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Environmental, social and corporate governance

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Message from Marion Cardon, Chief Brand, Engagement and Quality Officer

2023 was a pivotal year for Clariane in many ways.

First, it brought us to the end of our 2019-2023 CSR roadmap. Having achieved most of our objectives, we can now build on very solid foundations in terms of sustainable management and ownership by the different functions of our sector's key CSR challenges.

These initial commitments enabled us to adopt purpose-driven company status, with the approval of more than 99% of shareholders at the General Meeting held on 15 June 2023. This change opened a new chapter in our Group's social and environmental commitment, which is not only more demanding but also more inspiring, in line with the expectations and needs of our stakeholders. The announcement of our refinancing plan on 14 November 2023 indirectly illustrates the importance of having secured our Group's purpose, which will endure whatever the future holds in financial and organisational terms.

Now enshrined in our Articles of Association, this purpose was the direct inspiration for At Your Side, our new corporate project and, more specifically, one of its pillars, which aims to create a foundation of trust by implementing more inclusive and participative governance and integrating our social and environmental objectives into our activities, management and governance practices.

The Mission Committee, which met for the first time on 6 July 2023, has fully assumed its role as a challenger and verifier of the appropriate implementation of the purpose. Several plenary meetings and working groups have allowed members to get to know each other, establish their working methods and conduct an initial review of the various objectives and initiatives that give form to our purpose. The quality of the exchanges and the relevance of members' comments and contributions are essential input for the various teams tasked with overseeing the implementation of our initiatives, and a constant reminder of the need for consistency and setting priorities. Although it only covers six months, I am sure that their first report will fully reflect the richness and importance of this work.

Lastly, this year also saw the confirmation of a true identity for our community, Clariane, representing all the diversity of our expertise, our geographies and each of our people, united around our corporate purpose: "Taking care of each person's humanity in times of vulnerability." As Chief Brand, Engagement and Quality Officer, it is particularly important to me that our brands fully embody this commitment through the daily actions of our people. This genuine challenge spans the entire Group, with over 1,300 sites and branches across Europe. But it is also a responsibility towards our patients and residents, who entrust us with what matters most to them and whom we support on their path to independence, dignity and the maintenance of their full capacities.

3.1 ESG strategy integral to the corporate project



Message from Olivier Robin, Group CSR* Vice-President

I am delighted to have joined the Clariane Group during this eventful financial year, which saw increased commitment and ambition in terms of sustainability.

It also saw us confirm the progress made since 2019 on the 2019-2023 CSR roadmap, meeting or even exceeding most of the main CSR objectives.

For example, in terms of quality of care, the ISO 9001 certification process was instrumental in improving and securing our quality management systems. With 100% of our sites within the target scope now certified, the hard work undertaken by all of our facilities was almost certainly one of the driving forces behind the more than 8-point increase in our patient/resident/family recommendation score compared with 2022. Rolled out in all of our nursing homes, Positive Care is now a benchmark for our teams and a foundation on which we will continue to build an increasingly personalised and human approach to care.

Reflecting the efforts made to improve the well-being and development of our employees, we obtained European Top Employer certification for the first time, in recognition of the maturity of our human resources policies and their operational implementation across all of our activities.

With more than 7,100 qualifying training paths in 2023, Clariane has enabled nearly 12% of its employees to further develop their skills and increase their employability.

The Group has also continued its efforts to limit its energy consumption, with a 13% reduction compared with 2021. The implementation of an energy transformation plan across all countries and activities will continue this reduction over the coming years, bringing it to 30% by 2026, hand in hand with a significant increase in the share of renewable energy in the Group's energy mix. To provide an even better framework for its ambitions and focus them on the long term, Clariane also joined the Science Based Targets initiative in 2023 and submitted its greenhouse gas emission reduction targets for Scopes 1 to 3.

Building on these achievements, we worked closely with the country teams to develop the new 2024-2028 CSR strategy. Structured around the five social and environmental objectives of our purpose and the principle of inclusive governance, it gives the entire organisation a role in increasing our social impact for all of our stakeholders. Bringing the purpose to life at the core of each of our facilities is the challenge of this new roadmap.

* CSR: Corporate Social Responsibility.

3.1.1 A 2019-2023 roadmap focusing on 5 pillars and 15 commitments

The social and societal nature of Clariane's mission means that the Company plays a special role in society. This rests on the heightened sense of responsibility felt by all members of the Company to meet the major challenges of an ageing population in Europe.

A mission closely tied to societal challenges

The Group's societal role is at the heart of its corporate purpose and mission: "Taking care of each person's humanity in times of vulnerability" and the At Your Side corporate project. It is manifest in each of the Group's facilities in Europe, which are deeply rooted in their communities, aware and sensitive to the social and environmental realities of their countries. We are proud of our mission of serving the most vulnerable and elderly among us.

Following on from these commitments, and after becoming a European company in 2022, we have become a purpose-driven company in accordance with the mandate given by our shareholders at the General Meeting of 15 June 2023.

Values



THE THREE VALUES OF CLARIANE'S CULTURE

These values, which are at the heart of Clariane's culture, are inseparable. Our long-term relationship with our stakeholders is built on a permanent **bond of trust**, is renewed continuously through a **sense of initiative**, and is sustained by **responsible decisions**.

These values can be seen in behaviours and attitudes that draw on the Group's DNA and guide everyone's decisions in fulfilling the Group's purpose:

- **Trust** is about being able to rely on others. We need trust in all our relationships. It can be broken down into different attitudes such as transparency, kindness and empathy;

- **Responsibility** means being mindful of the impact of our decisions and actions. Our responsibilities and ethical obligations are always central to our day-to-day work. Responsibility is demonstrated through integrity, the quality of our services and the sustainability of our actions;

- **Initiative** means proposing actions or making decisions without being asked, to better meet the needs of the people we care for and our patients, to better organise our work or to support our colleagues. Initiative grows through innovation, collective commitment and courage.

Stakeholder dialogue and materiality matrix

Clariane's CSR strategy was designed with consideration for its stakeholders' expectations to identify priority social, societal and environmental challenges. In 2021, Clariane updated its materiality matrix to identify and prioritise the expectations of its stakeholders, as well as the most relevant issues with regard to the Covid-19 pandemic.

In serving their purpose of caring for vulnerable and elderly people, the Group's facilities are in close contact with various categories of stakeholders: residents and patients, as well as their relatives and caregivers, employees and their

representatives, healthcare professionals and public and local authorities. At the level of facilities, regions, countries and the Group, Clariane is strengthening and structuring its model of stakeholder dialogue.

As a result, Stakeholder Councils are now in place in five of the Group's seven countries (France, Germany, Belgium, the Netherlands and Italy). The Group has also supported the creation of independent foundations in France, Germany and Spain, whose governance bodies include representatives of the main stakeholders.

A BROAD STAKEHOLDER ECOSYSTEM

Stakeholders	Definition and scope	Dialogue channels
Vulnerable people, relatives and caregivers	Residents, patients, beneficiaries of services – in particular elderly and vulnerable people – as well as their families, relatives and caregivers	<ul style="list-style-type: none"> • Social Life Committee/Users Commission or equivalent • Family relations • Satisfaction surveys • Digital applications • Customer services • Website and social networks
Employees, vocational trainees and their representatives	Employees, interns, apprentices and any person in training, as well as employee representatives and trade unions	<ul style="list-style-type: none"> • Onboarding process, training, annual reviews • Community Pulse satisfaction surveys • Internal communication: Intranet, newsletter • Helpline, whistleblowing system • Social dialogue with social partners (e.g., works councils)
Supervisory authorities, national and local authorities	National, regional and local authorities linked to the Group's activities, elected officials and their representatives: for example, the Ministry of Solidarity and Health, French regional health agencies, and Departmental Councils in France	<ul style="list-style-type: none"> • Social Life Committees • Participation in various local consultation bodies dedicated to the economic and social development of the regions: <i>Union Nationale des Missions Locales</i> partnership in France, local employment and integration, etc.
Regulators	Regulators of the healthcare and nursing sector: for example <i>Haute Autorité de Santé</i> , French regional health agencies	
Civil society, foundations, associations and NGOs	Foundations 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	<ul style="list-style-type: none"> • Foundations supported by the Group: scientific studies, platforms, etc. • Themed conferences • Press relations: press releases, breakfasts, visits to facilities, etc.
Research, innovation and vocational training organisations	State-of-the-art university or hospital medical research facilities and innovation centres dedicated to health and longevity issues, as well as training facilities that deliver accredited degrees, qualifications or continuous education. For example, <i>Fondation pour la Recherche Médicale (FRM)</i> , <i>Institut Pasteur</i> , the <i>Toulouse Gérontopôle (geriatrics centre)</i> , etc.	<ul style="list-style-type: none"> • Partnerships • Scientific studies • Participation in conferences, seminars
Healthcare professionals and their representative bodies	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	<ul style="list-style-type: none"> • Social Life Committees • Stakeholder Councils • Facility Medical Commissions for the healthcare facilities
Business partners	Partner companies, suppliers and subcontractors, particularly in the agri-food, healthcare goods and equipment, design and construction, energy, water and waste sectors, etc.	<ul style="list-style-type: none"> • Responsible Purchasing Charter for suppliers • Supplier agreements and trade fairs • Professional organisations (Top Afep)
Investors and other financial partners	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	<ul style="list-style-type: none"> • Shareholders' General Meeting • Investor days, conferences and meetings with investors and financial analysts, non-financial rating agencies • Presentations, annual and half-year financial reports, press releases, Universal Registration Documents, etc.

Methodology

This materiality exercise was updated in 2021 based on feedback collected from all stakeholders across the Group's network in Europe, after the first wave of the Covid-19 pandemic.

Numerous discussion groups were organised in each of the Group's countries. Nearly 2,000 people took part in these, including patients, residents, their relatives and families, Clariane teams, trade union representatives, etc. As a second step, Clariane analysed and classified this information, then supplemented it with the perceptions of investors and the media. Qualitative interviews were then conducted with the Group's key managers, namely the Chairman of the Board

of Directors, the Chief Executive Officer, the members of the Group Management Board (including the country heads) and the Group's main corporate departments.

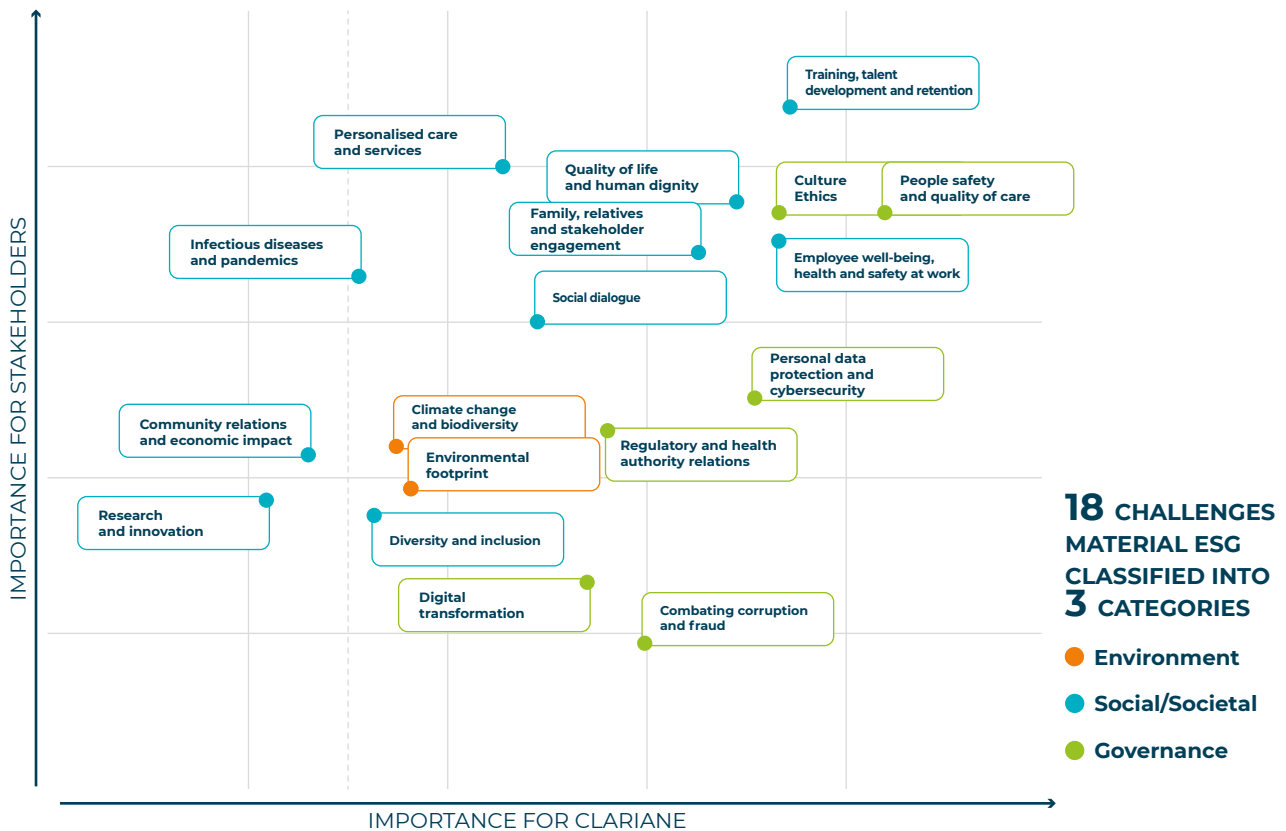
This process helped to refine the mapping of Group stakeholders and identify priority objectives according to their ESG impact, as related to:

- Clariane's purpose;
- ESG strategic pillars;
- non-financial risks.

A weighted assessment of priority issues was then carried out, mapped to both stakeholders' and Clariane's perceptions.

This materiality matrix summarises the five pillars of the Group's CSR strategy and the non-financial risk analysis (see below) to identify the areas Clariane should prioritise in light of the expectations of its internal and external stakeholders.

Materiality matrix



In 2022, as part of the preparation for its transition to purpose-driven company status, Clariane also launched a consultation with its stakeholders to gather their opinions and expectations concerning the Company's purpose and main avenues for progress in achieving it.

More than 1,500 people, representing residents, families, patients, employees and their representatives, as well as public authorities and the investment community, took part in this exercise through workshops, interviews, surveys, question-and-answer sessions or dedicated meetings at governance bodies or stakeholder councils.

To this were added the written contributions of 14,000 employees across Europe, collected during the annual employee engagement survey, which was carried out in November 2022.

This consultation highlighted the importance of some of the ESG challenges in our materiality matrix and directly informed the definition of the social and environmental objectives that, together with our corporate purpose, define us as a purpose-driven company.

OUR 5-PILLAR CSR STRATEGY FOR 2019-2023

THE 5 PILLARS OF THE CSR STRATEGY

1

**PROVIDE CARE EXCELLENCE
WHILST ENSURING
DIGNITY AND CHOICE**




2

**BE
A LEADING EMPLOYER**






3

**CONTRIBUTE TO FINDING
INNOVATIVE SOLUTIONS
FOR A MORE INCLUSIVE SOCIETY**






4

**BE A COMMITTED AND
RESPONSIBLE LOCAL PLAYER**





5

**REDUCE OUR
ENVIRONMENTAL FOOTPRINT**







OUR 18 MATERIAL ESG CHALLENGES

- Quality of life and human dignity
- Family, relatives and stakeholder engagement
- People safety and quality of care
- Infectious diseases and pandemics
- Ethical culture

- Employee well-being, health and safety at work
- Social dialogue
- Diversity and inclusion
- Training, talent development and retention

- Digital transformation
- Personalised care and services
- Research and innovation

- Community relations and economic impact
- Regulatory and health authority relations
- Combating corruption and fraud
- Personal data protection and cybersecurity

- Climate change and biodiversity
- Environmental footprint

A CSR strategy focusing on five pillars, aligned with the Sustainable Development Goals (SDGs) and consistent with international standards

Clariane’s CSR strategy aims to improve the Group’s social and environmental impact by operating in accordance with its values and taking into account the expectations of its internal and external stakeholders.

For the period 2019-2023, the Group established a CSR roadmap focusing on five pillars and 15 quantitative ESG commitments, which meet its material challenges and are based on the main international non-financial reporting standards (such as those of the Sustainability Accounting Standards Board (SASB), the Global Reporting Initiative (GRI) and the UN’s 17 Sustainable Development Goals (SDGs)).

A correspondence table cross-referencing the SASB Healthcare Delivery industry standard is provided at the end of chapter 3.

NOUS SOUTENONS
LE PACTE MONDIAL



Since 2019, Clariane has also been a signatory of the United Nations Global Compact, committed to supporting its ten principles on human rights, international labour standards, environmental protection and the fight against corruption.

In December 2023, Clariane submitted its Communication on Progress (COP) to explain, measure and demonstrate to its stakeholders the progress made in relation to the ten principles during the previous year. The COP can be consulted on the UN Global Compact website (<https://unglobalcompact.org/what-is-gc/participants/137885-Korian>).

Five pillars of the ESG strategy

1 PROVIDE CARE EXCELLENCE WHILST ENSURING DIGNITY AND CHOICE



Sustainable Development Goals

Good health and well-being

3.4 Promote mental health and well-being



Industry, innovation and infrastructure

9.1 Develop quality reliable, sustainable and resilient infrastructure

2 BE THE EMPLOYER OF CHOICE



Quality education

4.4 Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship



Gender equality

5.1 End all forms of discrimination against all women and girls everywhere

5.2 Eliminate all forms of violence against all women and girls in the public and private spheres



Decent work and economic growth

8.8 Protect labour rights and promote safe and secure working environments for all workers



Reduced inequalities

10.2 Empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action

3 CONTRIBUTE TO FINDING INNOVATIVE SOLUTIONS FOR A MORE INCLUSIVE SOCIETY



Good health and well-being

3.4 Promote mental health and well-being



Decent work and economic growth

8.6 Significantly reduce the proportion of youth not in employment, education or training



Industry, innovation and infrastructure

9.5 Enhance scientific research and public and private research and innovation spending



Partnerships for the goals

17.17 Encourage and promote effective public, public-private and civil society partnerships

4 BE A COMMITTED AND RESPONSIBLE LOCAL PLAYER



Decent work and economic growth

8.3 Promote the creation of decent jobs and stimulate the creation of small- and medium-sized enterprises



Reduced inequalities

10.2 Empower and promote the social and economic integration of all, irrespective of economic status



Responsible consumption and production

12.6 Encourage companies to adopt sustainable practices and to integrating sustainability information into their reporting cycle

5 REDUCE OUR ENVIRONMENTAL FOOTPRINT



Affordable and clean energy

7.2 Increase substantially the share of renewable energy

7.3 Improve energy efficiency



Industry, innovation and infrastructure

9.4 Upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes.



Sustainable cities and communities

11.6 Reduce the adverse environmental impact of cities, including by paying special attention to air quality and waste management



Responsible consumption and production

12.3 Reduce food waste

12.4 Achieve the environmentally sound management of waste to reduce pollution

12.5 Substantially reduce waste generation through prevention, reduction, recycling and reuse



Climate action

13.2 Integrate climate change measures into policies and strategies

A 2019-2023 CSR roadmap focusing on 15 quantifiable and measurable ESG commitments

The 2019-2023 CSR roadmap indicators are presented below. They are monitored by the Group's CSR department in collaboration with the countries and corporate departments

to measure progress in CSR performance. Indicators are subject to reporting during monthly and quarterly business reviews.

They are also presented to the financial community alongside the publication of annual results, at conferences and in individual meetings with investors, and in particular socially responsible⁽¹⁾ investors.

2019-2023 CSR ROADMAP ACHIEVEMENTS

THE 5 PILLARS OF THE CSR STRATEGY	OUR 15 COMMITMENTS THROUGH 2023	2021	2022	2023	OBJECTIVES FOR 2023
1 Provide care excellence whilst ensuring dignity and choice	100% of facilities Positive Care by 2023	80%	97%	100%	100%
	100% of facilities ISO-certified in 2023	29% target of 15%	67.7% target of 50%	100%	100%
	1 mediator per country & customer charter by 2023	in place ongoing	in place ongoing	7 countries	7 COUNTRIES
2 Be the employer of choice	Maintain and increase average seniority	7.4 years	7.3 years	7.5 years	≥6.7 years in 2019
	10% of employees enrolled on qualifying training paths by 2023	9.7%	11.8%	11.7%	10%
	50% women in top management by 2023 (10% increase)	47%	56%	54%	50%
3 Contribute to finding innovative solutions for a more inclusive society	1% of the Group's attributable net profit dedicated to philanthropic initiatives	€1.5M	€1.8M	€2.1M	1% of attributable net profit
	Stakeholder Council in each country by 2023			5 countries	7 COUNTRIES
	5 scientific communications per year	40	109	82	>5
4 Be a committed and responsible local player	70% of purchases made locally and 20% with SMEs	78% SME 36%	80% SME 43%	79% SME 40%	70% local/ 20% SME
	100% of sites involved in a project with local communities by 2023	99%	99%	97%	100%
	100% of facilities with local and family committees by 2023	89%	94%	97%	100%
5 Reduce our environmental footprint	Rollout the low-carbon roadmap	-6.8% kgCO ₂ /m ²	-25% kgCO ₂ /m ²	-29% kgCO ₂ /m ²	40% decrease in the energy intensity of buildings by 2030
	5% reduction in residual waste by 2023	-7.6% metric tonnes/bed	-6.1% metric tonnes/bed	-16% metric tonnes/bed	-5%
	100% of new buildings certified High Environmental Quality (HQE) or equivalent.	95%	100%	100%	100%

* Versus 2019.

OBJECTIVE ACHIEVED

(1) Socially Responsible Investment.

2019-2023 ESG commitments integrated into the annual and long-term variable compensation policy

ESG commitments are adapted and incorporated into top management's annual objectives and long-term performance share plans⁽¹⁾. This also applies to all eligible managers in each country and business line.

ESG criteria – annual variable compensation of top management in 2023 (30%)	5% Customer satisfaction measured by the Net Promoter Score (NPS)	10% % ISO 9001 certifications	10% Composite human resources indicator (lost-time accident frequency rate, number of qualifying training enrolments and average seniority)	5% Reduction in energy consumption vs. 2021	
ESG criteria – long-term performance share plan (2023-2025) (50%)	20% Composite nursing home care quality indicator (pressure sore rates, passive restraint rates, personalised plan rate)	15% Reduction of the energy-related carbon footprint	15% Percentage of women on Group and national management committees		
ESG criteria – annual variable remuneration for managers in 2023 (the proportion of each indicator varies according to function and level) – France	Customer satisfaction measured by the Net Promoter Score (NPS)	% ISO 9001 certifications	Composite human resources indicator (lost-time accident frequency rate, number of qualifying training enrolments and average seniority)	Reduction in energy consumption vs. 2021	Composite nursing home care quality indicator (pressure sore rates, passive restraint rates, personalised plan rate)
ESG criteria – variable annual compensation for managers in 2023 – Outside France	Depending on the country, ESG criteria are applied to eligible managers (facility directors in particular) and adapted to the specifics of the relevant business and country. Non-financial criteria can therefore represent between 25% and 50% of the total criteria taken into account.				

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

3.1.2 Rigorous management of non-financial risks

Challenges and management of non-financial risks

The Group updates its risk identification and assessment annually.

The methodology for identifying risks, their description and the associated management systems are described in more detail in chapter 2 of this Universal Registration Document.

Some of the risks identified and assessed by the Clariane Group have a significant environmental, social or governance component that could impact the Group, its business, its performance and its stakeholders. They also reflect the key challenges identified in the Group's materiality matrix.

The table below summarises the primary non-financial risks identified within the framework of the Group risk assessment, the policies and actions implemented and the key performance indicators (KPIs).

Pillars of the CSR strategy	Non-financial risks/ challenges identified	Policies and actions put in place	2023 key performance indicators (KPIs)	Chapter 3 section
1 Provide care excellence whilst ensuring dignity and choice	<ul style="list-style-type: none"> Treatment and care (section 2.1.2) 	<ul style="list-style-type: none"> Ethics, Medical and Quality policies included in the ISO 9001 quality manuals for each activity (Clariane Standard) Positive Care approach Monitoring of serious adverse events (SAEs) 	<ul style="list-style-type: none"> Roll-out of Positive Care: 100% of the network⁽¹⁾ Frequency of SAEs relating to the health, safety and security of residents and patients: ratio of 0.59 per 10,000 days spent in a facility 	Section 3.2.1 Section 3.2.7.2
	<ul style="list-style-type: none"> Reputational risk (section 2.1.4) 	<ul style="list-style-type: none"> Ethics, Medical and Quality policies included in the ISO 9001 quality manuals for each activity (Clariane Standard) Customer Care Charter Processing of customer complaints Mediation Crisis management procedures 	For long-term care nursing homes, assisted living facilities, clinics and home care: <ul style="list-style-type: none"> Average Group satisfaction score: 8.1/10 Group NPS⁽²⁾: 44 	Section 3.2.6 Section 3.2.7.3
	<ul style="list-style-type: none"> Safety of people (section 2.1.6) 	<ul style="list-style-type: none"> Procedures to ensure food safety, building safety and the risk of failure of biomedical devices and equipment included in the ISO 9001 quality manuals for each activity (Clariane Standard) 	<ul style="list-style-type: none"> 360° Quality Audits: 72% of facilities certified A or B Percentage of facilities with ISO 9001 certification: 100% of facilities certified⁽³⁾ 	Section 3.2.6
	<ul style="list-style-type: none"> Information systems, cybersecurity and personal data protection (section 2.1.5) 	<ul style="list-style-type: none"> Action plans implemented/strengthened to reinforce cybersecurity (security policy, etc.) General Data Protection Regulation (GDPR) compliance framework 	Maturity of the Group's GDPR internal control system: maturity level 2, on a scale from 1 (very satisfactory) to 4 (insufficient in scope or formalisation).	Section 3.2.7.1
2 Be the employer of choice	<ul style="list-style-type: none"> Recruitment and employee retention (section 2.1.3) 	<ul style="list-style-type: none"> Design of new recruitment strategies, measures taken to promote talent retention and loyalty 	<ul style="list-style-type: none"> Absenteeism rate (permanent and non-permanent workforce): 11.4% Turnover rate: 22.6% Average seniority: 7.5 years 	Section 3.3.1 Section 3.3.2 Section 3.3.2.2
		<ul style="list-style-type: none"> Training organisations and skills development programmes, qualifying training programmes 	<ul style="list-style-type: none"> Number of hours of training given (face-to-face training and e-learning): 804,792 hours Employees enrolled in a qualifying training programme: 11.7% 	Section 3.3.3.2 Section 3.3.3.3

(1) This indicator is based on care homes that have been open or part of the Group for at least two years.

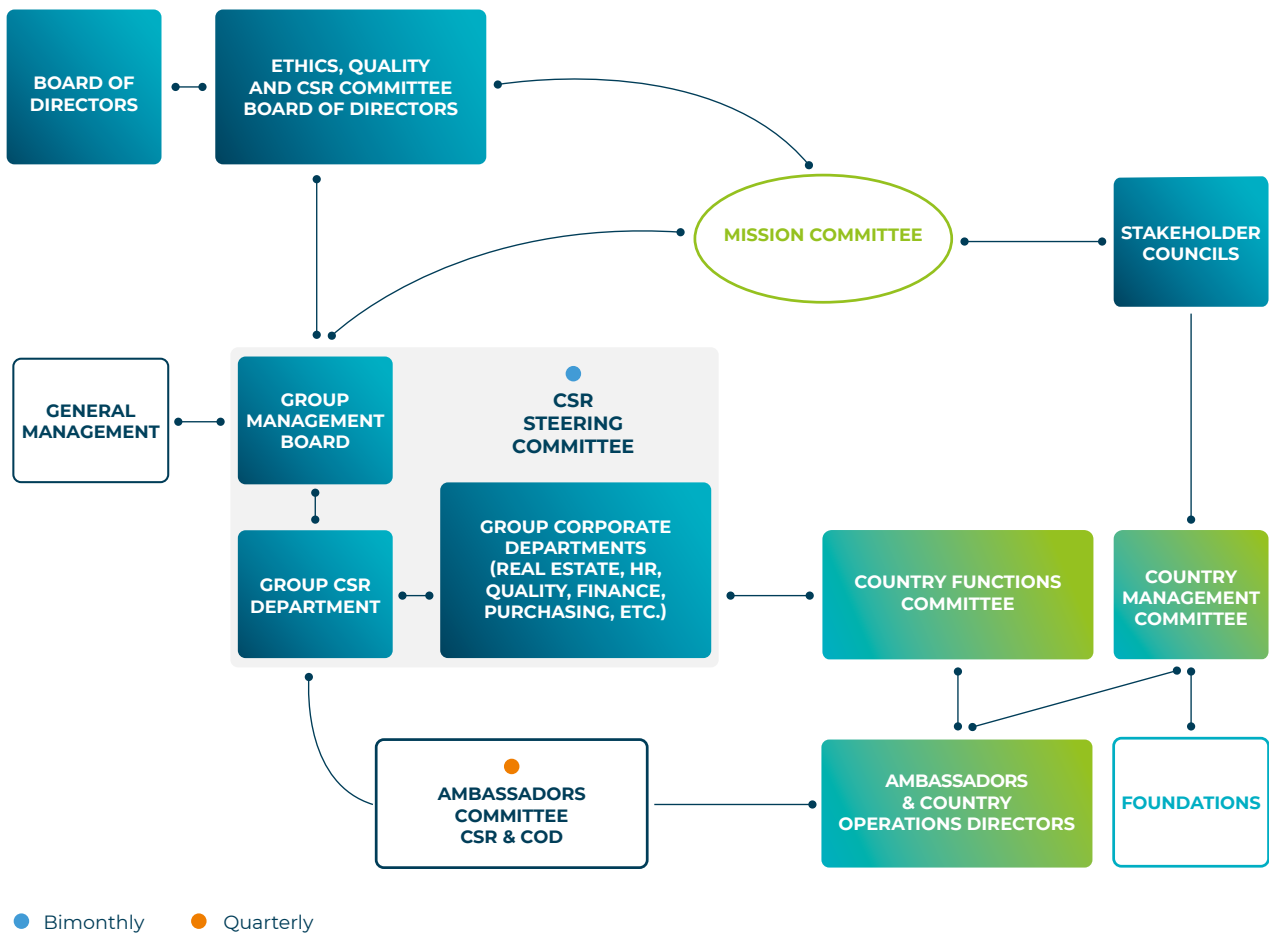
(2) The calculation of the NPS corresponds to the share of promoters (scores 9 and 10/10) less the percentage of detractors (scores from 0 to 6/10).

(3) Scope of 836 facilities adjusted for 55 disposals, mergers or closures between 2021 and 2023, i.e., 771 facilities, used as the basis for this indicator, which is part of the ESG objectives monitored annually as part of the Sustainability-Linked Euro Private Placement.

Pillars of the CSR strategy	Non-financial risks/challenges identified	Policies and actions put in place	2023 key performance indicators (KPIs)	Chapter 3 section
2 Be the employer of choice	<ul style="list-style-type: none"> Recruitment and employee retention (section 2.1.3) 	<ul style="list-style-type: none"> Social dialogue and occupational health and safety policy at Group and country level 	<ul style="list-style-type: none"> European Company Works Council Share of employees covered by a social dialogue or collective agreement system: 100% (excluding the United Kingdom) Frequency rate: 37 Severity rate: 1.36 	Section 3.3.2.5
		<ul style="list-style-type: none"> Development of inclusion and gender equality policies, Clariane Women's Club, employment policies for disabled workers in the Group 	<ul style="list-style-type: none"> Percentage of women on staff: 81% Percentage of women in top management: 54% 	Section 3.3.2.4
		<ul style="list-style-type: none"> Transparent and attractive compensation policy 		
3 Contribute to finding innovative solutions for a more inclusive society	<ul style="list-style-type: none"> Issues related to medical research and societal changes (section 3.4) 	<ul style="list-style-type: none"> Support and participation in medical research, in particular through the foundations Establishment of Stakeholder Councils in each country – Outreach initiatives 	<ul style="list-style-type: none"> 82 scientific communications 1 Stakeholder Council in 5 countries €2.1 million devoted to philanthropic initiatives 	Section 3.4.1 Section 3.4.3
		<ul style="list-style-type: none"> Ethics (section 2.3.3) 	<ul style="list-style-type: none"> Ethics Charter, anti-corruption policy, Group gifts and invitations policy, sponsorship policy, Responsible Purchasing Charter, third-party assessment procedure Whistleblowing system: secure external platform open to all employees 	<ul style="list-style-type: none"> Deployment of the Ethics Charter across 100% of the Group's facilities and systematic communication to new employees 89.5% of top management has completed the anti-corruption training
4 Be a committed and responsible local player	<ul style="list-style-type: none"> Challenges associated with responsible purchasing 	<ul style="list-style-type: none"> Purchasing policy Responsible Purchasing Charter 	<ul style="list-style-type: none"> Percentage of local purchases: 79% Percentage of purchases with SMEs: 40% Percentage of preferred suppliers assessed by EcoVadis: 44% 	Section 3.5.2.2
	<ul style="list-style-type: none"> Property development and construction (section 2.2.3) 	<ul style="list-style-type: none"> Low-carbon roadmap for building energy 	<ul style="list-style-type: none"> Percentage of real estate projects in 2023 certified HQE (French High Environmental Quality certification) or equivalent: 100% 	Section 3.6.3
5 Reduce our environmental footprint	<ul style="list-style-type: none"> Global warming and environmental damage (section 2.3.2) 	<ul style="list-style-type: none"> Measures implemented to limit the environmental impact of activities: reduction of the carbon footprint, recycling and waste reduction, protection of residents from major climate events such as heat waves 	<ul style="list-style-type: none"> CO₂ emissions related to energy (Scopes 1 & 2): 29.2 kgCO₂e/sq.m. (reduction of 29% vs. 2019) Water consumption: 57.4 cu.m./bed Residual waste: 427 kg/bed (down 16% vs. 2019) 	Section 3.6.3 Section 3.6.4

3.1.3 Structured and robust CSR governance

CSR GOVERNANCE (2023)



To develop and implement its CSR strategy, the Group has set up dedicated governance comprising the following bodies.

- Board of Directors assisted by its Ethics, Quality & CSR Committee: design of the CSR strategy and monitoring of its execution;
- Group Management Board: execution of the CSR strategy and monitoring of the actions carried out in each of the pillars by the Chief Brand, Engagement and Quality Officer with support of a dedicated CSR Department;
- Group CSR Department: steering of sustainable development actions hand in hand with the Human Resources, Medical, Real Estate, Purchasing, Operations and Investor Relations corporate departments as well as with the network of country CSR ambassadors. Coordination of the fortnightly Group CSR Steering Committee and mobilisation of all levels of the Group, in particular facilities that maintain close relationships with local stakeholders;
- network of CSR Ambassadors appointed in all Group countries: deployment of the CSR strategy and monitoring of the achievement of objectives, while sharing best practices between countries.

Since July 2023, when it became a purpose-driven company, Clariane has also had a Mission Committee dedicated to monitoring the implementation of the Group's purpose and its five social and environmental objectives, which are directly served by the Group's new CSR 2024-2028 strategy, described in detail in section 3.1.4.3.

The Group's CSR strategy is also shaped by the work and opinions of bodies linked to its external stakeholders:

- Clariane Stakeholder Councils in the Group's five main markets, four of whose chairs also sit on the Clariane Mission Committee;
- the Clariane Foundation in France (created in September 2017), the Korian Foundation for Care and Aging with Dignity in Germany (created in February 2020) and the FITA Foundation for mental health in Spain.

The Board of Directors' Audit Committee is also responsible for monitoring the Duty of Care Plan (section 3.7 of this Universal Registration Document).

3.1.4 Adoption of purpose-driven company status and our new 2024-2028 CSR strategy

3.1.4.1 Aims of our adoption of purpose-driven company status and defining our corporate purpose

In order to meet the growth in healthcare needs over the next two decades, as well as the challenges of the healthcare sector (persistent effects of the Covid-19 pandemic, crisis of confidence, shortage of healthcare professionals, weakening of the economic model due to the rise in inflation and interest rates), we decided in 2022 to step up the pace of the profound transformation of our Group and its corporate purpose.

This transformation was accompanied by our adoption of purpose-driven company status, with the following objectives:

- redefine a shared mission that has become broader than its historical activity;
- secure, through their inclusion in the Company's Articles of Association, a corporate purpose and social and environmental objectives that frame our societal commitment;
- strengthen the inclusion and participation of all our stakeholders in fulfilling our mission.

Our adoption of purpose-driven company status, which was approved by more than 99% of votes cast at the General Meeting held in June 2023, was accompanied by the inclusion of a new purpose in our amended Articles of Association, filed with the Commercial Court:

**“Taking care of each person's humanity
in times of vulnerability.”**

3.1.4.2 Key stages leading to the adoption of purpose-driven company status in 2023

The process of preparing for the adoption of purpose-driven company status began in March 2022 and continued until the first half of 2023, when the Mission Committee fully took up its duties and began its work in earnest. The key stages were as follows:

- March to December 2022: project launch, awareness-raising among top management and consultation of all stakeholders;
- November 2022 to February 2023:
 - drafting of our corporate purpose and social and environmental objectives,
 - identification of operational objectives and initiatives in line with our mission,
 - creation of the Mission Committee;

It also came with five social and environmental objectives:

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

- February to June 2023:
 - preparation of a first roadmap detailing the implementation plans and indicators for operational initiatives in line with our social and environmental objectives,
 - assimilation by the Mission Committee of the company's context and challenges, preparation of the Committee's inaugural meeting;
- 15 June 2023: approval of the adoption of purpose-driven company status at the General Meeting;
- 6 July 2023: first plenary meeting of the Mission Committee, followed by two further meetings in September and November 2023;
- five working groups of Mission Committee members on each of the five purpose commitments also met during the second half of 2023.

The work carried out by the Mission Committee during this six-month period is set out in an initial report published at the same time as this Universal Registration Document and available to anyone wishing to consult it, notably on the Group's website.

3.1.4.3 2024-2028 CSR strategy and 2024-2026 targets

A new 2024-2028 CSR strategy to underpin the Group's purpose

Following the completion of the 2019-2023 CSR roadmap and the adoption of purpose-driven company status, the Group reviewed its CSR strategy to align it fully with the five social and environmental objectives of the purpose and ensure that each of its CSR initiatives contributes to their achievement.

2024-2028 CSR STRATEGY

5 SOCIAL & ENVIRONMENTAL OBJECTIVES

CONTRIBUTION TO THE MAIN SDGS



1 CROSS-CUTTING PRINCIPLE INCLUSIVE GOVERNANCE

1

ACT WITH **RESPECT AND CONSIDERATION** TOWARDS ALL STAKEHOLDERS

- Quality of care
- Employee health and safety
- Support and togetherness
- Diversity and inclusion

2

IMPLEMENT A SUSTAINABLE AND BALANCED **BUSINESS MODEL**

- Integrity
- Employability and talent development
- Value-sharing
- Women's empowerment

3

ADAPT OUR BEHAVIOUR TO PROTECT **THE LIVING ENVIRONMENT OF OUR COMMUNITIES**

- Climate
- Circularity
- Natural resources & biodiversity
- Raising awareness and commitment

4

BUILD A **DYNAMIC AND RESILIENT** LOCAL ECOSYSTEM

- Local economy
- Local communities








5

IMPROVE CARE AND QUALITY OF LIFE PRACTICES THROUGH **INNOVATION**

- Medical research
- Innovation in care and health

PROMOTE **AWARENESS AND CONTRIBUTION** OF ALL STAKEHOLDERS TO THE MISSION

Based on this strategy, a new CSR roadmap has been developed for 2024-2026, with a selection of new ESG indicators and targets, which are presented below.

2026 CSR TARGETS				
		2023	2024	2026
	Consideration score (out of 10)	8.3	≥8.0	≥8.0 at Group level and in all countries
	Patient/resident/families Net Promoter Score (-100 to +100)	44	≥40	≥40
	Employee Net Promoter Score (-100 to +100)	0	0	5
	Employee turnover	22.6%	22%	18%
CONSIDERATION 	Quality of care composite (care homes)⁽¹⁾			
	■ Residents with pressure sores	2.7%	≤5%	≤5%
	■ Use of physical restraints (bed rails, jumpsuits, belts, etc.)	15.2%	14%	12%
	■ Residents with up-to-date personalised plan	87.7%	97%	99%
	Facilities ISO 9001 or Qualisap certified (facilities in the Group for 3 years or more)			
	■ Nursing homes and clinics	100% of 2019 scope	≥95%	≥95%
	■ Other activities	N/A*	40%	≥95%
Lost time accident frequency rate	37	34	29	
Absenteeism rate	11.4%	11.4%	10.8%	
FAIRNESS 	Employees enrolled on qualifying training paths	7,171	7,000	7,200
	Site manager positions filled internally	N/A*	30%	75%
	Women on Group and country management boards	42%	≥30%	≥40%
	Women in Group top management (≈Top 150)	54%	≥50%	≥50%
SUSTAINABILITY 	Energy-related GHG emissions vs. 2021	-14%	-17%	-27%
	Waste sorted and recycled	N/A*	Initial measurement	30%
	CSR awareness raising initiatives	N/A*	2 per country	4 per country
LOCALITY 	Purchases of national origin with referenced suppliers	79%	≥75%	≥75%
INNOVATION 	Scientific and health innovation communications	82	56	80
INCLUSIVE GOVERNANCE 	Sites with active local stakeholder dialogue	N/A*	Initial measurement	≥95%
	Active national stakeholder councils	5	5	All countries
	Site managers trained in social dialogue	N/A*	40%	≥95%

(1) See definitions in section 3.8.3 "Methodological note" * New Group indicators

In line with regulatory developments, in particular the EU Corporate Sustainability Reporting Directive (CSRD), and the recommendations of the Mission Committee, the Group aims to develop new indicators in certain areas by 2026 to allow it to better measure the impact of its social, societal and environmental activities.

Incorporating the new non-financial objectives into the 2024 annual objectives

In 2024, the non-financial criteria included in short and long-term variable compensation will be updated in line with the new CSR roadmap, while maintaining continuity with the previous criteria.

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

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

3.1.4.4 Financing closely linked to non-financial criteria

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

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

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

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

KPIs	Objectives for 2023	Achievement	Results and notes
ISO 9001 certifications	100% of facilities ISO certified (based on a scope of 836 facilities in a position to obtain certification as at 31 December 2019).	√	At the end of 2023, the Group had an ISO 9001 certification rate of 100% of the European network considered for financing purposes, compared to 67.7% in 2022, 29% in 2021, 11% in 2020 and 8% in 2019. The number of facilities in a position to be certified at 31 December 2019, i.e. 836 establishments, has been restated for the 55 establishments sold, merged or closed in 2021, 2022 and 2023.
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 2023, 7,171 people, or 11.7% of the workforce (FTE), were enrolled in a qualifying training programme.
Reduction in CO ₂ emissions	Pursuant to the notice sent to investors by Euroclear on 24 December 2021, the target for 2023 was to achieve a 5.2% reduction in carbon emissions compared to 2019 emissions, which amounted to 41 kgCO ₂ /sq.m..	√	In 2023, the Group's carbon emissions totalled 29.2 kgCO ₂ e/sq.m., representing a 29% reduction compared to 2019.
15 June 2021 perpetual	Non-convertible green hybrid bond	£200 million	<ul style="list-style-type: none"> The purpose of these funds is to finance the refurbishment, acquisition and development of property assets that meet the criteria set out in the Green Bond Framework published by the Group in May 2021. The latest report on the allocation of funds from this financing (95% allocated at end-2023) was published on the Sustainable Finance page of the Clariane website (https://www.clariane.com/en/investor-area/sustainable-finance) on 15 June 2023, together with the certificate of partial allocation of funds issued by our auditors.
15 October 2021 → 15 October 2028	Social public bond	€300 million	<ul style="list-style-type: none"> The purpose of these funds is to finance or refinance eligible social projects in accordance with the Group's October 2021 Social Financing Framework, in particular to finance the growing need for care in Europe, in the medical and social sector, in healthcare facilities, as well as in shared housing and home care. The fund allocation report was published on the Sustainable Finance page of Clariane's website (https://www.clariane.com/en/investor-area/sustainable-finance) in October 2022. It was accompanied by the total fund allocation certificate issued by our auditors.
10 July 2023 → 25 January 2027	Sustainability-Linked Euro Private Placement	€40 million	This financing, implemented with Eiffel Investment Group, is linked to the Group's new ESG roadmap. The financial terms of the loan take into account the Group's non-financial commitments in terms of quality of care and occupational health and safety.



CLARIANE ESG STRATEGY – OUR OFFERING FOR OUR RESIDENTS AND PATIENTS

“Our primary responsibility is to ensure excellence in care while respecting the dignity and freedom of choice of vulnerable people and their loved ones, while maintaining as much autonomy as possible. This involves a philosophy of care built around the person and his or her needs, respectful of his or her expectations. This is the meaning of the Positive Care approach:

- we guide the people receiving care and caregivers towards the care solution that suits them;
- we are gradually developing a diversified range of services and support in local communities;
- we are implementing a Customer Care Charter in our network, which formalises the Group’s values, mission and commitments to its residents and patients;
- the autonomy of our residents and patients is supported by our Positive Care approach, which values the capabilities and desires of residents and patients,

and includes a range of non-drug therapies. By the end of 2023, non-drug therapy equipment and associated training had been rolled out in 100% of the Group’s nursing homes for more than two years;

- the quality of our facilities will be guaranteed by the ISO 9001 quality standard: our aim is for 100% of the sites in the 2019 scope to be certified by 2023. The “360° quality” vision will be supplemented by the integration of quality initiatives and measures for residents, patients, families and employees according to a common approach guaranteeing operational excellence;
- we aim for mediation systems to be offered in each of the countries where we operate, in addition to the systems for identifying and processing complaints, to settle disputes that may arise in our facilities with the people we receive in an ethical manner and by favouring dialogue and listening.”

3.2 Provide care excellence whilst ensuring dignity and choice

The quality of care and services is at the heart of our In Caring Hands corporate project. The At Your Side corporate project, which emphasises respect for people, their dignity and their wishes within our facilities.

3.2.1 Positive Care approach

Reflecting Clariane's humanist corporate purpose, Positive Care guides all the Group's activities and businesses. It applies without distinction to residents and patients, their families, and employees, and is based on two inseparable dimensions:

- a mindset: considering and respecting the uniqueness of each person – who they are, what they aspire to, what they can do, etc.;
- tangible practices and actions: helping and supporting each person individually to fulfil their aspirations, expectations and desires, and to realise their potential.

The operational embodiment of Positive Care for our residents and patients is based on three dimensions:

- respect for people's sensory and social environment with an ethical approach;
- individual support through a personalised care plan;
- the use of non-drug therapies (NDTs) to limit the impact of certain drugs.

Initially focused on non-drug therapies in nursing homes, the Positive Care approach was redefined in 2023 to include the living environment, layout and organisation of facilities, and team training. This redefinition also aims to extend the Positive Care approach to all of the Group's activities.

3.2.1.1 Ethics are the cornerstone of Positive Care

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, habits or simply points of view. For example:

- How can family members be actively involved in the care process while respecting the confidentiality of the patient or resident?
- How should we deal with a patient or resident who categorically refuses treatment or care considered essential for their health or well-being?
- How can the privacy of a patient or resident who receives “special visits” from other patients or residents be respected?

Developing ethics in nursing homes and clinics is especially necessary today as the people living in our facilities are increasingly dependent and vulnerable. This gives rise to complex situations in the day-to-day care of people, and therefore requires ethical thinking to help us adopt a concerted approach to uncertainties, feelings of guilt, indignation and the suffering of patients and residents, professionals and/or families. 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.

More specifically on the ethics of care, a Positive Care guide on giving meaning to care and benchmarks on ethical questioning was drawn up in 2023 by a working group bringing together the various countries. It will be distributed in 2024. Aimed at our teams, one of its goals is to present a simple methodology for dealing with complex situations that raise ethical issues. In particular, it emphasises the importance of considering a variety of viewpoints (from different professionals, patients or residents and their families) and providing a neutral, confidential and caring environment in which to do so.

In addition to the tools and initiatives implemented across the Group, ethical thinking is influenced by the cultural and regulatory context in each country. In France, for example, a new campaign to raise awareness of good treatment was launched in March 2023. The aim is to remind people of the commitments made in the Group's Ethics Charter and to illustrate them through training and posters in our facilities.

More broadly, several tools described in section 3.2.5 are now in place. These include the Ethics Charter, the “Let's Talk Values” card game and the “Eval' Ethics” online platform for managers.

(1) *The 2021 Charter of Ethical Support for the Elderly, written by Fabrice Gzil – philosopher and Deputy Director of the Île-de-France Ethical Reflection Centre, member of the National Ethics Consultative Committee – at the request of the Minister for Autonomy, draws on testimonies from over 4,000 people (elderly people, carers among families and close friends, professionals in the sector, volunteers and the general public).*

3.2.1.2 Respect for people's sensory and social environments

Over a period of six months, a group of professionals, operational staff and experts from each of the countries in which Clariane operates met to define recommendations for the design of our facilities to ensure that we are meeting the needs and wishes of the residents we care for as closely as possible. In all countries, the professionals interviewed said that residents want to live in places that are as similar as possible to their own homes, meaning comfortable, safe and welcoming, and places that enable them to stay active in their own lives and in touch with nature. They also say that to feel at home, they need to be able to find "memories", "personal items" and a layout that suits them.

To ensure the quality of life of the people we care for, we must therefore create conditions that enable them to remain independent for as long as possible, live at their own pace, socialise with other residents or with their loved ones, and spend their time as they wish. The environment – a broad term covering everything from the overall architecture to the layout of the different areas, decoration, furniture, colour schemes and lighting – is vital to the well-being of the people who live in our homes. It is part of the care and support process that every facility must consider.

3.2.1.3 Personalised support

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-drug therapies, personalisation of surroundings) along three lines:

- the person's tastes, wishes, personal history and lifestyle;
- their capacities;
- their medical and care needs and risks.

Priority support objectives are set, such as "maintaining the person's social and civic ties" and "managing the resident's anxiety on a daily basis, day and night". These objectives address the issues that are most important to the individual. Depending on the person, the focus may be on medical care, social life or comfort and quality of life.

3.2.1.4 Non-drug therapies

Non-drug therapies (NDTs) are a combination of care techniques, environmental approaches and human approaches designed to:

1. preserve or improve the person's well-being and quality of life;
2. maintain cognitive, motor and sensory capacity;
3. foster social skills;
4. reduce psychological and behavioural symptoms.

This entails:

- 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.

The working group's recommendations have been compiled in a guide on adapting the care home environment that will be distributed in all countries in 2024. These recommendations, based on best practices observed in the network, apply equally to new buildings, facilities undergoing renovation and those wishing to improve their existing environment.

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.

At the end of 2023, 87.7% of the residents had up-to-date personalised plans in the Group's care homes⁽¹⁾.

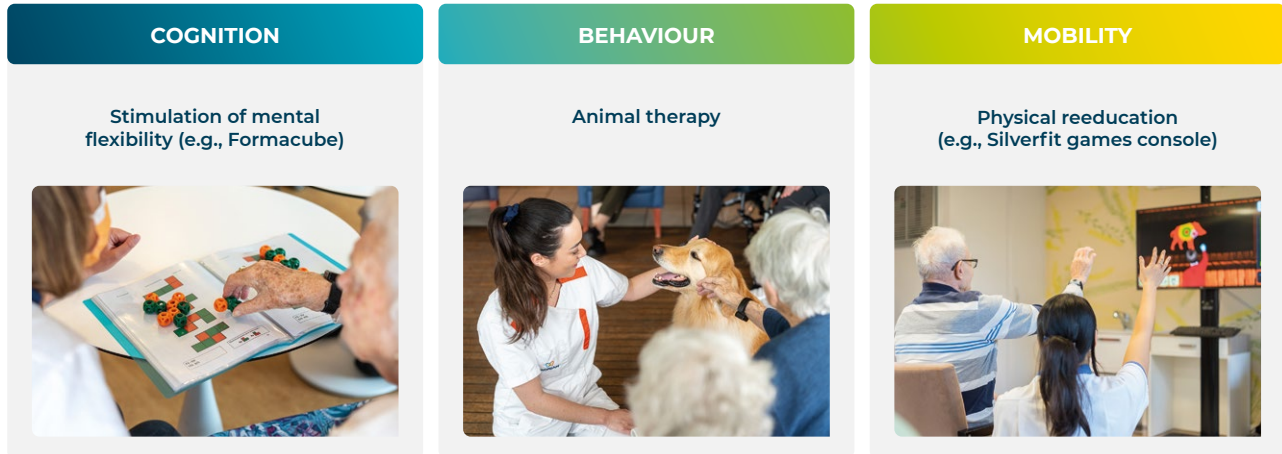
The process of drawing up and updating personalised plans is subject to local regulations in each country.

The NDTs used in the network are scientifically validated techniques and approaches used by trained practitioners. A Positive Care guide on promoting non-drug therapies in nursing homes was produced for caregivers in 2023. It will be distributed in all countries in 2024. Practical fact sheets present 16 NDTs currently used in the network, the associated indications, methods for evaluating their efficacy, and feedback from the field.

(1) See definitions in section 3.8.3 "Methodological note".

NDTs used in the Group include:

- Silverfit: an interactive cognitive and motor stimulation system for residents. Designed to resemble a video game, it features a screen, a computer and a 3D camera that can detect body movements;
- Formacube: a cognitive stimulation and mental flexibility tool. It consists of plastic cubes of different sizes that fit together to form modules. The aim is to arrange the cubes to reproduce patterns and form geometric shapes;
- animal-assisted therapy: this creates a familiar bond between participants and improves mood disorders. It can be carried out by a trained staff member or an external service provider. The animal is also trained in this therapy.



By the end of 2023, functional, cognitive and behavioural non-drug therapy equipment and associated training had been rolled out in 100% of the Group's nursing homes for more than two years.

3.2.2 Management of key care-related risks

3.2.2.1 Preventing falls

Falls are the leading cause of hospitalisation and death among the elderly. Clariane sees preventing falls as a priority. It involves identifying risk factors and implementing preventive measures such as maintaining physical activity, combating even "simple" restraints such as bed rails, raising awareness of the adverse effects of psychotropic drugs, making common and individual areas safe, ensuring that patients/residents use technical aids (walking sticks and frames, etc.) and wearing 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 life 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-drug therapies such as Silverfit (an interactive cognitive and motor stimulation system) and balance platforms. In Germany, a fall prevention app is used to assess a resident's risk of falling based on a 3D video recording of their movements and responses to a

questionnaire covering the main psychosocial factors for falling. The app then generates a series of personalised prevention recommendations.

Fall detection devices are also installed in some residents' rooms. Following a successful trial in 2021, the rollout of a fall detection, analysis and prevention system began in 2022 and continued throughout 2023 in France and Belgium. This technology, which is non-intrusive because it does not display an image, reconstructs the configuration of a room in the form of a point cloud, and alerts caregivers in the event of a fall or if the resident concerned has been out of their bed for an abnormally long time, which may indicate a possible fall. By the end of 2023, the system covered 800 beds in France and Belgium, with benefits observed in terms of caregiver satisfaction and a reduction in the number of falls in facilities.

In addition to the tools available, a great deal of work is being done to raise awareness of fall risks among teams, using a variety of educational formats (posters in facilities, comics, webinars, etc.) and practical exercises such as the "Room of Errors", a workshop in which participants have to identify fall hazards deliberately placed in a room.

For example, a K'ulture safety campaign on preventing the risk of falls was carried out in France between April and May 2023.

3.2.2.2 Nutrition

The Positive Care approach also features a nutrition component, as a large number of residents are at risk of malnutrition due to their pathology and/or age.

Malnutrition is an illness. It is defined as a deficiency of energy, protein or any other specific macro- or micronutrient that results in a measurable change in body function and/or body composition associated with a worsening of disease prognosis.

Physiologically, our appetite decreases with age. Aging can therefore be a risk factor for malnutrition. Malnutrition is also a major complication of neurodegenerative diseases (particularly Alzheimer's), which affect up to 80% of residents in some of our facilities.

Malnutrition can have a number of consequences, including the risk of falls, infections and excess mortality, which is why every effort is made to identify it and take action as early as possible:

When a resident is admitted, the multidisciplinary team carries out a nutritional assessment.

This screening, formalised via a comprehensive questionnaire such as the Mini Nutritional Assessment (MNA), takes into account factors such as spontaneous food intake, weight loss, appetite and albumin levels.

If the patient's nutritional status is normal, they are simply monitored.

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. Allergies, likes and dislikes, eating habits, religious beliefs and the opinion of the patient and their relatives are all taken into account.

The fight against malnutrition is the subject of regular awareness-raising and training campaigns.

In France, the Quality and Risk Management Department, the Medical Department and the Hospitality and Catering Department organised a K'ulture safety campaign on nutrition in November 2023 to raise awareness among residents, caregivers and families of the risks of malnutrition.

The quality of food, in terms of both nutrition and enjoyment, is the most important factor in combating malnutrition. Menus put a focus on local products and dishes to ensure that they reflect residents' eating habits as closely as possible.

A wide range of events are organised to make mealtimes enjoyable and sociable occasions. These include regional meals showcasing local produce, themed meals to discover the culinary traditions of other regions or countries, tea time treats such as the *galette des rois* shared at Epiphany and pancake afternoons. Cooking classes are also organised with residents and patients to share recipes and work on memory. Finally, residents who are used to cooking can help peel vegetables or prepare certain dishes.

And of course, family and friends can come and share meals with residents and patients. All occasions to bring people together and encourage socialising are valued.

3.2.2.3 Reducing the incidence of pressure sores

Pressure sores are skin lesions caused by prolonged immobilisation and exacerbated by malnutrition. Common in bedridden people, they are extremely painful, and can be life-threatening if left untreated. Pressure sores are more common in dependent older 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 changes accordingly. In addition to the basic measures described above, caregivers can use dressings, from the simplest to the most complex, to encourage effective healing.

An awareness week on pressure sore prevention was held in February 2023 as part of the dedicated annual campaign.

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.

In 2023, the pressure sore rate in care homes was 2.7%⁽¹⁾. The Clariane Group's objective is to keep this indicator permanently below 5%. Care homes exist to care for an increasing number of elderly and dependent people, who are at greater risk of developing pressure sores. Keeping this indicator below 5% therefore requires continuous improvement in pressure sore prevention and treatment.

3.2.2.4 Reducing physical restraints

Physical restraints are any devices that impede the resident's freedom of movement or access to a part of their body (bed rails, jumpsuits, belts). They are installed for the safety of residents, particularly those at risk of falling out of bed or out of their wheelchairs, and always subject to a risk-benefit assessment. Excessive use can have the opposite effect, however, causing people to lose their ability to walk and

increasing the number of falls. If the risk of falling is limited, low beds and mattresses on the floor are preferred. In all cases, restraints (even "simple" bed rails) can only be used occasionally, within a strict regulatory framework, and as part of a more comprehensive approach to care.

(1) See definitions in section 3.8.3 "Methodological note".

Restraints are therefore only used in exceptional circumstances. 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.

In some countries, such as Germany, the prescription of a restraint must be approved by a judge before it can be fitted. The use of restraints is more common in other countries such as Italy. Our community of caregivers exchanges best practices to enable the network to benefit from the most advanced expertise in Europe in each area.

3.2.2.5 Pain management

Preventive and curative pain management is a priority at Clariane facilities, and one of the key objectives of our medical and care policy. Each country has its own assessment and treatment protocols.

In France, the Medical Department, as part of the national Pain Management Committee (CLUD) and with a working group made up of medical and care professionals, has developed a practical guide entitled “Anticipating, identifying, monitoring and treating pain in Korian facilities”. To support and assist teams in combating pain, this tool provides recommendations for good professional practice in

The use of physical restraints is included in the composite quality of care indicator monitored at Group level. At the end of 2023, the restraint rate in Clariane care homes was 15.2%⁽¹⁾. In an effort to strike a balance between respect for residents’ autonomy and freedom, their wishes, those of their families and their safety, the Clariane Group has set itself the target of reducing the rate of physical restraint to 12% by 2026. A working group has been set up with the medical departments to gain a detailed understanding of best practices in countries with low use of physical restraints and how this can be transposed to other countries.

assessing and managing pain. It describes pain assessment tools and non-drug as well as drug-based therapies to avoid or reduce pain.

Pain assessment uses standardised tools and is recorded in the resident’s or patient’s medical file:

- self-assessment: the person with pain expresses their level of pain on a scale;
- proxy assessment: the caregiver uses a grid or questionnaire to assess the person’s pain.

On the basis of the assessments, drug-based treatments or non-drug therapies are put in place (see section 3.2.1.4 on non-drug therapies for more details).

3.2.3 End-of-life support

To improve the quality of care for residents and patients at the end of their lives, and to support caregivers who are regularly confronted with death, the Clariane Group has rolled out two initiatives:

- opening dialogue and raising general awareness of end-of-life issues;
- improving practices in our facilities and in home care.

In line with its “Loving to Care” purpose, the Clariane Foundation is organising a series of monthly digital cafes known as “Café Pallia”. The cycle began in September 2023 and is open to all Group employees and the general public. These digital cafés are hosted by Dr Claude Grange, a palliative care doctor and author of the book *Le Dernier Souffle* (The Last Breath), to discuss end-of-life issues based on ten themes, including: “What do we know about advance care directives and the trusted person?” “To tell the truth or not to tell the truth?” and “When and why should palliative care be provided?” These videos can be viewed by the general public on the Clariane Foundation website.

A documentary by Victor Grange, filmed in the palliative care unit at Houdan Hospital, is also being made available to facilities as an educational resource and as a tool for dialogue with teams and families.

Lastly, a Positive Care guide for caregivers and teams entitled “The end of life can also be a great moment in life” was published in 2023 and will be distributed in all of the Group’s countries in 2024.

It covers the following topics:

- Key concepts.
- Advance care directives: allowing patients or residents to set limits that are not to be exceeded.
- Important information about sedation.
- What local law says.
- Doing everything possible to relieve the patient’s or resident’s pain.
- Doing everything possible to allay the patient’s or resident’s fears.
- Supporting the patient or resident and respecting their wishes.
- The situations covered by palliative medicine.
- Building a therapeutic relationship between patients or residents, caregivers and families.
- The importance of information to ensure the agency of the patient or resident in their own care.
- How to feed and hydrate the patient or resident to ensure proper care.
- The importance of teamwork.
- Contact and trusted person.

The topic was taken up by each country in 2024, with work resulting in an action plan that takes into account its specific regulatory environment, culture and existing practices.

(1) See definitions in section 3.8.3 “Methodological note”.

3.2.4 Supporting residents and people with Alzheimer's disease and their families, strengthening team skills

The vast majority of residents in Clariane Group nursing homes suffer from neurodegenerative disorders such as Alzheimer's disease. People close to them can be deeply affected by this situation and are often looking for information to help them better support their loved one, whether at home or in a nursing home.

Strengthening the skills of the Clariane teams and providing information and support to families is a priority for the Group.

In collaboration with Professor Bruno Dubois, an internationally renowned neurologist, Clariane has developed eleven five- to eight-minute educational videos for families and two videos for teams. Translated into all of the Group's languages, they are available on the clariane.com website and in the various countries.

Examples of videos:

- how memory works and how it is affected by Alzheimer's disease;
- unusual and sometimes difficult behaviours associated with Alzheimer's disease – learning strategies to manage them;
- practical advice on how to support a relative with cognitive impairment at home.

A Positive Care guide intended for families "Helping your loved one in a nursing home, the answers to your questions" has also been produced to explain the process of moving into a nursing home and how to communicate with a loved one with cognitive impairment.

Each country also has a training plan to improve knowledge and develop the skills needed to care for people with Alzheimer's disease.

3.2.5 Adopt exemplary conduct and ethical practices in our businesses

Our mission, serving elderly and vulnerable people, requires that we live up to the daily expectations of people who entrust their health and well-being to us. Whatever the occupation of our employees, their professional conduct must therefore be reflected in actions carried out with ethics, integrity and transparency, embodying the corporate project and culture.

Our Ethics Charter presents our three values – trust, initiative and responsibility – and breaks them down into both expected and desired attitudes within the Group, as well as attitudes to be avoided.

The Charter also makes the link with the Group's specific internal procedures and thematic charters (in particular the Responsible Purchasing Charter and the IT Charter). It can be consulted on the Group's and its subsidiaries' institutional websites as well as on the Group's internal networks.

In order to ensure its operational deployment throughout the network, a Values Ambassadors Committee is active at Group level. Every year, this committee organises a "values" month, which is an important event for the Company.

Meanwhile, a number of dedicated tools and materials have been created.

For new recruits:

- the Ethics Charter is mentioned in employees' employment contracts. All new employees receive a summary document entitled "Our Values and Ethical Commitments", which also presents the various whistleblowing channels available. This document is co-signed by the new recruit and his or her manager;
- a presentation of our values is viewed during onboarding.

For teams:

- 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.

For managers:

- the "Eval Ethics" platform was launched in 2023 to enable managers to self-assess on ethics and to be confronted with practical cases, which will be regularly updated;
- an e-learning course on our values and our Ethics Charter was also rolled out in 2022.

For all employees:

- videos and a specific graphic identity have been created. All content is made available to each country on the intranet and to each facility via posters and a QR code.

There is a dedicated governance structure for ethics which is organised as follows:

At Group level:

- Board of Directors assisted by the Ethics, Quality and CSR Committee: design of the ethics strategy and monitoring of its execution;
- Group Risks, Ethics and Compliance Committee, which meets every two months: execution of the ethics strategy and monitoring of actions carried out by the Medical, Ethics and Healthcare Innovation Department;
- monthly Values Steering Committee with country ambassadors: coordination of the Group's network of value ambassadors.

3.2.6 Deploying a culture of quality and quality management in all facilities

Clariane's goal is to reach operational excellence combining resident and patient satisfaction and service quality.

The Company's Quality strategy is led by the Group Quality Department, part of the Engagement, Brand and Quality Department, and coordinated by Clariane's European Quality Community.

The Group Quality Management System (QMS) is characterised by a systemic and rigorous approach to quality, based on the human, everyday actions that make the difference. It ensures that the needs of residents and patients and their families are properly considered and that all possible improvements are implemented. It structures, harmonises, controls, prevents risks and guides the entire Company in a process of continuous improvement, in accordance with the applicable regulations. The four pillars of the QMS are the definition of guidelines (Clariane Standard, Quality Policy), risk management, internal controls and operational coordination of the quality strategy.

The implementation of the QMS takes place at three levels for maximum impact:

- facility: via strong operational support;
- country: via a dedicated team in charge of tailoring the Group's quality strategy to regulatory requirements and national specificities and managing the implementation of the Clariane Standard within the country;
- Group: via a Quality Department, whose mission is to align all the Group's countries around the Clariane Standard, which brings together both the basic principles and the components of the QMS.

A series of internal and external controls measure the compliance and alignment of practices with Clariane requirements, including:

- self-assessments;
- 360° audits (see hereafter);
- ISO 9001 certification audits;
- measuring customer satisfaction via the CSatisfaction barometer and CWelcome analyses, which take place after the first six weeks in a care home (see section 3.2.6.2 of this Universal Registration Document);
- the Group Internal Audit Department controls compliance and verifies the performance of the system.

In parallel, the supervisory authorities regularly audit the Group's facilities. Clariane therefore continually ensures that the assessments carried out internally are aligned with the expectations of the supervisory authorities.

In accordance with ISO 9001, the management review is led by the Group Quality Department to define work priorities and any adjustments to be made to the QMS, to support the development of action plans and to ensure their implementation. This work consolidates all control results, stakeholder feedback and process reviews. It assesses the effectiveness and performance of the QMS, and compares performance with the context, market needs and mapped risks.

3.2.6.1 Be the first 100% ISO 9001-certified care network in Europe by 2023

The context of strong growth and diversification of activities, coupled with an accelerated international expansion, in a highly regulated sector that varies from country to country and sometimes from region to region, has increased the need to share best practices, harmonise, and adopt a common language within the Group.

In 2019, the Group Quality Department launched an ISO 9001 certification project to structure, strengthen and promote quality as a marker of the Group's identity. Clariane set an objective of obtaining ISO 9001 certification for all care homes and healthcare facilities in the 2019 scope by 2023, building on momentum established in Italy, Spain and the Netherlands. This objective was reached in 2023. Clariane is the first company in the sector to have undertaken this approach, which is incorporated into its ESG objectives, for all its activities.

ISO 9001 certification was chosen because it places the resident, the patient and their relatives at the heart of the Group's concerns. It is fully adapted to the organisation and diversity of the Group's activities. In addition, it is internationally recognised and enables facilities to be compared by external auditors.

ISO 9001 guides organisations in defining a relevant, efficient, effective and operational quality management system (QMS). To be certifiable, the quality organisation must:

- be customer focused, taking 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;
- be based on factual analysis, with strong traceability and evidence;
- take into account all stakeholders: local authorities, neighbours and suppliers.

Work to define, harmonise and formalise processes has been carried out by the Group Quality Department. This work has made it possible to draft the Clariane Standard, including the requirements of the ISO 9001 standard, which are tailored to the Group's activities and organisation, in addition to its specific requirements. The Clariane Standard consists of a section common to the entire Company and a section dedicated to each activity. Its application is mandatory. Clariane's processes include care, catering and human resources management.

When Clariane diversifies its activities, the Quality Department runs multi-disciplinary workshops to identify practices and define internal requirements with each process manager. The processes affected by these changes are then modelled, and performance indicators are developed with automated reporting for easier monitoring.

Any new acquisition must also be integrated into the Clariane network. A comparative study of the two organisational models (the new entity's and Clariane's) is carried out in order to draw up a customised integration plan. Change is supported at four levels: people, tools, comitology and governance.

Then, but only once the framework has been defined and the entity has been integrated into the network, preparations for ISO 9001 certification can begin: awareness campaign, gap analysis, implementation of an action plan tailored to each entity, introduction of the QMS and then a 360° quality audit (see below).

At 31 December 2023, the target had been reached: all of the Group's facilities⁽¹⁾ were ISO 9001 certified. This certification is issued by independent certification bodies on the basis of external audits. For all of the Group's countries, the ISO 9001 certification audits represented more than 289 audit man-days by the certifying bodies in 2023.

a) Internal audits and quality controls

Every facility must regularly carry out a self-assessment. In addition, every facility is subject to a 360° audit at least once every two years.

These 360° audits aim to:

- check that the facility's operations comply with the regulatory requirements and the Clariane Standard;
- assess the assimilation of procedures, by verifying that all procedures are established, known, understood and applied within the facility;
- monitor the implementation of a continuous practice of detecting and correcting dysfunctions (deployment of quality monitoring);
- ensure that the expectations expressed by residents, patients and their relatives are taken into account;
- consolidate best practices, identify areas for improvement and facilitate the exchange of best practices within the network.

Clariane carries out these 360° audits in order to verify the correct appropriation and application of the Group's standards and to support the teams in the identification and implementation of preventive or corrective actions according to:

- the level of risk identified;
- strategic ambitions;
- the expectations of residents, patients or their loved ones.

Following these assessments, the facilities are rated according to four levels, from A to D.

In 2023, 612 360° audits were carried out in the Group's seven countries.

As of 31 December 2023, 72% of the Group's audited facilities were at level A or B.

For facilities classified C or D, the Group requires a follow-up audit to verify that the issues raised during the first audit have been resolved.

The Group's Internal Audit Department systematically includes Quality Management System control points in its annual reviews and contributes, through its recommendations, to the continuous improvement of the processes implemented.

b) Outsourced specific controls

Clariane subcontracts certain specific controls to external organisations, for example on food safety.

c) Audits and quality controls by the supervisory public authorities

Public authorities supervise healthcare and nursing facilities. These audits assess, for example, medical procedures, monitoring procedures, the quality of files and the participation of user representatives. They are sponsored by the public authorities and supervisory bodies.

Healthcare facilities are monitored by authorities at national and/or regional level, depending on the country:

- in France, all Inicea healthcare facilities are certified by the *Haute Autorité de Santé* (High Authority for Health – HAS);
- in Germany, the medical service of *Medizinischer Dienst* (Health Insurance Authority – MD) and *Heimaufsicht* (Home Supervision Quality Office – FQA);
- in Belgium, Care Inspections by region, e.g., the Care Inspectorate in Flanders;
- in the United Kingdom, Care Quality Commission (CQC);
- in Italy, *Azienda Sanitaria Locale* (Local Health Authority – ASL);
- in the Netherlands, *Inspectie Gezondheidszorg en Jeugd* (Health and Youth Care Inspectorate – IGJ);
- in Spain: local government health and social services.

In 2023, grades of A or B were received for 88% of the authority audits carried out in all of the Group's countries.

(1) Scope of 836 facilities with 55 disposals and mergers between 2021 and 2023 deducted, i.e., 771 facilities, used as the basis for this indicator, which is part of the ESG objectives monitored annually as part of the Sustainability-Linked Euro Private Placement.

3.2.6.2 Be attentive to residents, patients and their relatives

Clariane regularly surveys the satisfaction of residents, patients and their relatives as regards the services provided.

For the facility, the aim is to obtain a detailed analysis of the level of satisfaction of residents, patients and families with the services offered, to identify the strengths and main areas for improvement, to help prioritise improvement projects, and efficiently meet expectations.

For the Group, 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.

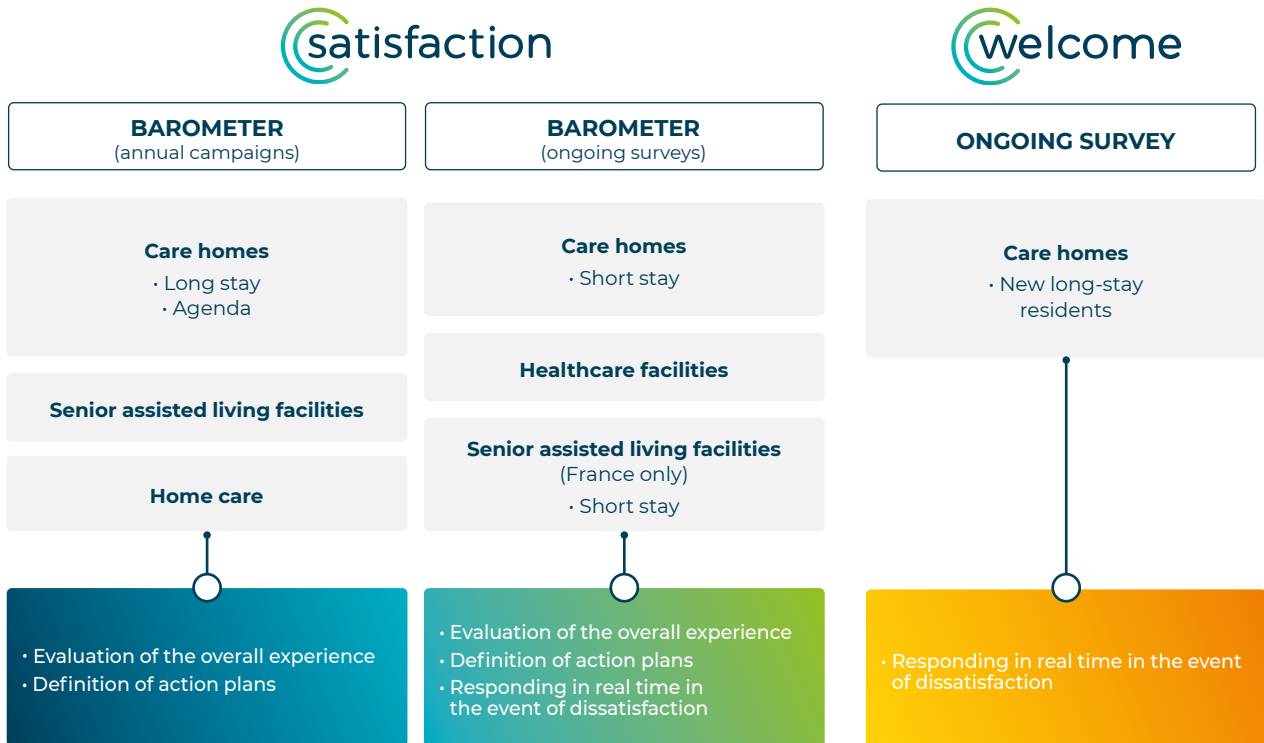
The analysis and consideration of results contribute to a culture of continuous improvement.

A system for measuring the satisfaction of residents, patients and their families, called “CSatisfaction” has been rolled out in each of the countries where the Group operates.

Barometers adapted to each activity, the local context and the profile of residents and patients have been developed, while maintaining a common basis for the Group on the measurement of overall satisfaction (average satisfaction score out of 10), the assessment of consideration⁽¹⁾ and the measurement of recommendation (via the Net Promoter Score – NPS⁽²⁾). The Group also has an online reporting and semantic analysis tool. This tool allows each facility, region and country to manage its performance within its scope.

In 2023, the home care activity (pilot in 2022) was included in the survey.

The different ways of measuring customer satisfaction at Clariane



The survey is conducted once a year within the care home network, among families and residents for care homes and among residents for assisted living facilities.

Surveys of short stays in care homes and assisted-living facilities are carried out continuously throughout the year and at the end of the resident’s stay. For healthcare facilities, surveys are also carried out continuously and after the service has been provided to the patient.

For home care services, the questionnaire is sent to the client after the service has been provided (for services lasting less than one year), or once a year for services spanning a longer period.

The topics covered by the surveys, depending on the type of stay and service, are as follows:

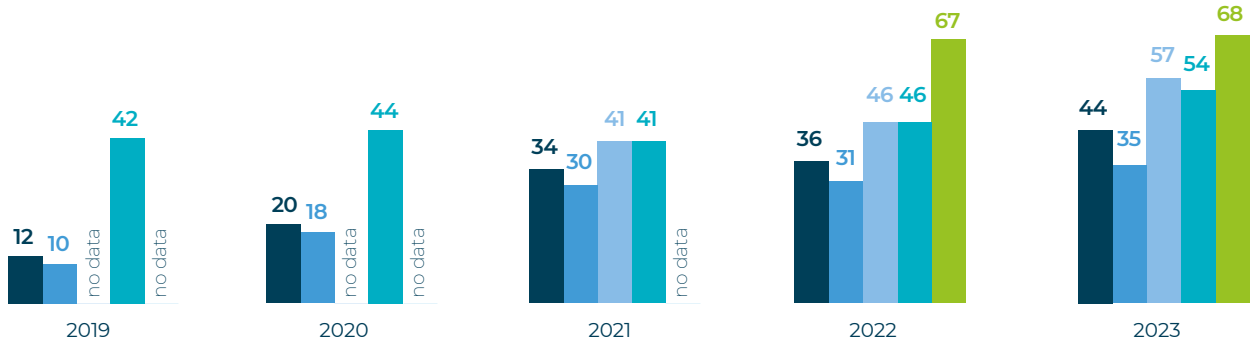
- reception and communication;
- accommodation;
- the facility’s environment;
- catering;
- medical support and monitoring;
- living environment and social life;
- implementation of the service and punctuality for home care.

(1) Corresponds to the response, on a scale of 0 to 10, to the question “To what extent do you feel that you/your relative is well regarded and respected?”

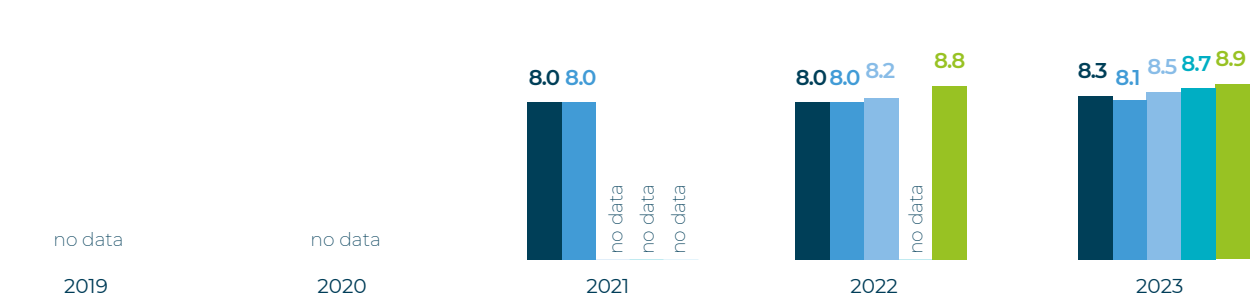
(2) The calculation of the NPS corresponds to the share of promoters (scores 9 and 10/10) less the percentage of detractors (scores from 0 to 6/10), in response to the question “Would you recommend this facility to a friend, loved one or relative?”

In 2023, more than 93,000 people responded to the Group's satisfaction surveys, breaking down as 33% relatives and 67% residents and patients.

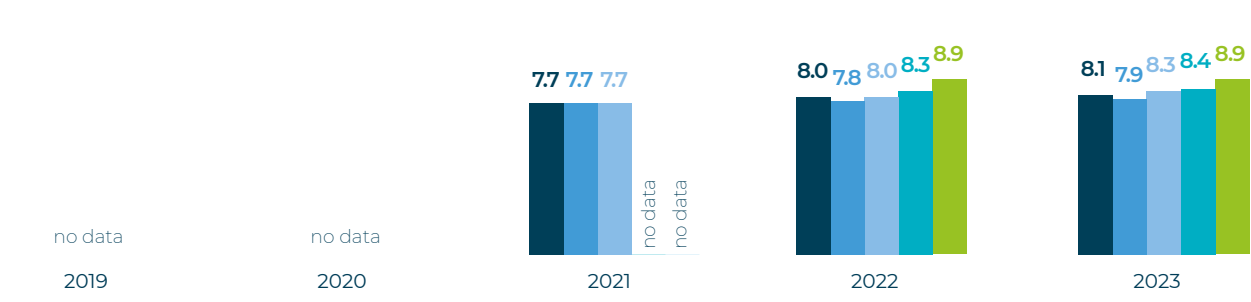
NPS (2023 N=93,361)



CONSIDERATION (2023 N=85,755)



OVERALL SATISFACTION (2023 N=93,361)



■ All activities ■ Nursing Home ■ Assisted living ■ Clinics ■ Home care

It should be noted that there is no weighting applied when calculating the results and each response has the same weight.

Results improved for all three KPIs.

The Group's Net Promoter Score (NPS) for these same activities was 44 in 2023. Compared to 2022, the NPS increased in all countries except the Netherlands.

The Group's average satisfaction score was 8.1/10. This satisfaction rating is driven by the satisfaction expressed with the attitude of the staff, in particular with a very strong recognition of the kindness of the teams. The

biggest improvements were recorded in care, social life and catering services in assisted-living facilities. The areas for improvement highlighted by respondents were staff availability and catering.

Catering was actually the only area where there was a slight decline compared with 2022; readings for all other aspects were either stable or up slightly.

Clariane received an average score of 8.3/10 for consideration across Europe. The main vectors of consideration are the management and general atmosphere of the facility, as well as human support. 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.

For care homes (55% of respondents), results improved in all countries except the Netherlands. The NPS was 35 in 2023, up from 31 in 2022. Average scores by topic were generally stable or up 0.1 points. The areas for improvement highlighted last year mainly concerned catering (menu quality and variety, flavours and management of preferences). Scores for these items were up 0.3 points for residents and were stable for family members.

The Group is maintaining its survey dedicated to analysing satisfaction with the reception of our residents upon their arrival at the facility, which is a key step in the resident's experience. This study, named CWelcome, is carried out continuously among families and residents at the end of the first six weeks spent in a care home. The survey is associated

with an automated alert management system (currently being piloted), in order to be able to quickly address reasons for dissatisfaction. CWelcome is being extended to all other countries.

Offering quality catering

As catering is a major satisfaction criterion, it represents a very high expectation of residents and patients. Serving nearly 80 million meals per year in Europe, Clariane has made quality catering a priority. The menus are approved by qualified dieticians, in accordance with recommended nutritional intakes. The new recipes are tested by residents and the development of the menus takes their feedback into account. The Group is attentive to ensuring that meals are appreciated, as this allows for better nutrition.

In Italy, a tool has been rolled out allowing residents and their relatives to choose their meals and place orders for ingredients accordingly. This system makes it possible to personalise the menus and ensure that the right proportions are ordered and cooked, which also reduces food waste.



3.2.6.3 Implement a Customer Care Charter

The Group's Customer Care Charter was defined in 2021 during workshops carried out in Europe and discussions with all countries. It reflects the Group's values, mission and commitments to its residents and patients – particularly in terms of communication, respect for each person, and

special attention paid to their lifestyle choices and the preservation of their autonomy – as well as the Group's expectations of visitors to its facilities. The Customer Care Charter was translated and rolled out in each facility in 2022.

3.2.6.4 Managing customer complaints

Clariane has set up an organisation in every country to detect, process and respond to complaints. To this end, a common European framework, formalised by a Group procedure, has been defined on the basis of workshops aiming to:

- identify all complaints;
- ensure that all complaints are monitored and addressed;
- promote the implementation of action plans to reduce the number of complaints and improve customer satisfaction.

3.2.6.5 Offer mediation systems

The Group has set itself the ESG objective of offering an amicable dispute resolution (ADR) mechanism to all of its European customers by the end of 2023. This objective is part of an increase in mediation Europe-wide and is in line with the development of European standards. The mediation system is independent, impartial, confidential and neutral.

The goals of mediation are as follows:

- to understand and appease difficult relationship situations;
- to express the various points of view and solve problems in a humane and equitable manner;
- to restore a relationship of trust that is useful for the well-being of all.

In practice, the Group establishes mediation systems as a way of settling disputes that might arise with people it receives at its facilities. Such mediation is conducted in an ethical manner that promotes dialogue and listening, in line

Reporting has also been harmonised to:

- optimise management;
- support analysis at all levels of the Company;
- identify areas for improvement at Group level.

In 2023, the overall frequency of complaints was 1.73 per 10,000 days billed, 1.79 for the Seniors activity and 1.58 for the Healthcare business.

Using the same methodology, the overall frequency rate was 1.28 in 2022, 1.25 for the Seniors activity and 1.65 for the Healthcare business.

The three main reasons for dissatisfaction are day-to-day care, nursing care and staff attitude.

with our In Caring Hands corporate project. Mediation is a voluntary and personal process, which offers the parties to a dispute an opportunity to reach a voluntary agreement aimed at facilitating their present and future relations.

Mediation mechanisms, managed by Clariane and free of charge for its customers, are offered in all of the Group's countries, in accordance with local customs and practices. France has opened a mediation unit. Spain has entered into an agreement with a mediation expert subcontractor to handle referrals for mediation. Similarly, Germany, Italy and Belgium use independent mediators when necessary. The Netherlands and the United Kingdom use the ombudsman. 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.

The Clariane mediation system in France

FRANCE

In December 2020, the Group set up a mediation system in France. Mediation is based on four pillars: Independence, Impartiality, Confidentiality and Neutrality.

A Mediator was appointed in September 2021 by a joint committee made up of approved consumer associations and Clariane representatives, after consulting the Stakeholder Council.

A Mediation Charter has been drawn up to set out the procedures for applying the mediation process to be implemented by the Mediator. This charter is public and can be accessed by all.

In addition, a dedicated website has been set up, making it possible to refer a matter directly to the Mediator and providing access to full information relating to the mediation process. The annual activity report is also available on the site. This report compiles recommendations the Mediator makes to the Company every year: <https://mediation.clariane.com/>

As regards customers, 32 admissible referrals were made in 2023, 65% by residents or patients, or their relatives (compared with 43% in 2022), and 35% by Clariane employees. 55% of requests came from Korian care homes, 42% from Inicea healthcare facilities and 3% from

Les Essentielles assisted living residences. The main reason for referral was relational (58%, compared with 49% in 2022). The other reasons for referral break down evenly between matters relating to personal property, care and the organisation of the facility. The agreement rate for completed mediations was 86%. Each accepted mediation leads to a plenary meeting where dialogue is renewed. The role of mediation is to provide a confidential, constructive and amicable framework within which the parties can exchange freely. In the 16% of cases where no agreement was reached, this framework did not allow the parties to agree on their intentions. The parties are responsible for addressing the substance of the disagreement, which is monitored by operational staff. Monitoring is organised by the Mediation France unit two and six months after the matter has been closed. Responses are optional. No supporting documents or reports are required, in order to respect the principles of confidentiality and freedom. Some people say that they do not wish to take the matter further, as they are satisfied with the renewed dialogue. Others opt to open a file with the Legal Department.

Several initiatives were launched or continued during the year, and are described in the Annual Report.

3.2.7 Ensure safety and continuity of care

3.2.7.1 The Group's personal data protection and cybersecurity strategy

Personal data protection

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).

In France, Clariane is a member of the Ségur digital health programme, an “accelerator for putting digital technology at the service of health”⁽¹⁾. The shared goal is to enable healthcare professionals and users to share health data in a more streamlined and secure manner, and to improve prevention, care and support. Internally, Ségur's digital health programme required the creation of a multidisciplinary working group (involving the IT Department, the Medical Department and the Performance Department, among others) to meet the requirements of the entire network. The Data Protection Officer (DPO) for France is asked to issue an annual business report and an up-to-date register of processing operations on the scope in question. This approach perpetuates a process of continuous improvement with regard to personal and health data and their use.

Since 2017, audits have been carried out in all Group countries to assess the maturity of the pre-existing compliance programme with the new GDPR, in order to define priority action plans. These action plans resulted in the compliance programme described below.

The dedicated compliance programme consists of guidelines issued at Group level to cover all GDPR topics and ensure consistent application in the various countries where the Group operates. Their implementation in every country is supported by multidisciplinary teams (DPO, internal audit and control, legal, IT security, information systems).

The topics covered are as follows:

- appointment, role and responsibilities of the DPO;
- procedures for preparing the processing register;
- information and consent notices;
- rules on data retention periods;
- security measures;
- impact assessments;
- standard contractual clauses;
- procedures for responding to personal data requests;
- procedures to be followed in the event of a data breach.

These guidelines are recalled and put into perspective in all the awareness-raising actions carried out, through face-to-face training or e-learning, in each country. The main points relating to the GDPR have also been incorporated into the Clariane Standard, which includes the requirements of the ISO 9001 standard tailored to our activities and our organisation, in addition to the Group's requirements.

Governance dedicated to managing and monitoring the GDPR has been put in place:

- a Data Protection Officer (DPO) has been appointed at Group level, as well as in all of the Group's countries of operation;
- the network of DPOs in each country is led by the Group DPO to discuss projects involving the processing of personal data, such as satisfaction surveys, Group HR tools or training, and projects on cross-functional topics, such as retention periods, to ensure their compliance;
- within each country, the country 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;
- the review of risks inherent to the GDPR is carried out by a dedicated committee in each country, as well as at Group level on a bimonthly basis.

Since the entry into force of the GDPR, audits have been carried out regularly by the DPO within the facilities and specific control points have been added to the quality audits carried out by the Quality Departments in each country.

The Group's reference framework of key internal control points includes an assessment of the system implemented to comply with the requirements of the General Data Protection Regulation (GDPR). The assessment covers the following key compliance points:

- compliance with the GDPR, in particular the security of sensitive data, including health data;
- implementation at the national level of the general data protection framework – in line with the GDPR – defined at Group level;
- effective appointment of a Data Protection Officer (DPO) in each of the countries in which the Group operates, and his or her involvement prior to any new data processing;
- completion of a privacy impact assessment for any data processing that may pose a risk to the rights and freedoms of individuals;
- verification of the presence of GDPR clauses in supplier contracts for the processing of personal data.

(1) Le Ségur du numérique en santé | Agence du Numérique en Santé (esante.gouv.fr).

These control points are evaluated as part of a self-assessment process, the content of which is reviewed and checked by the Group's Audit and Internal Control Department, which reports to the Chief Executive Officer, and by the Clariane Group's Data Protection Officer.

The evaluation scale ranges from 1 (very satisfactory) to 4 (insufficient in scope or formalisation). The results of the 2023/2024 campaign for the Group's countries put the maturity level between 1 and 3, depending on the country, with a maturity level of 3 meaning that controls are well implemented but need to be formalised and more frequent. The Group-wide maturity level is 2.

When the maturity of their system is between 2 and 4, each country contributor develops an action plan to improve the existing system. These action plans are validated and reviewed by the Group's Audit and Internal Control Department.

Cybersecurity

In an international environment characterised by increasing cyberattacks, particularly on the healthcare sector, the Group is particularly vigilant about cyber risks. Together with the measures taken to comply with the GDPR, strengthening the security of Clariane's systems is paramount.

Several actions have been taken by the Group Chief Information Security Officer's (CISO) team as part of the Clariane Group's IT strategy, including:

- the introduction of a multi-factor authentication policy and its technical implementation throughout the Group;
- several awareness campaigns on the year's biggest cyber issues;
- an audit and pentest campaign led by the CISO Group Office throughout the Clariane Group as part of the ongoing analysis of information systems and IT infrastructure. It was entrusted to a specialist external service provider.

These actions involved the entire Group in a process of ongoing collaboration between the CISO Office and the country teams. To mitigate the impact of cyber risks, the Group relies on identified resources within each country's Information Systems Department. The Information Systems Security Officers are responsible for managing these risks and securing the information systems in order to prevent any failure and ensure business continuity. The

work of these local departments is coordinated at Group level. Within the Group Information Systems Department, an Information Systems Security Office coordinates the network of local information systems security managers, defines the common cybersecurity standard and manages the actions and projects carried out at Group level to ensure a satisfactory level of security in each country.

To further strengthen its cyber defence capabilities, the Group embarked on a project at the end of 2023 to merge the various in-house cyber skills in the different departments at Group level and in France into a new cyber organisation for the entire Group, known as the Group Cyber Operator.

The Group CISO Office also uses a number of tools to record the various incidents that may occur throughout the year within the Group. These tools include monthly reporting of incidents reported directly to the CISO Office by the countries, including:

- the type of incident;
- a summary of events;
- whether or not a complaint has been filed with the competent authorities in the country where the incident occurred.

This reporting enables the CISO Office to make an initial assessment of the cyberattacks experienced by the Group. In 2023, none of these incidents had an operational impact.

The Group also uses Clariane's external attack surface monitoring platform to scan for potential vulnerabilities on the Internet and the Dark Web. The CISO Office and the country teams all have access to this platform; while the countries manage the alerts that specifically concern them, the CISO Office carries out more comprehensive management and regular monitoring of the alerts reported.

Finally, regular awareness-raising campaigns are conducted at Group and country level to make employees aware of the risks and threats, and to alert them to any changes in cybersecurity policies and practices.

The cybersecurity process is also part of:

- the Group's annual internal control self-assessment, based on key controls present in Clariane's internal control framework, carried out by the country and Group IT Departments;
- the risk assessment performed as part of the annual update of the Group's risk map.

3.2.7.2 Monitoring and analysis of Serious Adverse Events

A Serious Adverse Event (SAE) is defined as an event (accident, incident or dysfunction) or a situation whose consequences could have been, are, or could become significantly harmful to customers, professionals, visitors, movable or immovable property, the reputation or to any other asset or interest of the Group.

When a serious adverse event 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).

SAEs relating to the Health, Safety and Security of residents and patients cover the following subjects:

- Health: falls, medication errors, suicide attempts, suicides, various care-related issues;
- Safety: violence between residents/patients, unannounced outings;
- Security: abuse, theft.

In 2023, the frequency of SAEs relating to the health, safety and security of residents and patients was 0.59 (46% Health, 32% Security, 22% Safety) per 10,000 days billed. By sector of activity, the frequency rate was:

- 0.54 for the Seniors activity (46% Health, 28% Safety, 26% Security);

- 0.28 for the Healthcare activity (49% Health, 35% Safety, 16% Security);
- 2.55 for the Mental Healthcare activity (42% Health, 51% Safety, 7% Security).

Based on the same methodology, the overall frequency rate was 0.47 in 2022, 0.47 for the Seniors activity, 0.30 for the Healthcare activity and 1.23 for the Mental Healthcare activity. Note that the Mental Healthcare activity grew significantly in 2023, mainly in Spain, with the integration of complex care requirements.

At the national level, the compilation of all these events is regularly reviewed by incident committees. The purpose of these committees is to monitor sensitive issues, define and validate appropriate action plans and coordinate actions between departments.

A progress report is regularly shared between the countries and the Group on the most sensitive situations and events. This exchange also aims to analyse major trends and take into account global phenomena.

In order to prevent the occurrence of these adverse events, awareness-raising and prevention campaigns are being rolled out, at the initiative of the Group, around several major themes, such as the proper use of drugs, patient safety, hygiene, prevention of the risk of infection, and good treatment. These campaigns are rolled out and supplemented by each country.

3.2.7.3 Crisis management procedures

The Safety, Ethics and Crises Department is responsible for crisis management. The Group's crisis management culture is based primarily on sound incident management practices, regardless of the severity of the incident (see section 3.2.7.2). A streamlined information chain and a multidisciplinary approach to incidents have proven effective, both in coordinating the operational response and in analysing the root causes and implementing any awareness-raising, prevention and protection measures deemed necessary.

In addition, most of the Group's managers experienced the Covid crisis in 2020-2021 and the *Les Fossoyeurs* crisis in 2022, which helped to familiarise the management teams with how to adapt the organisation to manage crises.

This resilience is also rooted in anticipation. In September 2023, after examining the risk of power outages in France in the winter of 2022-2023, Clariane France – with the support of the Group – set up a unit to anticipate the risks associated with the Paris 2024 Olympic and Paralympic Games.



CLARIANE ESG STRATEGY – BE A LEADING EMPLOYER

“Be a leading employer” is a priority for Clariane. Alert to our societal responsibility and contribution, we constantly strive to ensure the physical and mental health, well-being and career development of the Group’s 63,392⁽¹⁾ employees in 2023 (81% women, 61% in the care business lines). Taking care of our employees is a managerial commitment and a pledge of quality for the services we provide on a daily basis.

With this in mind, the Group has built an ambitious and responsible social foundation, based on trust, initiative and responsibility – the values that drive us.

Through constructive, regular and ongoing dialogue using internal listening tools and engagement surveys, this social foundation aims to:

- contribute to continuous improvement of the employee experience;
- establish a work framework that is safe, healthy and conducive to quality care; and
- promote professional fulfilment and career development for all.

This foundation makes it possible to consistently implement the following tangible commitments:

- commitment 4: maintain as a minimum, or increase the average seniority of employees;
- commitment 5: invest in qualifying training programmes to enable 10% of employees to join a qualifying training programme;
- commitment 6: increase the number of women among top management to reach a ratio of 50%.

(1) Permanent contracts including, by agreement, non-permanent German contracts, treated as open-ended contracts, due to their long duration.

3.3 Be a leading employer

3.3.1 Clariane human resources policy

Clariane's human resources policy, based on the Company's values – trust, responsibility and initiative – is at the heart of the In Caring Hands corporate project, dedicated to the service sector for elderly and vulnerable people and those with diminished autonomy for whom the quality of care and support provided is essential.

The growth of Clariane's activities requires the ability to attract and develop a wide variety of talent across different professions, in particular caregivers, nurses, doctors, cooks, as well as job roles related to personal services activities (home caregivers for elderly people, care providers, reception staff, etc.).

All the countries where the Group operates are facing a shortage of healthcare workers, exacerbated by the Covid-19 pandemic. According to the Organisation for Economic Co-operation and Development (OECD) and various other European statistical sources, the shortage of caregivers is estimated to reach hundreds of thousands of caregivers per year by 2030.

Developing the attractiveness and esteem of professions related to elderly and vulnerable people is, therefore, an essential priority for Clariane, to ensure it is able to guarantee excellence and continuity of care for residents and patients.

This attractiveness and appreciation require:

- the implementation of an ambitious social foundation for candidates and employees who hold or will occupy these roles, in terms of working conditions, health at work or

quality of life at work, and also opportunities for training, to develop their skills and move towards more qualified and better paid positions.

This social foundation is made possible and supported by a high-quality managerial culture that safeguards the Group's values and is based on a managerial model driven by our facility directors and their teams, the cornerstones of the network;

- anticipating the recruitment and skills development needs for our activities. This requires social innovations to secure and expand our external and internal talent base;
- an organisation that allows everyone to have a real capacity for action with residents and patients, but also with communities and local stakeholders, in order to support business growth in all the regions where the Group operates.

To meet these various challenges in a context of strong growth, scarcity and volatility of resources, Clariane's Human Resources policy is organised around three priority strategic areas:

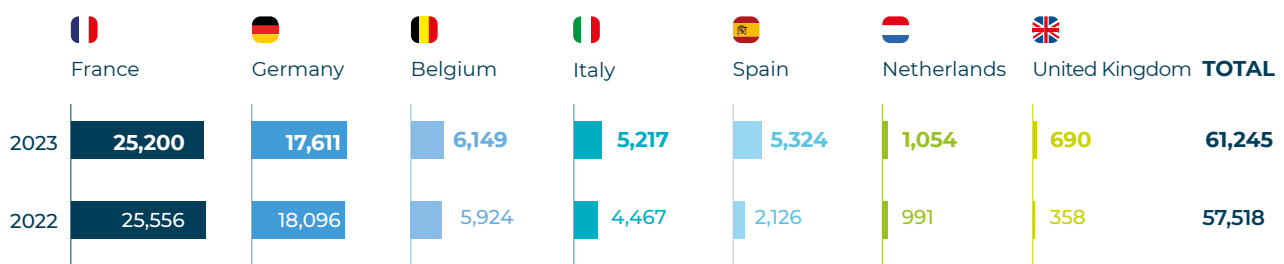
1. engaging Clariane employees around an ambitious social foundation;
2. developing skills and talents to ensure quality of care;
3. being a committed and responsible social player.

2023 workforce data

The Group's total workforce was 61,245 full-time equivalents (FTEs) in 2023, compared with 57,518 in 2022.

A total of 63,392 employees were on permanent contracts as of 31 December 2023⁽¹⁾.

BREAKDOWN OF WORKFORCE BY COUNTRY (FTEs IN 2023)

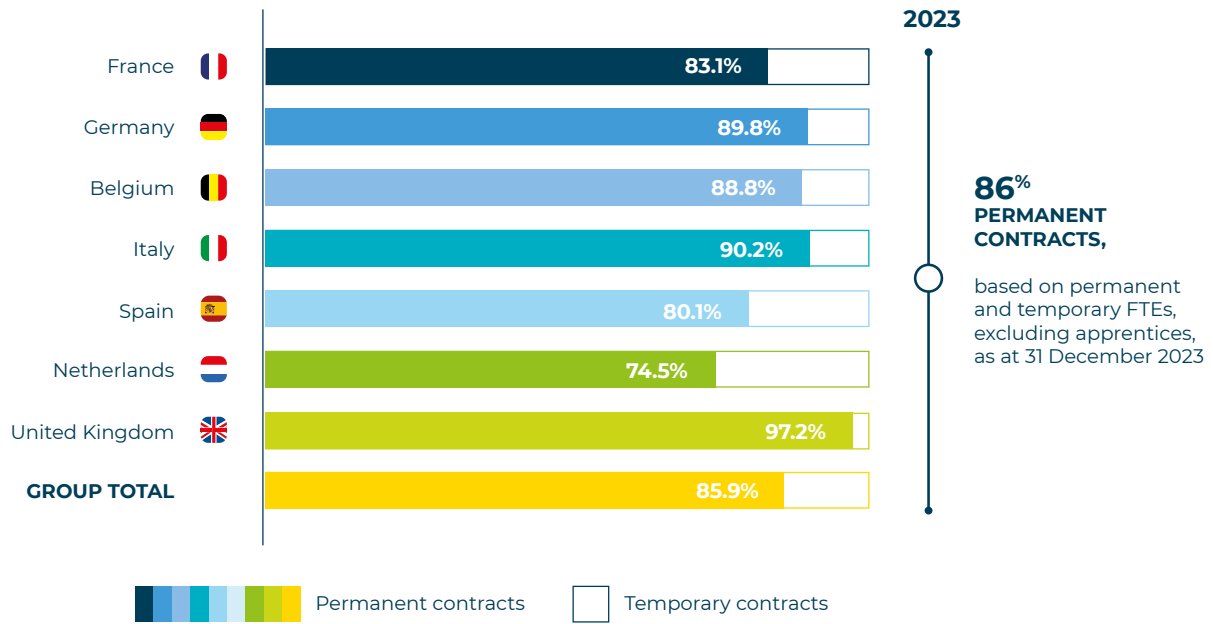


(1) Permanent contracts including, by agreement, non-permanent German contracts, treated as open-ended contracts, due to their long duration. However, in chapter 3, the indicators calculated on the basis of permanent contracts exclude these 4,504 German long-duration non-permanent contracts for the sake of transparency, and are therefore based on 58,898 permanent contracts.

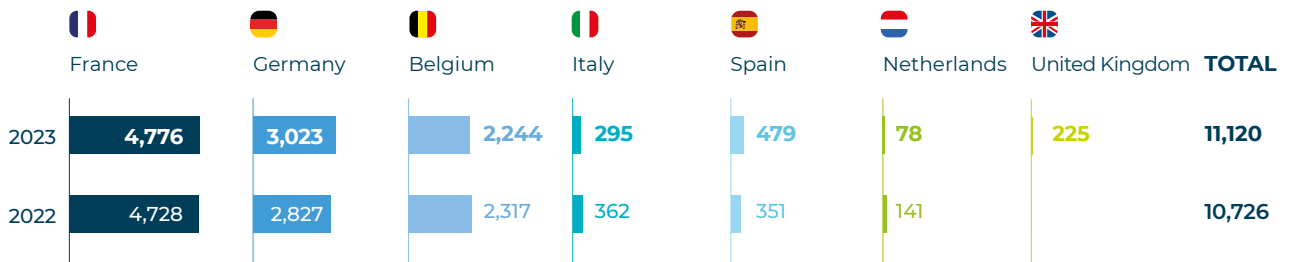
BREAKDOWN OF WORKFORCE BY TYPE OF CONTRACT, BY COUNTRY

(workforce at 31 December 2023, permanent and temporary)

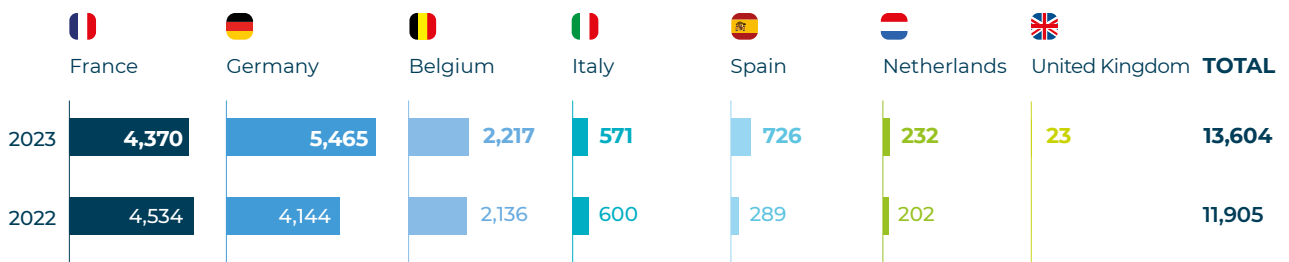
The percentage of permanent contracts by country is shown below:



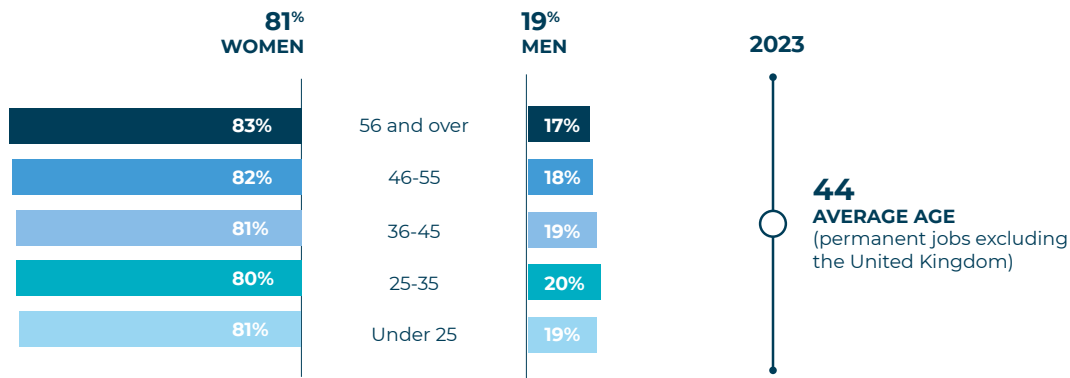
NUMBER OF RECRUITMENTS (PERMANENT CONTRACTS) IN 2023



NUMBER OF DEPARTURES (PERMANENT CONTRACTS) IN 2023



BREAKDOWN OF WORKFORCE BY SEX AND AGE GROUP



3.3.2 Rallying employees around an ambitious social foundation

3.3.2.1 Clariane's values anchored in the human resources policy

The values of trust, responsibility and initiative form a unifying foundation and are at the core of our corporate culture.

To anchor these values in the Company's social fabric and day-to-day actions, they are integrated into all of the Group's HR processes. The annual appraisal and professional development interviews for managers include the prism of values in the assessment of the objectives achieved and situations experienced during the year. At the same time, the Group's values-based Ethics Charter is included in the hiring process: each new employee must sign Clariane's ethics commitments. To promote monitoring and ensure compliance of all facilities with these commitments, they have been incorporated into the Clariane Standard quality handbook, and are therefore part of the ISO 9001 certification.

Employer promise based on symmetry of attention

Clariane's employer value proposition – "Clariane, your place to make a difference" – was redefined in 2023 following a series of group workshops with teams in the field. Supporting and caring for others also means taking care of our employees and supporting them so that they can:

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

Just as our staff invest in their patients and residents every day, Clariane invests alongside them to make their jobs easier. Our HR policy is centred around creating the conditions for everyone to thrive at work, grow in their profession and build their personal career path.

Clariane – certified Top Employer Europe in 2023

Following audits carried out by the Top Employer Institute in 2023, the Group received Top Employer Europe distinction. This was the first such distinction received by a group in the healthcare and nursing sector. Five of the Group's seven countries received awards: Germany for the fourth consecutive year, France for the third consecutive year, Belgium and Italy for the second time and the United Kingdom for the first time. These countries account for 88% of the Group's workforce. This distinction was obtained following audits carried out by Top Employer Institute, an independent international body that certifies excellence in HR practices in terms of 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 Germany, where Clariane received the award for the fourth consecutive year, the overall score rose from 75.5% to 79.6%, i.e., an increase of 4.16 points. Areas showing an improvement were training, the working environment, listening to employees and the employer brand. In France, Clariane was awarded the label for the third year running, with an overall score of 75%, as in the previous year. The areas with the highest scores were training, employer brand, and purpose and values. In Belgium, where Clariane received the award for the second year running, the overall score was 73.8%, up from 66.2% the previous year. Areas showing an improvement were purpose and values, the working environment and leadership.

In Italy, where Clariane was also awarded the label for the second year running, the overall score improved from 69.4% to 78.4%. Areas showing an improvement were the working environment, performance and sustainability.

In the United Kingdom, Clariane received the distinction for the first time, with an overall score of 80.1%. The areas with the highest scores were purpose and values, ethics and integrity, listening to employees and leadership.



3.3.2.2 A consistent commitment to prevention, health and safety at work

A demanding policy driven and embodied by Group General Management

Alongside its policy of providing high-quality care to its residents and patients, Clariane makes preservation of the physical and psychological integrity of each employee a priority. This is all the more strategic given that the healthcare and nursing sector generally experiences a high number of accidents in Europe. The Group is committed to reducing the number of workplace accidents thanks to its policy of quality and continuous improvement. The aim is not only to forestall accidents and occupational illnesses, but also to establish a true culture of health and safety at work in every country.

The Group's commitment is summarised in an Occupational Health and Safety Charter, signed by the Group Management Board in 2019, which is available in all countries and aims to spread a culture of occupational health and safety throughout the Group. It was reinforced in 2023 by the circulation of a Group health and prevention policy, applicable in all countries and based on five strategic pillars:

- work with social partners;
- involve line managers;
- identify risks and implement preventive measures;
- analyse accident data;
- entrench a continuous improvement approach.

Engaging and shared governance at all levels of the organisation

Considered a true indicator of performance and social responsibility, the prevention, health and safety at work policy is fully integrated into the human resources policy and rolled out via the operational and managerial lines.

To guarantee its consistent implementation in all Clariane facilities in Europe, the prevention, health and safety at work policy is included in the Clariane quality management standard and is part of the ISO 9001 certification.

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. The Group's occupational health and safety policy is coordinated with all countries to implement best practices for monitoring

and analysis and to ensure the effective implementation of the Group's policy. Each country has a total recordable incident rate reduction target. These frequency rates and the analysis of the types of occupational accidents are now included in the monthly business reviews of each country.

Health and safety results and objectives

The table below shows the frequency and severity of workplace accidents. We have observed a decrease in the frequency rate⁽¹⁾ within the Group, which amounted to **37 in 2023 compared to 41 in 2022**. In parallel with this decrease in the frequency rate in 2023, the severity rate⁽²⁾ also improved to 1.36 in 2023 at Group level (compared to 1.54 in 2022).

In France, the fall in the frequency rate is mainly due to actions taken 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.

Since 2022, the results in terms of health and safety are included as criteria in the variable portion of compensation of top management within the composite human resources indicator.

FREQUENCY AND SEVERITY OF WORKPLACE ACCIDENTS BY COUNTRY

Frequency rate	France	Germany	Belgium	Italy	Spain	Netherlands	United Kingdom	Total
2023	56	16	33	18	40	5	1	37
2022	62	17	30	18	46	1		41
2021	72	24	30	26	55	-		48

Severity rate	France	Germany	Belgium	Italy	Spain	Netherlands	United Kingdom	Total
2023	3.06	0.10	0.66	0.38	0.82	0.03	0.0	1.36
2022	3.29	0.14	0.76	0.36	0.91	-		1.54
2021	3.89	0.69	0.83	0.55	0.93	-		1.97

Due to reporting deadlines, the frequency rates shown here do not include occupational accidents that are not reported directly to the employer. Neither do they exclude accidents at work whose classification as occupational accidents has been rejected by the social security bodies in the various countries. In 2023, the Group launched an analysis to fine-tune its frequency rate monitoring. In France, for example, this has made it possible to adjust for relapses, which could have led to multiple counts in previous years.

Binding health and safety agreements signed with the social partners

With the aim of continuously improving the health and safety conditions for its employees, in November 2021 Clariane's General Management and the members of the

European Works Council (EWC) adopted a European protocol on health and safety at work, covering three years and aimed at reducing the risk of workplace accidents. This is the first time that such a protocol has been signed in the sector.

The Protocol contains 25 measures aimed at raising the Group's standards in all countries. Each of the measures refers to an existing best practice in a country, which was the subject of a detailed presentation at the meetings of the EWC's Health and Safety working group.

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

(1) Number of workplace accidents with lost time multiplied by 1,000,000, divided by the number of hours worked.

(2) Number of days lost following a workplace accident multiplied by 1,000, divided by the number of hours worked.



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

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

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

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

In France: methodical deployment of an occupational health policy in consultation with the teams in the field

In order to allow for better appropriation of the terms of the agreement by facility directors, and taking into account the challenges surrounding the implementation of a genuine risk prevention management system, Clariane wanted to adopt a method that involves local and regional management, which continued into 2023, enabling everyone

to be an agent of change. An operational roadmap for the deployment of the agreement in the field was drawn up by the operational staff and professionals concerned.

The roadmap has been rolled out to all facilities since December 2021 and is monitored facility by facility by means of a dedicated web application highlighting the concrete actions taken.

This approach – known as “Five Steps” – facilitates coordination and management by the regional departments, the operations departments and the France Management Committee.

Among the main points of the agreement:

- Clariane is committed to ensuring that each facility's management committee holds regular discussions with local representatives called the Occupational Health and Safety Steering Committee (OHS Steering Committee) to address accident issues and associated indicators, participate in the update of the professional risk assessment document, and, lastly, develop operational action plans;
- in addition, Occupational Health Officers are appointed in the facilities to increase the visibility of the health and safety at work policy. Their mission is to raise awareness and advise employees on the prevention of occupational risks. To this end, they must follow the dedicated training (Sanitaire Medico Social, formerly HAPA), certified by the French National Institute for Research and Security (*Institut national de recherche et de sécurité – INRS*) and delivered by the Clariane University.

- to reduce the risks related to musculoskeletal disorders (MSDs), 100% of Facility Health Officers are trained in Housing and Care for the Elderly (*Hébergement et accueil des personnes âgées – HAPA*). In addition to the certification of Health Officers, they have a handbook comprising prompt sheets aimed at raising employees' awareness of recurring work situations that can generate MSDs;
- a list of equipment reducing the risk of accidents was drawn up in partnership with the Purchasing Department and the Occupational Health Unit.

Prevention of psychosocial risks and occupational illnesses

Clariane pays particular attention to the assessment of occupational risks and the prevention of psychosocial risks in all the countries where it operates. This issue is all the more important in the care professions, where the mental burden of assignments relating to the support of the elderly can be substantial. The prevention of psychosocial risks is one of Clariane's commitments in the "Joint declaration on social commitment and the reduction of absenteeism" negotiated and adopted with the European Works Council in November 2022. It includes a commitment to conduct diagnostics on the psychosocial risks in all countries. In Germany, for example, the psychosocial risk assessment process had been rolled out at 90% of sites by the end of 2023. These analyses involve management and employee representatives.

In France, one area of the health and safety agreement signed with the social partners in 2021 is dedicated to the prevention of psychosocial risks. A diagnostic has therefore been launched with a sample of 22 network sites and head office. Feedback was provided in the second half of 2023, and

cross-functional working groups have been established to propose practical action plans in 2024. A Right-to-Disconnect Charter to improve work-life balance was also published and distributed in the autumn of 2023.

Following discussions on social and psychological support with the social partners at European level, a country standard on social and psychological support for employees has been drawn up and was adopted at Group level in June 2023. This standard has been communicated to the Group's governing bodies and the members of the European Works Council.

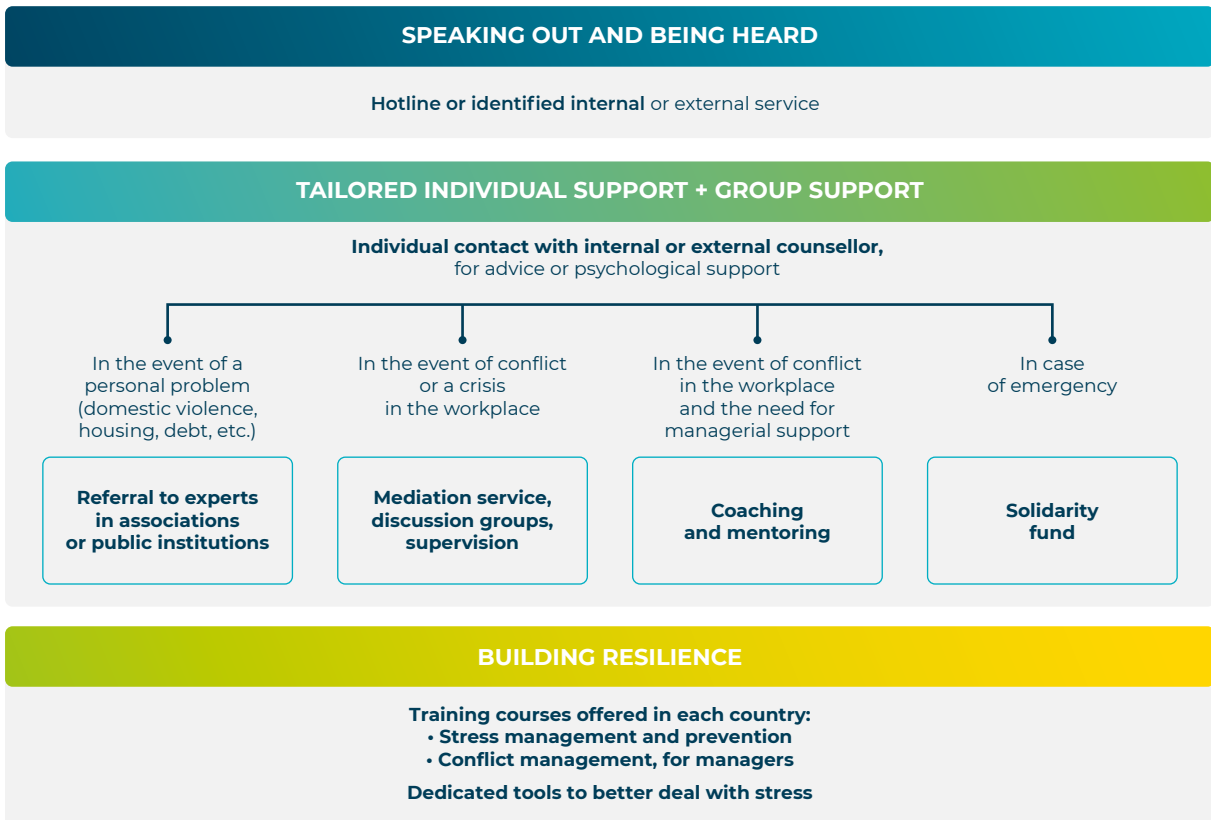
It is based on three main pillars and includes the implementation of tools in all countries to enable employees to:

- 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;
- benefit from social and psychological support services, either in-house or provided in partnership with external bodies;
- better manage their own stress, 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.

Rolling out the standard across all countries is one of the commitments made alongside the adoption of purpose-driven company status, with the target of full implementation by the end of 2026.

Employee awareness of the standard is measured through the annual Community Pulse satisfaction survey. In 2023, 71% of employees believed the company provides access to social and psychological support.

SOCIAL AND PSYCHOLOGICAL SUPPORT FOR EMPLOYEES



By the end of 2023, the standard had been implemented in different ways:

- in Italy, it was decided in October 2023 to set up a 24/7 Stimulus helpline. All employees can talk to a psychologist by phone, video or chat;
- in Spain, negotiations were held with the trade unions of the different activities in 2023, with a view to signing an Equality Plan. The Grupo 5 Equality Plan was signed on 4 January 2024, and provides for the creation of services and social support for women exposed to violence, whether in the workplace or at home;
- in Germany, the Humanoo app is available to all employees, offering advice on resilience and stress management. In addition, Clariane University, the Group’s training platform, offers its employees 15 training modules to help them better manage stress: stress management, burnout prevention, physiotherapy trial day, resources and resilience, learning and applying stress-reducing habits;
- in Belgium, it has been decided to appoint “trusted people” in all facilities. Forty had been appointed by the end of 2023. As required by Belgian law, these trusted people are tasked with listening to employees’ problems. They receive five days of training. In France, the anonymous and confidential 24-hour Stimulus helpline has been available to all employees since 2018. It allows them to communicate, be supported and take a step back from the difficulties they are experiencing or witnessing. There is also a dedicated line for managers. Whenever a serious incident or event occurs at a facility, this helpline may be supplemented with the organisation of support groups. Such groups are co-facilitated by a Clariane psychologist and a social worker trained specifically in this technique. In France, Clariane employs four social workers. Their number was doubled in the mandatory annual negotiations in 2022.

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

- social or family issues: pregnancy, birth, death, separation, domestic violence, caring for a family member losing their 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 2023, Clariane France’s social services made 2,387 contacts and 362 long-term follow-ups, 57% 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.

In the first three months following the launch in 2023, the new scheme provided support to 56 employees.

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 the home by fires or weather, 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, attentiveness, and closeness to give its employees all the support they need, every day.

Reducing absenteeism – a managerial priority

ABSENTEEISM RATE BY COUNTRY (permanent workforce)

	France	Germany	Belgium	Italy	Spain	Netherlands	United Kingdom	Total
2023	9.8%	17.3%	22.9%	4.5%	8.0%	10.6%	0.4%	12.8%
2022	11.2%	18.3%	22.2%	5.9%	6.7%	11.8%		14.2%
2021	11.6%	17.1%	19.9%	5%	7.1%	11.1%		13.9%

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

In 2023, the absenteeism rate remained stable overall, but at a high level. This rate can have a destabilising effect on organisation of work and day-to-day care services in facilities.

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 propose areas for improvement.

Signature of the Joint Declaration of the European Works Council and Clariane on social commitment and the reduction of absenteeism

As a socially responsible company, which is concerned about the physical, mental and social well-being of its teams, and in accordance with the Group's values, Clariane wished to involve the social partners of the European Works Council in the process of reducing absenteeism.

3.3.2.3 Internal social promotion at the heart of Clariane's employer promise

Offering career development opportunities for employees makes it possible to retain know-how in-house. Offering new perspectives to employees who want to take a new direction in their careers is also part of our social responsibility. Championing internal promotion is therefore win-win for all stakeholders.

Career development through qualifying training and professional development paths for all

Training is an essential component of Clariane's employer promise. It facilitates the professional transition through specific training courses leading to qualifications, and helps support employees throughout their professional careers. It also helps to integrate new Group employees through induction training.

Led by our training organisation, the Clariane University launched in 2023, and its network of academies across Europe, the qualifying training programme is a springboard for those who wish to develop professionally. It is also one of the keys to meeting the challenges of recruitment through internal mobility. In 2023, more than one in ten Clariane employees were enrolled in a qualifying professional development programme.

Annual assessment and professional development interview

All Clariane employees in Europe participate in an annual assessment and professional development interview, either via the C-Talents platform or on paper. These interviews

As part of the social working group set up in 2020, a text was negotiated and signed committing the Group to intensify its actions to improve the quality of management and the working environment in all countries, to initiate discussions on the organisation of work in all countries as part of the social dialogue, to deploy actions to detect psychosocial risks and to support employees through the implementation of a comprehensive range of services and training in the event of stressful situations.

In line with its work on the reduction of workplace accidents and the signature in November 2021 of the Health and Safety Protocol, management and the European Works Council signed, in November 2022, the "Joint declaration on social commitment and the reduction of absenteeism". Absenteeism data and action plans are monitored by a joint monitoring committee of the European Company Works Council, which meets twice a year.

are a privileged moment of dialogue, which allows an open and constructive exchange about their tasks and the achievement of their individual objectives. It is also a major channel for professional development, by taking into account the professional expectations and aspirations of each employee, by allowing each employee to discuss his or her training and professional development wishes, as well as his or her career development and internal mobility aspirations, whether functional or geographical. In 2023, nearly 8,000 people conducted their annual interview using the shared digital tool.

Structured talent management across all countries

Talent management is in place via Career Committees to pinpoint the Group's high-potential employees and emerging talents. The Career Committees also make it possible to propose development plans for high-potential employees, to prepare them for their next positions with defined and personalised qualifying training paths.

Every year, Career Committees are organised in a structured manner in consultation with all Group countries. This bottom-up process, led by the human resources function, begins with local reviews by country followed by consolidation at Group level, which makes it possible to prepare replacement and succession plans to anticipate significant changes in the Company's key positions.



3.3.2.4 A motivating social contract focused on fulfilment at work

The occupations at Clariane are unlike any other job; they are demanding, profoundly rooted in humanity and marked by powerful values that are based on a strong sense of commitment. Clariane pays particular attention to the health and safety of its teams, and has made this one of its main impact initiatives in response to the Consideration objective enshrined in its Articles of Association as a purpose-driven company.

Well-being at work, work-life balance, professional equality and respect for diversity, both in terms of compensation and work organisation. All these measures are part of the Clariane social contract and contribute to creating a healthy and pleasant working environment that promotes the development and commitment of employees.

Work-life balance is an important factor in the health and well-being of our employees, and also for the attractiveness of our business lines. This is all the more important in view of the people-focused nature of our care professions.

Ensuring professional equality – a strong ambition affirmed and driven by the Group

Ensuring professional equality within the Group is an integral part of the Clariane Group's CSR roadmap. Women represent 81% of Clariane's workforce. At the end of 2023, women accounted for 54% of Clariane's top management. The objective of achieving parity by 2023 was already surpassed in 2022.

The new 2024-2028 roadmap – the indicators and targets of which were approved by the Board of Directors on 28 February 2024 on the recommendation of the Ethics, Quality and CSR Committee – sets a target of 40% women on the Management Committees of the Group's various countries and corporate departments by 2026 and for all the Group's countries. To achieve this objective, all candidate lists for strategic and senior management positions must include at least one woman.

The Human Resources Department pays particular attention to identifying talented women during talent reviews. Coaching programmes are set up to support them in their career development. In 2023, the Clariane Women's Club launched a mentoring programme for women in Belgium. The experiment involved ten pairs and will be followed by a similar initiative in France in 2024.

In addition, the Group is committed to working alongside the United Nations Global Compact and UN Women France to support the full recognition of women's contribution and talents at work and in society. As part of this commitment, in November 2020 Clariane signed the Women's Empowerment Principles (WEP) to promote women's rights, in line with our social approach at European level.

Gender equality certification in Italy

Clariane in Italy undertook a gender equality certification process in 2023. This Afnor certification (UNI/PdR 125:2022 standard) covers indicators in six areas: culture and strategy, governance, human resources processes, opportunities for growth and inclusion of women in the company, pay equity, parental protection and work-life balance. A Gender Equality Officer has been appointed, and a Diversity and Inclusion Committee has been established. Following the process, which included audits by Bureau Veritas, 53 legal entities were certified in 2023, including all sites and the head office in Italy.

Equality plan negotiations in Spain

In 2023, Clariane in Spain began negotiations with the social partners of the Group's various Spanish entities with a view to signing gender equality agreements covering all sites. The negotiations covered all aspects of gender equality, such as equal pay, access to training and promotion, work-life balance and gender-based violence. A first plan was signed by management and the social partners on 4 January 2024, for Grupo 5.

2023 gender equality index in France

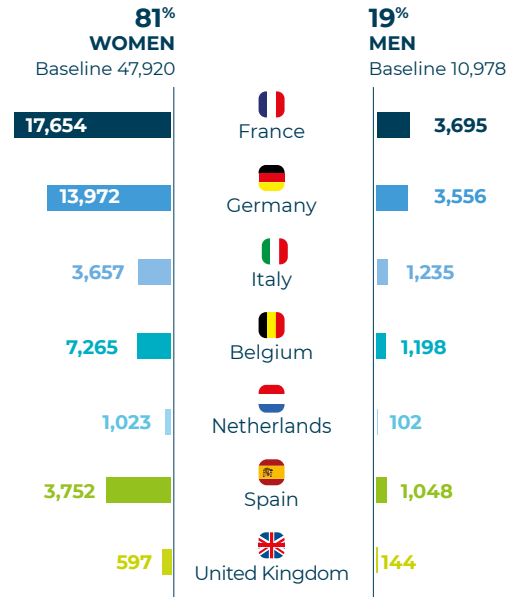
The gender equality index for 2022 at the level of the Clariane France Economic and Social Unit (ESU) was published on 1 March 2024, in accordance with the law. This index, complying with Law No. 2018-771 of 5 September 2018 on the freedom to choose one's professional future and applicable to companies in France with over 50 employees, is based on the assessment of five indicators to measure where the Company stands in the area of professional equality.

The results obtained on these indicators are as follows:

1. elimination of gender pay gaps: 38 points;
2. equal chance of getting a raise for women and men: 20 points;
3. equal chance of being promoted for women and men: 15 points;
4. all salaried staff receiving a raise on their return from maternity leave: 15 points;
5. gender parity among the 10 highest paid employees: 5 points.

Clariane France obtained a total of 93 points out of 100, equalling its score from the previous year. Even though this is an excellent result, Clariane is continuing its efforts to improve its score, which is re-evaluated every year.

BREAKDOWN OF EMPLOYEES BY GENDER AND COUNTRY – PERMANENT WORKFORCE AS AT 31 DECEMBER 2023



Percentage of women in Group management

Group Management Board	25%
Clariane top management	54%
Facility directors	71%

Clariane Women's Club

The Clariane Women's Club was created in 2019 to promote diversity within the Company and discuss best practices for the recognition and promotion of women.

The Clariane Women's Club is chaired by Catia Piantoni, former director of operations of Clariane Italy, with the support of the Group's Chief Executive Officer. This club operates through a network of women leaders in all countries. To this end, committees have been set up in every country. The Club's two priorities are women's leadership and empowerment, with the dual aim of achieving balanced representation of men and women in top management positions and combating violence against women. For example, the Clariane Italy Women's Club has worked to provide emergency shelter in Brescia for women who are victims of violence. 245 Italian managers also received training on domestic violence in 2023, thanks to a partnership with the non-profit organisation D.i.Re. The network currently brings together more than 100 women leaders and managers, on a voluntary basis, and has been open to men since 2022.

After launching a survey in 2021 on the obstacles to gender diversity within the Group among senior executives and then among all managers, since 2022, the Clariane Women's Club has headed up country-specific working groups focusing on various topics: work-life balance issues, gender stereotypes, women's leadership, and self-censorship.

In 2023, a communication campaign was launched to raise awareness of stereotypes – what they are, how they manifest themselves and how to avoid them when they lead to limiting behaviour such as sexism.

Four brochures have been produced, addressing stereotypes of LGBT people, stereotypes of men in care professions, stereotypes of women victims of domestic violence and stereotypes of women in top management.

In Belgium, the Clariane Women's Club has launched a personal development programme for 10 female employees through a year-long mentoring scheme.

In 2023, the Clariane Women's Club sought to take the battle against sexism even further. On 25 January 2024, Sophie Boissard, the Group's Chief Executive Officer and a supporter of the Clariane Women's Club, signed the #StOpE Charter against sexism, committing the Group to continuing its actions alongside 270 non-profit organisations to raise awareness, provide training, and identify and alert people to situations of sexism.

For the third consecutive year, the Clariane Women's Club also launched and led the Orange the World campaign within the Group, in partnership with the OneInThreeWomen collective (Fondation Agir Contre l'Exclusion) and partner non-profits in the Group's various host countries, such as D.i.Re in Italy and Maison des Femmes in France.

The initiative resulted in the creation of a support and accompaniment service for women victims of violence in Italy, in partnership with the ONDA Foundation. Information leaflets on the different types of violence and useful contacts were distributed, and an artistic competition entitled "Art in gender" was organised to encourage victims to share their stories and ask for help. All employees were asked to wear an orange mask.

Thanks to the extensive work carried out by the Clariane Women's Club in Italy during the Orange the World campaign and throughout the year, Clariane Italy was awarded the Standout Woman Award at a ceremony in the Italian Parliament on 29 November.

In France, a number of talks were held at Clariane's head office and streamed live to enable teams in the various facilities to participate. Two webinars were held in particular: one for all managers in Europe in partnership with Maison des Femmes, and another for managers in France in partnership with the *Centre d'Information des Droits des Femmes* (Women's Rights Information Centre).

Several communication tools have been created to raise awareness and inform employees. In France, the social services department created a special card with emergency

numbers to call in the event of violence and a QR code to access further information on resources available within the company and local services depending on the location. Other tools such as a "violence detector"⁽¹⁾, which was launched in 2022, and a practical guide on domestic violence and the role of social services were also distributed. In Germany, orange "Korian – we care" wristbands were produced and distributed to symbolise connection. A competition between facilities was also organised to reward the most outstanding initiatives to raise awareness of the issue.

Committing to promoting diversity and inclusion

The strength of Clariane's social and human capital lies in the diversity of its teams, their career paths and their experiences. In 2023, Clariane decided to include this issue in the annual Community Pulse employee satisfaction survey in order to better understand their perspectives. 87% of employees expressed the view that there was no discrimination based on origin, age, gender, culture or sexual orientation within the Group.

The Group is committed to leading by example in terms of inclusion and fostering an inclusive working environment that enables employees to reach their full potential.

To step up its work in this area, Clariane set up an HR Europe working group in 2023 to organise the sharing of existing best practice and to identify common priorities. In 2024, this will lead to the implementation of Diversity and Inclusion action plans in all countries, in line with the commitments made in the Group's CSR roadmap.

Training and awareness campaigns for managers and teams are in place in all countries. Clariane Germany has been a signatory of a diversity charter since 2019. In Belgium, in early 2020, Clariane launched a specific diversity programme in the Brussels region, in partnership with Actiris, the regional organisation in charge of employment policy. The programme included diversity management training for facility directors and an analysis of recruitment processes by working groups bringing together human resources managers, operational managers and trade union representatives. Clariane was awarded the Diversity Label for its initiatives carried out during these two years.

A new action plan was developed in a joint approach and is being rolled out over the 2023-2025 period. It covers four areas: selection and recruitment, personnel management, internal communication and awareness-raising, and external positioning.

In Italy, Italian language training days were organised for foreign employees in Milan, Genoa and Turin in 2023. The aim was to deconstruct and dispel unconscious biases that hinder inclusion, in order to approach each person with empathy, respect and kindness. These classes are organised in collaboration with the non-profit organisation Palestra della Scrittura.

(1) Visual self-assessment tool with 23 questions to identify the presence or threat of domestic sexist and sexual violence.

In France, Clariane has, since 2018, been a signatory of the "Autre Cercle" Charter to promote the inclusion of LGBT+ (lesbian, gay, bisexual and transgender+) people. In 2023, Clariane renewed its commitment to the charter alongside other major groups, in order to reaffirm its commitment and step up its actions. An e-learning training module has been created and circulated to everyone. A communication campaign on stereotypes was produced and distributed throughout the network and head offices in France to mark the International Day Against Homophobia on 17 May.

Clariane promotes living well together through its training courses and by disseminating a dedicated guide. Clariane has an internal Neutrality Officer in charge of providing assistance, if necessary, on issues related to ethnicity and the management of religious issues. An e-learning module has also been designed to help managers apply the principle of neutrality in the workplace.

In the United Kingdom, a project on neurodiversity was launched in 2022 with the help of an external firm, with the aim of making Clariane a neuroinclusive organisation able to attract, recruit and retain neurodiverse talent. This initiative aims to develop an inclusive and quality working environment for employees with all types of abilities. Some of the more well-known forms of neurodiversity include autism, dyslexia, attention deficit disorder with or without hyperactivity, and dyscalculia, for example.

During the first phase of the project, all HR policies were audited, as were practices and ways of working; a questionnaire was also distributed to employees and more than 100 individual interviews were conducted with employees. This first step made it possible to establish that 10% of employees were diagnosed with some form of neurodiversity and that, in addition, 20% identify as neurodiverse. 40% of employees also have a family member who is neurodiverse. These results demonstrate that neurodiversity is a major topic in the daily lives of employees, reinforcing the importance for Clariane of becoming a neuroinclusive company.

Employment and integration of people with disabilities

At the end of 2023, the Group had 2,485 employees with a disability, representing 4% of the Group's permanent FTE workforce. Integrating people with disabilities is not just

about recruiting; it is part of an overall approach toward employee integration, professional development and retention. Clariane France stands out for the significant proportion (53%) of disabled people among Clariane apprentices at the Apprenticeship Training Centre (CFA) for chefs set up in 2020 alongside the Accor, Accor Invest, Sodexo and Adecco groups.

Disability mission

In 2020, Clariane renewed its agreement on the employment of disabled workers with its social partners in France for the 2021-2023 period.

The agreement featured several commitments including a plan to hire 300 people over three years, with a specific plan to recruit around 60 work-study students and to support 200 employees to promote job retention.

Achievements under the agreement exceeded each of those objectives at the end of 2023. The hiring target was surpassed, with 320 people recruited over the three years of the agreement. The specific work-study plan was also a success, with 109 apprentices with disabilities joining the workforce. Finally, Clariane France's internal disability mission provided support to 487 people with new disabilities. Negotiations began with the social partners at the end of 2023 to build on this momentum with a new collective agreement.

Specific actions were carried out in 2023, including:

- the implementation of a digital accessibility audit for company websites (in compliance with the RGAA, the French General Accessibility Framework for Administrations), together with training on the accessibility of editorial content for contributing teams;
- a major disability awareness campaign during European Disability Employment Week, with support from three Paralympic athletes ahead of the Paris 2024 Olympic Games.

In Italy, there are regional agreements for the employment of disabled workers. Since 2022, a project for the inclusion of people with mental health problems has been implemented in the regions of Turin, Rivoli and Lanzo Torinese, in collaboration with the Piedmont regional authority. In Spain, at least 2% of our staff are employees with disabilities, in accordance with applicable legislation.

EMPLOYEES WITH A DISABILITY (FTE)



No data collected for the Netherlands, where reporting is not mandatory.

An attractive and fair compensation system that reinforces the Clariane social contract

The Clariane compensation scheme is a key element in deploying the Company’s strategy. It addresses several challenges:

1. attracting and retaining talented employees;
2. offering them a stake in the Company’s growth;
3. guaranteeing competitive compensation levels;
4. ensuring fair compensation.

The compensation policies aim to promote individual commitment and collective performance. The priorities of this compensation package are to offer employees an attractive overall compensation, which recognises their skills and professional commitment, particularly in a context of high competition and a shortage of healthcare workers.

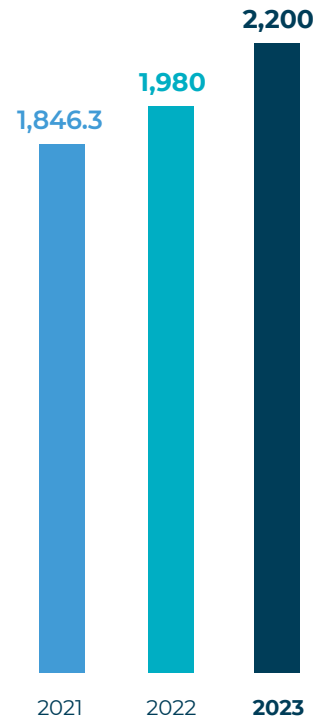
The compensation system is therefore supported by the commitments made to employees included in the Company’s employment policy (signing bonus, tutoring bonus, compensation scales at or above the local market). These are part of a global approach of transparency and employee recognition, that includes compensation components and benefits.

The compensation package in every country consists of a base salary based on the local market and collectively negotiated pay scales in each country, variable compensation for certain managerial staff (modalities vary according to the country and the function), and benefits consistent with national laws and practices.

In all countries where the Group operates, gender equality systems and objectives are applied.

Clariane ensures that salary increases and compensation related to a promotion are evenly distributed in proportion to the Company’s women and men. The “equity ratios”, i.e., the difference between the average or median compensation of employees and those of the Chief Executive Officer and the Chairman of the Board of Directors are also disclosed as part of the compensation report in section 4.2.2.3 of this Universal Registration Document.

CHANGE IN GROUP COMPENSATION PAYROLL (IN MILLIONS OF EUROS) (excl. IFRS 16)*



* Salaries, bonuses and profit sharing, net of payroll costs (excluding assisted living facilities in France).

In all countries, the compensation scheme is adapted to local situations (tension on the labour market or local regulations on the refinancing of health expenditure). It is reviewed regularly with social partners.

In France, the compensation mechanism is supplemented by an employee savings scheme pegged to specific Group objectives.

In 2022, Clariane offered its employees in the French ESU, and in all the countries where Clariane operates, an employee share ownership plan.

This employee share ownership plan, called KORUS 2022, enabled employees to indirectly become shareholders of the Group under preferential conditions, a matching contribution from Clariane corresponding to 100% of the amount invested, up to a gross limit of €200,

and a guarantee protecting the initial investment. By increasing the share of employees in its capital, Clariane wishes to involve them more closely in the results of the transformation and innovation projects carried by the Group over the long term. Nearly 15% of all eligible employees took part in the offer, i.e., more than 9,250 employees. In France

and Italy, the operation garnered strong support, with a subscription rate of nearly 25% in each country. At the end of 2023, the proportion of employee share ownership was 2.75%.

At Clariane, each employee is recognised as having a role in the corporate project, which helps to drive their commitment to serving elderly and vulnerable people, and to strengthen their sense of belonging.

3.3.2.5 Social dialogue included in employees' day-to-day lives and integrated into governance

Social dialogue is a core component of the Korian Human Resources approach. Because of the diversity of the teams, the Group's presence in various geographic regions, and the nature of our jobs and the conditions under which they are performed, it is imperative that we maintain an ongoing, substantive social dialogue based on:

- the Group's values;
- listening to and supporting teams;
- mutual respect;
- the quest for pragmatic solutions to meet real needs in the field.

Social dialogue takes place at four levels within our Group: European, national, regional and local.

At the European level, Clariane continued active social dialogue in 2023, in accordance with and beyond the terms of the agreement establishing the European Works Council signed in 2019 and the agreement on employee involvement in the Company negotiated and signed in 2022 with the European Company Works Council.

In 2023, the sitting and alternate members of the Select Committee were trained by a team consisting of an expert from Newbridges and a former Secretary of the EWC of the Solvay group to gain a better understanding of the issues involved in the SE Works Council agreement and their role as elected members of the Select Committee.

Information on the economic, social and financial situation are regularly provided during plenary SE Works Council and Select Committee meetings, with the systematic participation of the Group's Directors and in particular its Chief Executive Officer.

In addition, formal European social dialogue has been in place for three years:

- on the issue of absenteeism and the improvement of the Clariane social contract thanks to the meetings of the social working group:
 - the meetings of this working group led to the adoption by a majority of the European Works Council of the Joint Declaration on Social Commitment and the Reduction of Absenteeism (see section entitled "Reducing absenteeism – a managerial priority");
 - on occupational health and safety: several meetings of the dedicated health and safety working group were held, bringing together representatives from all countries and all trade unions, and led to the adoption in 2021 of the European protocol on health and safety;

- a working group on CSR and training was also set up in 2023, in line with our commitments as a purpose-driven company. This group meets twice a year, with the participation of the Group CSR Vice-President and the Training Director, to exchange information about the Clariane University in each country and to monitor the progress of initiatives that meet our objectives as a purpose-driven company. The SE Works Council representative on the Mission Committee also participates in this working group.

In 2023, Clariane decided to start negotiations with its European Company Works Council on the European Charter of Fundamental Principles of Social Dialogue in order to define common principles for action and negotiation in all countries, while taking into account the specific labour practices and laws of each country.

This involved a series of interviews conducted by an external service provider with HR directors, operational managers and employee representatives in each country to identify the challenges, strengths and areas for improvement in social dialogue and to approach the negotiations on the basis of an exhaustive and objective diagnosis.

A negotiating group was then formed, comprising members of the SE Works Council Select Committee, trade union representatives not on the Committee and a representative of the European Federation of Public Service Unions (EPSU). After nine months of negotiations, the Charter was put to the vote of the European Company Works Council and then signed by all three parties: Sophie Boissard, Chief Executive Officer of Clariane, Bonaventure Muhigana, Secretary of the SE Works Council on behalf of the SE Works Council and Jan Willem Goudriaan, General Secretary of the EPSU.

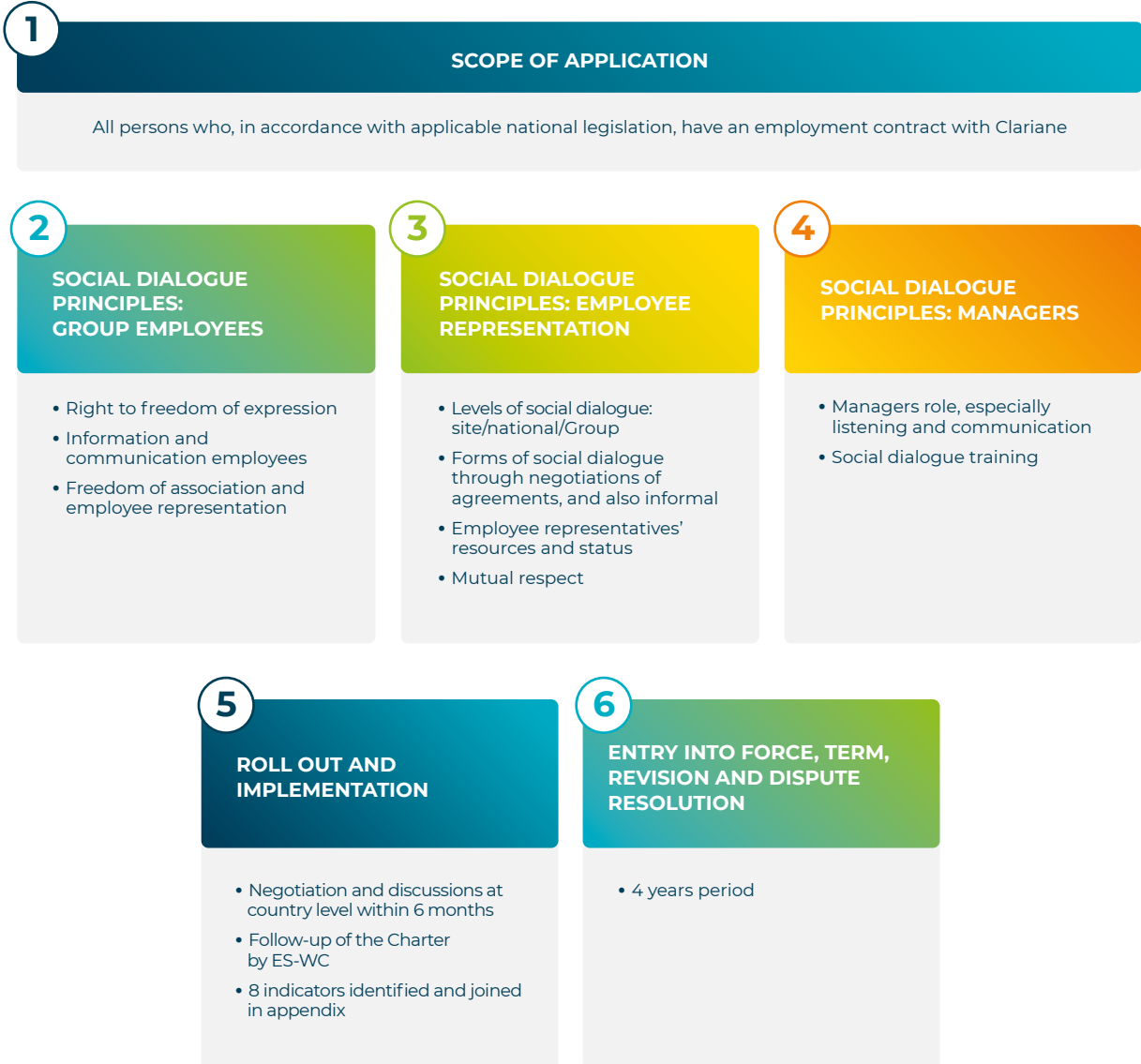
The development of social dialogue at all levels – local and national – the expression and information of employees, the resources and recognition of employee representatives and the essential role of managers are key points in the Charter.

To support managers, a focus is placed on training in social dialogue. Training site managers in social dialogue is another commitment in the Group's CSR roadmap. All are to be trained by 2026.

The four-year Charter will be discussed with the social partners at local level, with a view to adapting and transposing it in each country within six months of its signature.

Indicators have been defined and will be monitored by the European Company Works Council.

CLARIANE CHARTER ON FUNDAMENTAL PRINCIPLES OF SOCIAL DIALOGUE



At the European sectoral level, Clariane is continuing discussions with European social dialogue players, such as the UNI Care trade union federation, and more specifically the European Federation of Public Services, which is the expert appointed to the European Company Works Council to jointly seek answers to the challenges of the healthcare sector in Europe through continuous and strengthened dialogue.

Since 2020, Clariane also participated in the international Global Deal initiative, led in tandem by the OECD and the International Labour Organization (ILO) and supported in France by the Ministry of Labour, which brings together large companies, trade union federations and institutions, with the aim of promoting international social dialogue. The European Charter on Fundamental Principles of Social Dialogue was presented in this context.

In all the countries where it operates, the Group promotes open, quality labour relations supported by management and attentive to employee representatives at every level of the company. It is further worth noting that 100% of employees are covered by a social dialogue system or collective agreement (excluding the United Kingdom).

In Germany, a national dialogue body has been formed under the name *Forumbetriebsrat*. It brings together 20 representatives of local works councils and meets every month to discuss Clariane's nationwide projects in Germany. Company-wide agreements signed at the European level and in the Group's various countries cover Clariane's employees on topics such as compensation, health and safety, compulsory and discretionary profit-sharing (in France), and working conditions.

In France, social dialogue goes well beyond legal and regulatory requirements. The social dialogue agreement signed in 2019 was renegotiated and signed on 12 May 2023, before professional elections in November.

As part of this new agreement, the parties have agreed to maintain the levels at which bodies are established in the interests of continuity and stability in social dialogue. Several facility-level social and economic committees (CSEs) have been set up, each covering several sites: four for the Elderly activity, four for the Healthcare activity and one for support functions and facility directors. It has been agreed that they should meet at least eleven times a year in ordinary meetings. Each member receives between 24 and 27 hours of delegation time per month. A Central Social and Economic Committee (CSEC) has

been set up, with members elected by each facility-level CSE. Each representative trade union may appoint a union representative to the facility-level CSE and the CSEC. Five committees have been formed within the CSEC, dedicated to health, safety and working conditions, economic matters, training, professional equality and housing assistance. Union delegates are appointed by the representative trade union organisations for each CSE scope, and receive 20 hours of delegation time per month.

It has been agreed that each trade union may appoint up to three union delegates for the central bodies, for whom the number of hours is increased to 60.

A Health, Safety and Working Conditions Committee has been set up for each facility-level CSE. Each member receives 20 hours of delegation time per month.

Each facility-level CSE designates one of its members to be responsible for informing and guiding employees in the fight against harassment and sexist behaviour.

Although the legal framework does not require local representatives, the parties have retained this provision in the new agreement. Two local representatives are designated for each site. They receive between 10 and 20 hours of delegation time depending on the number of employees at the site.

In addition, the France division organises an annual national seminar on social dialogue attended by regional directors, human resources managers and union representatives from the representative trade unions. The theme of this two-day seminar in 2023 was the prevention of occupational accidents.

Organisation of social dialogue by country



SPAIN



ITALY



NETHERLANDS



BELGIUM



GERMANY



FRANCE

UNITED
KINGDOM

EUROPE

	SPAIN	ITALY	NETHERLANDS	BELGIUM	GERMANY	FRANCE	UNITED KINGDOM	EUROPE
Existence of collective compensation agreements	✓	✓	✓	✓	✓	✓		
Type of agreement	Sector-wide	Sector-wide	Sector-wide	Sector-wide	Sector-wide and local	Sector-wide		
Proportion of employees covered by collective agreements	100%	100%	100%	100%	100%	100%		
Representative unions	UGT, CCOO	CISL, CGIL, UIL		ACV Puls, CNE, BBTK, SETCa	Verdi (for certain local agreements)	UNSA, CFTD, CGT, FO		
Company agreements signed in 2023	No	No	No	Collective labour agreement relating to the organisation of the "Elections 2024" social consultation and social dialogue	Local agreements on working conditions	Agreement on social dialogue Pre-election agreement Collective agreement on internal mobility in the context of the transfer of Clariane Les Palmiers Change to the agreement on working time and organisation within Petits-Fils		European Charter on Fundamental Principles of Social Dialogue Joint European Company Works Council declaration on the Group refinancing plan

3.3.2.6 C-Pulse: Clariane's internal social barometer

Since 2021, the Group employee satisfaction survey, C-Pulse, has been carried out once a year. The survey concerns all Clariane employees. Recurring questions are asked to measure job satisfaction, commitment, motivation and the rate of employees who would recommend Clariane to people looking for a job or a service for an elderly or vulnerable person close to them (Net Promoter Score).

The response rate was 65% in 2023, i.e., a total of more than 40,000 responses, 75% of which from non-management grade employees.

The C-Pulse survey, carried out in November 2023 in partnership with Ipsos, revealed a consistently high level of employee engagement, which is steadily increasing each year and now stands at 79% (78% in 2022). 85% of employees are satisfied with their work, which is eight points higher than the benchmark established by IPSOS.

These results give rise to a detailed analysis at Group, country, regional and facility level to identify and understand points of satisfaction and improvement as roundly as possible. The results are communicated to all department and regional directors and then to the facility directors who share the results with their teams.

The expectations expressed in 2023 concerned visibility on professional development paths and psychological support in the event of stress. In response to expectations around training expressed in previous surveys, a major overhaul of

the training offer is underway, with the aim of simplifying access to training and qualifying courses, and providing greater visibility and opportunities for employees looking to progress within the company. In 2023, training was cited as one of the areas in which significant progress has been made, but also as an area for improvement. The work underway within the countries as part of the Clariane University project is a response to these expectations. Scores on issues such as training, awareness of compensation and benefits, work-life balance and management support all improved in 2023. The feeling of recognition at work has edged down and requires particular attention. This falls under the company's objective of Consideration, enshrined in its Articles of Association, in its capacity as a purpose-driven company.

The analysis of the quantitative results and the statements of each facility director inspired initiatives adapted to these expectations, sometimes with an immediate impact on the working atmosphere, such as the renovation of break rooms or the observance of informal moments of celebration and exchange (e.g., birthday celebrations or informal meetings over coffee or snacks).

In line with the results in 2022, the C-Pulse 2023 survey revealed the need to work on our employer image in a context where the senior care services industry was badly tainted. During 2023, work was carried out on the employer brand, to be rolled out in 2024.

3.3.3 Attract and develop talent to ensure quality of care

3.3.3.1 Anticipate massive staffing needs in the coming years

The care sector in Europe has a massive need for personnel. These needs are linked to overall demographic changes, to the tension on the labour market – aggravated by the Covid-19 pandemic health crisis – and to the fact that these professions require State diplomas, the number of which may be regulated. Training institutes, subject to approval by the public authorities, do not attract enough applicants locally to train the number of people required in the medium term and/or are subject to quotas due to national or regional regulations.

The Organisation for Economic Co-operation and Development (OECD) estimates that 1.2 million nurses and caregivers will need to be recruited in Western Europe by 2025: 720,000 positions will need to be filled to replace existing staff and 480,000 new jobs must be created to meet increasing demand for care, given the ageing of the population. However, existing training systems can cover only 60% of needs, leading to a deficit of around 100,000 caregivers per year by 2025. This assessment does not take into account new home care needs. The imbalance is all the more worrying as the growth in care and support services for elderly or vulnerable people will undoubtedly be strong over the coming years.

3.3.3.2 Relying on a skills department to develop talent

In light of this, Clariane is moving to prepare for this shift in the sector, relying on its professional communities to develop the skills required for its current activities, and also to anticipate and develop skills related to its new activities.

The Group has set up networks and professional communities in all of the countries in which it operates.

Each professional learning community aims to:

1. reflect on changes to their jobs and the new skills that will be required for each profession;

2. describe the qualifying training programmes specific to each occupation;
3. identify the resulting training needs;
4. work closely with schools and the training ecosystem in connection with these occupations;
5. promote best practices specific to each profession to help improve the skillset of employees who belong to them.

In 2019, the Group defined four main sectors (care, operations, services, support functions) which encompass 30 key professions. This professional reference framework also serves as the foundation for the information system for employee and career development, called C-Talents.

From 2022, the focus has been placed on four major professional communities: facility directors, nurses, caregivers, and chefs and kitchen staff.

Since their creation, these four business committees have been working with the Clariane Universities and Academies to launch a conversation about skills. The objective is to move from a traditional approach to providing training to a skills-based approach in order to be able to support employees more effectively. A common skills matrix has been adopted, anchored in the Group's values. This matrix, divided into hard skills and soft skills, provides a framework while leaving room for the Group's countries to express their specificities.

Hard skills	Professional skills	Knowledge
	Methodological skills	Know-how
Soft skills	Know and take care of yourself	
	People skills	
	Leadership	Social skills

Training as a vector of attractiveness, development and retention for employees and future employees is one of the Group's strategic priorities. It is fundamental to ensuring the quality of care and meeting the evolving needs of our activities. At Clariane, it focuses on our objectives:

- attracting and training external candidates to join Clariane;

- training Clariane employees to develop their careers within the Company.

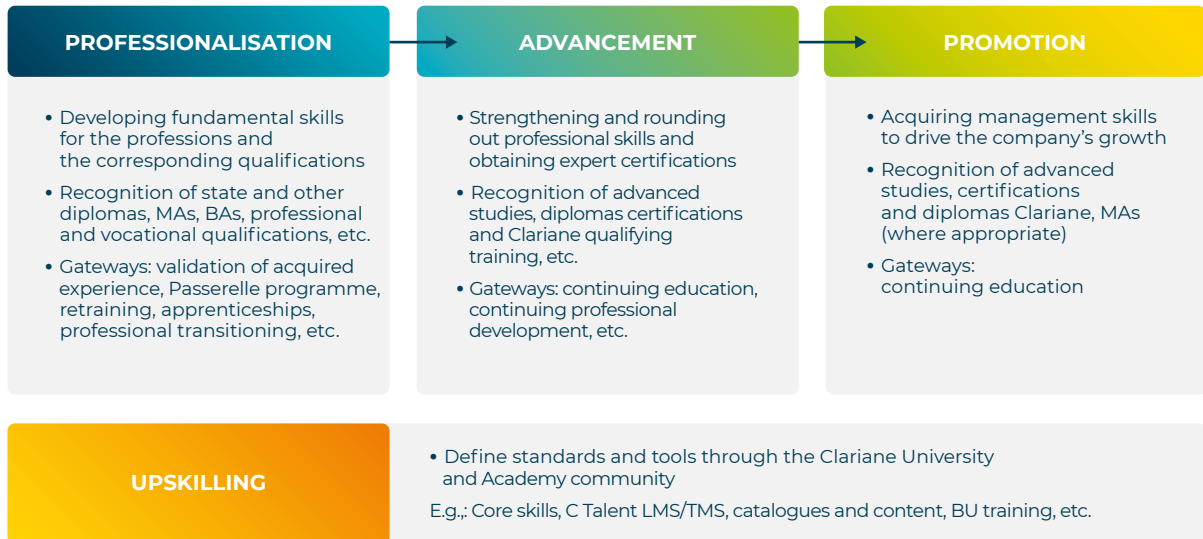
To this end, the Group has implemented a training policy, supported by the Clariane Universities and Academies, which mobilises Clariane employees and future employees in four ways:

- the initial training path: to enable the people concerned to join Clariane via training courses leading to qualifications, and in particular apprenticeships to promote the professional integration of young people;
- the continuous professional training path: to cultivate internal talent pools and mobilise internal recruitment. The objective is to retain employees by giving them the opportunity to pursue their careers within the Group via continuous professional training;
- the validation of acquired experience path: to enable employees to pursue professional development leading to qualifications, while remaining employed;
- the career conversion retraining path: to diversify the Group's recruitment channels, by focusing on social innovation and recruiting differently.

To accelerate and expand these initiatives, the Group therefore created a Skills Department in 2023. Its priorities are professional qualifications, development and promotion.

DUTIES OF THE NEW CLARIANE SKILLS DEPARTMENT

Contribute to the development of the Group's



3.3.3.3 Accelerating the promotion and development of skills training programmes for employees and people outside the company



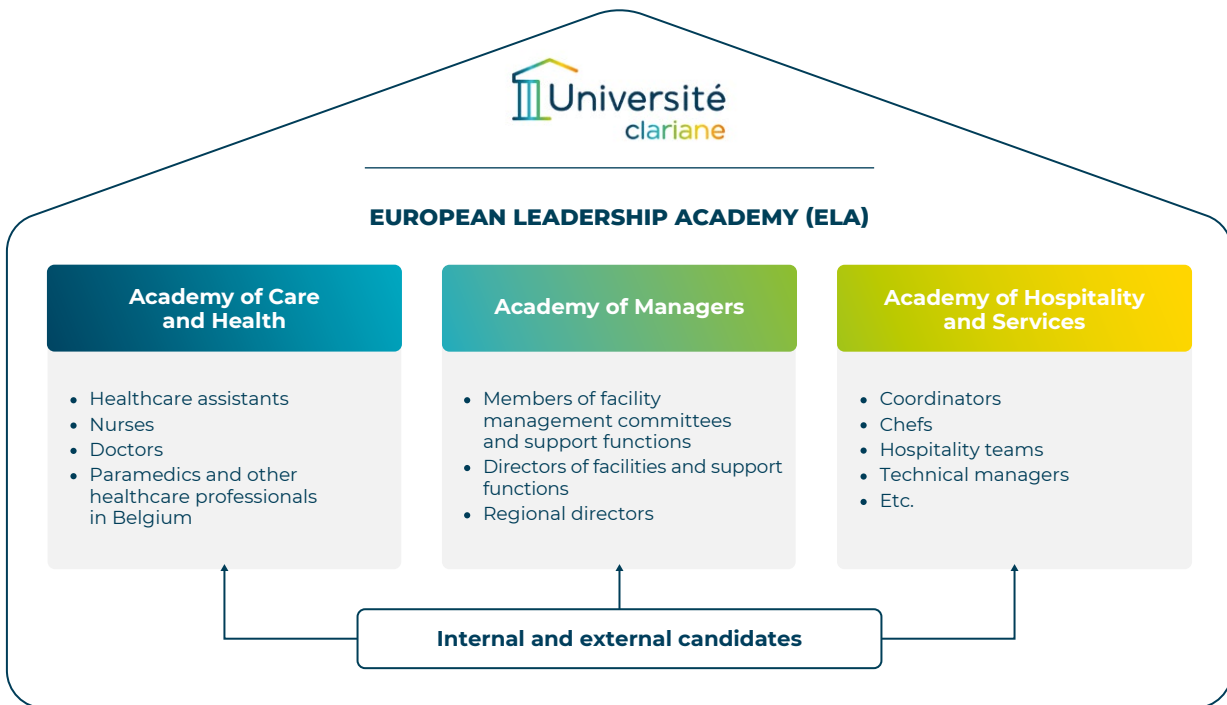
In 2023, as we adopted purpose-driven company status, and to strengthen the range of qualification programmes and ensure their visibility, the Group launched the Clariane University to:

- structure its offer within four academies: Academy of Care, Academy of Hospitality and Services, Academy of Management and Academy of Leadership;

- communicate more widely with employees and the general public for recruitment purposes;
- develop the range of degree and diploma programmes through each of the Education Committees.

For example, the Clariane University France website was successfully launched in July 2023 (<https://www.universite.clariane.com>) and the Clariane University Italy website followed at the end of the year (<https://gruppo.korian.it/corporate-university/>).

Clariane invests in training to attract, develop and retain its employees and future employees. The aim is to develop and increase the number of qualifications offered by our corporate university to enable our employees to develop their skills, improve their employability and advance their careers.



Each of the Group's countries will implement the system in accordance with its own environment and context. Clariane University France was inaugurated on 5 December in the presence of several hundred employees and the Group and French General Managers, with the 2023 graduation ceremony.

Depending on business needs, each country proposes training programmes for all employees, at all levels of the organisation. In 2023, 40,542 employees completed at least one training course and 804,792 hours of training were completed in all.

The role of the Universities

Their main duties are as follows:

- support business lines and operations with mandatory training on the Group's fundamentals: values, "Positive Care" policies, safety of residents, patients and employees;
- design, monitor and maintain qualifying training programmes within each business line;
- produce innovative educational content on the fundamentals of Clariane's healthcare offering;

- manage partnerships with schools and educational institutions;
- organise the onboarding of all new employees;
- implement bespoke coaching and psychological support, on request.

In addition, the Universities play an important role in coordinating training via networks of internal trainers. These internal trainers, who are experts in their fields, share their know-how and expertise with the teams, through mandatory training and professional development programmes.

3.3.3.4 Providing training that contributes to the Group's CSR commitments

Qualifying training is one of the pillars of Clariane's CSR commitment, with a target raised to 10% of the workforce enrolled in a qualifying training programme in 2023. This makes it possible to meet recruitment challenges through internal mobility and promotion, while addressing the increasing requirements of residents and families regarding quality of care and satisfaction.

In 2023, 7,171 Clariane employees in Europe were involved in a qualifying training programme, i.e., 11.7% of FTEs, confirming the sharp upward trend in this indicator since 2021 (9.7%) and almost triple the number in 2019 (4%).

The training courses run by the Clariane Universities are numerous and diverse. A large portion are dedicated to the care professions, but hospitality, catering and management are also featured.

The Group has reviewed the way it monitors all qualifying training paths: from 2024, programmes will also be monitored by business line at European level.

A renewed training offer aligned at the European level

To adapt its training offer according to the changing needs of the Group's activities, the training offer is reviewed each year through four main prisms:

- onboarding programmes;
- mandatory Clariane training courses;
- on-site training;
- development of qualifying training programmes.

Clariane's mandatory training courses include values, Positive Care, health and safety of residents and patients, hygiene, safety and the medication circuit.

Apprenticeship to promote the professional integration of young people

Clariane has also chosen to train via apprenticeships in its main occupations, with a focus on caregivers and chefs. At the end of 2023, the Group had 3,116 apprentices, including 2,051 in Germany and 1,065 in France. In total, the number of apprentices within the Group represented 5% of the FTEs at the end of December 2023.

Apprenticeships allow us to recruit and retain the employees of the future, cultivating a pool of potential diploma and certificate holders steeped in Clariane's values and supported by a community of mentors. The *Generalistik* programme in Germany and the strong acceleration of apprenticeship training for caregivers in France make the Group a pioneering player committed to apprenticeships, in particular with the creation in France of a real apprenticeship channel for caregivers, which did not exist before 2017.

Apprenticeship in Germany

In Germany – where apprenticeship is already highly developed – a new apprenticeship system called *Generalistik* came into force in 2020. It made sweeping reforms to the training of apprentices, in particular by requiring one supervisor for every 10 apprentices. In a context of increased competition for the same positions, the *Generalistik* programme not only makes it possible to forge strengthened partnerships with healthcare schools and universities close to our facilities, but above all to strengthen the quality of the relationship and training with apprentices, in order to improve the conversion rate of apprentices to open-ended contracts, through pre-recruitment and better retention of young people in training.

Apprenticeship in France: the first training centre for apprentices in the care professions

Following the creation of an Apprentice Training Centre (*Centre de formation des apprentis* – CFA) for chefs, created with four other companies in 2019, Clariane was the first Group in France to launch its own apprentice training centre for the care professions, led by the Clariane France University.

The CFA for care professions provides training for the official healthcare assistant diploma through apprenticeships, both in the classic 18-month format and in a fast-track 11-month format with "partial" courses taking into account exemptions allowed for this diploma. The course combines theoretical teaching with on-the-job training, half of which takes place in a Korian care home or an Inicea clinic. At the end of their training and upon obtaining their diploma, they may be offered a position as a caregiver within the network of Clariane facilities.

The Group also offers its employees on open-ended contracts, who meet the age criterion and who wish to follow a healthcare assistant training programme, the opportunity to suspend their open-ended contracts for the duration of the training and sign an open-ended apprenticeship contract. This status guarantees that their salary will be maintained, that they will be able to become a healthcare assistant once they have obtained their diploma, and, in the event of failure, that they will be able to return to their former position.

Launched with its first class in 2021, the CFA for the care professions now has 300 healthcare assistant apprentices, out of a total of 600 healthcare assistant apprentices within the Group. The Apprentice Training Centre for the care professions has also set up a course dedicated to nursing, and welcomed second- and third-year apprentices on its state-accredited nursing courses during the year.

Promoting the validation of acquired experience

One significant driver of social promotion within Clariane, the validation of acquired experience (VAE) path, allows employees to pursue a qualifying career path, while remaining employed.

In France, this system allows employees with a year's professional experience to obtain a diploma related to their profession, without returning to school. At the end of 2022, Clariane opened up access to the programme to its staff in caregiving roles (including those on fixed-term contracts). By 2023 in France, more than 1,000 employees were enrolled in the VAE programme and supported throughout their course by Clariane University.

The success rate for obtaining these diplomas is 78% and specifically 68% for the healthcare assistant diploma, that is to say, double the national average (30%) thanks to the enhanced, tailored support of the Clariane University tutors.

Promoting retraining pathways for career conversion

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.

The *Passerelles* programme in France

Officially launched in April 2021, the *Passerelles* initiative is based on the French government's "Transitions Collectives" scheme. This scheme is aimed at companies that have to adjust their workforce within the framework of employment

and career path management agreements. For example, it enables employees in the services sector to retrain as healthcare assistants.

This professional retraining path by immersion in one of our facilities allows employees who have reached the second stage of their career to move into a new profession. Once they have completed their training and obtained their diploma, they are hired by Clariane on permanent contracts. This project also enabled the teams of Clariane France University to review the qualifying training programme for becoming a caregiver, as part of the State diploma, by integrating digital modules and educational innovations related to the Clariane care policy and to the Group's Positive Care approach. The first people to graduate were recruited at the end of 2022 as healthcare assistants. This retraining project oriented towards care professions, including for non-caregivers, illustrates Clariane's desire to work in a committed and responsible manner for employment in France. It also provides an innovative educational pathway that is motivating for employees affected by restructuring plans in their original company, while allowing them to join engaging, caring professions.

Retraining programme in Italy

Retraining courses to become a caregiver are also offered by Clariane in Italy (*Operatore Socio Sanitario* – OSS) in collaboration with Adecco in the Milan region and with the placement association D.i.Re, a long-standing partner of Clariane, making it possible to reserve some open positions for women who are victims of domestic violence.

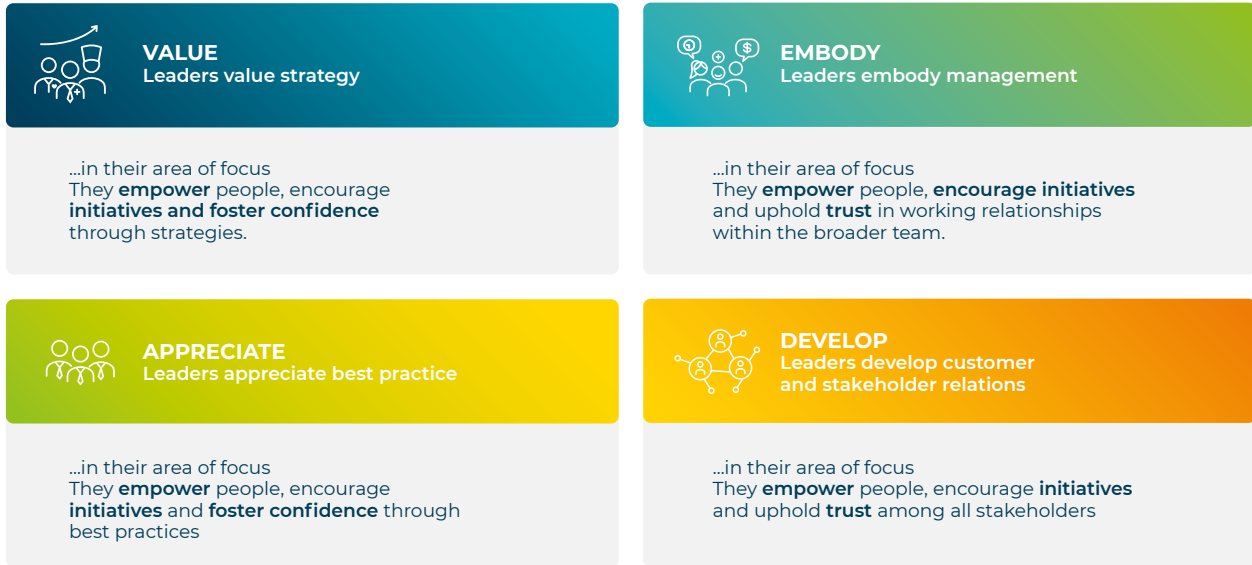
Continuous training for facility directors

Continuing professional development for facility directors has evolved from s.Keys to WAYS (We are At Your Side). In 2020, Clariane developed the first European training programme for facility directors. Named s.Keys – Skills for Share, this qualifying training programme targets all current facility directors and aims to establish a common management framework across Europe.

Launched on 16 September 2020, the programme has brought together a total of 720 facility directors across six countries (France, Germany, Belgium, Italy, Spain, the Netherlands). The first class graduated on 15 November 2023.

Based on feedback from these three years, a new version of s.Keys, dubbed WAYS, was developed in 2023. The new version is designed to meet individual needs based on learner profiles following an initial assessment. It is also offered for a shorter period of 12 months.

This programme sets out our service leadership model to promote, understand, embody and develop our values of Trust, Responsibility and Initiative. It provides training in business and behavioural skills to improve performance in all dimensions (social, quality of care, environmental, economic, etc.) in line with the Group's objectives as a purpose-driven company.



The first class of 26 facility directors started in France at the end of January 2024. Clariane aims to develop the programme throughout the Group and extend it to all managers. The Group has also incorporated a reference

framework, based on management standard practices and applicable to all sites, into its ISO 9001-aligned quality management system.

3.3.4 Be a committed and responsible social player

Locally rooted in all the countries where it operates, the Group plays an essential role in community cohesion and inclusion. The growth of Clariane's activities is closely linked to its regional reach and its social involvement for the benefit of all local stakeholders.

Aware of its social responsibility, Clariane is committed to supporting social integration, the return to work, social cohesion and the inclusion of vulnerable groups.

3.3.4.1 An actor committed to combating violence against women

The Group is particularly committed to preventing violence against women. In 2023 in France, the social services department intensified its communication with teams to publicise key contacts in case of need, such as the 3919 hotline, social services contact information and a QR code for women's rights information centres. It also distributed an unmarked business card listing these contacts, to inform women in need and allow them to access the different services easily.

It has been estimated that 21% of the long-term support provided by our social services in France concerns employees who are victims of intra-family violence. 100% are women. Social services provided them with rehousing assistance, financial aid and legal assistance.

Information campaigns were continued in 2023 to support female victims of violence, in partnership with expert associations in the field, such as the FACE Foundation, which promotes inclusiveness and fights discrimination. Together with FACE, Clariane is a founding member of the first European network of companies committed to combating

violence against women. Known as OneInThreeWomen, this network includes the Kering Foundation, Carrefour, BNP Paribas and L'Oréal.

As part of this network, the Clariane France University has developed an e-learning training module, to inform and raise the awareness of managers and employees on the topic of domestic violence. The Orange the World campaign, to which Clariane committed itself in 2021, provides an opportunity to promote this training widely in all countries each year.

In 2023, Clariane continued its partnership with La Maison des Femmes, in the Paris suburb of Saint Denis. This structure is a place of refuge that welcomes women who are vulnerable or victims of violence, and provides a multidisciplinary team (doctors, nurses, social workers, lawyers, police officers, etc.). The partnership was extended in 2023 to La Maison des Femmes in Tours. Facilities were informed of the role of La Maison des Femmes, and solidarity workshops were organised by the Clariane Foundation.

In Italy, a partnership has been established with Milan-based reintegration non-profit D.i.Re to offer training for facility and regional directors in order to raise their awareness and help them identify signs of violence.

Orange the World

Under the leadership of the Clariane Women's Club, Clariane mobilised its teams for the third consecutive year on behalf of the "Orange the World" campaign. Supported by the UN since 1991, the campaign began on 25 November 2023, and consisted of 16 days of action to combat violence against women around the world. The awareness-raising campaign was relayed in all the countries where the Group operates, with the aim of creating a kind and attentive environment that encourages victims to speak up and seek support.

Communication tools were created to support discussions on the subject of violence in all facilities: a brochure explaining Clariane's commitments and a guide to supporting women who are victims of violence.

In France, an explanatory sheet on the duties of social workers has been widely distributed, as well as a "violence detector", a tool intended for women to help them better identify violent behaviour, particularly in the case of economic or verbal abuse. The "violence detector" has been translated and distributed in all countries.

Events were organised at the initiative of facility directors in partnership with local non-profits.

Lastly, a webinar in which the Group Chief Executive Officer and Dr Ghada Hatem of La Maison des Femmes participated was organised by the Group and French management. On this occasion, more than 300 people benefited from Dr Hatem's advice. In Germany, as in 2022, all members of the Management Committee have chosen to get involved again, by relaying its support massively on social networks and internally.

In Belgium, for the third year, the facilities organised a relay walk in which employees, residents, relatives and neighbours were invited to participate.

PILLAR 3 OF THE CSR STRATEGY

Contribute to finding **innovative solutions**
for a more inclusive society

COMMITMENT

7

Devote 1% of attributable net profit to funding philanthropic initiatives⁽¹⁾

8

Stakeholder Council in each country by 2023

9

Publish 5 scientific articles per year

2023 OUTCOMES

€2.1m in 2023
vs. €1.8m in 2022

Stakeholder Council in 5 countries
(France, Germany, Italy, Belgium and Netherlands)

82
scientific communications
vs. 109 in 2022

o/w 31
scientific articles in indexed journals vs. 21 in 2022

(1) The work carried out by the Foundations that the Group supports is described in section 3.5.6.

CLARIANE ESG STRATEGY – CONTRIBUTE TO THE SEARCH FOR INNOVATIVE SOLUTIONS FOR A MORE INCLUSIVE SOCIETY

Our expertise in the field of care for elderly and vulnerable persons entrusts us with a unique role in society and in caregiving services. The Group, through its foundations in France, Germany and Spain and its Medical and Research Departments in these countries, carries out clinical research projects and societal studies, in conjunction with a network of university partners and scientists, focused on four workstreams:

1. age-related diseases and management of loss of autonomy;
2. prevention and care for chronic diseases;
3. the working conditions of caregivers;
4. the usefulness and social role of elderly people.

In each country, solidarity actions are also carried to promote the professional integration of young people and disadvantaged women. In this context, Clariane is actively involved in various programmes and initiatives:

- in France, the Collective of Companies for a More Inclusive Economy, which is committed via a joint programme to the professional integration of young people through apprenticeships and continuous training, as well as integration services;
- the Orange the World campaign supported by the United Nations, to combat violence against women (see section 3.3.4.1 “An actor committed to combating violence against women” in this Universal Registration Document).

Concretely, in the coming years:

- we wish to continue to support and participate in scientific research programmes and our goal is to publish at least five scientific papers, notably through our network of foundations;
- we commit to setting up a Stakeholder Council in each country outside France;
- we pledge to dedicate at least 1% of our annual net profit to research and philanthropic initiatives.

3.4 Contribute to finding innovative solutions for a more inclusive society

3.4.1 Support research and innovation for care practices

Clinical research is fundamental to progress in healthcare, and plays a central role at Clariane. It is essential to improve our care and promote our medical specialities through scientific research. With a commitment to geriatrics, rehabilitation and mental health, we aim to make Clariane a key player in the creation and dissemination of universal knowledge. Publishing underlines our role in the collective good, even in a competitive sector, and reflects our commitment to responsibility and transparency.

Our research is based on a multi-disciplinary approach, incorporating the wealth and diversity of the Group's specialities and focusing on vulnerable people. This underpins our determination to make research accessible to everyone, particularly paramedical professionals, an originality that sets us apart and underpins our value of trust. This inclusiveness demonstrates that health and research are not just the preserve of doctors, and sends a powerful message about the importance of collaboration between all health professionals.

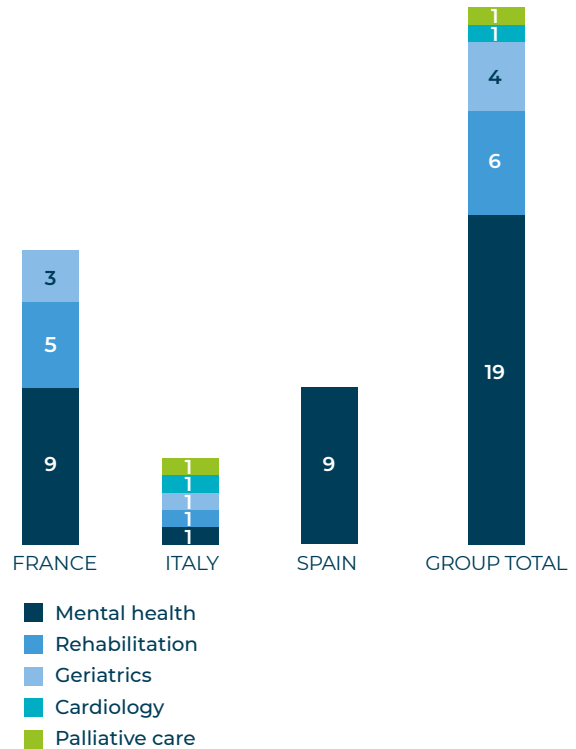
We are developing open and autonomous research, forging essential partnerships and promoting our ideas to respond to issues affecting patients, healthcare professionals and the healthcare system. Our work is supported by our innovation strategy and enshrined in our governance system, embodying our value of initiative.

Our commitment to research underlines the importance of remaining at the forefront of innovation, with 34 clinical trials underway, spanning fields including pulmonology, mental healthcare and rehabilitation. The Group is also interested in new technologies, robotics and artificial intelligence.

Key 2023 figures: scientific output marked by an increase in the number of articles published

- 31 scientific articles accessible in indexed journals (compared with 21 in 2022), and 3 articles in specialist journals.
The main themes of these articles are mental health, rehabilitation and geriatrics.
- 34 oral communications (conference presentations, face-to-face or online).
- 14 posters at conferences.

NUMBER OF ARTICLES INDEXED PER THERAPEUTIC AREA



In 2023, performance indicators were introduced to measure the quality of scientific communications. They are impact factors and quartiles.

The impact factor is an indicator that indirectly estimates the visibility of a scientific journal. It is deemed by some research managers and researchers as a relevant criterion: a journal with a high impact factor can be considered more important than a journal with a low impact factor.

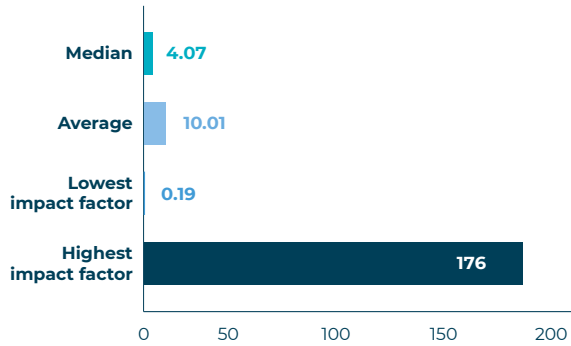
The top 10% of journals have an impact factor greater than four.

For indexed scientific articles, *Journal Citation Reports* (JCR) ranks journals according to their impact factor, from highest to lowest. Within this descending series, JCR determines the quartiles of impact factors, bearing in mind that the first quartile comprises 25% of the first impact factors in the series, i.e., the highest.

Journals with a high profile are in the first quartile (Q1) and those with a somewhat lower profile in the second (Q2), followed by Q3 and Q4.

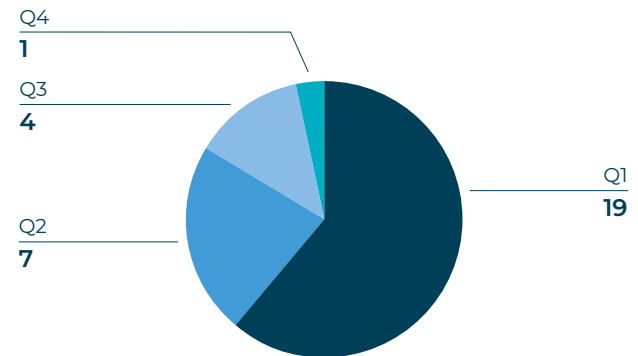
The average impact factor for all publications in the Clariane Group is 10, and 62% of articles are published in Q1 journals.

IMPACT FACTORS OF THE JOURNALS IN WHICH THE SCIENTIFIC ARTICLES WERE PUBLISHED



BREAKDOWN OF ARTICLES BY PUBLICATION JOURNAL QUARTILE

Journals with the highest profile are in the first quartile (Q1)



Research topics are in line with the problems encountered in clinical practice and the activities of our facilities.

Scientific monitoring

The main aim of scientific monitoring is to help researchers keep abreast of what is happening in their fields. More specifically, the scientific monitoring department keeps an eye on research, scientific output and developments.

At Clariane, we encourage our healthcare professionals involved in healthcare research and innovation to attend major medical and scientific conferences to keep up to date with advances in their respective medical specialities. In 2023, the Clariane community of healthcare professionals took part in a number of national and international conferences on topics such as:

- geriatrics;
- rehabilitation;
- mental health.

Their contributions took various forms:

- written communications in the form of posters;
- oral communication during thematic:
 - sessions,
 - workshops,
 - symposia;
- conference registrations.

TOPICS OF THE GROUP'S 2023 SCIENTIFIC COMMUNICATIONS

MENTAL HEALTH

- Eating disorders
- Psychosocial rehabilitation and combating stigma
- rTMS for depression/trauma
- Digital phenotypes (France)
- Hyperactivity (Spain)

REHABILITATION

- Respiratory rehabilitation
- Physical activity

GERIATRICS

- Social robotics
- Covid-19
- rTMS (France) for Alzheimer's
- Urinary incontinence
- Heart failure

CROSS-FUNCTIONAL AND SPECIFIC TOPICS

- Palliative care
- Digital healthcare
- Urinary incontinence
- Heart failure

In 2023, our healthcare professionals presented their work in healthcare research and innovation at 20 high-profile conferences and were also able to update their knowledge. The 12 main conferences in which the Group participated in 2023 are presented below.

MAIN SCIENTIFIC CONFERENCES IN WHICH THE GROUP PARTICIPATED IN 2023

COUNTRY	ENTITY	DESCRIPTION	TOPIC	INTERACTION
 GERMANY	ALTEN PFLEGE	Elderly care conference	 Geriatrics	Conference participation
 SPAIN	iaedp	International Association of Eating Disorder Professionals	 Mental health	Research and conference participation
 SPAIN	EDRS	European Eating Disorders Review Society	 Mental health	Conference participation
 SPAIN	SOCAP	Societat Catalana de Pneumologia	 Rehabilitation	Conference participation
 FRANCE	CFP	Congrès français de psychiatrie	 Mental health	Conference participation
 FRANCE	SF3PA	Société francophone de psychogériatrie et de psychiatrie de la personne âgée	 Geriatrics	Research and conference participation
 ITALY	SICV&GIS	Società Italiana di Chirurgie Vertébrale	 Spinal surgery	Research and conference participation
 EUROPE	ECNP	European College of Neuropsychopharmacology	 Mental health	Conference participation
 EUROPE	EPA	European Psychiatric Association	 Mental health	Conference participation
 EUROPE	ERS	European Respiratory Society	 Rehabilitation	Conference participation
 EUROPE	ECSS	European College of Sport Science	 Rehabilitation	Conference participation
 EUROPE	EWMA	European Wound Management Association	 Geriatrics	Conference participation

The Group also enters into partnerships in various forms with learned societies and university organisations (teaching, research, etc.).

PARTNERSHIPS WITH LEARNED SOCIETIES AND UNIVERSITY ORGANISATIONS

COUNTRY	ENTITY	DESCRIPTION	TOPIC	INTERACTION
 GERMANY	Universität Bremen	Universität Bremen	 Geriatrics	Health innovation
 SPAIN	iaedp	International Association of Eating Disorder Professionals	 Mental health	Research and conference participation
 SPAIN	UAB	Universitat Autònoma de Barcelona	 Mental health	Research and education
 SPAIN	UCM	Universidad Complutense Madrid	 Mental health	Search
 FRANCE	SF3PA	Société Francophone de Psychogériatrie de Psychiatrie de la Personne Âgée	 Geriatrics	Research and conference participation
 FRANCE	Inserm	Institut national de la santé et de la recherche médicale	 Rehabilitation	Research
 FRANCE	Brain Institute	Institut du cerveau	 Mental health	Research
 FRANCE	NPIS	Non-Pharmacological Intervention Society	 Non-drug therapies	Research
 FRANCE	UVSQ	Université de Versailles Saint-Quentin-en-Yvelines	 Public health	Research
 FRANCE	Gérontopôle Pays de la Loire	Gérontopôle Pays de la Loire	 Geriatrics	Research
 FRANCE	Gérontopôle Toulouse	Gérontopôle Toulouse	 Geriatrics	Research
 FRANCE	Université de Lyon	Université de Lyon	 Rehabilitation	Research
 FRANCE	Université de Toulon	Université de Toulon	 Sports medicine and health	Research
 FRANCE	UAPS	Research unit on the impact of physical activity on health	 Sports medicine and health	Research
 ITALY	SICV&GIS	Società Italiana di Chirurgia Vertebrale	 Spinal surgery	Research and conference participation
 ITALY	UNIPV	Università degli Studi di Pavia	 Gerontology	Research
 ITALY	Fondazione Università Terza Età Torino	Fondazione Università Terza Età Torino	 Gerontology	Education and research

Deploy a healthcare innovation strategy

In January 2022, the Group created a Medical Strategy and Health Innovation Department within its Medical Department, whose aim is to meet the expectations of residents and patients, as well as those of our business lines, by developing a differentiated care offer for each activity, which incorporates the latest advances in medical research.

The Group is developing a “5 Ps” approach to medicine (preventive, personalised, predictive, participatory, pertinent) within its facilities, by mobilising its medical community around three areas:

- diagnostics and therapy: non-drug treatments, new technologies – artificial Intelligence, digital therapies;






- organisation of care pathways: telemedicine, e-pathways, mobile teams, identifying local care services and expertise;
- research and training: clinical studies and data collection.

The Medical Strategy and Health Innovation Department brings together an internal and external ecosystem using three modes of action:

- identify innovative organisational, technological or research projects that can be deployed more widely;
- support project leaders from piloting a solution to Group deployment;
- establishment and monitoring of institutional medical-scientific partnerships.

In 2023, we set up five research partnerships, each of which involved several Group countries.

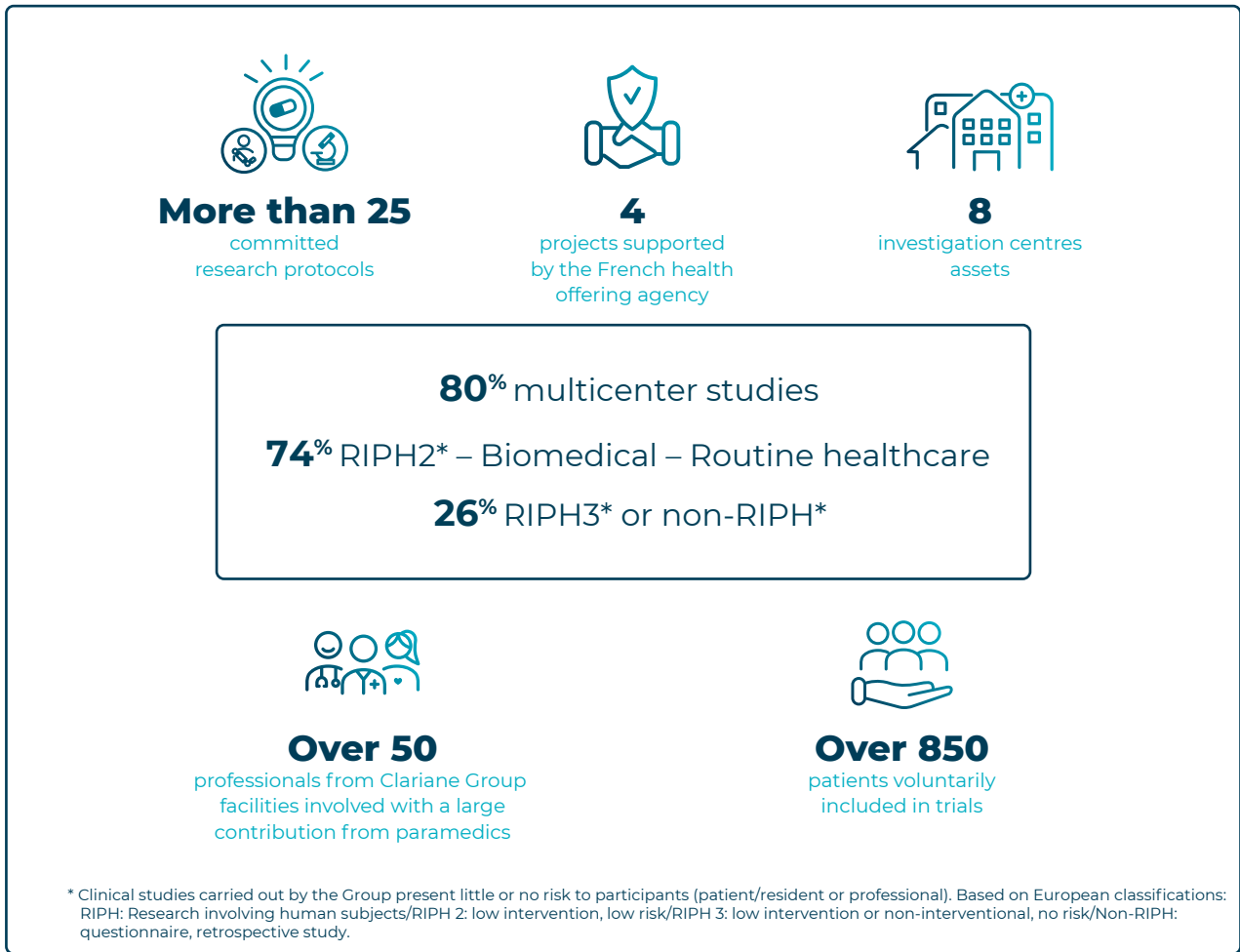
RESEARCH PARTNERSHIPS INVOLVING SEVERAL COUNTRIES

	OBJECTIVE	PARTNER
<p>DEPRESSION IN 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 Psychogeriatry and Elderly Psychiatry)</p>
<p>PREVENTION AND OF FALLS IN THE ELDERLY</p> 	<ul style="list-style-type: none"> • Scientifically validate 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 & prevention) • Lille University Hospital
<p>NON-DRUG THERAPIES (NDTs)</p> 	<ul style="list-style-type: none"> • Promote NDTs through: <ul style="list-style-type: none"> • Classification of all NDTs currently used at Clariane, and the associated indications • Scientific validation of protocols 	<p>Non-Pharmacological Interventions Society (NPIS)</p>
<p>NEUROSTIMULATION IN THE DEALING WITH 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>INNOVATIVE POST-STROKE PATHWAYS</p> 	<ul style="list-style-type: none"> • Develop innovative post-stroke pathways • Reduce “lost to follow-up” patients 	<ul style="list-style-type: none"> • STARTER health collective (innovation and AI for motor learning and maintenance of autonomy) • University of Auckland (New Zealand)

■ Geriatrics
 ■ Rehabilitation
 ■ Mental health

The Health Research and Innovation Department and the country medical departments also directly support and develop research work in the facilities to make tangible improvements in the relevance and quality of care as well as our links to local academics.

KEY FIGURES FOR THE HEALTH RESEARCH AND INNOVATION DEPARTMENT (FRANCE)



At the end of 2023, 34 clinical studies were underway within the Group. This research concerns pulmonology, mental health, physical medicine and rehabilitation. They aim to:

- better understand the underlying determinants and mechanisms of chronic diseases and ageing;
- improve our diagnostic and assessment tools;

- adapt our care methods to the specific needs of patients and residents (personalised care plans).

The Group also conducts research projects related to new technologies, robotics and artificial intelligence, such as the social robotics project, which aims to explore the potential of robotics and artificial intelligence technologies for ageing well.

Support for external research projects

In 2023, the Clariane Group supported Fondation FondaMental. The funds are being used for Propsy, a programme focusing on four of the most disabling mental health disorders: bipolar disorder, major depressive disorder, schizophrenia and autism spectrum disorders. Propsy aims to deliver solutions that bring precision medicine to psychiatry.

This approach to research and innovation, deeply rooted in our values of responsibility, transparency, trust and initiative, demonstrates our determination to be an indispensable partner in the healthcare sector, engaged in meaningful collaborations and promoting our own vision for the future.

3.4.2 Harness technology to address the sector's major challenges

The Digital Transformation Department aims to provide innovative technological responses to the Group's main social, societal and environmental challenges.

Through the implementation of new digital services, its main objectives are to:

- strengthen and personalise the care and services provided to residents, patients and their families;
- enable employees to carry out their assignments under the best possible conditions;
- improve the comfort and safety of everyone;
- reduce the Group's environmental footprint.

The department works closely with the business line communities to identify needs and select or design and deploy solutions in line with these objectives. The various stakeholders are involved in the preliminary phases of projects aimed at confirming the added value of the new product or service.

The department also contributes to the development of a culture of innovation within the Group, in particular through the coordination of a collaborative platform that allows everyone to be a source of innovation by submitting innovative solutions proposed by start-ups.

The projects described below illustrate the contribution of technological solutions to the achievement of the Group's labour, societal and environmental objectives.

E-health or digital healthcare

In partnership with Omedys, the Group is helping to develop access to telemedicine in France in order to facilitate access to primary care in medical deserts, avoid unnecessary visits to the emergency room, and support doctors working in isolated practices.

- In medical deserts, Omedys supports the establishment of remote consultation rooms for local general practitioners who dedicate part of their time to such consultations. These doctors respond to requests from the network of remote consultation rooms located in the region, in pharmacies, nursing offices or healthcare centres. Patients are assisted by a healthcare professional during the remote consultation (pharmacist, nurse). Doctors carry out the diagnosis remotely, in accordance with the patient's coordinated care pathway and using the coordination tools necessary for medical follow-up. As a result, patients can avoid long journeys and waiting times when consulting a general practitioner and can, if needed, be redirected to a local specialised doctor.

- In nursing homes, the development of telemedicine makes it possible to improve the medical follow-up of residents by reducing the time needed to receive care, in particular for the growing number of residents who do not have an attending physician. It also contributes to improving the working conditions of caregivers in facilities, while strengthening the collaboration between doctors and caregivers. Within Clariane's French network, 129 care homes have been equipped with remote consultation carts to facilitate the use of remote consultations. All nursing homes are equipped with tablets to access the Omedys service. The solution is thus quickly being adopted; an average of 700 remote consultations are carried out every month in the network, and more than 20,000 have been conducted in total since the implementation of the solution.



Quality and personalisation of care and services

- Following a successful trial in 2021, the rollout of a fall detection, analysis and prevention system began in 2022 and continued throughout 2023 in France and Belgium. This technology, which is non-intrusive because it does not display an image, reconstructs the configuration of a room in the form of a point cloud, and alerts caregivers in the event of a fall or if the resident concerned has been out of their bed for an abnormally long time, which may indicate a possible fall. At the end of 2023, 15% of French facilities and 25% of Belgian sites were equipped with the system, with benefits observed in terms of caregiver satisfaction and the reduction in the number of falls in facilities.
- In Germany, the Lindera fall prevention application is used by more than 80% of the network, and its rollout is continuing. Based on a video recording to study the resident's movements and responses to a questionnaire covering the main psychosocial factors of falls, the application assesses the resident's risk of falling and generates personalised recommendations for preventive measures.

Communication between residents, families and facilities

- The e-lío box is a digital tool specifically designed to promote social relationships between care home residents and their relatives (videocalls, messages, photos, etc.) and information sharing between facilities, residents and families through the Korian Familles application. The application, accessible to all family members, makes it possible to generate a paper newsletter containing the photos and messages sent to the resident during the week. In 2023, families sent more than 10,000 messages per month.
- The entire French network of nursing homes has also been equipped with smart televisions making it possible to broadcast the facility's news in shared spaces and to organise video calls with families. The facilities also create their own newsletters including the information sent in by residents' families, which are circulated in print format or digitally via the application.

Quality of life at work

- In France, the Koala application, a mobile digital companion for facility staff, was rolled out in nine nursing homes and seven clinics in 2023. Its objective is to simplify daily and administrative tasks and reduce the associated workload by facilitating the sharing of information in real time, the digitisation of procedures and the centralisation and interconnection of existing tools.

Safety, comfort and environmental performance of buildings








- Connected indoor air quality sensors have been deployed throughout the portfolio in Europe. They record the CO₂, temperature and humidity levels and alert staff if the established thresholds are exceeded. The individual apartments of assisted living facilities in France have also been equipped with smart smoke detectors, in addition to the audible alarm, to alert the manager and indicate the apartment concerned.
- Remote control of heating is also the subject of a Europe-wide project for 2024, designed to optimise comfort and the associated energy consumption. In 2023, several solutions were tested in France and Germany, resulting in savings of 10% to 20% on gas consumption.
- The Alexa voice assistant, which is being tested on several sites (post-acute and rehabilitation care clinics, assisted living facilities, specialised care homes), enables patients and residents to control the lighting and blinds in their room by voice, and to consult the menu and the day's activities.

3.4.3 National Stakeholder Councils

At the national level, stakeholder councils advise Clariane on its business, CSR approach, relations with stakeholders and societal issues concerning support for the elderly and vulnerable. At the end of 2023, these bodies were in place in

France, Germany, Belgium, Italy and the Netherlands, in line with the commitment made in 2019 for this geographical scope. A similar body is currently being set up in Spain, following the acquisitions made in that country.

STAKEHOLDER COUNCILS

CREATION		REGULATORY OBLIGATION	CHAIR	MEMBERS
 France	2019		Dr Françoise Weber	<ul style="list-style-type: none"> • Representative of residents/families • Associations for the elderly • Patient associations • Employee representative • External experts
 Netherlands	2020		Dr Jacques Van der Horst	<ul style="list-style-type: none"> • Representatives of residents/families
 Belgium	2020 2022 (Young Seniors Council)		Dominiek Beelen	<ul style="list-style-type: none"> • External experts • Representatives of young seniors
 Italy	2022		Prof. Francesco Longo	<ul style="list-style-type: none"> • Representatives of residents/families • Associations for women's health and rights • Employee representative • External experts
 Germany	2022		Dr Stefan Arend	<ul style="list-style-type: none"> • Representative of residents/families • Patient association • Employee representatives • External experts
 Spain	Body in the process of being established			

To ensure a link between these national bodies and the Group's governance, the chairs of the stakeholder councils in four countries (Germany, France, Italy and the Netherlands) are also members of the Clariane Mission Committee. Françoise Weber, Chair of the French Stakeholder Council, chairs the Mission Committee.



France

In 2019, the Group created a Stakeholder Council in France, which was an industry first. It is chaired by Dr Françoise Weber, former Chief Executive Officer of the French institute for public health surveillance (*Institut de veille sanitaire*) and Deputy Chief Executive Officer of the French national agency for food, environment and labour safety (*Agence nationale de sécurité sanitaire de l'alimentation, de l'environnement et du travail* – ANSES), who has also chaired the Clariane Mission Committee since 2023.

At the end of 2023, the Council had eight members:

- a representative of the residents/families;
- an employee representative;
- associations for elderly people and patients;

- qualified experts with experience in line with the Clariane ecosystem (mental healthcare, geriatrics).

The Council met four times in 2023. Its work focused on:

- the mediation mechanism;
- the organisation of care homes in the Group's various host countries;
- care performance indicators;
- the new At Your Side corporate project;
- take-up and acceptance of new therapeutic approaches to mental healthcare by patients and caregivers;
- measuring and improving the resident and patient experience;
- the internal organisation of the Council: expanding its membership and selecting the next topics to focus on.

Netherlands

Pursuant to local legislation, the Central Customer Council is made up of representatives of residents and their families. The Council's formal approval is required for certain decisions defined by law that most directly affect the day-to-day lives of residents and families, such as changes to the quality policy or complaints management. The Council also issues advisory opinions on a wide range of subjects.

The Central Customer Council is made up of 12 members drawn from the customer councils of Group facilities. Four members of the Council are more specifically involved in its day-to-day management. This tightly-knit team meets every fortnight and has frequent dialogue with the management team (11 meetings in 2023) and regularly meets with other governance bodies (two meetings with the Board of Directors and five with the Works Council, made up of employee representatives).

In 2023, the full Central Customer Council met six times and organised a one-day seminar open to all members of the facilities' customer councils.

The topics most frequently addressed by the Council in 2023 were the quality of care and the participation of residents and families in governance through customer councils in facilities.

The Council formally approved the quality strategy and the changes to the complaints management procedure.

It also issued numerous advisory opinions, in particular on:

- the 2022 business report and the 2023 strategic plan;
- training courses on supporting people with cognitive disorders and on Positive Care;
- appointments of facility directors, team leaders and members of the management team.

Belgium

An Advisory Board was set up in 2020. At end-2023, it comprised five experts recognised for their research in relation to Clariane's activities: medical philosophy and ethics, health economics, mental healthcare, palliative care, innovation in social welfare and care, and the labour market.

In 2023, the Advisory Board met twice. Its work focused on:

- changes in the various forms of absenteeism and how to address them;
- the opportunities and risks associated with the development of remote care (telemedicine);
- the different models of shared accommodation for elderly people in Europe.

A Young Seniors Council was also set up in 2022. It comprises five external members of the new generation of seniors who have different expectations from those of the current residents. The objective is to better understand how Clariane can evolve to meet the expectations of this emerging generation of seniors.

In 2023, the Young Seniors Council met twice. Its work focused on:

- reports on visits made by members to five facilities (best practices and areas for improvement identified);
- seniors' future expectations of care homes in terms of infrastructure, organisation of spaces and services;
- integrating facilities into their neighbourhoods through various forms of cooperation and keeping residents active in their community.

Italy

The Stakeholder Council, created in 2022, is chaired by Prof. Francesco Longo, Associate Professor in Health Management at Bocconi University, Milan.

At the end of 2023, the Council had eight members:

- representatives of residents, patients and families;
- an employee representative;
- associations working for women's rights and health;

- qualified experts with experience in line with the Clariane ecosystem (mental healthcare, geriatrics).

The Council met four times in 2023. Its work focused on:

- the Group's medical research activities in Italy and their dissemination throughout the network;
- the human resources management policy in the post-Covid context;
- the Group's environmental footprint.

Germany

The Stakeholder Council, created in 2022, is chaired by Dr Stefan Arend, who has over 30 years' experience in managing social organisations, including 12 years on the executive committee of a network of facilities for elderly people operating throughout Germany.

At the end of 2023, the Council had eight members:

- a representative of the residents/families;
- employee representatives;
- an association working for people with Alzheimer's disease;
- qualified experts with experience in line with the Clariane ecosystem (nursing, management of healthcare organisations, nutrition, health economics).

The Council met five times in 2023. Its work focused on:

- a review of the initiatives launched as part of the move to purpose-driven company status;
- the detection and prevention of all forms of violence in healthcare settings;
- analysing the results of satisfaction surveys of residents/patients/families and staff;
- regulatory, financing and recruitment issues specific to the care sector in Germany and their strategic consequences for the Company.

PILLAR 4 OF THE CSR STRATEGY

be a **committed**
and **responsible local player**

COMMITMENT

10

70% of purchases made locally (national origin) and 20% from SMEs

11

100% of sites involved in a project with their local community

12

Stakeholder dialogue forum in 100% of facilities (Social Life Committee and User Commissions in France, equivalent in other countries)

2023 OUTCOMES

79%

of local purchases (national origin)
vs. 80% in 2022

40%

of purchases with SMEs
vs. 43% in 2022

97%

of respondents have a
local partnership

97%

of respondents have a
forum for dialogue
vs. 94% in 2022

CLARIANE ESG STRATEGY – BE A COMMITTED AND RESPONSIBLE LOCAL PLAYER

Our expertise in the field of caring for the elderly and vulnerable people entrusts us with a unique role within the local communities where we operate. We occupy a central role in regions, both as creators of stable, long-term and inclusive jobs and also as active contributors to local public health policies.

Our facilities cover a broad societal range due to our occupations, fixed or mobile healthcare teams and the local intergenerational outreach they generate. Facilities are very often involved in the life of their community through charitable organisations and practical projects, as well as through bodies set up to promote dialogue

between the facility, residents and patients, families, local communities and their representatives. Our facilities also contribute to the local economies.

In this context, by 2023, we commit to having:

- at least 70% of our goods and services purchases from the countries in which our facilities operate, and at least 20% from SMEs;
- all of our facilities engaged in a project with their local communities;
- all of our facilities equipped with a forum for dialogue with residents, patients and families.

3.5 Be a committed and responsible local player

3.5.1 Contribution to regional economic and social development

Clariane plays an active role in the economic and social development of the communities in which it operates. The Group has more than 1,300 facilities located as close as possible to local communities and employment areas, often close to priority urban areas, but also in rural areas and in “medical deserts” where healthcare coverage is inadequate.

In addition to creating stable jobs that cannot be relocated, the opening of a facility contributes to the local economy, both through the building’s maintenance and the purchase of goods and services necessary for its operations.

For the second consecutive year, a study was carried out by consultancy firm Asterès in 2023 to quantify Clariane’s socio-economic footprint in France. Based on activity data, the study:

- direct impacts, i.e., those directly attributable to Clariane as an operator;
- indirect impacts, i.e., the business generated with our partners and suppliers;
- induced impacts, i.e., the wages paid by Clariane to its employees, who consume and as such generate business for other companies.

Note that chain effects are excluded from the scope, as is the Group’s expenditure in France for its international activities.

The study’s findings show that in 2023:

- the direct, indirect and induced footprint represents the equivalent of €4.9 billion in business revenues in France (€4.7 billion in 2022);

- this corresponds to 46,100 full-time jobs (45,400 in 2022);
- For each €1.00 of revenue recorded by Clariane, €1.10 is generated in the wider economy,
- and each job at Clariane creates the equivalent of 0.4 jobs at suppliers or partners.

In total, Clariane’s footprint in France represents 0.2% of GDP, and the volume of jobs is equivalent to that of cities such as Rouen or Nancy.

Ages & Vie shared housing contributes more specifically to regional integration in rural areas. These homes are inclusive solutions located in the heart of small towns and neighbourhoods, near healthcare centres, local shops, schools and associations. Elderly people thus remain in their home environment. Welcoming to relatives and friends, they facilitate exchanges with residents’ families. The homes are connected to their communities and welcome multiple generations under one roof (in some facilities, caregivers live with their families in staff accommodation on the first floor). They thus offer an intergenerational environment to elderly residents. From the start, the Ages & Vie concept was designed and developed in partnership with municipalities. It closely matches the needs of mayors looking for an innovative solution that creates jobs, in line with the expectations of their constituents.

Creation of the Business and the Common Good Chair

In order to explore and qualify the mechanisms and actions through which the Company contributes to the common good and to generating economic and societal value in the regions where it operates, the Clariane Group helped create the ICP-ESSEC Business and the Common Good Chair in 2021 in partnership with ICP, ESSEC and alongside six other partner companies (Saint-Gobain, Bayard, Grant Thornton France, Meridiam, Eurazeo and Kea & Partners). The aim of the Chair is to develop multidisciplinary research around the notion of the common good applied

to companies. In particular, it has created a “Business and the Common Good” university diploma as an initial degree and continuing education, in which two Clariane Group employees participate every year. In 2022, the Chair began a research programme on the contribution of companies to the common good through their local presence, which runs until 2024. The research areas are as follows: studying the conditions for a successful regional anchoring policy and measuring the impact of companies at the level of local communities.

3.5.2 A purchasing policy that extends the Group’s commitments to its entire value chain

3.5.2.1 Purchasing organisation at Clariane

The aim of the Purchasing Department is to guarantee the highest possible level of quality and efficiency in purchasing for all of the Group’s business lines, contributing to value creation and ensuring the control of operational risks. The objective is to obtain the best quality/price/service ratio according to the principle of neutrality, by selecting

proposals adapted to the Group’s functional and technical needs, on the basis of a process that guarantees objectivity, fairness and transparency.

The main missions of the Purchasing Department are to:

- support all countries (including employees from the network and headquarters) in the various stages of the purchasing process;

- list solutions that meet needs;
- implement long-term strategies aimed at increasing performance and efficiency to deal with external risks (inflation, competition, etc.);
- improve the entire purchasing process in collaboration with business line management and control the associated risks;
- ensure that the purchasing policy is consistent with the Group's CSR strategy;
- manage and secure commercial relationships with all service providers and suppliers.

The purchasing policy is driven by the Group's Purchasing Department and is then rolled out in all its subsidiaries. The purchasing team is made up of some 40 people in all the countries where the Group operates.

The provision of products or services is an important component in the quality of the care and services provided to residents and patients, as well as to the Group's employees. The ecosystem is made up of more than 30,000 suppliers covering various purchasing categories (catering, medical devices, maintenance, laundry, etc.).

3.5.2.2 Responsible purchasing policy

Responsible purchasing is at the heart of the Group's purchasing policy and actively contributes to Clariane's CSR performance by striving to achieve the following three objectives:

- developing balanced relationships with suppliers, based on the notions of trust and sustainability of the commercial relationship;
- managing CSR risks and opportunities related to purchasing and the supply chain;
- providing the Group with the know-how of innovative and efficient suppliers.

To contribute to achieving the Group's CSR objectives, social and environmental performance criteria are integrated into the supplier selection and assessment process.

CSR criteria are included in the calls for tenders and in the specifications prepared with business line management

In 2023, the Group carried out harmonisation work on the CSR criteria to be included in calls for tender. The aim is to systematically include these criteria in selecting suppliers retained in the Group supplier base, and for supplier commitments to form part of the contract.

Suppliers' compliance with the Group's Responsible Purchasing Charter is contractualised

The Group's Responsible Purchasing Charter defines the reciprocal social, ethical and environmental commitments between the Group and its suppliers. Clariane asks its preferred suppliers to commit to compliance with this charter. In 2023, joint work by the CSR, Purchasing and Legal Departments was undertaken to update the Responsible Purchasing Charter and the contractual CSR clauses in order to strengthen the Group's commitments to its suppliers as well as those expected by the Group from its suppliers.

The facilities are the suppliers' end customers. There is no obligation for facilities to use preferred suppliers exclusively, although it is recommended as the preferred suppliers have followed a selection process to ensure that they meet the Group's requirements:

- quality standard defined by business line management;
- involvement of operational staff in the selection process (users group);
- limiting risks related to supply, safety, hygiene, etc.;
- qualification of suppliers (supplier dependency rate, financial monitoring, etc.);
- financial competitiveness;
- CSR commitments.

All supplier listings are carried out under a rigorous call for tenders with a multi-criteria rating in which the "price" criterion represents on average 25% of the overall score. Referencing decisions are made at the level of the Purchasing Committee of the country concerned and at the level of the Group's Investment Committee.

Clariane regularly discusses the collaboration and performance of its suppliers through performance reviews.

The commitments made by suppliers also relate to their own value chain, and must be rolled out to their partners and subcontractors

The Group strives to select suppliers committed to ESG issues.

For example, the data centre supplier for France aims to become negative in terms of carbon emissions by 2030 and the supplier for the leasing and maintenance of laundry has committed to the following targets by 2025:

- have 80% recycled textiles;
- 20% reduction in CO₂ emissions (compared with 2010);
- 45% reduction in detergent consumption (compared with 2010);
- 35% reduction in energy consumption (compared with 2010);
- 50% reduction in accidents with work stoppage.

The preferred suppliers are assessed by the independent organisation EcoVadis in order to monitor the effective implementation of Clariane's ESG requirement

As part of its responsibility and duty of care, the Clariane Group requires that all preferred suppliers be assessed on their CSR policies, and more specifically those related to the UN Global Compact, of which Clariane is a signatory.

At the end of December 2023, 364 preferred suppliers (excluding the United Kingdom) had been assessed through the EcoVadis platform, representing 44% of the Group's preferred suppliers. The average score of suppliers assessed has risen to 56.6 out of 100 (from 54.7 in 2022). In turn, Clariane also has its own CSR policy assessed by EcoVadis.

Clariane establishes enhanced cooperation and open dialogue with its suppliers, which create value for all its stakeholders.

The monitoring of ESG performance is included in this dialogue

As a company that supports the social and economic development of the regions where the Group operates, Clariane is committed to:

Make 70% of its purchases locally

Local purchases are defined as purchases of products or services made within the country where the purchasing facility is located. Precise criteria have been established to define the national origin according to the type of purchases,

in order to contribute to local employment and to promote national supplies, including short supply chains, whenever possible (see methodological note).

The Group favours local purchases in order to reduce its environmental impact, but also to contribute to the economic momentum of the regions in which it operates. All the Group's countries therefore monitor a local sourcing indicator, which is included in the ESG objectives. In 2023, 79% of Clariane's purchases (excluding the United Kingdom) from referenced suppliers were for goods and services of national origin, exceeding its target of 70%.

In 2023, for the Group's French facilities, 82% of foodstuffs purchased were of French origin and 17% came from the same administrative region as the facility. Particular attention is paid to sourcing fruit and vegetables locally: 36% of fruit and vegetable purchases (excluding exotic fruit) come from within 150 km (200 km in the Paris region) of the fruit and vegetable depot responsible for supplying the site.



Promote inclusive purchasing by contributing to the development of SMEs, major sources of local employment

In addition to local purchases, the Group has set itself the target of making at least 20% of its purchasing by spending from small- and medium-sized enterprises (SMEs). In 2023, 40% of purchases were made from SMEs at Group level (excluding the United Kingdom).

The other area covered by inclusive purchasing at Clariane is the use of suppliers employing workers with disabilities or who are undergoing socioprofessional integration. The Group is a member of the Collective of Companies for a More Inclusive Economy in France and its Chief Financial Officer is a sponsor of the working group on purchasing, which, at Clariane, has led to:

- introduction of an inclusive purchasing clause in all calls for tender and, where possible, a selection criterion based on the supplier's commitment to inclusion;

- integration of inclusion in performance reviews with our main suppliers;
- subscription to a database of inclusive suppliers, so that they are included in calls for tender.

The Group participates in professional events in order to meet and establish contact with these suppliers, such as the fifth session of the TOP Afep, the Impacting Purchasing Tour (as part of the PAQTE – *Pacte avec les quartiers pour toutes les entreprises* – described in section 3.5.5) or Inclusiv'Day, which brings together social innovations and inclusive businesses.

Reduce our greenhouse gas emissions throughout our supply chain to contribute to the Group's objectives

(See Section 3.6.4.1 on the decarbonisation of the Group's purchases).

The Responsible Purchasing Charter signed by suppliers includes the commitment to fight against global warming.

3.5.3 Ties with associations and local communities

Numerous non-profit associations are involved in the Group's care homes. They provide assistance, offer activities and provide entertainment, making them highly appreciated by both residents and their families. These organisations encourage socialisation, communication and the sharing of personal experiences among residents, help maintain their mental and physical capabilities, and also provide information, training and support to families. They are very varied and representative of the local life and culture: organisation of sports and cultural activities, beauty treatments, intergenerational exchanges, support groups for caregivers, etc.

An annual survey of facilities is carried out to identify local partnerships and share best practices, thereby diversifying and amplifying their impact. 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.

In 2023, 97% of the 630 facilities that responded to the survey had at least one local partnership, compared with 99% in 2022 and 97% in 2020. Facilities that did not report a local partnership in 2023 generally have regular interactions with

local communities, particularly schools, although these are not formalised as partnerships. On average, responding sites had six local partnerships.

The most common categories of partners are schools, non-profits, cultural organisations and public partners (municipal governments, local authorities and related bodies). Analysis of the results highlights the variety of partners within these categories and the initiatives carried out with them: events or visits in facilities, intergenerational projects, co-organisation of events, participation of residents in local social and cultural life, organisation of collections for non-profits, etc.

The links between facilities and their local community are also developed through initiatives other than partnerships, such as:

- opening the facility to vulnerable people (e.g., during heat waves);
- opening the facility's restaurant to the general public;
- providing premises/grounds within the facility;
- sharing or lending equipment;
- participating in local governance, for example through the facility director's involvement in the municipal council.

3.5.4 Dialogue within facilities with residents, patients, families and local communities

At the level of each facility, platforms for dialogue with residents, patients and families are set up in order to involve them in the life and running of the facility. These mechanisms make it possible to inform them, involve them and allow them to express themselves on the projects and the everyday life of the site. These bodies ensure that users' rights are respected. They are one of the channels used to reinforce dialogue and consideration for stakeholders' expectations in the decisions and life of the facilities, on topics such as care, food, entertainment, administrative issues and the buildings. Through their opinions and proposals, these bodies contribute to the quality of care provided to residents and patients.

The composition and functioning of these bodies have specific characteristics depending on the culture and regulatory framework of the countries in which the Group operates. In care homes, they usually take the form of councils made up of representatives elected by residents

and their families. Other stakeholders, such as employees, non-profit organisations and volunteers working in the facility, and even local authorities, are often represented on these forums,

which are governed by national regulations:

- in France: social life councils for care homes, users' commissions for healthcare facilities;
- in Germany: House Council (*Heimbeirat*) or House Delegate (*Heimfürsprecher*);
- in Belgium; residents' councils or users' councils (*Gebruikersraad*);
- in the Netherlands: Customer Council (*Clëntenraad*).

Similar bodies have been set up on a voluntary basis in Italy, Spain and the United Kingdom. Their operation is inspired by practices in other countries and local practices. They can take the form of elected councils or assemblies open to all residents, patients and families.

An annual survey of facilities is conducted to evaluate the functioning of these bodies and identify best practices to facilitate their operation and amplify their impact.

In 2023, 97% of responding facilities had such bodies, compared with 94% in 2022 and 89% in 2021.

The questionnaire was also sent to members of these bodies in France and Germany for the first time in 2023. A total of 330 people responded, 75% of whom were representatives of residents or their families. The average level of satisfaction with the functioning of the body in which they participate was 8.1/10 in Germany and 8.2/10 in France.

3.5.5 A local employer committed to social inclusion

Clariane has more than 1,300 facilities located as close as possible to local communities and employment areas. Establishments are often close to priority urban areas, but also in rural areas, as close as possible to local needs. By their very nature, they provide local services with a strong commitment to an economy of social inclusion and solidarity.

Clariane is thus active in supporting participants in local job integration programmes and also carries out healthcare job discovery initiatives, as well as supporting initiatives to finding employment.

In 2017, Clariane France set up a structured partnership with local initiatives to introduce young people to our occupations. This partnership has since been strengthened with the Second Chance Schools network and many other local players.

Commitment to the Collective of Companies for a More Inclusive Economy

Since 2018, Clariane has been part of the Collective of Companies for a More Inclusive Economy, which was created as a joint initiative of several major French companies to improve their contribution to an inclusive economy. In 2021, Sophie Boissard, the Group's Chief Executive Officer, took over the position of co-chair of this collective alongside Thomas Buberl, AXA's Chief Executive Officer. Three working groups were created on apprenticeship and training, the offering of goods and services to disadvantaged persons, and inclusive purchasing. In 2022, a fourth working group was set up, specifically dedicated to mentoring. The Collective's activities were stepped up in 2023; it is now present in 15 local communities.

Clariane is also a member of the United Way (*Alliance pour l'Éducation*) association and participates in its flagship "Youth Challenge" programme, which is rolled out in priority

education establishments, with the aim of combating school dropout and supporting students throughout their secondary education to guide them in choosing a career and preparing to enter the workforce.

The Group also participates in the French government's PAQTE programme (*Pacte avec les quartiers pour toutes les entreprises*), which promotes and develops discovery internships, apprenticeships, training and inclusive local purchasing with SMEs/VSEs, in particular through regional job speed dating days.

Our network is very supportive of interns. In France, it supports nearly 5,000 interns every year in France, both through internships related to career guidance for secondary school students or for job seekers, and through internships within the framework of degree courses.

3.5.6 Foundations supported by Clariane

Clariane works for a more inclusive and supportive society through three Foundations: the Clariane Foundation in France dedicated to caregivers and the care professions, the Korean Germany Foundation for Care and Ageing Well and

the FITA Foundation for mental health, founded by ITA Salud Mental, a specialist Spanish group that joined the Clariane community in 2021.

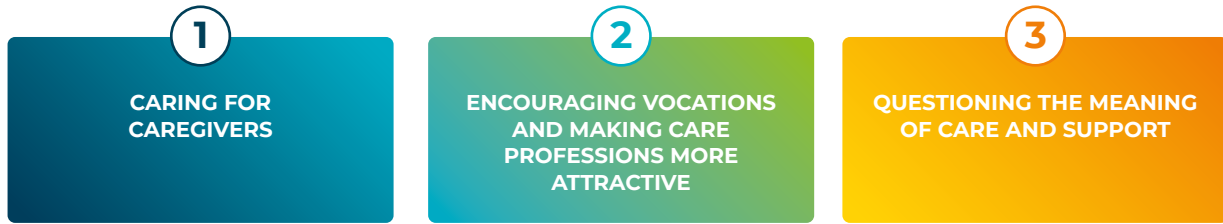
3.5.6.1 Clariane Foundation



In 2023, the Clariane Foundation – formerly the Korean Foundation for Ageing Well, whose goal was to encourage and promote social inclusion among all people with diminishing autonomy, particularly the elderly – was extended for three years and changed its name and purpose. Since 1 January 2023, the Clariane Foundation has been dedicated to caregivers and the care professions.

This new theme aims to raise the profile, visibility and attractiveness of the care professions at a time when the healthcare and nursing sector is suffering from an unprecedented shortage of caregivers. As part of its new roadmap, the Foundation carries out societal studies and social initiatives in partnership with other stakeholders including public authorities and non-profit organisations. Its projects are geared towards supporting a single cause: changing the way people look at the care professions and caregivers.

For its new “Enjoy Caring” cycle, launched in 2023, the Clariane Foundation is working in three main areas:



1. Caring for caregivers

Through a wide range of initiatives, the Clariane Foundation aims to contribute to improving the health of caregivers, particularly women caregivers, who are over-represented in the profession. The Foundation's actions are therefore partly aimed at and designed for them: prevention of violence against women, psychological support and prevention in the field of health.

Examples of the Foundation's initiatives in 2023 include:

- **Community outreach: the *Bus du cœur des femmes* women's cardiovascular educational initiative**
Agir pour le Cœur des Femmes is a non-profit organisation dedicated to raising awareness and educating women about cardiovascular health. The Clariane Foundation has been supporting the Women's *Bus du Cœur* senior health and transport outreach non-profit for several years. Each year, the bus stops in around 15 cities across France, giving women who do not have access to healthcare the opportunity to learn more and get tested. Professionals from Clariane Group facilities volunteer their time to welcome and screen women.
- **Studies and action programmes: SMOKEOUT**
Launch of a ground-breaking programme to study and prevent smoking among caregivers, in partnership with the Public Health, Prevention, Observation and Regions (SPOT) department at the University of Versailles-Saint-Quentin-en-Yvelines (UVSQ).

2. Encouraging vocations and making care professions more attractive

In view of the vocational crisis and the resulting shortage of caregivers, the Foundation is working to promote the sector, raise awareness of the diversity of its professions and give a voice to the “heroes” of care.

Projects and achievements in 2023 include:

- ***La Voix des Soignants*: the Voice of Caregivers** podcast series gives a voice to healthcare professionals. Produced in partnership with the non-profit organisation Partage de Voix, it takes listeners on an immersive tour of care facilities, both during the day and at night. Each episode showcases one or more professions through compelling personal accounts, illustrating the close link between technical expertise and the profound human dimension. The first season, produced in the Occitanie region in France, comprises six episodes in which each caregiver talks about the rewarding experience of caring for people through their work. *La Voix des Soignants* is available on all streaming platforms;
- ***Mémoires de Soignants*: production of a collection of personal accounts (“Memoirs of Caregivers”)**, in collaboration with biographer Régine Zohar. The aim is to illustrate the diversity of professions and careers, and to

highlight the value of caregivers in the different regions of France. The first edition was produced in Provence-Alpes-Côte d'Azur in 2023.

- **Meetings with young people: the Foundation seeks out young people to introduce them to care professions:**
 - in 2023, the United Way (*Alliance pour l'Education*) association, which fights for equal opportunities, organised 11 events in partner schools, enabling Clariane volunteers to introduce their profession to more than 1,200 young people,
 - with C'Possible, it has launched an experiment that twins vocational high schools with two Group healthcare facilities (a post-acute and rehabilitation clinic and outpatient centre), under the name “Le Défilé des Métiers”, to showcase careers and give high school students a chance to learn about the 18 professions represented in the clinic and mix with professionals in the Clariane network. The high school students attended presentations on the various professions and produced portraits of caregivers during a full immersion visit to these two facilities, with the support of a professional photographer;
 - it organises “Quand je serai soignant” (When I'm a caregiver) brunches with students from nursing (IFSI) and nursing assistant (IFAS) schools to discuss their future careers and encourage them to pursue this path. Three meetings were held in 2023 (IFAS in Caen, IFAS/IFSI in Lyon, IFSI in Saint-Denis).

3. Questioning the meaning of care and support

The Clariane Foundation's work focuses on current issues and practices, as well as on new professions in the healthcare sector.

Projects and achievements in 2023 include:

- **Debates open to the public:**
 - organisation of four panel discussions to encourage conversations and thinking on the meaning of care and support, on the following themes:
 - presentation of the Foundation's new “Enjoy Caring” cycle,
 - end-of-life support: caring to the end,
 - mediation for conflict resolution in care facilities,
 - the impact of artificial intelligence on healthcare professions;
 - the organisation of two “Exchanging Perspectives” events in care facilities to discuss the following themes:
 - the existential suffering of caregivers in the face of illness, suffering and death (Inicea clinic in Le Perreux-sur-Marne),
 - environment and health (Inicea Gustav Zander clinic).

A recording of each of these events is available on the Foundation's website: <https://fondation.clariane.com>.

- Ipsos study on the attractiveness of healthcare professions among young Europeans:
 - the Clariane Foundation published a study devoted to the attractiveness of health and care professions. 2,100 young people aged 16 to 20 in seven European countries (France, Germany, the United Kingdom, Spain, Italy, Belgium and the Netherlands) were interviewed by Ipsos. Their positive image of the care professions

paradoxically comes with a low level of appeal for the sector. For example, 85% of young French people see the care profession as useful and meaningful. However, the study also shows that their perception of these professions does not correspond to some of their personal criteria for choosing a career, namely work-life balance and flexibility of work organisation.

KEY FIGURES FOR 2023

<p>some 400 Clariane professionals mobilised</p>	<p>18 trusted partners</p>	<p>7,000+ people supported by these partners</p>	<p>15 events organised</p>
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The Clariane Foundation works with trusted partners, in line with its cycle dedicated to care and support professions.

FOUNDATION PARTNERS

<ul style="list-style-type: none"> • Agir pour le Cœur des Femmes • Alliance pour l'Éducation • Bras dessus bras dessous • AP-HP Paris Nord Nursing Sciences Research Chair • Course des Héros • C'Possible 	<ul style="list-style-type: none"> • FFIS – French Federation of Breast Institutes • Girelle Production • Maison des Femmes • Move In Med • Partage de Voix • Pro Bono Lab 	<ul style="list-style-type: none"> • Robotics by Design • Care for healthcare professionals - SPS • Sud Biographie • Télémaque • University of Versailles Saint-Quentin-en-Yvelines • Webschool Factory
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3.5.6.2 The Korian Foundation for Care and Ageing Well in Germany

The Korian Foundation for Care and Ageing Well (*Korian Stiftung für Pflege und würdevolles Altern*) was created in 2020. Its actions are focused on the well-being of caregivers and, more generally, all people active in the care sector.

In 2023, the Foundation worked in the following areas in particular:

- stress management: open-access e-learning certification programme, comprising eight modules developed specifically for the healthcare sector (400 participants since 2020). Training has been central to Korian Germany's operations since 2022;
- aromatherapy: in a half-day workshop, employees learned how essential oils help to reduce their own stress and how they can incorporate this knowledge into their daily care (23 workshops completed in 2023);
- healthy nutrition: in partnership with Chef Volker Mehl, recipes, podcasts and videos on how to cook healthily have been shared with employees every month since 2021. Since 2023, Chef Mehl has also been running cooking workshops in the facilities (18 workshops in 2023);
- preventing violence in care homes: half-day workshop developed with a specialist coach and run by an external facilitator, aimed at identifying and preventing the

various forms of violence that can occur in care homes, in particular through non-violent communication with residents and within teams (13 workshops run in 2023).

- end-of-life, death and bereavement support: publication of a guide for professionals in the sector to support them in managing the emotional burden associated with this task and organisation of half-day workshops in facilities on these areas with an invited speaker (11 workshops carried out in 2023).

The German Foundation, in partnership with Korian Germany, the University of Bremen and the Fraunhofer IIS research institute, has participated in the Care 2030 (*Pflege 2030*) project since 2022. The Korian Haus Curanum facility in Karlsfeld was selected as the pilot facility for this three-year project. It is financially supported by the Bavarian Ministry of Health and Care, which aims to measure the contributions of new technologies and innovative planning methods to the quality of care and working conditions. In 2023, interviews with the various professionals and the evaluation of 12 technologies were used to prepare the trial phase, which began at the end of the year with the installation of the technologies tested in the facility and the start of the trial of a new method of managing work schedules.

3.5.6.3 FITA Foundation for mental healthcare in Spain

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

Key figures and programmes for 2023:

- support and rehabilitation programmes: 44 people benefited from partial or total grants to pay for their care; 73 people benefited from support from the academic and vocational guidance service and the adapted physical activities service; and 14 young people diagnosed with mild mental disorders were monitored as part of a programme to help them become independent adults;

- prevention and training programmes: 97 workshops (online and face-to-face) on behavioural disorders were given to more than 2,500 people; 30 hours of training were given to 30 students on health and emotional well-being, detailing tools for prevention and detection in the school environment; 210 teachers were trained in Andorra; and, in collaboration with the Universities of Girona, Pompeu Fabra (in Barcelona) and the Polytechnic University of Catalonia, 318 students were trained in the prevention and promotion of mental healthcare, including 100 students specifically on eating disorders;
- awareness-raising and communication programmes: two books written on people suffering from mental disorders were promoted, namely "What do you feel when you feel nothing" ("*Qué sientes cuando no sientes nada*") and "Rock, Paper, Scissors" ("*Piedra, papel, tijera*"). The Foundation also took part in a series of conferences, events and webinars, such as the 21st Educational Clinical Days on the theme of attention deficit and hyperactivity disorders.

3.5.7 Business ethics

Combating corruption and influence peddling

The Group condemns all forms of passive or active corruption and influence peddling. To meet its legal obligations under the so-called Sapin II Law of 9 December 2016, the Clariane Group has developed an ethics and compliance programme consisting of the following:

- corruption risk mapping: based on the mapping of the Group's processes, the various risk scenarios were identified and assessed for criticality in terms of impact and probability of occurrence, after taking into account the control systems in place. This mapping was updated in 2023;
- Group Ethics Charter and internal policies: the Group Ethics Charter (see section 3.2.5) presents our three values – trust, responsibility and initiative – and translates them into both expected attitudes within the Group, and attitudes to be avoided. It is supplemented by internal policies specifying the rules and setting guidelines for practices in terms of gifts and invitations, conflicts of interest and sponsorship and patronage;
- corruption prevention guide: distributed in 2022, this document contains the Group's compliance policies and procedures. A version for the Group's third parties outlining the behaviours expected by the Group from its third parties, particularly suppliers, will be rolled out in 2024;
- whistleblowing system: the Group has set up a whistleblowing system common to all Group entities, allowing all employees, candidates for a position, Group co-contractors, shareholders, Group customers and their relatives to ask a question or file an alert, in their local

language. 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 harm 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.

In 2023, the whistleblowing system was simplified to make it easier to use. Communication campaigns were also organised at head offices and in facilities to make the system better known.

This system guarantees the anonymity of the person reporting the alert and confidentiality in its handling. This system fulfils the requirements of Articles 6 and 17 of the Sapin II and Duty of Care laws. It is supplemented by Group procedures, applicable from 1 January 2022, on 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.

This system is set out on the company's website and intranet, in the Group's Ethics Charter, as well as in the document "Our Values and Ethics Commitments", signed by all new employees;

- training: the Group has set up a specific training plan on corruption and influence peddling. This training plan includes a common core for all Group employees in the form of e-learning, webinars and face-to-face workshops. This common core is supplemented by specific training for populations particularly exposed. In 2023, a new e-learning module was developed by in-house teams, based on real-life situations, to pinpoint corruption and influence peddling risks within the Group. The new module will be rolled out in the Group's countries in 2024. At the end of 2023, 89.5% of top management had completed the anti-corruption training;

- accounting control procedures: the internal control framework has been expanded to incorporate all the corruption prevention measures introduced by the Group;
- assessment of third parties: the Group has adopted a procedure for assessing third parties, both for anti-corruption and influence peddling for aspects related to its duty of vigilance. This procedure specifies the assessment of the entity or partner to be carried out upstream, on the basis of research and documentation collection as well as the action to be taken in the event of a risk. In the context of mergers and acquisitions, a compliance and reputation audit is also systematically carried out;
- assessment of the system: the Compliance Department draws up a system control plan which specifies the departments in charge of control and the control points determined. The Group's Audit and Internal Control Department is in charge of level 3 control and includes issues relating to corruption or fraud in its audit plan.

3.5.8 Tax policy

The Group has a central tax unit within the Group Finance team in France. This department coordinates the tax policies in all seven countries in which the Group operates, ensuring compliance with national tax laws and the payment of fair taxes on the basis of the taxable income generated by the Group. Companies undertake to pay all taxes due in each country.

The purpose of the Group's tax approach is to support the Group's operational activity and its mission to serve elderly or vulnerable people. The tax positions are therefore realistic and based on a reasonable interpretation of the applicable laws; they are also closely linked to the economic substance of the activities carried out locally.

Clariane does not use tax structures that would enable it to avoid paying tax, nor does it invest in companies or structures located in tax havens. The Group refrains from taking advantage of any tax situation that does not comply with its Ethics Charter and expects its partners to comply with an equivalent level of ethics.

The Group Tax Department therefore ensures that it complies with national and international standards, including transfer pricing standards (by drafting the necessary documentation), and cooperates actively with local tax authorities.

The Group Tax Department has put in place processes and control tools to detect and resolve tax issues.

	France	Germany	Belgium	Italy	Spain	Netherlands	United Kingdom	Total
Profit/(loss) before tax	47.0	(104.2)	(19.1)	16.9	(15.0)	(4.3)	2.6	(76.2)
Theoretical rate	25.83%	25.83%	25.83%	25.83%	25.83%	25.83%	25.83%	25.83%
Theoretical tax (TT)	(12.1)	26.9	4.9	(4.4)	3.9	1.1	(0.7)	19.7
Effective tax (ET)	3.6	0.6	1.4	(6.9)	3.2	1.2	(0.5)	2.6
Difference ET – TT	15.7	(26.3)	(3.6)	(2.5)	(0.6)	0.1	0.1	(17.1)
Effective tax rate (ETR)	7.6%	-0.6%	-7.2%	-40.8%	-21.6%	-27.4%	-20.4%	-3.37%
Cash out	(29.20)	4.50	(0.90)	(9.50)	(0.80)	(4.20)	(0.30)	(40.60)

In 2023, the effective tax rate was negative, corresponding to a tax benefit of €2.6 million. This tax benefit is directly linked to the use of tax loss carryforwards during the year.

The difference between the tax expense and the cash out amount is primarily attributable to:

- the recognition of deferred taxes on all tax items giving rise to temporary differences;
- the legal time lag between recognition of the tax expense and its final payment with the balance of 2022 corporate income tax, and advance payments for 2023 that were mechanically higher than the final 2023 tax benefit.

PILLAR 5 OF THE CSR STRATEGY

Reduce our environmental footprint

COMMITMENT

13

Low-carbon roadmap for energy consumption of buildings achieved in 2021 with a target of a 40% reduction by 2030

14

5% reduction in residual waste volume by 2023

15

100% of new buildings⁽¹⁾ HQE certified or equivalent from 2020

2023 OUTCOMES

-29%

(of kgeqCO₂/sq.m.)
vs. 2019

-16% kg/bed

residual waste
vs. 2019

100%

of new buildings certified
vs. 50% in 2019

(1) Includes new property projects added to the portfolio following the first Investment Committee meeting that are HQE-certifiable or equivalent.

CLARIANE ESG STRATEGY – REDUCE OUR ENVIRONMENTAL FOOTPRINT

We operate over 1,300 facilities in Europe, with a very dense regional network in urban and rural areas. It is therefore essential that we manage the environmental footprint of our buildings. Our first actions have targeted the optimisation of energy consumption, as well as waste reduction. Next, on the basis of a full carbon footprint audit carried out in 2019, we prepared an initial roadmap to reduce the carbon footprint of our real estate portfolio by 2030 and set ourselves the following three main objectives in 2019:

- reduce the carbon footprint related to the energy consumption of the Group's real estate portfolio by 40% by 2030;

- reduce by 5% residual waste per bed by 2023;
- seek HQE or equivalent certification for all new greenfield buildings.

Beyond these objectives, Clariane is also working towards a more comprehensive decarbonisation of its activities, mainly in its purchases for catering, goods and services, as well as for employee transport. The Group has also joined an initiative to preserve and restore biodiversity in urban environments (the Biodiversity Impulsion Group).

3.6 Reduce our environmental footprint

3.6.1 EU Taxonomy

Background

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

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

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

- climate change mitigation;
- climate change adaptation;
- sustainable use and protection of water and marine resources;

Summary

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

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

- transition to a circular economy;
- pollution prevention and control;
- protection and restoration of biodiversity and ecosystems.

In accordance with the EU Taxonomy Regulation, supplemented by Regulation (EU) 2021/2139, as amended by Regulation (EU) 2023/2485, Clariane is reporting for the 2023 financial year, for its entire financial consolidation scope, the proportion of the Group's turnover, capital expenditure (CapEx) and operating expenses (OpEx) associated with economic taxonomy-eligible 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 first two climate objectives, as was the case for the 2022 financial year.

With more than 1,300 facilities in six countries, Clariane contributes to the environmental objectives defined in the taxonomy in a number of ways:

- by constructing, acquiring or owning buildings designed to be energy efficient and resilient to climatic events;
- by improving energy performance, adapting buildings or installing renewable energy production on these sites;
- by implementing waste management solutions; or
- by helping to protect and restore biodiversity in residential developments.

Given the number of investments (CapEx) made by the Group, only projects with a value of more than €1 million were subject to alignment analysis. The Group's various initiatives to improve its environmental footprint are described in section 3.6.2 and the subsequent sections of this Universal Registration Document.

The table below summarises the results of the taxonomy analysis:

	2023		2022	
	Turnover	CapEx	Turnover	CapEx
(as a percentage)				
Eligibility	2%	32%	1%	30%
Alignment	- %	8%	0%	12%

The share of the Group's taxonomy-aligned CapEx decreased from 12% in 2022 to 8% in 2023. This is due to the deconsolidation of the Ages & Vie property companies, which contributed seven points to alignment in 2022. At the

same time, Clariane has improved the taxonomy-aligned proportion of CapEx under activity 12.1 "Residential care facilities" from 4% in 2022 to 8% in 2023.

The difference between the taxonomy-eligible proportion of CapEx (32%) and the taxonomy-aligned share (8%) is mainly due to the fact that systematic analysis of physical climate-related risks has not yet been performed for all of

our facilities. Work is underway to extend climate-related risk analysis to all of the Group's existing facilities in order to clarify the medium- and long-term adaptation action plans.

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 section 1.4 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 Taxonomy Regulation Delegated Act (EU) 2021/4987	Description of the Clariane Group's activities	Eligibility		
			Turnover	CapEx	OpEx
1- CLIMATE CHANGE MITIGATION (CCM)	7.1 Construction of new buildings	Sale of furnished apartments for non-professional leasing (Ages & Vie)	Eligible	Eligible	Eligible
	7.7 Acquisition and ownership of buildings	Residential solutions (assisted living facilities and shared housing for elderly people)	Eligible (rent only)	Eligible	Eligible
2- CLIMATE CHANGE ADAPTATION (CCA)	12.1. Residential care activities*	Care homes	Ineligible	Eligible	Eligible
		Post-acute and rehabilitation care clinics and mental healthcare clinics (excluding outpatient activities)	Ineligible	Eligible	Eligible
4-TRANSITION TO A CIRCULAR ECONOMY (CE)	3.1. Construction of new buildings	Sale of furnished apartments for non-professional leasing (Ages & Vie)	Eligible	Eligible	Eligible

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

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 criteria for the activities listed below in accordance with Regulation (EU) 2021/2139, as amended by Regulation (EU) 2023/2485, taking into account the various interpretations and frequently asked questions (FAQs) published by the European Commission, in particular those dated 19 December 2022.

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., in excess of €1 million). Other eligible projects are considered non-aligned.

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 under activity 7.7. Acquisition and ownership of buildings is considered eligible.

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

Substantial contribution criterion

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

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

DNSH

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

To carry out the physical climate risk analyses, Clariane based itself on the pessimistic projections of the IPCC on the lifespan of its buildings (scenario 8.5). These analyses were carried out on all Ages et Vie sites under construction in 2023.

When a building was particularly exposed to a risk given its geographical position, a plan identifying actions for adapting the asset to the climate risk in question as well as the actions to be implemented was decided.

Activity 7.1. Construction of new buildings

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

Substantial contribution criterion

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

DNSH

There are five DNSH criteria to be validated, and it proved difficult or impossible to obtain compelling evidence to validate the technical criteria for each of them. Given the immaterial amounts involved, the Group has therefore chosen to apply FAQ 13 (C/2023/305) of 19 December 2022 and to consider these projects as non-aligned.

As such, there are no aligned projects with regard to this activity.

Climate change adaptation target**Substantial contribution criterion**

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

Such analyses were carried out during the 2023 financial year for a selection of assets in France and Europe in order to assess whether their CapEx related to new construction of facilities, property buybacks and external growth were eligible. No extrapolation was carried out for assets that were not analysed for physical climate risks, which were therefore considered ineligible.

Activity 7.7. Acquisition and ownership of buildings**DNSH**

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

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

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

Activity 7.1. Construction of new buildings

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

Activity 12.1. Residential care activities**DNSH**

Only the DNSH pollution criterion is applicable with regard to activity 12.1. For each country in which it operates, the Group has validated the existence of a waste management plan that addresses infectious healthcare 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 counted 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 analyses 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.

Minimum safeguards

Clariane has ensured compliance with the minimum safeguards.

- In particular, the Group is subject to and complies with the obligations of the Sapin II and Duty of Care laws (see section 3.7).
- All of the Group's processes related to human rights, labour law, business ethics (see section 3.5.7), corruption and taxation (see section 3.5.8) are in place and ensure compliance with the requirements of the EU Taxonomy Regulation.

- Clariane also verifies the quality of its suppliers by auditing them in order to verify the correct application of its Responsible Purchasing Charter and Ethics Charter (see section 3.5.2.2).

In addition, Clariane has not been subject to any material judicial convictions in relation to the various dimensions of the minimum safeguards.

Determination of indicators

a) Share of revenue associated with taxonomy eligible activities

The share of revenue associated with activities eligible for the EU Taxonomy was determined based on the segmentation of revenue by activity in the Group's information systems and reconciled to the line "Revenue and other income" of the consolidated financial statements as at 31 December 2023 (see chapter 6, section 6.1 of this document).

Pursuant to Delegated Regulation 2021/4987 published by the European Commission on 6 July 2021 (Appendix I 1.1.1), the revenue from Long-Term Care and healthcare facility activities meeting Objective 2 "Adaptation to climate change" was excluded due to the non-qualifying nature of the activity.

Only the turnover corresponding to leasing income from residential solutions (activity 7.7. Acquisition and ownership of buildings, i.e., €63 million in 2023) and the sale of furnished apartments for non-professional leasing (activity 7.1. Construction of new buildings, i.e., €41 million in 2023) is considered eligible.

This resulted in a percentage of Group eligible revenue of 2% for 2023 (versus 1% for 2022). This percentage stems directly from the classification of the Group's activities as established by the current texts, which do not consider the care and nursing home business, Clariane's main activity, as qualifying under the adaptation criteria. This figure does not in any way reflect the Group's commitment to reducing its environmental impact. However, these activities are included in the basis for calculating the eligibility ratios for CapEx.

Given the immaterial amount of eligible turnover associated with activities 7.1. Construction of new buildings and 7.7. Acquisition and ownership of buildings and the difficulty or impossibility of obtaining supporting documents to validate the substantial contribution criteria, turnover for these activities is not aligned.

The breakdown of revenue eligibility and alignment is presented below:

Economic activities	Code(s)	Year		Substantial contribution criteria								DNSH criteria ("Does Not Significantly Harm")				Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) turnover in 2022	Category enabling activity	Category transitional activity	
		Turnover	Proportion of turnover in 2023	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				Minimum safeguards
		€m	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover from environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Of which enabling		-	-															E	
Of which transitional		-	-																T
A.2 Taxonomy-eligible activities but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL									
Construction of new buildings	CCM 7.1/CE 3.1	40.9	1%	EL	N/EL	N/EL	N/EL	EL	N/EL										0%
Acquisition and ownership of buildings	CCM 7.7	63.4	1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										1%
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned-activities – A.2)		104.3	2%	2%	-	-	-	-	-										1%
Turnover of Taxonomy eligible activities (A.1 + A.2) (A)		104.3	2%	2%	-	-	-	-	-										1%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy non-eligible-activities (B)		4,869.3	98%																
TOTAL (A + B)		4,973.5	100%																

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

	Share of turnover/total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	-	2%
CCA	-	-
WTR	-	-
CE	-	1%
PPC	-	-
BIO	-	-

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

The proportion of CapEx associated with the 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, 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 2023 (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 €1 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 2023	See
Intangible assets	127	Chapter 6, note 5.2 "Licences"
Property, plant and equipment	401	Chapter 6, note 5.3 "PP&E"
IFRS 16 right-of-use assets	669	Chapter 6, note 5.5 "Leases"
TOTAL CAPEX – TAXONOMY	1,197	

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

Economic activities	Year		Substantial contribution criteria											DNSH criteria ("Does Not Significantly Harm")				Proportion of Taxonomy aligned (A.1) or eligible (A.2) CapEx in 2022	Category enabling activity	Category transitional activity
	Code(s)	CapEx	Proportion of CapEx in 2023	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards				
	€m	%	(b)(c)	(b)(c)	(b)(c)	(b)(c)	(b)(c)	(b)(c)	(b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%			
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1 Environmentally sustainable activities (Taxonomy-aligned)																				
Residential care activities	CCA 12.1	90.1	8%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	Y	4%	
CapEx of the environmentally sustainable activities (Taxonomy-aligned) (A.1)		90.1	8%	0%	8%	-	-	-	-	Y	Y	Y	Y	Y	Y	Y	Y	Y	12%	
Of which enabling		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	E
Of which transitional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	T
A.2 Taxonomy-eligible activities but not environmentally sustainable activities (not Taxonomy-aligned activities)^(a)																				
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL		
				(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)		
Construction of new buildings	CCM 7.1/ CCA 7.1/ CE 3.1	94.9	4%	EL	EL	N/EL	EL	N/EL	N/EL										0%	
Acquisition and ownership of buildings	CCM 7.7/ CCA 7.7	16.0	1%	EL	EL	N/EL	N/EL	N/EL	N/EL										0%	
Residential care activities	CCA 12.1	233.9	19%	N/EL	EL	N/EL	N/EL	N/EL	N/EL										17%	
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		297.3	25%	1%	19%	-	-	-	-										17%	
CapEx of Taxonomy eligible activities (A.1+A.2) (A)		387.4	32%	1%	27%	-	-	-	-										29%	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
CapEx of Taxonomy-non-eligible activities (B)		809.7	68%																	
TOTAL (A + B)		1,197.2	100%																	

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

	Proportion of CapEx/total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	-	5%
CCA	8%	32%
WTR	-	-
CE	-	4%
PPC	-	-
BIO	-	-

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

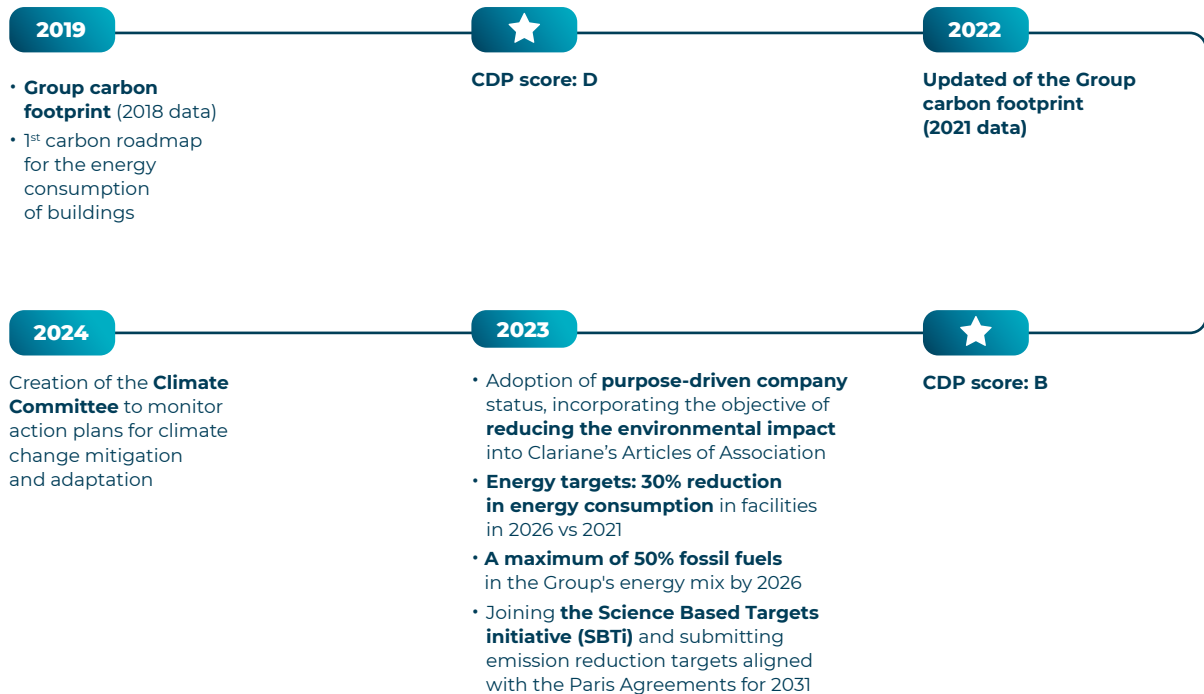
The overall amount of the Clariane Group's operating expenses meeting the definition of the Taxonomy represented 2.8% of total consolidated operating expenses in 2023 (vs. 3.0% in 2022), i.e., €109 million out of total operating expenses of €3,971 million (vs. €104 million out of €3,531 million in 2022). As in 2022, the Group has chosen to apply the materiality exemption allowed by Paragraph 1.1.3.2 of Appendix I of the Delegated Regulation of July 2021.

Economic activities	Year		Substantial contribution criteria							DNSH criteria ("Does Not Significantly Harm")					Proportion of Taxonomy aligned (A.1) or eligible (A.2) OpEx in 2022	Category enabling activity	Category transitional activity	
	Code(s)	OpEx	Proportion of OpEx in 2023	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy				Biodiversity
Text	Currency	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																		
A.1 Environmentally sustainable activities (Taxonomy-aligned)																		
OpEx of the environmentally sustainable activities (Taxonomy-aligned) (A.1)																		
Of which enabling																		
Of which transitional																		
A.2 Taxonomy-eligible activities but not environmentally sustainable activities (not Taxonomy-aligned activities)⁽⁹⁾																		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)																		
OpEx of Taxonomy eligible activities (A.1+A.2) (A)																		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																		
OpEx of Taxonomy-non-eligible activities (B)																		
TOTAL A + B		109.3	100.0%															

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

3.6.2 Commit to a low-carbon trajectory

Clariane is committed to a low-carbon roadmap, aimed at limiting the environmental footprint of its activities by improving the energy performance of its buildings, and by adapting its operations to the current climate emergency context.



3.6.2.1 Governance

Environmental issues are reviewed and monitored at the Board of Directors level by the Ethics, Quality and CSR Committee, which met four times in 2023.

Climate risks and the environmental impact of activities are also taken into account in the Group's risk assessment as part of the risk mapping, which includes a risk dedicated to global warming and damage to the environment. The risk assessment and monitoring is presented to the Board of Directors' Audit Committee.

Throughout 2023, environmental issues were brought to the attention of the Group Management Board by the Group's Engagement, Brand and Quality Department. Within this extended organisation, the CSR Department is in charge of implementing the Group's environmental strategy, together with the Group's Real Estate Department for matters related to the real estate portfolio.

The environmental strategy is presented and monitored on a fortnightly basis by the Group's CSR Steering Committee, chaired by the Chief Executive Officer.

The Mission Committee also monitors the progress of environmental initiatives, and more specifically the reduction of the energy-related carbon footprint, defined as a priority action in one of Clariane's five commitments (Sustainability) as a purpose-driven company.

A selection of environmental indicators are monitored during the monthly business reviews carried out in every Group country and an environmental indicator is also systematically included in the criteria for the variable compensation of employees.

In addition, a specific governance has been put in place to ensure the deployment of the environmental strategy.

In 2023, a working group dedicated to energy management – known as the “Energy Sprint” – created in 2022 and bringing together all countries of operation and their business experts, structured and continued its work.

Its objective is to:

- define and manage a strategy to improve energy efficiency in our facilities;
- reduce the energy consumption of our facilities;
- diversify the Group's energy mix to increase the share of local, green and renewable energies.

The areas of work are as follows:

- raise awareness and train teams on optimising economical and efficient use of energy;
- identify, quantify and plan the deployment of technical mechanisms for improving energy efficiency, reducing the energy consumption of facilities and measuring consumption;
- secure and diversify energy supplies with the aim of significantly increasing the use of local, green and renewable energies.

The country teams are autonomous in the implementation of the initiatives taken to achieve the objectives.

Property projects presented to the Investment Committee now include energy and carbon footprint criteria in their analysis, with requirements linked to the Group's objectives and future regulations. If these requirements are not met, an energy efficiency action plan must also be submitted to the Committee when the project is reviewed.

A Climate Committee was set up in early 2024. It brings together the main Group functions responsible for monitoring climate change mitigation and adaptation action plans.

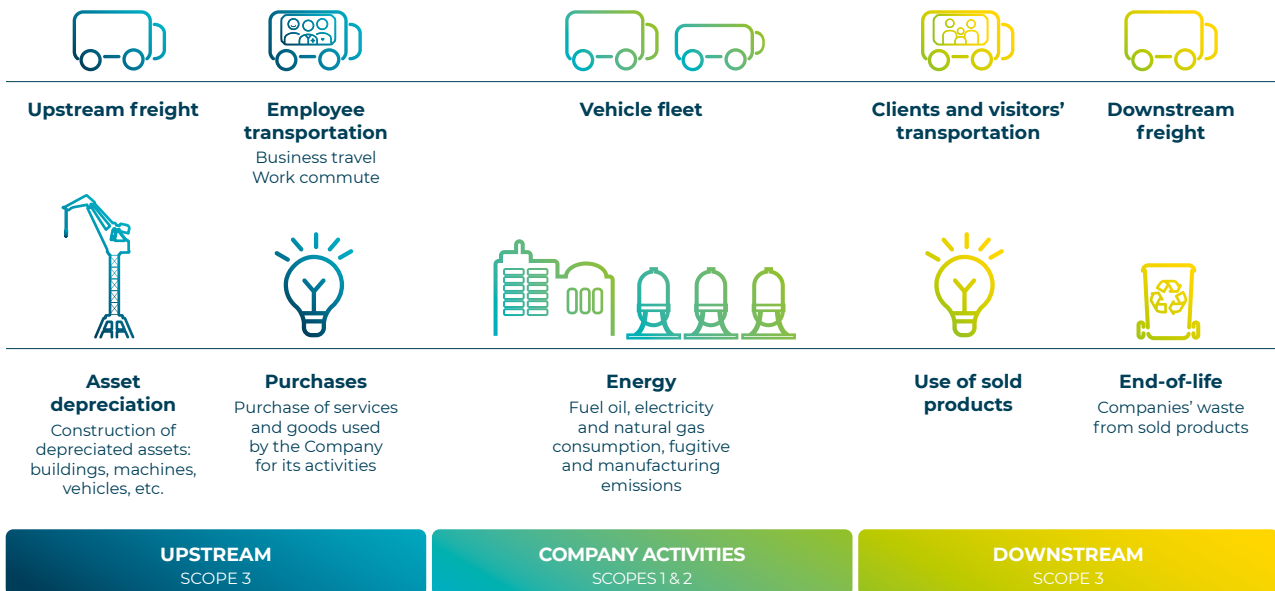
3.6.2.2 Identify Clariane's priority environmental challenges

Clariane updated its Carbon Footprint with an independent firm in 2022, using the most accurate data available, in order to have the most robust and comprehensive image possible

of the Group's carbon footprint with regard to its direct and indirect emissions (Scopes 1, 2 & 3, according to the GHG Protocol)⁽¹⁾.

Group carbon footprint 2021

PRIMARY SOURCES OF EMISSIONS IN A CARBON FOOTPRINT ASSESSMENT



(1) According to the Greenhouse Gas Protocol:

– Scope 1: direct emissions from sources owned or controlled by the reporting entity;

– Scope 2: indirect emissions related to the consumption of electricity, heat or steam necessary for the manufacture of the product or the operation of the reporting entity;

– Scope 3: other indirect emissions related to the supply chain (upstream or downstream) and the use of products and services.

BREAKDOWN OF CARBON EMISSIONS (2021 data)

Nearly 600,000 metric tons of CO₂ equivalent were emitted in 2021 and break down as follows, in accordance with the GHG Protocol methodology:

Scope according to the GHG Protocol	TCO ₂ e
Scope 1	107,381
Scope 2	42,092
Scope 3	448,576
TOTAL	598,049

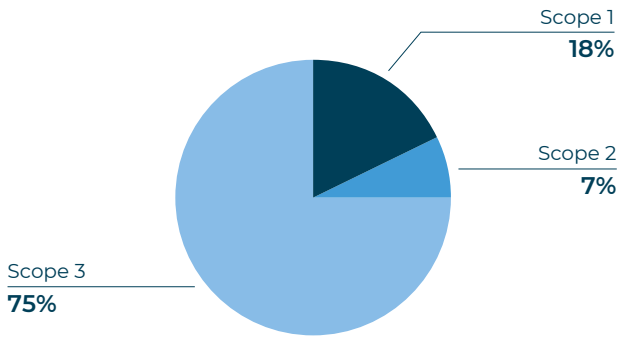
Item (GHG Protocol)	Title of emission item	Emissions (in tCO ₂ e)
SCOPE 1		107,381
1-1	Direct emissions from stationary combustion sources	98,816
1-2	Direct emissions from mobile combustion sources	4,340
1-3	Direct emissions from non-energy processes	
1-4	Direct fugitive emissions	4,225
1-5	Emissions from biomass (soil and forests)	
SCOPE 2		42,092
2-1	Indirect emissions from electricity consumption	42,092
2-2	Indirect emissions from the consumption of energy other than electricity (steam, heat, cooling)	-
SCOPE 3		448,576
Scope 3 Upstream		448,576
3-1	Purchases of goods and services	248,299
3-2	Fixed assets	83,501
3-3	Energy-related emissions not included in Scopes 1 & 2	25,427
3-4	Inbound freight	12,936
3-5	Waste	26,902
3-6	Business travel	2,702
3-7	Commuting	48,808
3-8	Leased assets: upstream	
Scope 3 Downstream		-
3-9	Outbound freight	
3-10	Processing of products sold	-
3-11	Use of products sold	-
3-12	End-of-life of products sold	-
3-13	Leased assets: downstream	-
3-14	Franchises	-
3-15	Investments	-
TOTAL		598,049

3

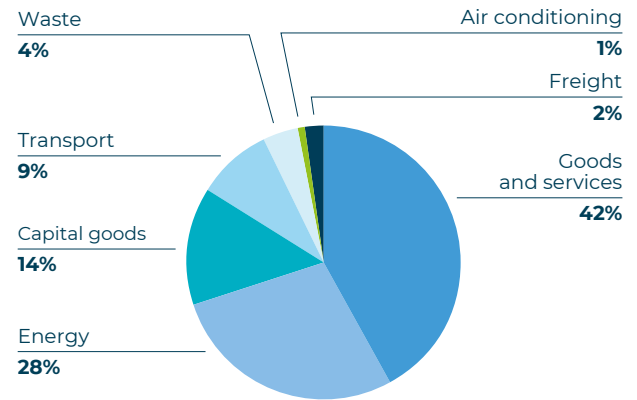
Environmental, social and corporate governance

Reduce our environmental footprint

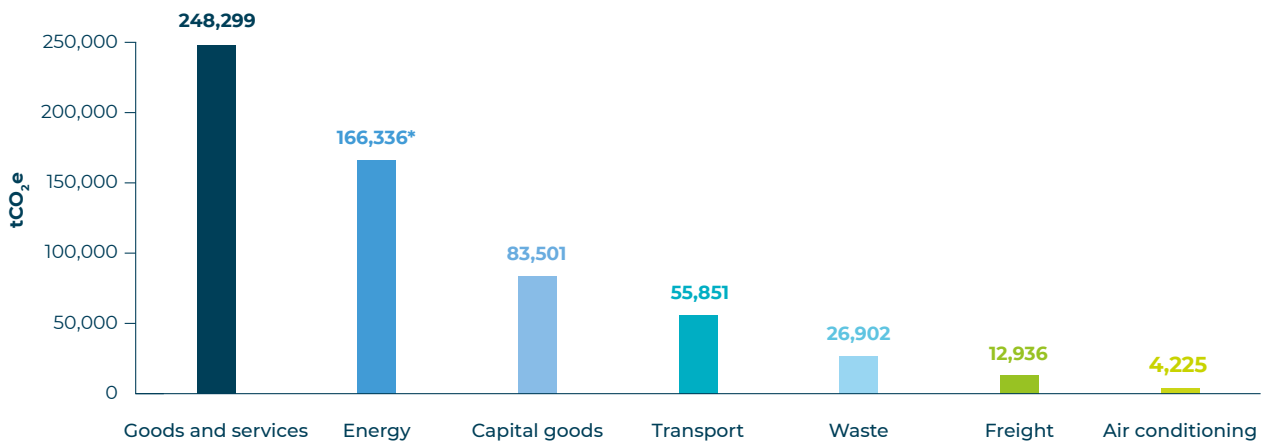
BREAKDOWN BY SCOPE (2021 DATA)



BREAKDOWN BY EMISSIONS SOURCE (2021 DATA)



BREAKDOWN OF CARBON EMISSIONS (2021 DATA)



* Data adjusted in 2023 to reflect improvements in reporting in terms of completeness, quality and harmonisation of data. See section 3.6.3.

Commitment to the Science Based Targets initiative

In 2023, the Group committed to the Science Based Targets initiative, and submitted short-term carbon emission reduction targets aligned with the Paris Agreement. Its objectives are currently being reviewed by the SBTi teams with a view to final approval in 2024

3.6.3 Reduce the environmental footprint of the Group's real estate portfolio – Scopes 1 & 2 of the carbon footprint assessment

A first specific roadmap for cutting building energy consumption was drawn up in 2020, with a target of a 40% reduction in carbon intensity per sq.m. by 2030 compared to 2019, i.e., versus a baseline of 41 kgCO₂e per sq.m.

In the context of the energy supply crisis and inflation, the Group has set itself two new objectives for 2026:

- reducing its total energy consumption by 30%, based on 2021 consumption volumes, by adapting its practices, equipment and buildings;

Action levers identified for existing buildings

Energy improvement work

As part of the Group's energy and low-carbon pathway, these actions led to the definition and implementation of multi-year investment plans (CapEx) consisting in modernising building systems to meet or exceed national energy efficiency standards, incorporating renewable energy sources and integrating intelligent building technologies.

These energy CapEx investment plans were drawn up on the basis of the energy and real estate data in the Clariane portfolio to group together sites with high potential for energy savings, indicating the time horizon of the return on investment and savings in terms of CO₂ per MWh and financial amounts per year.

These were established by country taking into account:

- local building regulations;
- the assessment of the portfolio and its energy performance.

Criteria such as energy performance, building age, size, energy source system and the results of on-site energy audits carried out with certain owners were taken into account.

These plans may evolve according to changes in equipment technologies, investment opportunities in the countries of operation, and public support policies.

Three main programmes have been identified:

- energy efficiency improvements; an Energy Performance Programme was launched aimed at reducing the site's energy consumption and carbon footprint, drawn up based on an analysis of the various key technical levers for improving energy efficiency for each site and by country;

- reducing the share of fossil fuels and energy produced mainly from fossil fuels to 50% of its energy mix.

Each year, the attainment of the objectives set as part of the pathway are verified.

The operational actions and their impacts on reducing energy consumption and greenhouse gas emissions are identified. Further to technical and financial feasibility studies, the action plans are scheduled within the Group's buildings over the short, medium and long term.

These levers include installing energy efficient lighting, heating, ventilation and air conditioning (HVAC) systems, heat pumps, building management systems; and replacing air handling units, insulation, windows and doors;

- identifying renewable energy sources: solar, geothermal and biomass to produce clean energy on site have been studied. In addition, a comprehensive assessment of on-site solar and geothermal potential has been undertaken;
- identifying smart construction technologies: smart building technologies such as energy management systems, smart thermostats, building management systems and energy management systems to optimise energy use have been integrated into the BMS/HMS (Building Management System/Heating Management System) programme.

A pilot programme is underway in France and Germany to assess the potential of these technologies at eight sites, with promising results to date. A comprehensive evaluation of smart meter mapping and the HMS programme has been carried out based on the results of the pilot programme.

Lastly, various contracting strategies have been analysed to determine the most appropriate for the Group. Analysis of the types of contracts available – such as Energy Performance Contracts (CPE) and Power Purchase Agreements (PPA) – allowing for direct or third-party financing. Government incentive and national utility programmes are also monitored, as financial assistance or tax benefits can help offset the cost of improving the energy efficiency of buildings.

In addition, the scheduling of regular maintenance operations through proactive facility maintenance programmes is key to ensuring the optimal operation of energy-efficient systems. Regular maintenance helps to prevent the system's efficiency from deteriorating over time.

FRANCE

An energy pathway has been established to significantly reduce energy consumption by 2026. It is largely based on the results of **energy audits carried out on 70 facilities**, and includes the use of renewable energies and smart building control systems. It also includes the introduction of an **energy performance contract** – targeting a 30% reduction in consumption – in **37 of the largest energy users** among the pilot sites.

GERMANY

Thirteen facilities underwent **energy audits** in 2023, contributing to the construction of the energy pathway.

Over 30 facilities have undergone building renovation, including:

- 23 facilities for LED relamping;
- 7 facilities for hydraulic calibration.

ITALY

Buildings continue to be the focus of targeted investments aimed at reducing their energy consumption:

- **automatic energy consumption control and monitoring systems** were implemented at **10 sites** in 2023 and are planned for 14 additional sites in 2024;

BELGIUM

Energy performance contracts have been in place for a number of years on almost the entire portfolio, i.e., **84 sites**. They define the energy efficiency investments, including the installation of renewable energy systems, as well as the rules and maintenance practices best aligned with achieving the reduction targets.

Buildings continue to be the focus of targeted investment to reduce energy consumption, with boiler and joinery replacements continuing in 2023. Just under **1,100 energy saving initiatives** have been completed across the portfolio as part of the **energy savings certificates (CEE)** scheme. In 2023, energy savings measures focused on **LED** relamping (switch to LED lighting), insulation of hot water and heating networks, and **replacement of thermostatic heads** and showerheads.

90 sites have also had their hot water and heating networks insulated.

Automated control and monitoring of energy consumption was implemented in three pilot facilities in 2023, with positive results in terms of reducing consumption by controlling and regulating indoor temperatures in facilities (reducing overheating).

- **Heat pumps** have been installed at **10 sites** to electrify heating and cooling.

In line with the country's energy pathway, a call for tenders for energy performance contracts has been launched for 22 sites with very high energy consumption. The aim is to reduce consumption at these sites by 25%.

Sharing best practices with other Group countries planning to introduce this type of service contract was a key factor in validating this type of contractual strategy and confirming the energy pathways of other countries.

Changes in the energy mix to promote low-carbon energy and self-consumption

The Group is diversifying its energy mix by reducing the use of fossil energies, such as gas, propane or fuel oil, and by

expanding the purchase or self-consumption of renewable energies, for instance solar panels and geothermal energy.

Solar power potential has been studied on a large scale in France, Italy, Spain and Germany.

BELGIUM

By the end of 2023, the **68 facilities** representing 100% of solar potential, i.e., **more than 50% of the portfolio**, were equipped with **solar panels**.

GERMANY

Solar potential has been assessed on most of the real estate portfolio. The contracting of solar energy production services for our buildings is currently being examined.

ITALY

A study of the solar potential of the portfolio has been carried out, and a first tranche of eight sites have been equipped with **solar systems (generating capacity of**

SPAIN

Solar energy potential studies have been carried out at most sites.

Three sites are already producing solar power, and 10 other facilities are in the process of finalising their contracts.

FRANCE

A schedule has been drawn up to gradually replace all fuel oil boilers still present in the real estate portfolio with less carbon-intensive energy sources.

Solar potential has been assessed on most of the real estate portfolio. Tenders for the installation of solar panels have been launched for 15 sites.

All electricity consumed in 2023 was covered by green energy certificates.

Forty-nine sites are connected to **local heating networks**, with plans to decarbonise their energy sources in the coming years.

1.5 GWh per year). Green energy production service contracts are currently up for tender at **a further 28 sites** in other regions (for a volume of **3.6 GWh per year**).

All electricity consumed in 2023 was covered by green energy certificates.

Thirteen sites have also been connected to **heating networks**, bringing the total to **20 facilities**.

In addition, **10% of the gas consumed in 2023 was biogas**, reducing the carbon impact of this consumption.

Monitoring and managing energy consumption

Since 2021, a central platform has been in place to consolidate energy consumption across the Group. This tool monitors the energy performance of the real estate portfolio, in particular by automating certain indicators related to the activity, such as energy consumption per bed, per sq.m., or by type of activity, as well as the associated carbon emissions. This tool will also allow energy performance to be compared between similar buildings and against levels required by future regulations.

In 2023, energy-related data governance was formalised, allowing for more granular reporting and data control, and the availability of data in monthly dashboards.

Smart gas, electricity and water meters have been installed in some countries, enabling better monitoring and management of energy and water consumption. This programme will be extended to other countries in the coming years. **More than 50% of the real estate portfolio is also equipped with connected temperature sensors**, allowing energy use to be controlled and adjusted based on temperature data.

A smart heating control system has been tested at nine sites in France and Germany, with convincing results in terms of reduced consumption (as much as 15% to 20% for some sites). Based on these results, a wider rollout will take place in France in 2024.

FRANCE

France has a digital energy consumption and temperature monitoring system, with **over 80% of gas and electricity sensors connected**. This allows energy consumption to be constantly monitored and strategies to be adapted in line with building performance.

This year saw the launch of a successful building management system (**BMS**) **pilot at six sites**, which will lead to contracting and large-scale rollout at around a hundred sites in 2024.

UNITED KINGDOM

All sites are equipped with connected electricity sensors.

BELGIUM AND NETHERLANDS

All sites in these countries are equipped with connected water, gas and electricity sensors. This allows energy consumption to be constantly monitored and strategies to be adapted in line with building performance.

ITALY

Italy has successfully installed connected water, gas and electricity sensors at a pilot site and is rolling out a plan covering a large part of its portfolio in 2024.

Raising awareness of usage among teams and service providers

A European campaign to raise awareness of eco-friendly actions was carried out in 2023, and best practices were identified and shared in each country. An e-learning module on the right things to do in facilities and offices has been produced and given to all employees.

In 2023, training on technical management of heating and air conditioning systems was rolled out in all countries to train technical managers and portfolio managers.

We have increased our calls on our regular servicing and maintenance providers, with a particular emphasis on preventive maintenance, to ensure that energy-efficient systems operate optimally.

FRANCE

All portfolio managers and **334 technical managers have been trained in the proper control and maintenance of heating and hot water systems**, which are very important in terms of energy savings.

Awareness has also been raised among project managers, who act as influencers on these issues, and among our maintenance providers, with increased demands for site energy optimisation.

A **newsletter** sharing best practices and outcomes has been rolled out across the network.

Temperatures are monitored daily and energy consumption is analysed monthly, based on historical data for the same period and compared with the consumption of facilities in the same geographical area, as well as with sector ratios provided by ADEME⁽¹⁾. The aim is to be able to identify and react to excessive consumption by implementing corrective action plans.

GERMANY

A campaign to check the heating systems at 90 sites was carried out by the maintenance service provider, who took the opportunity to train the sites' technical managers on how to better manage the heating and ventilation systems.

A heating management system has also been installed at three sites, and a pilot programme has been launched to initiate the implementation of **ISO 50001 certification**.

(1) French environment and energy management agency.

BELGIUM AND NETHERLANDS

Training was provided for heating, ventilation and air conditioning (HVAC) technical managers for the Brussels region in 2023. It will continue in the other regions in

2024. E-learning modules **on relamping, regulation and water consumption were dispensed to all site technical managers in the autumn.**

ITALY

Training on **improving the use of these systems was given to all technical managers** before the 2023 heating season.

Communication highlights included an internal “For the Planet” campaign and an e-learning programme rolled out to all employees on everyday eco-friendly actions.

Action levers for new buildings

The construction of buildings weighs on the Group's carbon footprint. In addition to the mechanisms identified for the existing buildings currently operated by Clariane, the Group has also committed, since 2020, 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.

These buildings comply with the requirements of thermal and low-carbon regulations, and therefore need less energy. At the end of 2023, 100% of the Group's portfolio of new projects consisted of projects that will be eligible for certification.

In 2023, 92% of the facilities opened by the Group were certified, i.e., 59 facilities.

FRANCE

The “Le Prunelier” care home has obtained the highest level of HQE certification.

Two “*Les Essentielles*” assisted living facilities also opened in Nice and Le Raincy and obtained HQE certification in 2023.

All the Ages & Vie facilities (shared housing) opened in 2023 – i.e., 47 houses – earned NF HABITAT HQE certification.

GERMANY

The facility opened in Haren, with 22 co-living and 19 day care places, has obtained the “KfW-40” label.

Results in 2023**Energy consumption****CHANGE IN ENERGY CONSUMPTION VOLUMES (kWh)**

	2021	2022	2023	Change 2021-2023
Total volume	845,101,539	772,457,644	737,493,507	-13%

Retrospective adjustments have been made to the 2021 and 2022 data, as explained below.

CHANGE IN ENERGY CONSUMPTION VOLUMES BY COUNTRY (kWh)

	2021	2022	2023
Belgium	112,295,214	108,099,323	104,378,135
Germany	273,997,663	229,464,327	204,328,326
Spain*	14,194,529	13,253,318	12,827,044
France**	338,993,776	303,298,128	288,023,861
Italy	88,957,640	94,510,554	101,583,962
Netherlands	16,662,718	17,342,153	17,586,823
United Kingdom		6,489,841	8,765,356

* Excluding Grupo 5 sites.

** Excluding Petits-Fils sites.

Retrospective adjustments have been made to the 2021 and 2022 data, as explained below.

CHANGE IN ENERGY INTENSITY FOR SITES OPERATING CONTINUOUSLY FOR 12 MONTHS

(kWh/sq.m./year)

2021	2022	2023	Change 2021-2023
178	160	151	-15%

Retrospective adjustments have been made to the 2021 and 2022 data, as explained below.

Historical data for 2021 and 2022 have been adjusted compared with previously published information to reflect improvements in reporting in terms of completeness, quality and harmonisation of data. In terms of total energy volumes, the variations linked to adjustments are less than 3% for 2021 and 6.5% for 2022.

The reduction in energy consumption per sq.m. observed between 2021 and 2023 was due to:

- a portfolio using less energy thanks to accelerated renovation of the real estate portfolio, which began in 2018, and new certified buildings aiming for very good thermal performance;
- the behavioural factor, with teams becoming more aware of the environmentally-friendly measures needed to avoid excessive consumption in the context of the energy and environmental crisis (temperature control, regulation of heating);
- the control of consumption related to the measures applied during the Covid-19 pandemic to the operation of ventilation systems and CO₂ sensors to monitor internal temperatures;
- formalised energy consumption data management, a more robust reporting process and the sharing of results internally, within bodies, but also through awareness-raising campaigns.

Group energy mix

	Electricity	Gas	Fuel oil	Propane gas	Urban heating networks	Solar	Wood
2021	33%	54%	4%	2%	6%	0%	0.5%
2022	36%	52%	3%	2%	6%	0.5%	0.4%
2023	37%	52%	3%	2%	5%	0.6%	0.4%

Carbon emissions related to energy consumption

CO₂ EMISSIONS FROM ENERGY CONSUMPTION (kgCO₂e)

	2021	2022	2023	Change 2021-2023
Total volume (location-based methodology)	165,810,950	150,164,778	142,738,085	-14%
Total volume (market-based methodology)	-	-	128,596,763	-

As retrospective adjustments have been made to the 2021 energy data, the associated 2021 carbon emissions have also been adjusted in relation to those linked to energy consumption in the Group's 2021 carbon footprint.

	2021	2022	2023
Belgium	24,852,080*	23,246,778*	19,504,498**
Germany	62,921,941*	52,774,034*	30,284,797**
Spain	3,339,278*	3,111,429*	677,091**
French	50,243,402*	43,409,752*	48,234,135**
Italy	20,119,256*	21,373,838*	26,264,424**
Netherlands	4,334,992*	4,682,445*	1,969,289**
United Kingdom	-	1,566,503*	1,662,529**

* Location-based methodology.

** Market-based methodology.

CHANGE IN CARBON EMISSION INTENSITY FOR SITES OPERATING CONTINUOUSLY FOR 12 MONTHS

(kgCO₂e/sq.m.)

	2019	2020	2021	2022	2023
Intensity ratio (location-based methodology)	41.0	37.8	35.0	31.0	29.2
Intensity ratio (market-based methodology)	-	-	-	-	26.3

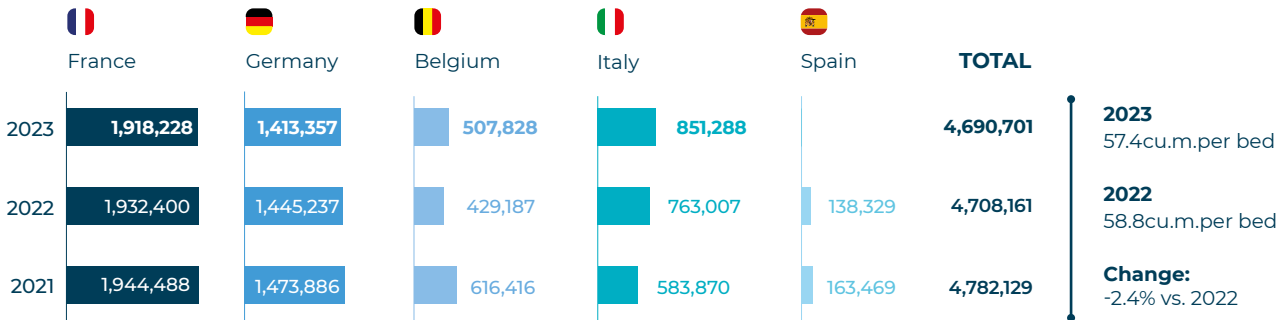
From 2023, the Group will publish a carbon footprint based on market-based methodology, i.e., using the emission factors of its energy suppliers where available, and if not available, those of the Association of Issuing Bodies (AIB) for the residual mix, for volumes of electricity. A location-based methodology, i.e., calculations based on national emission factors issued by the national energy agencies, was used previously. Using the same methodology as in previous years (location-based), the kgCO₂e/sq.m. ratio for energy consumption would have been 29.21 kgCO₂e/sq.m.

The reduction in carbon emissions per sq.m., observed between 2023 and 2022 was due to:

- the Group's strategy of promoting less carbon-intensive energy sources;
- improved energy performance of buildings, resulting in lower energy consumption;
- the updating of emission factors in 2023 and the adoption of the market-based calculation methodology, which is more accurate as it is based on suppliers' emission factors rather than average emission factors by country, and allows the Group to benefit from decarbonisation initiatives undertaken as part of its energy purchasing strategy.

The Group also monitors the water consumption at its sites:

Water consumption (cu.m.)



Water consumption data for Spain, the United Kingdom and the Netherlands could not be consolidated for the 2023 report. In terms of monitoring water consumption, the smart meters currently being deployed in certain countries will enable swifter data feedback.

Initial analysis was carried out based on 2022 data by asset type, to compare with average consumption of countries and facilities. This initial assessment is an essential first step in establishing a roadmap for the use of water in the Group's operations, which includes reducing water consumption.

Measures to reduce water use – whether through eco-friendly actions, system maintenance or more energy-efficient equipment – also help to improve energy efficiency, which is impacted by consumption of domestic hot water and water for the heating network.

FRANCE

All technical managers, maintenance technicians and asset managers receive annual training on water management. Water consumption is analysed on a monthly basis with regard to historical data over the same period, and by comparing it with the consumption of facilities in the same geographical area, as well as with sector ratios provided by ADEME⁽¹⁾, in order to be able

to identify and address overconsumption, in particular by repairing leaks, regulating flushing and automatic watering of green spaces.

An automated solution for monitoring water consumption (smart metering) was identified in 2023. A study on deploying smart metering is to be launched in 2024.

BELGIUM AND NETHERLANDS

In order to control their water consumption, the facilities have adopted automated consumption monitoring systems. These automated systems are linked to the

water meter and systematically provide alerts when consumption is above average. A water management system has also been implemented.

ITALY

Technical managers in Italy have been trained on the subject of water as part of the “use better and use less” awareness-raising campaign.

(1) French Environment and Energy Management Agency.

3.6.4 Reducing the Group's environmental footprint resulting from its value chain – Scope 3 of the carbon footprint

3.6.4.1 Decarbonisation of purchasing

Scope 3 emissions account for 75% of Clariane's carbon footprint, including 42% from the purchase of goods and services, so reducing them is key to improving the environmental impact of the Group's activities.

Clariane's Responsible Purchasing Charter was updated in 2023 – for implementation in 2024 – to mention in particular that the Group has committed to the Science Based Targets initiative (SBTi), undertaking to reduce its carbon emissions by adopting a reduction pathway aligned with the Paris Agreement. In order to achieve its reduction targets, supplier commitment is key, and requests to share supplier data enabling the carbon footprint of purchased products and services to be calculated accurately are therefore being stepped up. This is in order to promote supplier initiatives aimed at reducing their own footprint, such as eco-design processes, limiting packaging and optimising logistics.

Incorporating CSR issues into the purchasing process and supplier dialogue is an ongoing area of work for the Group. For example, an initiative has been launched to identify CSR criteria to be included in the tender phase to identify suppliers committed to reducing their environmental footprint.

The analysis of the purchasing function's carbon footprint and reduction levers is based on a study carried out with an independent consulting firm in 2021 and 2022 to:

- identify the most emissions intensive purchasing categories;
- determine the mechanisms for action leading to an impact reduction, without affecting the quality of products or services;
- model the associated emissions reduction potential.

3.6.4.2 Catering

More than 80 million meals are served every year within the Group. The menus are based on a food plan validated by accredited dietitians, in accordance with nutritional recommendations. Clariane is committed to ensuring the well-being of residents and patients by offering meals that are pleasurable, family-oriented and sustainable.

Catering is the second largest source of carbon emissions within the Group. In 2021, the teams in France conducted a study with independent consulting firms, including one specialised in responsible catering. This work made it possible to identify mechanisms for reducing emissions, in the short and medium term, for a sample of menus offered in the facilities. New recipes with equivalent nutritional contributions, but a reduced environmental footprint, have been validated.

Among the mechanisms identified are the following:

- favouring plant-based proteins over animal proteins, when possible;

- favouring white meat over red meat;
- favouring supply of local origin;
- reducing food waste.

Support for local producers also helps to reduce greenhouse gas emissions related to the production and transport of ingredients used to prepare meals in facilities.

During this study, the eating habits of residents, as well as emblematic and regional dishes, were taken into account.

This approach was initially carried out in France, where the identified mechanisms made it possible to develop an action plan for 2022, which included the new references in the food plans. The results were also shared with the purchasing directors of the various countries, in order to roll out the approach to the entire Group over the coming years.

FRANCE

All fish served in the facilities come from sustainable fishing (eco-label). Menus are planned for periods of five weeks and are updated each season in accordance with the seasonality of food products.

ITALY

A weekly vegetarian day was organised in the facilities.

3.6.4.3 Employee transport

Employee transport, including commuting and business travel, represents 9% of the Group's carbon emissions.

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 or cycling.

Depending on the country of operation concerned, the regulations and infrastructure equipment dedicated to soft mobility or to the charging of electric vehicles differ,

but the Group's travel policy recommends favouring videoconferences, whenever possible, and asks employees to take the train for journeys that last less than four hours.

Car policies are gradually being revised, to reference less emissive vehicle models. In France, a study was carried out in 2023 on the electrification of the company fleet, with implementation planned for 2024. The new policy will allow employees eligible for a company car to choose between an electric vehicle or a sustainable mobility credit to cover travel by train, bicycle or public transport.

In addition to promoting working from home when possible, in some countries a financial contribution to public transport subscriptions and a bicycle mileage allowance have been introduced.

3.6.4.4 Waste reduction and recycling strategy

The Group's environmental footprint also includes waste, which accounted for 4% of the Group's greenhouse gas emissions in 2021. The transport, treatment and transformation of waste have impacts on ecosystems. Reusing waste as a resource in order to limit the extraction of raw materials in a circular economy is an issue in terms of climate change, but also a matter of pollution. The Group's environmental strategy therefore includes improving waste management and waste recovery.

The Group's waste management strategy consists of optimising selective sorting in all its facilities, reducing the quantities of residual waste (household waste), with a Group objective – that has been achieved – of a 5% reduction in residual waste per bed by 2023 compared to 2019, and improving the recycling of the various waste streams.

3.6.4.4.1 Optimising waste sorting

Awareness-raising campaigns on sorting instructions (posters, procedures, training in team meetings, etc.) are carried out in the facilities.

FRANCE

Waste sorting has been optimised at more than 350 facilities since 2020, enabling more than 6,000 tonnes of waste to be recycled.

This transformation involves various stages within the facilities:

- the implementation of new waste streams with dedicated sorting equipment for deposit and collection. The trolleys of employees responsible for cleaning and maintenance have been adapted to collect three waste streams;

- recourse to an eco-organisation for furniture waste;
- the on-site teams – cleaning and maintenance, nurses, managers and catering staff – have been trained and made aware of the correct use of this new equipment and the changes required in day to day practices.

The optimisation of waste management has led to savings, which have been invested in the implementation of new sorting channels, contributing to better waste recovery.

The Group is working to improve the recovery of its waste, with a particular focus on bio-waste.

FRANCE

In 2021, a partnership was signed for 64 facilities in the Paris region to promote the methanisation and composting of kitchen and restaurant room waste. In 2023, this partnership generated around 300 MWh of

renewable gas and 280 metric tons of fertiliser. At the facilities in the Lyon and Marseille region, biowaste collection amounted to 150 metric tons in 2023.

NETHERLANDS

A bio-waste sorting campaign has begun to equip all sites with bio-waste sorting containers in order to recycle this organic matter and reduce the tonnage of residual waste.

RECYCLING OF IT EQUIPMENT

Used computers are entrusted to an organisation that deconditions, secures and reformats them, and then recycles them for use by other users.

3.6.4.4.2 Waste results

Residual waste

The Group carried out an assessment of its waste volumes in 2020 based on 2019 data, and set itself the target of reducing its residual waste volumes per bed by 5% by 2023 compared with 2019, residual waste volumes being an indicator of the improvement in waste sorting.

Residual waste (household waste) is defined as any waste remaining after sorting and being sent to available channels for collection and recovery. The reduction in the volume of residual waste is therefore an indication of improved sorting

of waste, the establishment of new waste sorting channels, and successful policies aimed at reducing or avoiding waste at source, for instance by reducing single-use or eliminating overwrapping.

In 2023, the volume of waste per bed (excluding the United Kingdom) is 427 kg, representing a decrease of 16% compared to 2019.

The reporting work carried out in recent years has made it possible to reduce the proportion of data extrapolated on the basis of the 2020 assessment, in favour of estimated or weighted data. Data are consolidated on the basis of supplier reporting and questionnaires.

RESIDUAL WASTE VOLUMES IN 2023

France	16,631,888	2023	427 kg of residual waste/bed/year
Italy	3,573,186	2019	509 kg of residual waste/bed/year
Germany	9,285,622		
Belgium	4,950,963	Reduction	-16%
Spain	1,700,448		
Netherlands	516,186		
TOTAL	36,658,293		

Infectious medical waste

Infectious medical waste is a sub-category of medical waste. This infectious medical waste, as defined by the Group, is waste that presents a risk of infection because it contains viable microorganisms, or their toxins, which are known to cause (or one has good reason to believe may cause) diseases in humans or other living organisms due to their nature, quantity or metabolism.

This waste is inherent to the Group's healthcare activity. In accordance with national laws, the management of infectious medical waste is associated with specific internal procedures within the Group. They provide details about how

to proceed and take the usual precautions to identify, store and eliminate medical waste, including infectious waste, while ensuring the safety of people and the protection of the environment.

Depending on the countries in which the Group operates and their respective regulations, infectious medical waste may be counted with residual waste, collected by the doctors who administer the care, or by pharmacies, which explains why quantitative data cannot be systematically collected separately. A total of 87,434 kg of infectious medical waste was collected in France, Spain and Belgium in 2023.

3.6.5 Taking into account the impact of the activity on ecosystems and biodiversity

Aware that ecosystem services are essential for human well-being and health, and that biodiversity and climate change are closely related, Clariane joined the Biodiversity Impulsion Group's applied research programme in 2021.

This initiative brings together 16 urban actors within the Sustainable Real Estate Observatory. Observing that real estate activities and densification have a strong impact on biodiversity – in particular through the extraction of materials and soil artificialisation – this programme aims to measure and accelerate the contribution of city stakeholders, by defining a common system for measuring and managing the biodiversity of a real estate project in its territory.

In 2022, work was carried out to define common indicators and develop a measurement tool that can be used when developing a new project or in existing projects. This tool was made available on an open source basis in 2023 on the R4RE (Resilience 4 Real-Estate) platform. It can be used to analyse real estate projects:

- sensitivity of the site to environmental challenges;
- biodiversity hosting potential of an existing building;
- land take impact of a real estate development;
- nature-related co-benefits (in particular, reducing urban heat islands, regulating rainwater, improving air quality, and user health and well-being).

An initial biodiversity assessment of the Group's real estate portfolio using this tool is planned for 2024.

FRANCE

In 2023, impact studies were carried out in France on new projects including for the Avignon and Juvisy facilities. An initial analysis of the resilience of buildings is carried out for Taxonomy reporting purposes. The study will be extended to other sites in 2024.

Ages & Vie is working on exteriors to improve the quality of green spaces.

ITALY

Beehives have been installed on facilities in Italy as part of the "BEE Clariane" programme, protecting 480,000 bees.



3.7 Group's 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, 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 sets out the reasonable duty of care mechanisms in place with a view to identifying and preventing serious breaches with regard to:

- human rights and fundamental freedoms;
- violations of personal health and safety;
- the environment;

ensuing from activities conducted by the companies owned by Clariane, or 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:

- risk mapping system;

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

The Duty of Care Plan first sets out the governance matters relating to the duty of care, the methodology for devising a duty of care plan, and the whistleblowing mechanism covering all risks identified in respect of the duty of care.

The table presented on the following pages lists all of the mechanisms in place (assessment procedures, mitigation actions, tracking systems for the measures used) and the results of these in respect of each of the main risks identified. Cross-referencing is included whenever these systems are detailed in another section of the Universal Registration Document.

Governance

The implementation of the Duty of Care Plan is overseen by the General Secretariat, together with the key functions. The development and deployment of the Duty of Care Plan are presented to the Risk, Ethics and Compliance Committee, which meets bimonthly.

The General Secretariat decides on the action priorities and the evolution of the plan in close coordination with the Group CSR Department as well as with the Audit and Internal

Control Department through a control questionnaire including action points relating to CSR and the duty of care. The Group's subsidiaries also actively participate in the deployment of the plan through their local manager in charge of implementing compliance actions within their scope.

Plan formulation methodology

Clariane carries out concrete actions to prevent the risk of violations of human rights, health and safety and the environment. To this end, Clariane conducts continuous identification and monitoring of risks of violations related to commercial activities.

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 present situation;
 3. public sources, particularly with regard to suppliers;

4. relevant international standards on fundamental rights;
5. internal standards on fundamental rights,
6. conducting interviews with key functions,
7. on the basis of the interviews conducted and the risks established, identification of "serious risks" in terms of violations of human rights, health and safety, and the environment,
8. rating of gross risks,
9. rating of net risks,
10. formulation of the risk mapping,
11. validation of risk mapping.

The entire risk mapping is reviewed on an annual basis. It may also be revised at any time if an event were to significantly affect the risk assessment.

Evaluation of third parties

Clariane has decided to adopt a third-party risk assessment policy. This third-party assessment policy aims to implement the systems in place within the Group to assess the level of risk that a partner of the Group represents, in terms of corruption and the 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.

“Partner” here means all suppliers, service providers, consultants, brokers, intermediaries, target, 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 partners consists of three steps:

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

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

Whistleblowing system

The Group has set up a whistleblowing system common to all Group entities, allowing all employees, candidates for a position, Group co-contractors, shareholders, Group customers and their relatives to ask a question or file an alert, in their native language. 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 harm 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.

In 2023, the whistleblowing system was simplified to make it easier to use. Communication campaigns were also organised at head offices and in facilities to make the system better known.

This system guarantees the anonymity of the person reporting the alert and confidentiality in its handling. This system fulfils the requirements of Articles 6 and 17 of the Sapin II and Duty of Care laws. It is supplemented by Group procedures, applicable from 1 January 2022, on 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”, who will be trained on how to conduct internal investigations;

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

- the chain of command;
- human resources;
- Group or Country compliance departments and the Group Security Department;
- a whistleblowing system.

This system is set out on the company's website and intranet, in the Group's Ethics Charter, as well as in the document “Our Values and Ethics Commitments”, signed by all new employees.

Duty of care measures

The table below shows all the measures required by the duty of care with respect to the Group's business activities and its supply chain. The whistleblowing mechanism, which covers all the risks faced by the Group, is described on the previous page in the introduction to the Duty of Care Plan.

The following systems are detailed throughout the Universal Registration Document. Cross-references are provided to policies, procedures and courses of action so that the required level of information may be accessed.

Duty of Care issues	Types of Duty of Care risks	Measures in place (procedures, actions)
 <p>HUMAN RIGHTS & FUNDAMENTAL FREEDOMS</p>	TREATMENT AND CARE OF PATIENTS	
	Abuse	<ul style="list-style-type: none"> • Publication and communication of recommendations of best practices to all employees • Awareness-raising and prevention campaign at the European level on good treatment (see section 3.2.1.1) • Measuring customer satisfaction through the CSatisfaction barometer and CWelcome analyses (see section 3.2.6) • Ethics Charter including a section on respect for human rights • The "Eval Ethics" platform to enable managers to self-assess on ethics and to deal with practical cases (see section 3.2.5) • ISO 9001 quality management certification (see section 3.2.6) • Clariane Standard (operational components: care homes, home care and medical clinics) deployed • Positive Care pre-requisites identified in the Clariane Standard (quality manual) with the Positive Care Annexes integrated into the Clariane Standard • Positive Care programme (see section 3.2.1): <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 (neuropsychiatric inventory used by healthcare teams such as the NPI-ES, for example) • Serious adverse event (SAE) procedures (see section 3.2.7.2): <ul style="list-style-type: none"> – immediate actions; – internal reporting and reporting to the competent authorities according to local regulations; – analysis of root causes and any additional actions.
	DISCRIMINATION: PATIENTS AND EMPLOYEES	
	Discrimination	<ul style="list-style-type: none"> • Quality of life at work policies (see section 3.3.1) • Clariane Women's Club (see section 3.3.2.4) • Training and awareness-raising campaigns for managers and teams (see section 3.3.2.4) • Combating violence against women: Clariane is a co-founder of the European "One in Three Women" network with the FACE Foundation • Awareness-raising e-learning module, "Orange the World" campaign (see section 3.3.4.2) • Ethics Charter including a section on non-discrimination • Clariane's Human Rights Statement including a section on the fight against discrimination and on promoting equal opportunities • Clariane is a co-founder of the Business Collective for an Inclusive Economy (see section 3.5.2.2) • Clariane is a signatory of the #StOpE initiative against casual sexism in the workplace (see section 3.3.2.4) • 2023 performance share plan including a criterion on the percentage of women in the management committees and within the Group and countries of operation (see section 3.1.1) • European Works Council CSR Working Group • Anonymous, confidential Stimulus hotline open 24/7 for employees in France and Italy (see section 3.3.2.2) • Trusted people in Belgium (see section 3.3.2.2) <p>Best practices:</p> <ul style="list-style-type: none"> • Clariane Germany, signatory of the Diversity Charter (see section 3.3.2.4) • Signature by Clariane France of Autre Cercle's commitment charter for the inclusion of LGBT people (see section 3.3.2.4) • Mission handicap France working for professional integration, professional development, and job retention (see section 3.3.2.4) • Partnership with La Maison des Femmes in Saint-Denis and Tours in France and with the D.i.Re association for social reintegration in Italy (see section 3.3.4.1) • Diversity label for Clariane Brussels region (see section 3.3.2.4) • Solidarity funds in France (see section 3.3.2.2) • Social worker service in France (see section 3.3.2.2)

System for monitoring actions

- Audits carried out by the Group's Audit and Internal Control Department based on the plan validated by the Audit Committee
- Internal quality audits (360° quality audits) conducted every other year (see section 3.2.6)
- Verification of the site's compliance with the Clariane Standard (quality manual) and with ISO 9001
- Group and Country whistleblowing and complaints system – Integrity Line and other channels (dedicated email addresses, dedicated telephone numbers, line managers, Human Resources)
- Group Risks, Ethics and Compliance Committee, which meets bimonthly: execution of the ethics strategy and monitoring of actions carried out by the Medical, Ethics and Health Innovation Department

Assessment of the system for monitoring actions – KPIs**Within care homes:**

- Roll-out of Positive Care (equipment for non-drug therapies and associated training in facilities that have been part of the Group for more than two years): 100% of the network (compared to 97% in 2022)
- Quality of care indicators at the end of 2023:
 - Pressure sores rate: 2.7%
 - Physical restraint rate: 15.2%
 - Up-to-date personalised plan rate: 87.7%
- 360° Quality Audits: 72% of facilities rated A or B
- Percentage of facilities with ISO 9001 certification: 100% (Euro PP list of facilities in the Group at 31 December 2019)
- Frequency of serious adverse events; 0.59 per 10,000 days spent in a facility (versus 0.47 in 2022)

- Group and Country whistleblowing and complaints system – Integrity Line and other channels (dedicated email addresses, dedicated telephone numbers, line managers, Human Resources)
- Measuring perceptions of discrimination and diversity through the annual Community Pulse satisfaction survey (see section 3.3.2.4)

- Percentage of women on staff: 81%
- Percentage of women in top management: 54%
- Top Employer Europe Label

Duty of Care issues	Types of Duty of Care risks	Measures in place (procedures, actions)
 <p>HUMAN RIGHTS & FUNDAMENTAL FREEDOMS</p>	<p>COMPLIANCE WITH REGULATIONS BOTH WITHIN CLARIANE AND BY SUPPLIERS AND PARTNERS</p> <p>Non-compliance with the regulations applicable to Clariane's activities:</p> <ul style="list-style-type: none"> • 8 Fundamental Conventions of the International Labour Organization (ILO); • Combating undeclared labour 	<ul style="list-style-type: none"> • Social dialogue at the European level with the establishment of a European Company Works Council (see section 3.3.2.5) • European Charter of Fundamental Principles of Social Dialogue (see section 3.3.2.5) • Ethics Charter including a section on respect for human rights and the dignity of persons and the employee's commitment to respect the Ethics Charter • "Let's talk about values" game to bring the Group's values to life through practical scenarios (see section 3.2.1.1) • Clariane's Human Rights Statement including a section on safe working conditions • Responsible Purchasing Charter including a section on respect for human rights and working conditions (see section 3.2.5)
	<p>HEALTH & SAFETY OF PEOPLE</p> 	<p>SAFETY OF PEOPLE AT CLARIANE FACILITIES</p> <p>Medication error</p> <ul style="list-style-type: none"> • Drug management: the drug circuit, from prescription to administration, 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. • Awareness raising and prevention campaign at the European level on the proper use of medication (see section 3.2.7.2) • Clariane Standard on quality management • Training in good treatment, ethics and care for all (BEST programme) in France • Publication and communication of recommendations of best practices to all employees • Serious adverse event (SAE) procedures (see section 3.2.7.2): <ul style="list-style-type: none"> – immediate actions; – internal reporting and reporting to the competent authorities according to local regulations; – analysis of root causes and any additional actions. <p>Residents straying from facilities</p> <ul style="list-style-type: none"> • Positive Care programme (see section 3.2.1): implementation of behavioural therapies following assessment: vigilance is high in order to detect any wandering, which is reduced by setting up mediation/empathy therapies and other non-drug therapies • Serious adverse event (SAE) procedures (see section 3.2.7.2): <ul style="list-style-type: none"> – immediate actions; – internal reporting and reporting to the competent authorities according to local regulations; – analysis of root causes and any additional actions. <p>Crisis management: Epidemics, fires, disasters</p> <ul style="list-style-type: none"> • Infectious risks prevention and awareness raising rolled out at the European level • Annual epidemic duty of care plan • Sectorisation procedure with isolation of grouped cases and dedicated teams • Roll-out of national and cross-border hygiene network • Weekly vigilance network with an overview of epidemic pressures in Europe • Inventory of personal protective equipment • Heatwave plan (protocols and training on hydration, prevention and treatment of dehydration) • Quality policy (quality manual) • Self-assessment of facilities • Crisis management system and business continuity plans

System for monitoring actions

Assessment of the system for monitoring actions – KPIs

- Group Risks, Ethics and Compliance Committee, which meets bimonthly: execution of the ethics strategy and monitoring of actions carried out by the Medical, Ethics and Health Innovation Department
- monthly Values Steering Committee with country ambassadors: coordination of the Group's network of value ambassadors (see section 3.2.5)
- Group and country whistleblowing system – Integrity Line and other channels (dedicated email addresses, dedicated telephone numbers, line managers, Human Resources)

- European Works Council: 2 ordinary plenary meetings, 2 additional plenary meetings, 6 ordinary board meetings and 1 additional board meeting, 6 working group meetings and 1 training meeting
- Share of employees covered by a social dialogue or collective agreement system (excluding the United Kingdom): 100%
- Deployment of the Ethics Charter across 100% of the Group's sites and systematic communication to onboarded employees

- Incident committees to analyse and remedy the most serious SAEs in each country
- Group and country whistleblowing system – Integrity Line and other channels (dedicated email addresses, dedicated telephone numbers, line managers, Human Resources)

- Within care homes:
- Roll-out of Positive Care (equipment for non-drug therapies and associated training in facilities that have been part of the Group for more than two years): 100% of the network (compared to 97% in 2022)

- Internal quality audits (360° quality audits) conducted every other year (see section 3.2.6)
- Audits carried out by the Group's Audit and Internal Control Department based on the plan validated by the Audit Committee
- Group and Country whistleblowing and complaints system – Integrity Line and other channels (dedicated email addresses, dedicated telephone numbers, line managers, Human Resources)

- SAEs relating to the Health, Safety and Security of residents and patients cover the following subjects:
 - Health: falls, medication errors, suicide attempts, suicides, various care-related issues;
 - Safety: violence between residents/patients, unannounced outings;
 - Security: abuse, theft.
- In 2023, the frequency of SAEs relating to the health, safety and security of residents and patients was 0.59 (46% Health, 32% Security, 22% Safety) per 10,000 days billed, versus 0.47 in 2022. By sector of activity, the frequency rate was:
 - 0.54 for the Elderly activity (46% Health, 28% Safety, 26% Security);
 - 0.28 for the Healthcare activity (49% Health, 35% Safety, 16% Security);
 - 2.55 for the Mental Healthcare activity (42% Health, 51% Safety, 7% Security).

- Incident committees to analyse and remedy the most serious SAEs in each country
- Group and country whistleblowing system – Integrity Line and other channels (dedicated email addresses, dedicated telephone numbers, line managers, Human Resources)
- Audits carried out by the Group's Audit and Internal Control Department based on the plan validated by the Audit Committee
- Internal quality audits (360° quality audits) conducted every other year (see section 3.2.6)

- Frequency of serious adverse events: 0.59 per 10,000 days spent in a facility (compared with 0.47 in 2022)

- Audits carried out by the Group's Audit and Internal Control Department based on the plan validated by the Audit Committee
- Internal quality audits (360° quality audits) conducted every other year (see section 3.2.6)

- Within care homes:
- Roll-out of Positive Care (equipment for non-drug therapies and associated training in facilities that have been part of the Group for more than two years): 100% of the network (compared to 97% in 2022)
- Frequency of SAEs relating to the health, safety and security of residents and patients: 0.59 per 10,000 days spent in a facility (compared with 0.47 in 2022)

Duty of Care issues	Types of Duty of Care risks	Measures in place (procedures, actions)
 <p data-bbox="161 1077 365 1128">HEALTH & SAFETY OF PEOPLE</p>	Harassment and psychosocial risks	<ul style="list-style-type: none"> • Serious adverse event (SAE) procedures (see section 3.2.7.2): <ul style="list-style-type: none"> – immediate actions; – internal reporting and reporting to the competent authorities according to local regulations; – analysis of root causes and any additional actions. • Training and awareness-raising campaigns for managers and teams (see section 3.3.2.5) • European protocol on health and safety at work and the reduction of workplace accidents (see section 3.3.2.2) • Joint Declaration of the European Works Council and Clariane on social commitment and the reduction of absenteeism • Implementation of the country standard for social and psychological support for employees (see section 3.3.2.2) • Anonymous, confidential Stimulus hotline open 24/7 for employees in France and Italy (see section 3.3.2.2) • Strengthening of trusted people in Belgium (see section 3.3.2.2) • Mediation in France • Responsible Purchasing Charter that includes a section on compliance with working conditions • Annual variable compensation policy for the Chief Executive Officer for 2024 including a criterion on the reduction in the lost-time accident frequency rate (see section 4.2.1.1)
	Facility security (infrastructure, hygiene and equipment)	<ul style="list-style-type: none"> • Awareness raising and prevention at the European level on health and safety (see section 3.2.4.2) • Prevention visits organised annually for certain sites as part of the Group insurance programme • Clariane Standard • Serious adverse event (SAE) procedures (see section 3.2.7.2): <ul style="list-style-type: none"> – immediate actions; – internal reporting and reporting to the competent authorities according to local regulations; – analysis of root causes and any additional actions.
	Safety at work and working conditions – Clariane employees	<ul style="list-style-type: none"> • European protocol on health and safety at work (see section 3.3.2.3) • Company agreement in France on “Occupational Health and Occupational Risk Prevention” (see section 3.3.2.2) • Occupational Health Officers appointed in the facilities to increase the visibility of the health and safety at work policy (see section 3.3.2.2) • Dedicated training (<i>Sanitaire Medico Social</i>, formerly HAPA), certified by the French National Institute for Research and Security (<i>Institut National de Recherche et de Sécurité – INRS</i>) and delivered by the Clariane University (see section 3.3.2.2) • Internal Community Pulse barometer to assess the engagement rate of employees (see section 3.3.2.6) • Acciline tool (in France) to monitor all workplace accidents at each site, Economed reporting database in Germany • Anonymous, confidential hotline open 24/7 for employees in France and Italy (see section 3.3.2.2) • Group Health & Safety policy distributed to all managers (see section 3.3.2.2) • Joint Declaration of the European Works Council and Clariane on social commitment and the reduction of absenteeism (see section 3.3.2.1) • Ethics Charter including a section on security • Responsible Purchasing Charter including a section on respect for human rights and working conditions • Performance share plan that includes a target reduction in the lost-time accident frequency rate in the composite Human Resources indicator (see section 4.2.1.1) • Serious adverse event (SAE) procedures (see section 3.2.7.2): <ul style="list-style-type: none"> – immediate actions – internal reporting and reporting to the competent authorities according to local regulations; – analysis of root causes and any additional actions.

System for monitoring actions

- Group and country whistleblowing system – Integrity Line and other channels (dedicated email addresses, dedicated telephone numbers, line managers, Human Resources)
- Community Pulse employee survey (engagement index): questions on employees' awareness of social and psychological support services

Assessment of the system for monitoring actions – KPIs

- Joint Committee of the European Works Council for monitoring the protocol on occupational health and the prevention of occupational risks
- Frequency rate: 37 (versus 41 in 2022)
- Severity rate: 1.36 (versus 1.54 in 2022)
- Psychosocial risk assessment conducted at 90% of sites in Germany (see section 3.3.2.2)

- External audits with accredited bodies (see section 3.2.3.1)
- Internal quality audits (360° quality audits) conducted every other year (see section 3.2.6)

- 360° Quality Audits: 72% of facilities rated A or B
- Percentage of facilities with ISO 9001 certification: 100% (Euro PP list of facilities in the Group at 31 December 2019)
- Frequency of SAEs relating to the health, safety and security of residents and patients: 0.59 per 10,000 days spent in a facility (compared with 0.47 in 2022)

- Psychological support and follow-up systems in place across all Group countries
- Community Pulse employee survey (Commitment index) (see section 3.3.2.6)
- Review of accident data from country business reviews
- Presentation of data and actions to the Mission Committee's Consideration working group (accident prevention, deployment of the social and psychological support standard)
- European Works Council working group on occupational health, safety and accident prevention.
- European Works Council working group on reducing absenteeism.
- Group and country whistleblowing system – Integrity Line and other channels (dedicated email addresses, dedicated telephone numbers, line managers, Human Resources)

- Joint Committee of the European Works Council for monitoring the protocol on occupational health and the prevention of occupational risks
- Frequency rate: 37 (versus 41 in 2022)
- Severity rate: 1.36 (versus 1.54 in 2022)
- Top Employer Europe Label
- Frequency of SAEs relating to the health, safety and security of residents and patients: 0.59 per 10,000 days spent in a facility (compared with 0.47 in 2022)

Duty of Care issues	Types of Duty of Care risks	Measures in place (procedures, actions)
 <p>HEALTH & SAFETY OF PEOPLE</p>	<p>DAMAGE TO REPUTATION AND INFORMATION SYSTEMS, PERSONAL AND HEALTH DATA PROTECTION</p> <p>Personal and health data protection</p>	<ul style="list-style-type: none"> • Dedicated compliance programme comprising guidelines issued at Group level covering all GDPR topics (see section 3.2.7.1) • Dedicated governance composed of a Group Data Protection Officer (DPO) and country DPOs in each of the countries where the Group operates (see section 3.2.7.1) • Employee training and awareness campaigns (see section 3.2.7.1) • Review of GDPR risks at Group level (bimonthly) by the Ethics and Compliance Risk Committee and at country level by a dedicated committee • Self-assessment of the system implemented to comply with the GDPR as part of the Group's reference framework of key internal control points (see section 3.2.7.1) • Multi-Factor Authenticator policy implemented throughout the Group (see section 3.2.7.1) • Human Rights Statement including a section on personal data protection
	<p>WORKPLACE HEALTH AND SAFETY ON CLARIANE SUPPLIERS' SITES</p> <p>Workplace health and safety on suppliers' sites</p>	<ul style="list-style-type: none"> • Responsible Purchasing Charter including a section on respect for human rights and working conditions • Protocols for all care and nursing home networks in Europe, which have resulted in an increase in the use of personal protective equipment (PPE) • Serious adverse event (SAE) procedures (see section 3.2.7.2): <ul style="list-style-type: none"> – immediate actions; – internal reporting and reporting to the competent authorities according to local regulations; – analysis of root causes and any additional actions.
 <p>ENVIRONMENT</p>	<p>REDUCTION OF THE ENVIRONMENTAL FOOTPRINT</p> <p>Reduction of energy consumption and the energy-related carbon footprint</p>	<ul style="list-style-type: none"> • Assessment of Clariane's carbon footprint in 2021 by an external firm (see section 3.6.2) • Low-carbon roadmap for building energy to 2030, with a target of a 40% reduction compared with 2019 (see section 3.6.3) • HQE or building equivalent certification for all new buildings validated by the Investment Committee (see section 3.6.3) • Campaign to raise awareness of energy-related eco-friendly behaviours (see section 3.6.3) • Multi-year investment plans including targets for reducing energy consumption and decarbonising the energy mix: <ul style="list-style-type: none"> – improve energy efficiency – integration of renewable energy sources – automation of energy management technologies
	<p>Waste management/ Medical waste management</p>	<ul style="list-style-type: none"> • Optimisation of waste sorting and monitoring of residual waste production, waste management (see section 3.6.4.4) • Implementation of a new sorting channel for bio-waste in France, in particular with a partnership in the Paris region enabling the methanisation and composting of kitchen and restaurant waste (see section 3.6.4.4) • Raising awareness of eco-gestures to improve waste sorting in facilities (see section 3.6.3 and 3.6.4.4) • 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 3.6.4.4) • Human Rights Statement that includes an environmental section • Protocols for all care and nursing home networks in Europe, which have resulted in an increase in the use of personal protective equipment (PPE) • Serious adverse event (SAE) procedures (see section 3.2.7.2): <ul style="list-style-type: none"> – immediate actions; – internal reporting and reporting to the competent authorities according to local regulations; – analysis of root causes and any additional actions.

System for monitoring actions

Assessment of the system for monitoring actions – KPIs

- GDPR internal audits in all Group countries
- Audits carried out by the Group's Audit and Internal Control Department based on the plan validated by the Audit Committee
- Audit and pentest campaign throughout the Clariane Group
- Internal quality audits (360° audits)
- Group and Country whistleblowing and complaints system – Integrity Line and other channels (dedicated email addresses, dedicated telephone numbers, line managers, Human Resources)

- Group maturity of the implementation system to comply with the GDPR as assessed in the reference framework of key internal control points: level 2 (meaning on the assessment scale: satisfactory, although areas for improvement remain, particularly in terms of the formalisation of controls).
- Monitoring of data protection breaches declared to the local authority: 18 cases in 2023

- Group and country whistleblowing system – Integrity Line and other channels (dedicated email addresses, dedicated telephone numbers, line managers, Human Resources)

- Frequency of SAEs relating to the health, safety and security of residents and patients: 0.59 per 10,000 days spent in a facility (compared with 0.47 in 2022)

- Energy audits (see section 3.6.3)
- Group carbon assessment
- Action plans associated with energy audits (see section 3.6.3)
- Low-carbon roadmap for building energy (see section 3.6.3)
- Monitoring and reducing residual waste (see section 3.6.4.4)

- Reduction in energy consumption volumes: 13% reduction (kwh) in 2023 vs. 2021
- Improvement of building energy efficiency: 15% reduction (kwh/sq.m.) in 2023 vs. 2021
- Reduction in kgCO₂/sq.m. in 2023 vs. 2019: 29%
- Percentage of new Greenfield projects eligible for HQE or an equivalent certification: 100%

- Monitoring of the collection of residual waste and of infectious medical waste (see section 3.6.4.4)

- Residual waste: volume of waste per bed (excluding the United Kingdom): 427 kg/bed, down 16% on 2019.
- Infectious medical waste: volume collected in 2023 (France, Spain, Belgium): 87,434 kg
- Biowaste in France: partnership signed with 64 facilities in the Paris region generating around 300 MWh of renewable gas and 280 metric tons of fertiliser in 2023.
- Lyon and Marseilles facilities: biowaste collection amounted to 150 metric tons in 2023.

3.8 Appendices

3.8.1 SASB healthcare delivery cross-reference table

The Sustainability Accounting Standards Board (SASB) is an American non-profit organisation that has developed a system for classifying industries according to their ESG risks and opportunities. The SASB standards identify environmental, social and governance issues related to the financial performance of each industry, in order to propose indicators of the company's value that are relevant to both investors and companies. As the SASB standards are based on American practices and regulations, some of the indicators are therefore not applicable to the Group.

Clariane has published a reconciliation of the data included in the Universal Registration Document with the SASB Healthcare Delivery standard, to which the Group adheres.

However, the Healthcare Delivery activity is only one component of the Group's business (described in chapter 1 of this Universal Registration Document). The residents and patients of the Group's healthcare and nursing facilities are monitored medically (mainly for chronic pathologies); the Group's surgical clinics are all located in Italy. Some of the indicators of this standard do not, therefore, apply to the Group's business. In such cases, the Group has proposed, where possible, an alternative indicator to address the topic.

SASB Code	SASB metric	SASB category	SASB measurement unit	2023	
				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: 737,493,507 kWh in 2023. (2) 37% electricity. (3) Clariane does not publish the consolidated percentage of renewable energy sources. In 2023, the share of solar in its energy mix was 0.6% For more information, see the following paragraph.	3.6.3
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 2023 was 87,434 kg in France, Spain and Belgium (see following paragraph). This waste is collected and processed using regulatory channels in the countries in which Clariane operates. Clariane does not have information on this processing.	3.6.4.4.2
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 regulations and is the responsibility of the states and pharmacies, which set up appropriate collection systems for unused or expired drugs, in accordance with EU Directive 2004/27/EC of 31 March 2004.	

SASB Code	SASB metric	SASB category	SASB measurement unit	2023	
				Information disclosed by Clariane	URD section
Patient privacy and electronic medical records					
HC-DY-230a.1	Percentage of electronic patient medical records (EMR) meeting the “significant use” requirements	Quantitative	Percentage (%)	100% of resident and patient records are digitised. More information can be found in the opposite paragraph.	
HC-DY-230a.2	Description of policies and practices to secure protected client health records (PHI) and other personally identifiable information (PII)	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 following paragraphs.	2.15 3.2.7.1
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 affected customers in each category, (a) PII only and (b) PHI	Quantitative	Number Percentage (%)	(1) 18 cases of data breaches were recorded in 2023 (the increase compared to 2022 is due to the development in all countries of a culture of reporting and transparency, linked to the deployment of processes for managing and reporting data breaches. (2) (a) 70% involving nominative data (b) 48% concerning protected health information. (3) Clariane does not publish the number of customers concerned in each category. More information on the Group's strategy in terms of personal data protection and cybersecurity are available in the opposite paragraph.	3.2.7.1
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	No financial losses were attributable to legal proceedings associated with data privacy or data security.	
Accessibility of services for low-income patients					
HC-DY-240a.1	Discussion on the strategy for managing the combination of patient' situations in terms of insurance	Discussion and analysis		This indicator is not applicable in the European context.	Not applicable
HC-DY-240a.2	Disproportionate Share Hospital (DSH) (Hospitals serving a disproportionate proportion of patients covered by Medicare) adjustment payments received	Quantitative	Monetary value	This indicator is not applicable in the European context.	Not applicable

SASB Code	SASB metric	SASB category	SASB measurement unit	2023	
				Information disclosed by Clariane	URD section
Quality of care and patient satisfaction					
HC-DY-250a.1	Average total hospital performance score in terms of value-added purchases and domain scores, for all facilities	Quantitative	Number	This indicator is not applicable in the European context.	Not applicable
HC-DY-250a.2	Number of Serious Reportable Events (SRE) as defined by the National Quality Forum (NQF)	Quantitative	Percentage (%)	Clariane publishes the frequency rate of Serious Adverse Events (SAEs) relating to the health, safety and security of residents and patients, according to its own standards. The definition of SAEs is common to all Group entities. The ratio was 0.59 per 10,000 billed days in 2023. Further information can be found in the following paragraph.	3.2.7.2
HC-DY-250a.3	HAC score (nosocomial infection rate) by hospital	Quantitative	Number	<p>Nosocomial illnesses are reportable illnesses, which must be reported to the authorities and monitored as SAEs.</p> <p>However, Clariane does not monitor nosocomial illnesses separately from other SAEs related to treatment. 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, are reported to the Risk Manager and are reviewed during internal audit meetings.</p>	
HC-DY-250a.4	Excess readmission rate by hospital	Quantitative	Ratio	This indicator is not considered applicable as Clariane does not operate any hospital activities.	Not applicable
HC-DY-250a.5	Scale of the adjustment of payments for readmission under the Hospital Readmissions Reduction Programme (HRRP)	Quantitative	Monetary value	This indicator is not considered applicable in the context of European legislation.	Not applicable

SASB Code	SASB metric	SASB category	SASB measurement unit	2023	
				Information disclosed by Clariane	URD section
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.	
HC-DY-260a.2	Percentage of controlled substance prescriptions written for which a request was sent to a Prescription Drug Monitoring Programme (PDMP) database	Quantitative	Percentage (%)	This indicator is not considered applicable in the context of European legislation.	
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		For Italy (the only country where the Group has surgical clinics), the cost of the operation is presented and validated in advance by the patient. Depending on the type of surgical procedure, the pricing may be determined by each clinic, which sets its prices out in a contract presented to the patient for validation (the cost depends on the implant, the equipment used, the costs of the staff and doctors, as well as the operating room). The cost borne by patients also depends on the rates and reimbursements charged by their insurance companies.	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.	

SASB Code	SASB metric	SASB category	SASB measurement unit	2023	
				Information disclosed by Clariane	URD section
Employee health and safety					
HC-DY-320a.1	(1) Frequency rate of workplace accidents (TRIR) and (2) days away, restricted or transferred (DART)	Quantitative	Rate	(1) Frequency rate: 37 in 2023 (vs. 41 in 2022). (2) The corresponding indicator is the severity rate: 1.36 (vs. 1.54 in 2022) Further information can be found in the following paragraph.	3.3.2.2
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	Rate	(1) Clariane discloses the overall turnover rate for the Group: 21.5% (2) Clariane does not disclose detailed information on turnover rates by category.	
HC-DY-330a.2	Description of talent recruitment and retention efforts for healthcare professionals	Discussion and analysis		Clariane publishes its human resources strategy relating to the attractiveness, recruitment and retention of employees, which breaks down as follows: <ul style="list-style-type: none"> • rallying employees around an ambitious social foundation; • internal social promotion at the heart of Clariane's employer promise • a motivating social contract focused on fulfilment at work; • anticipating and taking appropriate action in view of the talent shortage in the sector; • qualifying training paths. 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 occupations. To learn more about these policies, as well as the Group's measures to promote well-being and quality of life at work, please refer to the paragraphs opposite.	3.3

SASB Code	SASB metric	SASB category	SASB measurement unit	2023	
				Information disclosed by Clariane	URD section
Impacts of climate change on the health of individuals and infrastructure					
HC-DY-450a.1	Description of policies and practices regarding: (1) physical risks due to the increase in frequency and intensity of extreme weather events and (2) changes in morbidity and mortality rates linked to diseases related to climate change	Discussion and analysis		(1) I risks related to the increase in the frequency and intensity of extreme weather events are presented in chapter 2 “Risk factors” of the Universal Registration Document (2) This indicator is not monitored by Clariane. Clariane is committed to a low-carbon roadmap, in particular by improving the energy performance of its buildings and reducing the environmental footprint of its activities and those of its entire value chain in order to: <ul style="list-style-type: none"> ensure compliance with European regulatory requirements; contribute by upholding its responsibility as an actor proactively involved in the fight against global warming, by adapting its activities, and in the preservation of the environment. Please refer to the paragraphs opposite for more details.	2.3.2 3.6.2 3.6.3 3.6.4
HC-DY-450a.2	Percentage of healthcare facilities that are compliant with the Centres for Medicare and Medicaid Services (CMS) emergency preparation policy	Quantitative	Percentage (%)	This indicator refers to US regulations, which are not applicable to Clariane. Clariane complies with all regulations applicable in the countries in which the Group operates regarding emergency procedures and situations. In addition, Clariane has set up a centralised crisis management system, which is described in the following paragraph.	3.2.7.3
Fraud and unnecessary procedures					
HC-DY-510a.1	Total amount of financial losses due to legal proceedings associated with Medicare/Medicaid fraud under the US False Claims Act	Quantitative	Monetary value	This indicator is not considered applicable in the European context.	Not applicable
HC-DY-000.A	Number of (1) facilities and (2) beds, by type	Quantitative	Number	At 31 December 2023: (1) 1,300 facilities. (2) 92,000 beds	
HC-DY-000.B	Number of (1) inpatient admissions and (2) outpatient visits	Quantitative	Number	(1) (2) In 2023, 900,000 residents and patients were welcomed in care homes, clinics with full hospitalisation, or for outpatient consultations. Clariane does not disclose the breakdown of this figure. It is also worth noting that these are not only hospitalised patients but also residents of care homes or assisted living facilities.	

3.8.2 Indexed articles published in 2023

Country	Medical field	Title
Italy	Cardiology	<i>Anaemia and Congestion in Heart Failure: Correlations and Prognostic Role.</i>
France	Geriatrics	<i>Representations of English- and French-speaking Internet users on urinary incontinence: a webometric study.</i>
France	Geriatrics	<i>Associative Network Method.</i>
France	Geriatrics	<i>Impact of the first Covid-19 epidemic wave in a large French network of nursing homes: a cross-sectional study.</i>
Italy	Geriatrics	<i>Integrating Social Assistive Robots, IoT, Virtual Communities and Smart Objects to Assist at-Home Independently Living Elders: the MoveCare Project.</i>
France	Rehabilitation	<i>Time-Course of Changes in Multidimensional Fatigue and Functional Exercise Capacity and Their Associations during a Short Inpatient Pulmonary Rehabilitation Program. COPD</i>
France	Rehabilitation	<i>An individualised mobile health intervention to promote physical activity among adults with obstructive sleep apnea: An intervention mapping approach.</i>
France	Rehabilitation	<i>Impact of a telerehabilitation programme combined with continuous positive airway pressure on symptoms and cardiometabolic risk factors in obstructive sleep apnea patients.</i>
France	Rehabilitation	<i>Complex systems approaches to the adaptability of human functions and behaviour in health, aging, and chronic diseases: protocol for a meta-narrative review</i>
France	Rehabilitation	<i>High Prevalence of Non-Responders based on Quadriceps Force after Pulmonary Rehabilitation in COPD.</i>
Italy	Rehabilitation	<i>Collagen Gene Variants and Anterior Cruciate Ligament Rupture in Italian Athletes: A Preliminary Report.</i>
Spain	Mental health	<i>Family connections in the treatment of relatives of people with eating disorders and personality disorders: study protocol of a randomized control trial.</i>
France	Mental health	<i>Toward a better understanding of fatigue in schizophrenia.</i>
France	Mental health	<i>Transcranial Magnetic Stimulation (rTMS) on the Precuneus in Alzheimer's Disease: A Literature Review.</i>
France	Mental health	<i>Variability in Motor Threshold during Transcranial Magnetic Stimulation Treatment for Depression: Neurophysiological Implications.</i>
France	Mental health	<i>Repetitive Transcranial Magnetic Stimulation (rTMS) in Post-Traumatic Stress Disorder: Study Protocol of a Nationwide Randomized Controlled Clinical Trial of Neuro-Enhanced Psychotherapy "TraumaStim".</i>
Spain	Mental health	<i>Effectiveness of a Personalized, Chess-Based Training Serious Video Game in the Treatment of Adolescents and Young Adults With Attention-Deficit/Hyperactivity Disorder: Randomized Controlled Trial.</i>
Spain	Mental health	<i>Lack of educational impact of video game addiction in children and adolescents diagnosed with ADHD: A cross-sectional study.</i>
Spain	Mental health	<i>Effects of Music on Attention-Deficit/Hyperactivity Disorder (ADHD) and Potential Application in Serious Video Games: Systematic Review.</i>
France	Mental health	<i>Digital Phenotyping: Data-Driven Psychiatry to Redefine Mental Health.</i>
France	Mental health	<i>No place in France for repetitive transcranial magnetic stimulation in the therapeutic armamentarium of treatment-resistant depression?</i>
Spain	Mental health	<i>The stigma of mental health problems: A cross-sectional study in a representative sample of Spain.</i>
Spain	Mental health	<i>Cognitive insight and schizotypy in non-clinical adolescent.</i>
France	Mental health	<i>Pharmacogenetic Guidelines for Psychotropic Drugs: Optimizing Prescriptions in Clinical Practice.</i>
Spain	Mental health	<i>Is Histamine and Not Acetylcholine the Missing Link between ADHD and Allergies? Speer Allergic Tension Fatigue Syndrome Re-Visited.</i>
France	Mental health	<i>Effect of an adapted physical activity program on stress, anxiety, depression in patients with schizophrenia: study protocol of a randomized-controlled trial.</i>
Italy	Mental health	<i>Difficult-to-Treat Depression. Scoping Review.</i>
Spain	Mental health	<i>Complex post-traumatic stress disorder (CPTSD) of ICD-11 in youths with childhood maltreatment: Associations with age of exposure and clinical outcomes.</i>
Spain	Mental health	<i>Investigating the relationship between cross-national suicide rates and Covid-19 first and second waves spread across the world: An exploratory study.</i>
France	Mental health	<i>Adjunctive Antidepressant Maintenance in Bipolar I Depression.</i>
Italy	Palliative care	<i>The role of family functioning, attachment style, and care setting on pre-loss grief symptoms and burden in caregivers of terminal cancer patients.</i>

3.8.3 Methodological note

Following the transposition in France of European Directive 2014/95/EU of 22 October 2014 on the publication of social and environmental information (Order 2017-1180 of 19 July 2017, OJ of 21 July 2017; Decree 2017-1265 of 9 August 2017, OJ of 11 August 2017), as amended by Order 2017-1180 of 19 July 2017 and Decree 2017-1265 of 9 August 2017, Clariane publishes a non-financial information statement (NFIS) in its Universal Registration Document.

Reporting scope and consolidation method

The indicators published in 2023 concern the Group scope, excluding the acquisitions made in 2023. They therefore concern, with the exceptions mentioned in the SNFP, the following countries: Germany, Belgium, Spain, France, Italy, the Netherlands, and the United Kingdom.

Specific features of the reporting scope for ISO 9001 certification

In June 2020, the Group completed a private placement based on non-financial performance criteria: the Sustainability-Linked Euro Private Placement. The annual calculation of the ESG objectives associated with this placement is based on the Group scope dating from 2019 and including 836 facilities, excluding the disposals and closures made since

Reporting period

The quantitative indicators are calculated for the calendar year, from 1 January to 31 December 2023. Some indicators do not comply with this rule for reasons of data availability

Data collection

The data relating to the defined scopes were collected by the Group CSR Department, directly from the relevant Group departments or countries.

External audit

The ESG information provided was subject to an external audit by Mazars SAS, appointed as an independent third party and member of the Mazars SA network, the Company's Statutory Auditor.

Methodological clarifications and limitations

When data could not be obtained for all countries, changes in the scope are mentioned in this methodological note.

Frequency of Serious Adverse Events (SAEs)

The formula for calculating this indicator is as follows: (Number of SAEs relating to the health, safety and security of residents and patients in 2023 / Total number of billed days in 2023) × 10,000:

- safety-related incidents refer to accidents (without malicious intent);
- security-related incidents refer to malicious actions;

The reasons for the incidents used in the calculation of the indicator are those directly related to the health, safety and security of residents and patients. This represents approximately 44% of the total SAEs declared in 2023.

The cross-reference table with the social, environmental and societal information to be included in the non-financial performance statement is published in section 8.5 of this Universal Registration Document.

This methodological note specifies the methods used for collecting and calculating the key performance indicators included in the Group's Statement of Non-Financial Performance (SNFP).

A Group framework has been established for the KPIs of the 2019-2023 roadmap (the monitoring table of which is included in the introduction) as well as a dedicated framework for the HR indicators, which together make up the non-financial indicators. The purpose of these documents is to harmonise and formalise the definitions, calculation methods, governance and reporting procedures.

the scope was established. This scope used as the basis for this indicator was adjusted for 55 disposals and mergers between 2021 and 2023, i.e., 771 facilities. This indicator is among the ESG objectives monitored annually as part of the Sustainability-Linked Euro Private Placement.

and are calculated on a rolling 12-month basis. This is indicated in the definitions of the indicators concerned, in this methodological note.

Detailed tests were carried out on the key performance indicators mentioned in the report in section 3.9, and the other data were reviewed for consistency and accuracy.

The calculation of the indicator in 2023 takes into account all open (declared) SAEs for the reasons selected.

The excluded categories mainly cover operating incidents at our facilities (e.g., technical failures).

Details of days billed:

- the reception of residents and patients is billed by the day;
- the use of invoiced days makes it possible to put into perspective the number of incidents in relation to the cumulative number of days of attendance during the year.

Share of Positive Care facilities

This indicator measures the roll-out functional, cognitive and behavioural non-drug therapy equipment and associated training in the Group's care homes that have belonged to the Group for more than two years.

Quality-of-care indicators

These indicators show the pressure sore rate, restraint rate and up-to-date personalised plan rate for residents in the Group's care homes at a given date, and form part of the facilities' care protocols. They are audited internally and externally by the regulatory authorities.

Physical restraint rate

Physical restraints are all devices that impede the resident's freedom of movement. There is no consensus in Europe on the definition of a restraint. Restraints are regulated on a regional and/or national basis and are systematically subject to medical prescription. Any use of restraints is recorded in the resident's care plan.

This indicator records the proportion of residents in care at end-December having been subject to one or more types of restraint.

The data are transmitted by the country medical directors on the basis of extracts from the healthcare systems of each country, and are consolidated at Group level. As the Italian care system is currently only deployed to 43 facilities (61% of the Italian care homes), these data only concern this scope.

The figures for France include the following types of restraint, subject to written or digital medical prescription: wrist restraints, bed rails, abdominal belts, pelvic belts and chest belts. They exclude straitjackets and restraining chairs.

For the Netherlands (50 facilities), data at end-December are consolidated on the basis of an extrapolation using a sample of five facilities.

Pressure sores rate

This indicator records the proportion of long-term care residents (under care in the facility for at least three months) that have developed one or more pressure sores at the reporting date.

For France, the number of residents concerned by pressure sores is reported by the facilities' through a prevalence campaign concerning residents present in the facility at end-November.

The results of the campaign are verified by the facility concerned and at national level. Based on the results of the campaign, the Medical Department and facility directors jointly draw up an action plan aimed at reducing the prevalence of pressure sores.

For the other countries, data are transmitted by the country medical directors on the basis of extracts from the healthcare systems of each country, and consolidated at Group level. As the Italian care system is currently only deployed to 43 facilities (61% of the Italian care homes), these data only concern this scope.

For the Netherlands (50 facilities), data at end-November are consolidated on the basis of an extrapolation using a sample of five facilities.

Up-to-date personalised plan rate

Personalised plans are considered to be up to date when they are drawn up within three months of the patient's admission and are updated once per year.

The data are transmitted by the country medical directors at the end of December on the basis of extracts from the healthcare systems of each country, and consolidated at Group level. As the Italian care system is currently only deployed to 43 facilities (61% of the Italian care homes), these data only concern this scope.

For the Netherlands (50 facilities), data at end-December are consolidated on the basis of an extrapolation using a sample of five facilities.

Maturity of the internal control system on GDPR matters

The Clariane Group has had a challenged internal control self-assessment system since 2017. Each country and the Group take part in this assessment.

The reference framework of key internal control points includes an assessment of the system implemented to comply with the requirements of the General Data Protection Regulation (GDPR).

Description of the GDPR key control:

1. *The company complies with the GDPR. In particular, the security of sensitive items, including names or personal details, especially health-related data, must be guaranteed.*
2. *A general data protection framework, including guidelines for each main component of the GDPR, has been developed at Group level and communicated to each national DPO, and must be implemented at national level.*
3. *A national DPO is appointed in each country and consulted prior to any new data processing operation.*
4. *A privacy impact assessment is carried out for any data processing that may pose a risk to the rights and freedoms of individuals.*
5. *All contracts with suppliers include GDPR clauses relating to personal data when Clariane personal data are processed.*

This self-assessment is led by the Clariane Group Audit Department, which reports to the Chief Executive Officer.

Process owners in each country respond to and comment on the self-assessment. The results are then reviewed and challenged at two levels:

- by the Clariane Group's DPO;
- by the Group Audit team through audits and the resulting recommendations.

The assessment scale has four levels:

1. very satisfactory, full maturity achieved on the subject;

2. satisfactory, although areas for improvement remain, particularly in terms of the formalisation of controls;
3. reasonably satisfactory, with room for improvement in terms of formalisation, regularity and coverage;
4. unsatisfactory, as the system is not mature, does not have sufficient coverage and/or is not formalised.

If the maturity level is between 2 and 4, the Group Audit team defines action plans with the countries concerned to improve the existing system.

Recruitment

The number of hires covers the number of permanent employees whose contracts started during the period.

Average seniority

Number of years of service for the permanent workforce at the end of the period divided by the permanent workforce at the end of the period. For the acquired companies, the length of service of their employees is retained.

Frequency rate

Number of workplace accidents with lost time multiplied by 1,000,000, divided by the number of hours worked. The frequency rates by country do not include occupational accidents that are not reported directly to the employer. They do not exclude accidents at work whose classification

as occupational accidents has been rejected by local social security bodies. In 2023, cases of relapse (a single accident resulting in multiple work stoppages) were reprocessed for the frequency rate in France, making it possible to refine the indicator.

Severity rate

Number of days lost following a workplace accident multiplied by 1,000, divided by the number of hours worked.

Absenteeism rate

Number of hours of absence for the permanent workforce for the following reasons: sick leave, occupational illness, workplace accident, commuting accident or unauthorised absence, divided by the number of theoretical hours worked for the permanent workforce.

Turnover rate

Number of departures from the permanent workforce divided by the annual average permanent workforce.

The number of employees with a disability

This indicator is published excluding the Netherlands and the United Kingdom.

Share of employees enrolled on qualifying training paths

Number of permanent and temporary employees committed to a qualifying training path during the period divided by the average annual Group FTE.

A qualifying training path must lead to an external diploma or recognised certification. If the training is organised in-house, then its content must be validated by a public authority or body, in order for the diploma or certification issued to be recognised. This type of training generally lasts at least 25 hours.

The types of qualifying training paths included are, for example, apprenticeships, the validation of acquired experience (VAE), or the s.Keys facility director training paths. Mandatory or regulatory training courses are not recognised as qualifying training paths.

Number of scientific communications

Scientific articles published during the period in indexed journals with a Digital Object Identifier System (DOI) number and whose authors include at least one Clariane employee or a person affiliated with one of the foundations supported by Clariane when the article was published are recorded.

Written or oral communications (publication of articles in professional journals, scientific posters and presentations at specialist events) are also recorded when a representative of Clariane or of the foundations supported by the Group is among the authors.

Share of suppliers assessed using the EcoVadis platform

The Group asks its preferred suppliers, characterised by the purchase amounts and centralised management by the Purchasing Department, to be assessed by the non-financial

rating agency EcoVadis, in order to be able to monitor their ESG performance. This indicator is calculated on the basis of 746 preferred suppliers (excluding the United Kingdom).

Share of local purchases of national origin from referenced suppliers

Ratio of the volume of domestic purchases of products or services of national origin from suppliers referenced by the Group to the total volume of purchases from referenced suppliers. Referenced suppliers (746 in 2023, excluding the United Kingdom) are defined based on a minimum purchase amount with the Group and represented 69% of the Group's purchasing volumes in 2023.

The amount of purchases of national origin is calculated on the basis of responses to a questionnaire sent to referenced suppliers. The suppliers who provided these data represent 44% of the Group's purchasing volumes in 2023.

This ratio corresponds to the share of revenue generated by these suppliers with the Group for purchases of goods and services of national origin, i.e., products from the same country in which the ordering facility is located.

The criteria used to qualify the origin according to the purchasing category, indicated in the questionnaire, are as follows:

- 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;
- non-food manufactured products: place of last substantial transformation.

Services are qualified as local purchases when they contribute to job creation in the same country as the facility.

Share of the Group's purchases from small- and medium-sized enterprises (SMEs)

This indicator was calculated with the help of an external consultancy for Group purchases (France, Germany, Belgium, Italy, the Netherlands and Spain), excluding Italian cooperatives. The 2022 data for France have been included in the 2023 indicator, as the data for that year could not be updated in the time available for the audit.

Only cumulative expenses of more than €50,000 were taken into account in the analysis, excluding rents.

The European Commission definition is used, which establishes the following thresholds:

- small business: fewer than 50 employees and revenue less than or equal to €10 million or total balance sheet less than or equal to €10 million;
- medium-sized company: less than 250 employees and revenue less than or equal to €50 million or total balance sheet less than or equal to €43 million.

This indicator is calculated on a rolling 12-month basis.

Share of facilities involved in a project with local communities

This indicator is calculated on the basis of responses to a questionnaire sent to 869 facilities (care homes and healthcare facilities) at the end of 2023, with a response rate of 72%.

It corresponds to the proportion of responding facilities that had at least one local partnership in 2023. Local partnerships are defined as partnerships with a local organisation or volunteers, generally formalised by a partnership agreement, with the aim of carrying out regular joint initiatives (at least

one per year) with a positive impact on residents/patients/families, our employees and local communities (such as intergenerational projects, facility visits, events, talks, outings, participation in local events or projects, hosting trainees, etc.).

To ensure that the indicator is comparable with historical data, the scope has remained unchanged since the first questionnaire was sent out in 2020. It covers care homes in all Group countries except the United Kingdom (acquisitions dating from 2021) and healthcare facilities in France.

Share of facilities that have a forum for dialogue with stakeholders (Social Life Committee and User Relations Commission in France, equivalent forums in other countries)

This indicator is calculated on the basis of responses to a questionnaire sent to 869 facilities (care homes and healthcare facilities) at the end of 2023, with a response rate of 72%. It includes the share of facilities that have a forum for dialogue with stakeholders. The composition and functioning of these bodies have specific characteristics depending on the culture and regulatory framework of the countries in which the Group operates. In care homes, they usually take the form of councils made up of representatives

elected by residents and their families. Other stakeholders, such as employees, non-profit organisations and volunteers working in the facility, and even local authorities, are often represented on these forums. To ensure that the indicator is comparable with historical data, the scope has remained unchanged since the first questionnaire was sent out in 2020. It covers care homes in all Group countries except the United Kingdom (acquisitions dating from 2021) and healthcare facilities in France.

Percentage of new buildings certified to High Environmental Quality (HQE) or equivalent

New Greenfield (new building) projects included in the portfolio following the first Investment Committee, and meeting the certification criteria for HQE or equivalents, are recorded.

Energy consumption and associated carbon emissions

Each country provided its energy consumption figures, based on 2023 invoices, information given by service providers or readings taken by the facilities. The data recorded come from the following energy sources: electricity, gas, propane, heating network, wood and fuel oil. The breakdown is presented in section 3.6.3.

These data are consolidated in a Group tool, which also makes it possible to calculate the greenhouse gas emissions associated with energy consumption.

The energy consumption and the associated carbon emissions are divided by the total surface areas for which energy consumption has been communicated (for sites with 12 months of continuous activity), in order to obtain two intensity indicators.

In 2023, the Group reported the carbon footprint of its energy consumption using a market-based methodology, i.e., using the emission factors communicated by its energy suppliers and, where the information was not available, using the emission factor of the residual mix as published by the Association of Issuing Bodies (AIB).

The emission factors were updated in 2023. The emission factors used for the conversions are as follows:

Emission factors for different energy sources (kgCO ₂ e/kWh)	Gas	Electricity	Urban heating networks	Fuel oil	Propane gas	Solar	Wood
Belgium	0.202	0.144*	-	0.324	0.269	-	-
Germany	0.182	-	0.28	0.266	0.239	-	0.027
Spain	0.182	-	-	0.324	0.269	-	-
France	0.19746	0.12496*	See table below	0.324	0.272	-	-
Italy	0.214	See table below	0.128	0.324	0.269	-	-
Netherlands	0.1619	-	-	0.324	0.269	-	-
United Kingdom	0.182	0.20707					

* Residual mix emission factor published by the Association of Issuing Bodies (AIB).

Facility (France)

Facility (France)	Urban heating network emission factor
LES ESSENTIELLES NANCY	0.121
LES ESSENTIELLES LA ROTONDE	0.036
RÉSIDENCE CASA BARBARA LEVALLOIS	0.203
KORIAN VILLA SPINALE	0.057
KORIAN LE DOUBS RIVAGE	0.092
KORIAN SAINT-SIMON	0.18
KORIAN LES GRANDS CRUS	0.131
KORIAN VILLA DU PRINTEMPS	0.035
KORIAN MARIE D'ALBRET	0.097
KORIAN PARC DES DAMES	0.143
KORIAN LE JARDIN	0.081
KORIAN VILLA BERAT	0.119
KORIAN VILLA SAINT DO	0.261
KORIAN RIVE DE SÉLUNE	0.051
KORIAN MARISOL	0.119
KORIAN CASTEL VOLTAIRE	0.087
KORIAN LES ACACIAS	0.077
KORIAN LES CLARINES	0.04
KORIAN LE PONTET	0.261

Facility (Italy)	Emission factor (kgCO ₂ e/kWh)
RSA Santa Giulia e Santa Chiara	0.45715
RSA Vittoria	0.293
Centro Diagnostico Medicina Nucleare	0.45715
CENTRO MEDICO SPECIALISTICO BARLETTA	0.254
CENTRO RADIOLOGICO LAERTINO GIMMA EX CERBERO	0.254
CENTRO RADIOLOGICO LAERTINO RESISTENZA	0.254
CENTRO SPEC. CURA DIABETE	0.254
FAMAST3 – RESIDENZA OLIMPIA	0.293
FIOGERI SANITA' – SAN LUIGI GONZAGA	0.254
GILAR	0.293
IL BOSCO DELLA STELLA	0.293
RSA Le Torri	0.254
IL FOCOLARE	0.293
IL VALENTINO	0.293
LAB. ANALISI CLINICHE DELLE VALLI	0.254
LOB – VILLA BENEDETTA	0.254
LOB – VILLA COSTANZA-MARGHERITA	0.293
LOB – VILLA GUGHI	0.293
MEDICA SUD	0.293
MEDICAL HOUSE	0.293
PARCO DELLE ROSE	0.293
POLIDIAGNOSTICO STATUTO	0.254
RSA La Certosa di Pavia	0.293
SAD	0.254
SAN DOMENICO – VILLA BIANCA	0.254
SAN FILIPPO NERI	0.293
SERENISSIMA	0.293
MILANO VIALE CASSALA	0.293
CASA DI CURA VILLA IDA	0.254
VILLA IRIS LECCE	0.254
VILLA IRIS MESAGNE	0.254
VILLA IRIS TREPUIZZI	0.254
CASA DI CURA LEONARDO DA VINCI	0.293
RSA Villa Antea	0.45715
CENTRO DIAGNOSTICO LEONARDO DA VINCI	0.293
ARETE – LA PINETA	0.45715
MAZZARELLO	0.254
MALEO TRABATTONI	0.45715
MALEO CORAZZA	0.45715
IHG CAMPAGNANO	0.254
IHG CAMPUS GUIDONIA	0.254
IHG CASTEL MADAMA	0.254
IHG ROCCA CANTERANO	0.254
RSA Croce di Malta	0.293
IHG VILLA ADRIANA APP 1° PIANO DX	0.254
IHG VILLAGGIO ADRIANO	0.254
IHG VILLA LETIZIA	0.254
IHG VILLA NOVA	0.254
IHG VILLA PIA	0.254
IHG VILLA SACRA FAMIGLIA	0.254
BORGHI	0.293

Facility (Italy)	Emission factor (kgCO ₂ e/kWh)
RSA Antonio Vivaldi	0.45715
RSA San Vincenzo	0.45715
Beregazzo San Giulio	0.423
RSA Il Ronco	0.254
RSA San Giorgio	0.254
RSA Anna e Guido Fossati	0.45715
RSA Ippocrate	0.293
RSA Sacra Famiglia	0.293
Casa di Riposo Città di Verona	0.45715
Instituto Padre Pio	0.254
Instituto Ca, Vio	0.293
RSA Crocetta	0.254
RSA Saccardo	0.45715
Comunità Psichiatrica I Quattro Venti	0.45715
Comunità Soggiorno Maria Teresa	0.45715
RSA Le Cappuccine	0.293
Il Gabbiano – Il Sestante	0.45715
Il Gabbiano Sanremo	0.254
Il Gabbiano Vado Ligure	0.45715
RSA Villa Azzurra	0.254
RSA Santa Lucia	0.293
RSA San Giuseppe	0.254
Villa Silvana	0.293
Residenza Villa Carla	0.254
RSSA San Gabriele	0.293
RSSA Nuova Fenice	0.293
RSSA Villa Giovanna	0.293
RSSA Villa Marica	0.293
FRANGI E RIABILIA	0.254
RSA Santa Marta	0.423
Monte Imperatore	0.293
RSA San Nicola	0.423
Sant Elena	0.45715
San Salvatore	0.293
RSA Smeralda	0.45715
Casa di Cura Kinetika Città di Quartu	0.293
Falciani	0.293
Casa di Cura VDT Marconi	0.254
RSA Heliopolis	0.45715
RSA Le Magnolie	0.293
RSA Villa Michelangelo	0.254
Clinica San Giuseppe Hospital	0.254
RSA Sant'Andrea	0.423
Istituto Clinico Valle D'Aosta	0.293
Hospice Caracciolo	0.254
Clinica San Camillo	0.254
Polo ambulatoriale e diagnostico Fortis	0.293
Casa di cura Barbantini	0.254
Clinica Barbantini	0.293
RSA Santa Marinella	0.293
RSA Villa San Clemente	0.423

Facility (Italy)	Emission factor (kgCO ₂ e/kWh)
Frate Sole Clinica	0.254
Sanem 2001	0.254
RSA Giovanni Paolo II	0.423
RESIDENZE VALTELLINA	0.45715
Prealpina	0.45715
Paolo Rivadossi	0.45715
Beato Innocenzo	0.45715
Centro Fisioterapico Tarantini	0.293

Water consumption

Each country provided its water consumption figures, based on the 2023 invoices, information given by service providers or readings taken by the facilities. These data are consolidated within the same Group tool used for energy consumption and for the calculation of the associated carbon emissions.

The indicator is communicated in relation to the number of beds at the facilities that have reported their consumption, in order to obtain an intensity ratio: volume of water per bed.

Tonnage of residual waste

The Group's definition of residual waste corresponds to the portion of waste remaining after selective collection and which cannot be reused or recycled.

The weight of residual waste was consolidated in 2023 based on the information provided by the various countries and facilities, sourced from weighing by collection service

providers, estimates based on the volume of waste containers and the frequency of collection, or questionnaires sent to the facility in the case of Italy.

Tonnages of residual waste were collected from 917 facilities in 2023.

Tonnage of infectious medical waste

Infectious medical waste is inherent to Clariane's care activity and is a sub-category of medical waste. This infectious medical waste, as defined by the Group, is waste that presents a risk of infection because it contains viable microorganisms, or their toxins, which are known to cause (or one has good reason to believe may cause) diseases in humans or other living organisms due to their nature, quantity or metabolism.

Depending on the countries in which the Group operates and their respective regulations, infectious medical waste may be counted with residual waste, collected by the doctors who administer the care, or be collected by pharmacies, which explains why quantitative data cannot be systematically reported separately. In 2023, data on the tonnage of infectious medical waste were published in France, Spain and Belgium.

Information on the respect for animal welfare is not dealt with in this Universal Registration Document as it is not considered relevant for the Group. However, readers are reminded that animals may be present in the facilities, and most of the time belong to the residents themselves.

3.9 Independent third-party report on the verification of the consolidated non-financial performance statement included in the management report

For the year ended 31 December 2023

This is a free translation into English of the Statutory Auditor's report issued in French and is provided solely for the convenience of English speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the Shareholders,

As an independent third-party body, member of the Mazars network, Statutory Auditor of Clariane (hereinafter the "Company" or the "Entity"), accredited by COFRAC Inspection under number 3-1895 (list of sites and scope of accreditation available on www.cofrac.fr), we carried out work aimed at formulating a reasoned opinion expressing a reasonable assurance conclusion on the historical information (recorded or extrapolated) of the consolidated non-financial performance statement (hereinafter respectively the "Information" and the "Statement"), as well as, at the request of the Company and outside the scope of accreditation, a limited assurance conclusion on a selection of information, prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), for the year ended 31 December 2023, as presented in Clariane's management report in accordance with the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Reasonable assurance conclusion

Based on the procedures that we implemented, as described in the section "Nature and scope of our work", and the information that we collected, we did not identify any material anomaly likely to call into question the fact that the consolidated non-financial performance statement complies with the applicable regulatory provisions and that the Information, taken as a whole, is fairly presented, in accordance with the Guidelines.

Comments

Without qualifying our conclusion and in accordance with article A.225-3 of the French Commercial Code, we have the following comments:

- in 2023, the Clariane Group is publishing a composite indicator on the quality of care. The definitions and calculation methods, scope and reporting periods as well as the control processes for the relevant indicators are set out in the methodological note.

Reasonable assurance report on selected CSR information

With regard to the information selected by the Company and bearing the √ sign, and at the Company's voluntary request, we performed similar procedures to those described in the "Nature and scope of our work" section above, in respect of the key performance indicators and other quantitative results that we deemed the most important, albeit taking a more in-depth approach, in particular with regard to the number of tests conducted.

The selected sample represents 78% of headcount and 81% of environmental information identified by the √ symbol.

We believe this work allows us to express an opinion with reasonable assurance on the information selected by the Company and identified with a √ sign.

Reasonable assurance conclusion

In our opinion, all of the relevant aspects of the information selected by the Company and identified by the √ sign were gathered in compliance with the Guidelines.

Preparation of the non-financial performance statement

The absence of a generally accepted and commonly used reference framework or established practices on which to evaluate and measure the Information allows the use of different but acceptable measurement techniques that may affect the comparability between entities and over time.

Consequently, the Information should be read and understood with reference to the Guidelines, the significant items of which are presented in the Statement.

Limitations inherent to the preparation of the Information

The Information may be subject to inherent uncertainty in the state of scientific or economic knowledge and in the quality of the 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 Statement.

The Company's responsibility

The Board of Directors is responsible for:

- selecting and establishing appropriate criteria for the preparation of the Information;
- preparing a Statement in accordance with applicable legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks and the results of these policies, including key performance indicators and the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- as well as setting up the internal control that it deems necessary to prepare Information that is free from material misstatement, whether due to fraud or error.

The Statement was prepared in accordance with the entity's Guidelines as mentioned above.

Responsibility of the Independent Third Party

Based on our work, it is our responsibility to express a reasonable assurance opinion on:

- the compliance of the Statement with the provisions laid out in Article R. 225-105 of the French Commercial Code;
- the accuracy of the historical information (recorded or extrapolated) provided in accordance with (3) of Sections I and II of Article R. 225-105 of the French Commercial Code, namely the outcomes of policies, including key performance indicators, and the actions taken in relation to the main risks.

We performed our work aimed at formulating a reasoned opinion expressing a reasonable assurance conclusion on the historical, recorded or extrapolated information.

As we are responsible for drawing an independent conclusion on the Information as prepared by management, we are not authorised to be involved in the preparation of such Information as this could compromise our independence.

At the company's request and outside the scope of accreditation, it is also our responsibility to provide a conclusion expressing reasonable assurance that all significant aspects of the information selected by the entity⁽¹⁾ were gathered in compliance with the Guidelines.

It is not our responsibility to comment on:

- the entity's compliance with other applicable legal and regulatory provisions (in particular in terms of the information provided for by Article 8 of Regulation (EU) 2020/852 (green taxonomy), duty of care and combating corruption and tax evasion);
- the accuracy of the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- the compliance of products and services with applicable regulations.

Regulatory provisions and applicable professional doctrine

Our work, as described below, was carried out in accordance with the provisions of Articles A. 225-1 *et seq.* of the French Commercial Code, the professional doctrine of the French National Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) relating to this audit in lieu of an audit programme and the international standard ISAE 3000 (revised).

This report was drawn up in accordance with the CSR_SQ_Audit_Programme_NFIS.

Independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and the professional Code of Ethics for Statutory Auditors. In addition, we implemented a quality control system that includes documented policies and procedures to ensure compliance with the applicable legal and regulatory texts, ethical rules and the professional doctrine of the French National Institute of Statutory Auditors relating to this assignment.

Means and resources

Our work relied on the skills of six people between October 2023 and April 2024 and was carried out over a total period of six weeks.

To assist us in carrying out our work, we called on our specialists in sustainable development and corporate social responsibility. We conducted around 15 interviews with the people responsible for preparing the Statement, representing in particular general management and the risk management, compliance, human resources, health and safety, environment and purchasing departments.

(1) Share of employees enrolled on qualifying training programmes; Share of facilities with ISO 9001 certification; Carbon footprint related to the energy consumption of Clariane Group facilities.

Nature and scope of our work

We planned and carried out our work taking into account the risk of material misstatement of the Information.

- We believe that the procedures we conducted, exercising our professional judgment, enable us to form a reasonable assurance conclusion:
- we familiarised ourselves with the business activity of all of the entities included in the scope of consolidation and the report on the main risks relating to them;
- we assessed the appropriateness of the Guidelines in terms of their relevance, comprehensiveness, reliability, neutrality, and clarity, taking into account, where applicable, best practices in the sector;
- we verified that the Statement covers each category of information stipulated in section III of Article L. 225-102-1 governing social and environmental matters, as well as, the respect for human rights and the prevention of corruption and tax evasion;
- we checked that the Statement presents the information stipulated in section II of Article R. 225-105, where relevant in terms of the main risks, and includes, where applicable, an explanation of the reasons justifying the absence of the information required by paragraph 2 of section III of Article L. 225-102-1;
- we verified that the Statement presents the Group's business model and a description of the main risks associated with operations of all the entities included in the scope of consolidation, including, where relevant and proportionate, the risks generated by its business relations, products or services, as well as policies, actions and outcomes, including the key performance indicators in respect of the main risks;
- we referred to documentary sources and conducted interviews to:
 - assess the process for selecting and validating the main risks, as well as the consistency of outcomes, including the key performance indicators chosen, in light of the principle risks and policies presented, and
 - corroborate the qualitative information (actions and outcomes) that we deemed most important, as presented in Appendix 1. For certain risks (Treatment and care; Reputational damage; Information systems, Cybersecurity and personal data protection; Real estate development and construction; Business ethics), our work was carried out at the level of the Consolidating Entity. For the other risks, work was carried out at the level of the Consolidating Entity and in a selection of entities;
- We have verified that the Statement covers the Group's consolidated scope, namely all the entities included in the scope of consolidation in accordance with Article L. 233-16;
- we examined the internal control and risk management procedures put in place by the entity and assessed the collection processes to ensure the comprehensiveness and accuracy of the Information;
- as regards the key performance indicators and the other quantitative outcomes we deemed most important, as presented in Appendix 1, we performed:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes therein;
 - detailed tests using sampling techniques or other means of selection, consisting of verifying the proper application of definitions and procedures and reconciling the data with the supporting documents. This work was performed on a selection of consolidated entities and covered between 68% and 100% of the consolidated data selected for these tests;
- we assessed the consistency of the Statement as a whole based on our understanding of all entities included in the scope of consolidation.

The procedures implemented as part of a reasonable assurance engagement are less extensive than those required for a reasonable assurance engagement performed in accordance with the professional doctrine of the French National Institute of Statutory Auditors; the procedures implemented for reasonable assurance require more extensive verification work.

The independent third party
Mazars SAS
Paris La Défense, 25 April 2024

Stéphane Marfisi
Partner

Edwige Rey
CSR & Sustainable Development Partner

Appendix 1: Information considered to be the most important

List of key performance indicators and other quantitative results considered to be the most important and selection of contributing entities and countries that have been tested in detail.

(√) Information reviewed with reasonable assurance.

Key performance indicators	Audited entities
<ul style="list-style-type: none"> Number of hours of on-site training provided; Share of employees enrolled on qualifying training paths √; Absenteeism rate; Share of employees with a disability; Permanent FTE workforce/Male and female breakdown; Turnover. 	France Italy Germany
<ul style="list-style-type: none"> Share of employees covered by a social dialogue mechanism or a collective agreement; Percentage of women in top management. 	Group
<ul style="list-style-type: none"> Carbon footprint linked to energy consumption at Clariane Group sites √; Energy consumption per sq.m.; Tonnage of residual waste. 	France Italy Germany
<ul style="list-style-type: none"> Proportion of ISO 9001-certified facilities √. 	Group
<ul style="list-style-type: none"> Frequency rate; Severity rate. 	France Italy Germany
<ul style="list-style-type: none"> Percentage of new buildings certified High Environmental Quality (HQE) or equivalent. 	Group
<ul style="list-style-type: none"> Average Group satisfaction score; Net Promoter Score for care homes, assisted living facilities, clinics and home care. 	Group
<ul style="list-style-type: none"> Frequency of Serious Adverse Events; Roll-out of Positive Care. 	Group
<ul style="list-style-type: none"> Share of top management having completed the anti-corruption e-learning course. 	Group
<ul style="list-style-type: none"> Share of preferred suppliers in Europe assessed by EcoVadis. % of purchases made locally and % with SMEs. 	Group
<ul style="list-style-type: none"> Number of scientific communications 	Group
<ul style="list-style-type: none"> Maturity index for the internal control system on GDPR matters. 	Group
<ul style="list-style-type: none"> Quality of care composite indicator at 30 November 2023: <ul style="list-style-type: none"> Prevalence of pressure sores. Number of up-date personalised plans for all residents/patients, Number of passive restraints used. 	Group

