint is estimated or extrapolated.</p> <p>Employee commuting: estimated (excluding France) based on facility locations and national or European studies regarding average commuting distances and modal splits in the Group's various countries of operation.</p>	<ul style="list-style-type: none"> Clariane Group <i>including facilities under management contracts in Spain and franchise networks (Scope 3 only)</i> UP + OO + DO

ESRS	Name of metric	Description of metric	Scope
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.	<ul style="list-style-type: none"> Clariane Group UP + OO
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.	<ul style="list-style-type: none"> Clariane Group UP + OO
E1-6	Carbon intensity of energy sources	Total Scope 1, 2 and 3.3 emissions relative to total surface area in sq.m. of facilities concerned by these emissions.	<ul style="list-style-type: none"> Clariane Group UP + OO + DO
E1-6	Economic intensity of GHG emissions	Total GHG emissions in metric tons of CO ₂ e per million euros of net revenue, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group UP + OO + DO
E1-6	Trend in GHG emissions intensity	Intensity ratio for sites operating continuously for 12 months within the Group, expressed in kilograms of CO ₂ e/sq.m.	<ul style="list-style-type: none"> Clariane Group UP + OO + DO
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.	<ul style="list-style-type: none"> Clariane Group UP + OO + DO
INTERNAL CARBON PRICE			
E1-8	Internal carbon price	Carbon prices applied according to the type of scheme and critical assumptions.	<ul style="list-style-type: none"> Clariane Group OO
WATER CONSUMPTION			
E3-4	Water consumption	Total water consumption in cu.m., 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. <i>Estimates performed: Where data on water withdrawal 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. 14% of withdrawals have been estimated.</i>	<ul style="list-style-type: none"> Clariane Group <i>excluding facilities under management contracts in Spain and home care franchise network</i> OO
E3-4	Water withdrawal in water-stressed areas	Total water withdrawal in cu.m. in areas at water risk, including areas of high water stress, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group <i>excluding facilities under management contracts in Spain and home care franchise network</i> OO
E3-4	Water intensity (cu.m./€m)	Water consumption by own activities in cu.m. per million euros of revenue, with a breakdown between intensity based on total water withdrawn and intensity based on total water consumed.	<ul style="list-style-type: none"> Clariane Group <i>excluding facilities under management contracts in Spain and home care franchise network</i> OO

ESRS	Name of metric	Description of metric	Scope
WASTE MANAGEMENT			
E5-5	Total amount of waste generated in metric tons.	Total amount of waste generated in metric tons. Estimates performed: <i>Where waste collection data are not reported by a collection service provider or declared via a waste volume reporting application (Germany and Italy), facility data were estimated or extrapolated based on available data from equivalent facilities in the same country, or in other countries if data for the same country are not available.</i>	<ul style="list-style-type: none"> Clariane Group excluding outpatient facilities, for which waste volumes were not declared in any country, excluding the home care franchise network and including only medicalised nursing homes in Spain. Hazardous waste is excluded in Italy OO + UP (Consumables and end-of-life equipment)
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. <i>Waste recovery methods have been determined on the basis of national and European studies.</i>	<ul style="list-style-type: none"> Clariane Group excluding outpatient facilities, for which waste volumes were not declared in any country, excluding the home care franchise network and including only medicalised nursing homes in Spain. Hazardous waste is excluded in Italy OO + UP (Consumables and end-of-life equipment)
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. <i>Waste recovery methods have been determined on the basis of national and European studies.</i>	<ul style="list-style-type: none"> Clariane Group excluding outpatient facilities, for which waste volumes were not declared in any country, excluding the home care franchise network and including only medicalised nursing homes in Spain. Hazardous waste is excluded in Italy OO + UP (Consumables and end-of-life equipment)
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. <i>Waste recovery methods have been determined on the basis of national and European studies.</i>	<ul style="list-style-type: none"> Clariane Group excluding outpatient facilities, for which waste volumes were not declared in any country, excluding the home care franchise network and including only medicalised nursing homes in Spain. Hazardous waste is excluded in Italy OO + UP (Consumables and end-of-life equipment)
E5-5	Total quantity of hazardous waste	Total quantity of hazardous waste in metric tons. Cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group excluding outpatient facilities, for which waste volumes were not declared in any country, excluding the home care franchise network and including only medicalised nursing homes in Spain. Hazardous waste is excluded in Italy OO + UP (Consumables and end-of-life equipment)

ESRS	Name of metric	Description of metric	Scope
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.	<ul style="list-style-type: none"> • Clariane Group • OO
SI-5	Employee NPS	Employee NPS, calculated on the basis of the annual C-Pulse survey. According to presence of employees at the time of the survey in November.	<ul style="list-style-type: none"> • Clariane Group • OO
SI-5	Employee engagement by country	Employee engagement broken down by country and type of activity, calculated on the basis of the annual C-Pulse survey. Composite of four questions. According to presence of employees at the time of the survey in November.	<ul style="list-style-type: none"> • Clariane Group • OO
CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES			
SI-6	Total employees 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.	<ul style="list-style-type: none"> • Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> • OO
SI-6	Total employees 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.	<ul style="list-style-type: none"> • Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> • OO
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).	<ul style="list-style-type: none"> • Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> • OO
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).	<ul style="list-style-type: none"> • Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> • OO
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).	<ul style="list-style-type: none"> • Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> • OO
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).	<ul style="list-style-type: none"> • Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> • OO
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).	<ul style="list-style-type: none"> • Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> • OO
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.	<ul style="list-style-type: none"> • Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> • OO

ESRS	Name of metric	Description of metric	Scope
SI-6	Average seniority	Average seniority of permanent staff in their job, in years, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils) OO
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.	<ul style="list-style-type: none"> Clariane Group excluding the domiciliary care franchise network (Petits-fils) OO
SI-8	Training in social dialogue	% of site directors trained in social dialogue, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils) OO
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 C-Pulse survey. According to presence of employees at the time of the survey in November.	<ul style="list-style-type: none"> Clariane Group excluding the domiciliary care franchise network (Petits-fils) OO
DIVERSITY			
SI-9	Gender mix of site managers	% of women in site manager positions at end of period.	<ul style="list-style-type: none"> Clariane Group OO
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.	<ul style="list-style-type: none"> Clariane Group OO
SI-9	Employee age groups	Breakdown of FTEs by age group, by country: under 30s, 30-50s; over 50s, at end of period.	<ul style="list-style-type: none"> Clariane Group excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils) OO
ADEQUATE WAGES			
SI-10	Adequate wage coverage	% of employees earning less than the minimum reference wage. At end of period.	<ul style="list-style-type: none"> Clariane Group excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils) OO
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.	<ul style="list-style-type: none"> Clariane Group excluding the domiciliary care franchise network (Petits-fils) OO
PERSONS WITH DISABILITIES			
SI-12	Persons with disabilities	Number 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. For France: inclusion of people whose documentation expired in 2024 or 2025, but who are currently engaged in a renewal process.	<ul style="list-style-type: none"> Clariane Group excluding the domiciliary care franchise network (Petits-fils) OO

ESRS	Name of metric	Description of metric	Scope
TRAINING AND SKILLS DEVELOPMENT			
SI-13	Average hours of training	Average number of hours of training per employee (total headcount), cumulative over 12 months. <i>Estimates performed: data relating to multi-year training is calculated on a pro rata basis and represents around 60% of total training hours. Training hours are calculated based on actual data, with the effect smoothed from one year to the next.</i>	<ul style="list-style-type: none"> Clariane Group excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils) OO
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.	<ul style="list-style-type: none"> Clariane Group OO
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.	<ul style="list-style-type: none"> Clariane Group OO
SI-13	Awareness-raising and CSR initiatives	Number of CSR awareness campaigns, by country, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group OO
SI-13	Internal promotion of site managers	Percentage of site manager and deputy site manager positions filled internally, by country, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils) OO
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.	<ul style="list-style-type: none"> Clariane Group excluding the domiciliary care franchise network (Petits-fils) UP (non-employee workers) + OO
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.	<ul style="list-style-type: none"> Clariane Group excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils) OO
SI-14	Work-related accidents	Number and rate of work-related accidents with lost time recorded, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils) OO
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.	<ul style="list-style-type: none"> Clariane Group excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils) OO
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.	<ul style="list-style-type: none"> Clariane Group excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils) OO
SI-14	Social and Psychological Support standard	% deployment of the social and psychological support standard.	<ul style="list-style-type: none"> Clariane Group excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils) OO

ESRS	Name of metric	Description of metric	Scope
S1-14	Awareness about social and psychological support services	Percentage of employees who think the undertaking provides access to social and psychological support. Status according to C-Pulse survey and employee presence in November.	<ul style="list-style-type: none"> Clariane Group OO
COMPENSATION (PAY GAP AND TOTAL COMPENSATION)			
S1-16	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.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> OO
S1-16	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.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> OO
S1-16	Share capital held by employees	% of share capital held by employees, by type of plan, at end of period.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> OO
S1-16	Employee shareholders	% of employees who took part in the most recent share plan offer, by country, at the close of the offer.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> OO
INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS			
S1-17	Discrimination incidents	Number of incidents of discrimination, including harassment, targeting Clariane Group employees and reported in the undertaking's register of reports of ethics breaches (attributable to employees), reported during the period, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group UP (non-employee workers) + OO
S1-17	Employee complaints/reports	Number of incidents reported in the undertaking'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.	<ul style="list-style-type: none"> Clariane Group OO
S1-17	Fines, penalties, compensation for incidents and complaints (in thousands of euros)	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.	<ul style="list-style-type: none"> Clariane Group UP (non-employee workers) + OO
S1-17	Serious human rights incidents affecting staff	Number of serious human rights incidents involving the undertaking's staff during the reference period (e.g., forced labour, human trafficking, child labour), cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group UP (non-employee workers) + OO

ESRS	Name of metric	Description of metric	Scope
S1-17	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.	<ul style="list-style-type: none"> Clariane Group UP (non-employee workers) + OO
TARGETS SET TO MANAGE THE MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO LOCAL COMMUNITIES			
S3-5	Purchases from French suppliers	<p>% of purchases from preferred suppliers involving products and services of national origin, cumulative over 12 months.</p> <p>Estimates performed: This metric is calculated based on data declared to Clariane by preferred suppliers. It incorporates data collected from 1,585 preferred suppliers in 2023 and 2025, representing 82.5% of 2025 purchasing volumes.</p>	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> UP
S3-5	Purchases from regional suppliers	<p>% of purchases of products or services from the same administrative region as the facility in question, cumulative over 12 months.</p> <p>Estimates performed: Data provided by suppliers for purchases made from July 2024 to June 2025.</p> <p>In Germany, as some suppliers were unable to provide updated figures, the previous data (July 2023-June 2024) was rolled forward for 84% of the scope.</p> <p>In France, the metric covers the entire reporting scope. In Germany and Italy, suppliers capable of providing information on the regional provenance of products represent 67% and 12% of food purchasing volumes in those countries, respectively.</p> <p>In France, data is calculated based on actual purchases recorded per facility. In Germany and Italy, data is estimated by region, based on the assumption that food purchasing is comparable across facilities.</p>	<ul style="list-style-type: none"> Germany, Italy, France <i>Excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> UP
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 12 months.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> UP
S3-5	Local partnerships	<p>% of sites with at least one active local partnership in 2025</p> <p>Estimates performed: France: Internal audit conducted across 74 medicalised nursing homes between October 2024 and December 2025.</p> <p>Italy and Spain: questionnaires completed by facilities, with response rates of 100% and 76% respectively.</p>	<ul style="list-style-type: none"> France: medicalised nursing homes Italy: medicalised nursing homes and mental health clinics Spain: medicalised nursing homes and mental health clinics OO

ESRS	Name of metric	Description of metric	Scope
S3-5	Charitable donations and contributions to general-interest initiatives	Total value (in € millions) of charitable donations and contributions to general-interest initiatives, including donations to the Clariane Aimer Soigner Foundation (France) and the Korian Germany Foundation for Care and Ageing Well.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> DO
S3-5	Number of employees volunteering in Clariane Aimer Soigner Foundation initiatives	Number of unique employees volunteering in at least one Foundation initiative, cumulative since 2023.	<ul style="list-style-type: none"> Clariane Aimer Soigner Foundation (France) OO
S3-5	Number of participants in Clariane Aimer Soigner Foundation events	Total number of participants, including event speakers, audience reached and/or beneficiaries. 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.	<ul style="list-style-type: none"> Clariane Aimer Soigner Foundation (France) DO

TARGETS SET TO MANAGE THE MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO CUSTOMERS AND END-CONSUMERS

S4-5	NPS patients, residents and families	Net Promoter Score assessed via the annual C-Satisfaction survey, based on presence at the time of the survey in November.	<ul style="list-style-type: none"> Clariane Group OO + DO
S4-5	Consideration patients, residents and families	Average consideration score (/10) by country and type of activity, assessed in the annual C-Satisfaction survey, according to presence at the time of the survey in November.	<ul style="list-style-type: none"> Clariane Group OO + DO
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.	<ul style="list-style-type: none"> All countries Care homes (residential and day care) only OO + DO
S4-5	Quality certification (ISO 9001 or Qualisap)	% of ISO 9001 or Qualisap-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).	<ul style="list-style-type: none"> Clariane Group OO
S4-5	360° Quality Audits:	% of sites with an A or B grade in their last 360° Audit, by country, at end of period.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> OO
S4-5	Inspections 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.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> OO
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.	<ul style="list-style-type: none"> Clariane Group OO + DO

ESRS	Name of metric	Description of metric	Scope
S4-5	Mediation	Number of mediation cases and agreement rate, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group OO + DO
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.	<ul style="list-style-type: none"> Clariane Group OO + DO
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.	<ul style="list-style-type: none"> Clariane Group OO + DO
S4-5	GDPR awareness campaigns	Details of GDPR training offered to employees and level of GDPR maturity => qualitative data only in 2025.	<ul style="list-style-type: none"> Clariane Group OO
S4-5	Professional communications from research and innovation projects	Number of written or oral communications aimed at disseminating the results of research and innovation projects to which the Group contributes: publication of articles in academic or professional journals, scientific posters and presentations at specialist events. Cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group UP + OO
S4-5	Telemedicine services	Percentage of medicalised nursing homes and healthcare facilities offering telemedicine services, by country, at end of period. A facility is considered to offer a telemedicine service if it has performed at least one teleconsultation, tele-expertise or remote monitoring procedure within the preceding six months.	<ul style="list-style-type: none"> All countries except Belgium and the Netherlands Medicalised nursing homes and healthcare facilities OO + DO
S4-5	Transparency of information	% deployment of the standard on careseeker information and guidance; status at period-end. 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 at the end of 2024, the year the standard was formalised.	<ul style="list-style-type: none"> All countries except Belgium and the Netherlands OO + DO
S4-5	Diversification of the offering	Revenue from the "Alternative Living Solutions" and "Mental Health" segments Outpatient revenue growth rate (Health and specialty care) France	<ul style="list-style-type: none"> Clariane Group France: only for the metric relating to outpatient care OO + DO
S4-5	Local Stakeholder Councils	% of facilities with active dialogue with their stakeholders during 2025. Estimates performed: The latest available data (2023) has been rolled forward for Belgium and the Netherlands	<ul style="list-style-type: none"> All countries All residential activities OO + DO

ESRS	Name of metric	Description of metric	Scope
S4-5	National Stakeholder Councils	Number of countries with an active National Stakeholder Council during 2025.	<ul style="list-style-type: none"> Clariane Group OO + DO
CORRUPTION AND BRIBERY			
G1-3	Anti-corruption training	Percentage of top management having completed anti-corruption training	<ul style="list-style-type: none"> Clariane Group OO
G1-3	Anti-corruption convictions	Number of convictions and total fines for breaches of anti-corruption laws and corruption, cumulative over 12 months.	<ul style="list-style-type: none"> Clariane Group UP + OO
PAYMENT PRACTICES			
G1-6	Number of suppliers	Total number of suppliers and number and share of preferred suppliers in purchasing expenditure, by country.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> UP
G1-6	Breakdown of purchases	Breakdown of purchasing expenditures by main purchasing category.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> UP
G1-6	EcoVadis score	Percentage of suppliers with a sufficient EcoVadis score (24+), Group total.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> UP
G1-6	Standard payment times	Standard payment times in days and percentage of contracts with a standard payment time, by country.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> UP
G1-6	Legal proceedings for late payment	Number of disputes currently outstanding for late payments.	<ul style="list-style-type: none"> Clariane Group <i>excluding shared houses (Âges & Vie) and domiciliary care franchise network (Petits-fils)</i> UP
CYBERSECURITY			
G1-7	Cybersecurity training	Percentage of target roles trained in cybersecurity.	<ul style="list-style-type: none"> Clariane Group OO

3.6 SASB healthcare delivery cross-reference table

SASB Code	SASB metric	SASB category	SASB measurement unit	2025	
				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: 706,776 kWh in 2025. (2) 37.4% electricity. (3) 17% (consolidated percentage) from renewable energy sources. This information can be found in the section opposite.	3.2.2.6
WASTE MANAGEMENT					
HC-DY-150a.1	Total amount of medical waste Percentage (a) incinerated, (b) recycled or treated and (c) landfilled	Quantitative	Metric tons (t)	The quantity of infectious medical waste collected in 2025 was 568.4t, all (100%) of which was incinerated. This information can be found in the section opposite.	3.2.4.4
HC-DY-150a.2	Total quantity of: (1) pharmaceutical waste and (2) non-hazardous pharmaceutical waste, percentage (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.	3.2.4.4
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.	3.3.3.8 3.4.5
HC-DY-230a.3	(1) Number of data breaches, (2) percentage involving (a) personally identifiable information (PII) only and (b) protected health records (PHI), (3) Number of customers affected in each category, (a) PII only and (b) PHI	Quantitative	Number Percentage (%)	(1) 21 cases of data breaches were recorded in 2025. (2) (a) 81% involving nominative data (b) 76% 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

				2025	
SASB Code	SASB metric	SASB category	SASB measurement unit	Information disclosed by Clariane	URD section
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.	3.3.3.8
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 1.06 per 10,000 billed days in 2025. Further information can be found in the related section.	3.3.3.3
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.	

				2025	
SASB Code	SASB metric	SASB category	SASB measurement unit	Information disclosed by Clariane	URD section
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
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: 28 in 2025 (vs 31 in 2024). (2) The corresponding indicator is the absenteeism rate: 10.6% (vs 10.4% in 2024). Further information can be found in the section opposite.	3.3.1.6.4
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: 20% (vs 22% in 2024). (2) Clariane does not disclose detailed information on turnover rates by category. Further information can be found in the section opposite.	3.3.1.2

				2025	
SASB Code	SASB metric	SASB category	SASB measurement unit	Information disclosed by Clariane	URD section
HC-DY-330a.2	Description of talent recruitment and retention efforts for healthcare professionals	Discussion and analysis		<p>Clariane publishes its human resources strategy relating to the attractiveness of the Group, recruitment and retention of employees, which breaks down as follows:</p> <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 dearth of talent in the industry; training courses leading to qualifications run by the network of Clariane Universities in the various countries. <p>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.</p>	3.3.1
IMPACTS OF CLIMATE CHANGE ON THE HEALTH OF INDIVIDUALS AND INFRASTRUCTURE					
HC-DY-450a.1	Description of policies and practices regarding: (1) physical risks due to the increase in frequency and intensity of extreme weather events, (2) changes in morbidity and mortality rates linked to diseases related to climate change and (3) emergency preparedness and response	Discussion and analysis		<p>(1) The Group has analysed its exposure to climate risk in 2024 and vulnerability in 2025, the results of which are detailed in section 3.2.2.3 along with practices for anticipating, preventing and managing extreme weather events.</p> <p>(2) This indicator is not monitored by Clariane.</p> <p>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:</p> <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. <p>Please refer to the sections opposite for more details.</p>	3.2.2.3
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 (%)	<p>This indicator refers to US regulations, which are not applicable to Clariane.</p> <p>Clariane complies with all regulations applicable in the countries in which the Group operates regarding emergency procedures and situations.</p> <p>In addition, Clariane has set up a centralised crisis management system, which is described in the section opposite.</p>	3.3.3.3

SASB Code	SASB metric	SASB category	SASB measurement unit	2025	
				Information disclosed by Clariane	URD section
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 of (1) facilities and (2) beds, by type	Quantitative	Number	As of 31 December 2025: (1) x 1,215 facilities, (2) 89,362 beds.	
HC-DY-000.B	Number of (1) inpatient admissions and (2) outpatient visits	Quantitative	Number	(1) (2) In 2025, 842,566 residents and patients were welcomed in medicalised nursing homes, clinics with full hospitalisation, for outpatient consultations as well as in shared houses or under domiciliary 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 medicalised nursing homes, assisted living residences, alternative living solutions or people receiving domiciliary 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 2025

This is a free translation into English of the Statutory Auditors' report on the sustainability statement issued in French and is provided solely for the convenience of English speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders,

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 2025 and included in sections 3.1 to 3.6 of the Group management report (hereinafter the "Sustainability Statement").

Our work regarding this information was conducted in an evolving context characterised by uncertainties regarding the interpretation of regulations and the development of market practices.

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 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 requirements of the sustainability reporting standards adopted by the European Commission pursuant to Article 29ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 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, which includes, where the entity is subject to it, the obligation to consult the Social and Economic Committee as 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 the Sustainability Statement with the provisions of Article L.233-28-4 of the French Commercial Code (*Code de commerce*), 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 Sustainability Statement, 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.

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.

Furthermore, regarding forward-looking information, which is inherently uncertain, future outcomes may differ significantly from the forward-looking information presented in the Sustainability Statement.

Our engagement 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.

Sustainability information and the information required under Article 8 of Regulation (EU) 2020/852 may be subject to inherent uncertainty in the state of scientific knowledge and in the quality of external data used. Some items of information are sensitive to the methodological choices, assumptions and/or estimates used to prepare them and are presented in the Sustainability Statement.

Compliance with the ESRS requirements 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*).

Nature of the procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by Clariane SE, including 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*), 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 led to the disclosure of sustainability information in the Sustainability Statement; and
- the information provided on this process also complies with the ESRS.

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.

Elements that received particular attention

We set out below the matters that were subject to our particular attention regarding the compliance of Clariane SE's information determination process with the ESRS.

Information regarding how Clariane SE concluded on the continued validity of its double materiality assessment results and its main findings are set out in section 3.1.4.1 "Process for identifying material impacts, risks and opportunities (ESRS 2 IRO-1)" of the Sustainability Statement.

Through interviews with the persons we deemed appropriate and the inspection of available documentation, we reviewed the analyses conducted by Clariane SE to identify and assess the internal and external factors used to justify the continued validity of the double materiality assessment.

Based on our professional judgement, our procedures mainly consisted in:

- exercising professional scepticism regarding the documentation of the analyses conducted by the entity and the methodology implemented to identify the internal and external factors to be considered;
- assessing the appropriateness of the factors considered by Clariane SE in light of our knowledge of the Group;
- assessing whether available sector-specific analyses and competitive benchmarks we deemed relevant called into question the actual and potential impacts, risks and opportunities identified by the Group;
- assessing the appropriateness of the impact and financial materiality assessment process implemented by the entity to determine the material information disclosed (including the setting of thresholds) in light of our knowledge of the entity;
- assessing the appropriateness of the description provided in Note 3.1.4.1 "Processes to identify and assess material impacts, risks and opportunities" of the Sustainability Statement.

Compliance of the sustainability information included in the Sustainability Statement 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 provided provide an understanding of the general basis for the preparation and governance of the sustainability information included in the Group Sustainability Statement, 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 the Group Sustainability Statement with the requirements of Article L.233-28-4 of the French Commercial Code (*Code de commerce*), including with the ESRS.

Emphasis of matter

Without qualifying our conclusion expressed above, we draw your attention to section 3.4.4 “Supplier relations and payment practices: policies, actions and metrics (ESRS G1-2 and G1-6)”, which sets out the technical and operational limitations leading to the unavailability of data points relating to supplier payment times (percentage of invoices paid within standard terms and average payment period in days) across the entire Group scope.

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 Sustainability Statement.

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.

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 relating to employee turnover, the work-related accident frequency rate, the absenteeism rate and the rate of employees enrolled in training leading to qualifications;
- 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 3.3.3.4 "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 3.3.3.4 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;
- 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.

The Statutory Auditors
Forvis Mazars
Levallois-Perret, 27 February 2026
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 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). <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <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> </div>



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>