

# COLISEE

## 2025 Vigilance plan and 2024 Report

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# Introduction

## Context

Law no. 2017-399 of 27 March 2017 relating to the duty of vigilance of parent companies and contracting companies.

“ Art. L. 225-102-4.-I.- Any company which, at the end of two consecutive financial years, employs at least five thousand employees in its own company and in its direct or indirect subsidiaries whose registered office is located in France, or at least ten thousand employees in its own company and in its direct or indirect subsidiaries whose registered office is located in France or abroad, shall draw up and effectively implement a vigilance plan.

Subsidiaries or controlled companies that exceed the thresholds mentioned in the first paragraph are deemed to comply with the obligations set out in this article as soon as the company that controls them, within the meaning of article L. 233-3, draws up and implements a vigilance plan relating to the activity of the company and of all the subsidiaries or companies that it controls.

The plan includes vigilance measures to identify risks and prevent serious violations of human rights and fundamental freedoms, health and safety of people and to the environment, resulting from the activities of the company and those of the companies it controls within the meaning of II of Article L. 233-16, directly or indirectly, as well as from the activities of subcontractors or suppliers with which it has an established commercial relationship, when these activities are linked to this relationship. The plan is intended to be drawn up in association with the company's stakeholders, where appropriate as part of multi-stakeholder initiatives within industries or at local level. It includes the following measures:

1. Risk mapping to identify, analyse and prioritise risks;
2. Procedures for regularly assessing the situation of subsidiaries, subcontractors and suppliers with whom we have an established commercial relationship, with regard to risk mapping;
3. Appropriate action to mitigate risks or prevent serious harm;
4. A mechanism for alerting and collecting reports on the existence or occurrence of risks, established in consultation with the trade unions representing the company;
5. A system for monitoring the measures implemented and evaluating their effectiveness. ”

This vigilance plan takes stock of current measures and identified areas for improvement. To illustrate the measures, we have chosen to select one or more good practices per subsidiary, without aiming to be exhaustive.

## Colisée

As a leader in elderly care, Colisée offers a complete and complementary range of services to meet the challenges posed by an ageing population, including nursing homes, serviced flats, rehabilitation clinics and home care services.

“Fostering positive ageing to drive society forward,” is Colisée’s purpose, a mission-led company since March 2021. The Colisean Project, launched in 2024, is a concrete expression of this commitment. It features a new identity, a unique choice of words and the expression of our promise. Our promise is to put people at the centre of our concerns by placing Mentors (seniors) and Talents (employees) at the heart of our strategy – we ensure equal attention is given to both. Decisions are taken on the basis of our promise.

## Key figures (2024)

- 395 sites
- More than 58,000 people supported
- More than 21,800 employees

## Perimeter

The vigilance plan assesses the existing risks for employees, clients and the company as a whole within the scope of the head offices, Colisée facilities, as well as in the supply chains linked to direct and indirect purchases. The vigilance plan reports on the actions implemented in the four main countries where Colisée operates: France, Belgium, Spain and Italy.

## Drawing up a vigilance plan

The following stakeholders contributed to the drafting of this document: Executive Committee, Impact Department, Medical Department, Operational Control Department, IT Department, Human Resources Department, Legal Department, Operational Departments, Purchasing Department. These bodies and departments were involved from the definition of risks to the implementation of action plans.

# 1. Risk Mapping

It is Colisée's responsibility to identify and minimise the impact of its activities on society. In 2022, Colisée updated the mapping of risks likely to occur within the perimeter of its head offices and facilities, towards its clients and employees. The risk cartography was judged as still up to date in 2024. As part of the vigilance plan, an analysis of the challenges facing the sector helped to refine this assessment of social and environmental issues. The mapping of purchasing risks is distinct from that of the major risks of Colisée's activities, due to the specific methodology used to map each set of risks.

## Major risks associated with Colisée's activities

Enjeux	Risks	Description of the risk
<b>Human rights and fundamental freedoms</b>	Non-compliance with the eight fundamental conventions of the International Labour Organisation	Risk of non-compliance with the eight fundamental conventions of the International Labour Organisation: Freedom of Association and Protection of the Right to Organise Convention, Right to Organise and Collective Bargaining Convention, Forced Labour Convention, Abolition of Forced Labour Convention, Minimum Age Convention, Worst Forms of Child Labour Convention, Equal Remuneration Convention, Discrimination (Employment and Occupation) Convention, etc.
	Offense to clients' dignity	Risk of mistreatment of clients: violence, undernutrition, abuse of physical restraints, theft of personal belongings, discrimination, etc.
	Defects in the quality of care	Risk of accident and unexpected exit of a resident, risk of medication errors
	Professional risks	Health and safety risk linked to employees' working conditions: psychosocial risk and physical risk
	Shortage of medical staff	Risk of deterioration in quality of service and working conditions due to difficulties in recruiting and retaining medical staff
<b>Health and safety</b>	Epidemics and pandemics	Risk of a new strain of Covid or the outbreak of epidemics/pandemics
	Food contamination and water quality	Risk of food or water contamination affecting clients, employees and visitors
	Insecurity of facilities	Risk of damage to facilities, exposing the safety of clients, employees and visitors
	Violation of data confidentiality regulations	Risk of data privacy breach
	Cyber-attack	Risk of intrusion by third parties into infrastructures and systems, leading to: unavailability of IT services, disrupting operations; loss, theft or disclosure of personal data; risk of data corruption and ransom demands.
<b>Environment</b>	Corruption	Risk that an employee or third party acting on behalf of a Colisée entity solicits or accepts bribes or other benefits in exchange for favours, risk that a stakeholder changes information in an inspection report.
	Environmental impact of Colisée's activities	Risks to the environment generated by Colisée's activities: over-consumption of resources by buildings (energy, water), pollution (water, air, soil)
	Impact of climate change on Colisée's activities	Physical climate hazards such as heat waves, drought, floods and storms, representing major risks to the well-being of residents, patients and staff, as well as to the resilience of buildings.

## **Purchasing risks**

Colisée uses its purchasing risk mapping to identify ESG issues relating to products and services purchased from its supply chains.

Colisée analyses the following purchasing categories: Energy, Utilities and equipment, Pharmaceuticals and medical procedures, Medical devices, Food and beverages, Linen and workwear, Cleaning, Water, Small supplies and furniture, Transport, Waste management, IT maintenance and services, Services and subcontracting.

Each purchasing category is analysed on the basis of the ISO 26 000 framework:

- Human rights: civil and political rights, economic, social and cultural rights, fundamental labour rights
- Workers: working conditions and social security, labour relations and unionisation, health and safety in buildings
- Environment: pollution, sustainable use of resources, climate change, protecting biodiversity
- Communities: education and culture, job and wealth creation for the community, health promotion, social links
- Fair practices: corruption, responsible political engagement, legal competition, property rights and patents

For example, the major risks identified for the Food and Beverages category are as follows:

- Human rights: risk of child labour, risk of forced labour
- Workers: health and safety risk for farmers with the use of pesticides and chemical fertilisers, risk of non-compliance with fundamental ILO conventions, risk of undeclared work for seasonal workers, etc.
- Environment: risk of air, water and soil contamination, damage to biodiversity through the use of fertilisers, machinery and soil processing. Food processing and transport are also responsible for greenhouse gas emissions.

Actions to mitigate procurement-related risks are described in section 3.13 of this document.

## 2. Assessment procedures.

To ensure compliance with regulations and ethical practices, Colisée carries out checks in all its facilities. These checks enable any malfunctions to be identified and action plans to be put in place accordingly. Checks take several forms, as detailed below.

### Self-evaluation by the facility

Self-assessments are carried out by the management committee of each facility, every six months. They cover Care, Human Resources, Building Safety, Food Safety and Maintenance & Hygiene. The results of these self-assessments, in place since 2022, are reported to the Regional Director and the Operations Director and they trigger audits by the subsidiary's support services if necessary.

### Specific audits by the subsidiary's support departments

For each of the topics below, the subsidiary's support departments carry out specific audits. These audits are carried out by regional auditors. The results are presented to site directors, regional directors and operations directors and followed-up by the creation of action plans.

These audits are triggered by certain criteria (e.g. results of self-assessment, takeover of a facility, complaint or claim, satisfaction survey). An audit takes place at least once a year in each facility.

Themes	Examples of subjects audites
Care	Quality of care for residents and patients, Medication circuit
Human Resources	Compliance with the Labour Code, Compliance with current regulations, Compliance with contracts
Building security	Checking boilers and air conditioning systems, Maintenance and safety, Legionellosis' disease
Food safety	Catering quality, Surface treatment, Quantity of food, Hygiene of production tools
Maintenance & Hygiene	Quality of maintenance

### Controls by public authorities.

In addition to internal controls, controls by public authorities are carried out, mostly unannounced. In 2024, 622 inspections were carried out at 395 sites (*see page 52 of the 2024 Sustainability Report for more details*).

### Independant certifications

Subsidiaries in Spain and Italy are ISO 9001 certified. This standard defines the principles of quality management, including a strong customer focus, management motivation and commitment, a process approach and continuous improvement.

Subsidiary facilities in Spain have obtained BeHealthia certification, the first certification created exclusively for the residential sector, with the aim of promoting healthy eating, and No Sujetes certification from Dignitas Vitae, a non-profit association that develops global solutions for the socio-health sector, aimed at promoting well-being.

Colisée is fully committed to providing quality services that meet the needs of each and every one of its residents. That's why we place so much emphasis on listening to residents' feedback and use our complaints management system to identify areas for improvement (*see page 17*).

### 3. Risk mitigation and prevention measures.

Appropriate measures are put in place for each of the risks identified in the risk map.

In order to prevent some of the risks identified, Colisée adheres to a Code of ethics shared with all employees. It defines the fundamental rules and principles that subsidiaries, employees and stakeholders must respect in their professional relations. It applies to all Colisée employees, regardless of the nature of their collaboration (including company officers, senior executives, temporary staff or third parties acting on behalf of Colisée).

Colisée's Code of ethics provides for the respect of fundamental principles in terms of social and environmental rights:

- Compliance with quality standards and vigilance procedures for residents
- Loyalty and integrity in professional relations
- Protection of personal data
- Employee dignity and well-being, prohibiting all forms of harassment and promoting diversity and inclusion
- Preserving Colisée's resources and the environment
- Provision of an alert mechanism

#### **Human rights and fundamental freedoms – Mitigation measures**

##### **3.1. Management of non-compliance with the eight fundamental conventions of the International Labour Organisation**

In addition to the application of the Code of ethics by all employees, other actions have been taken within Colisée to ensure compliance with the Fundamental Conventions of the International Labour Organisation:

##### **Guaranteeing trade union freedom**

Trade union delegates and local representatives are present in all subsidiaries to ensure day-to-day social dialogue. Since 2022, a Special Negotiating Group (SNG), made up of twelve members of trade union delegations representing the four European countries where Colisée operates, has been defining the areas for action of the future European Works Council (EWC).

Le GSN a pour objectif principal de négocier la portée, la composition, les fonctions et la durée du mandat du futur CEE avec Colisée.

##### **Ensuring that our practices comply with the Labour Code**

Colisée is taking steps to ensure that its practices comply with the Labour Code.

In France, audits carried out by site directors and regional Human Resources directors ensure compliance. The Social Affairs department implements communication and prevention initiatives at the request of site directors, such as training in employment law.

##### **Fighting discriminations**

Colisée is an inclusive, non-discriminatory employer, committed to respecting human rights. In order to give concrete expression to this commitment, the company applies the following principles, in line with its Charter (code of conduct):

- development and maintenance of an inclusive culture where everyone is aware of their uniqueness and singularity, in keeping with CO.R.E values
- respect for differences and acceptance of diversity
- fight against all forms of discrimination (linked to age, gender, disability, family situation, sexual orientation, political or philosophical opinions, religious beliefs, trade union activities, ethnic, social, cultural or national origins)

These principles apply at the time of hiring, as do all Colisée policies relating to training, internal promotion and working conditions in general.

Specific initiatives are implemented by subsidiaries to combat all forms of discrimination. To ensure gender equality, Colisée measures the gender equality index in the four main countries where it operates (consolidated index of 94 for all subsidiaries in 2024).

In France, since 2022, a partnership with MadeinTH has provided support for employees with disabilities. A communication line is available to help them with administrative formalities (funding applications for workstation adjustments, assistance with AGEFIPH procedures).

In Spain, an equality plan is drawn up and validated by employee representatives. This plan sets out the equality measures implemented in the areas of training, career development, compensation, harassment prevention, and health and safety at work. In addition to this equality plan, Colisée Spain collaborates with employment and integration associations, notably for the disabled (Adecco Foundation, Red Cross, Novaterra), social exclusion (Novaterra, Accem, Red Cross, SEPE), young people (training centers), and refugees (YMCA).

### **3.2 Risk Management of offense to clients' dignity**

In order to limit the risk of offending the dignity of our customers, all our employees are committed to respecting the quality standards and vigilance procedures in place for residents, as set out in our Code of Conduct. Complaints and alerts management processes are in place to prevent risky situations (*see page 17*).

#### **The personalised support plan**

Colisée's policy of promoting the well-being of its residents is supported by a number of tools: the Personalized Support Project (PAP) in France, the Plan de Atención y Vida (PAYV) in Spain, the Plan C-me in Belgium and the Piano Assistenza Individualizzato (PAI) in Italy. This approach, common to all Colisée nursing homes, provides each elderly person with attention and care adapted to their needs and desires, and to their pathology where applicable. It is associated with an ethical approach centered on the well-being, rights and freedoms of the people we welcome, because beyond the specific needs linked to medicine or care, the preservation of the resident's individuality is at the heart of our concerns.

In France, the Personalized Support Plan (PAP) guarantees each resident attention and care adapted to his or her age, needs, desires and pathology. It is drawn up with the resident, support staff and family in the month following the resident's entry into the facility, and is updated at least every six months. In addition to guaranteeing the quality of care for each resident, the PAP encourages exchanges with families and helps to defuse risky situations. The proportion of residents with a PAP updated every six months should reach 90% by 2024, consolidated across all subsidiaries.

#### **Mini nutritional assessment (MNA®)**

In addition, Colisée has introduced the Mini nutritional assessment (MNA®) to help prevent and anticipate undernutrition in residents. The MNA® is an internationally-recognized standard that provides a simple, regular assessment of a person's nutritional status (*for more details, see pages 92-93 of the 2024 Sustainability Report*). The proportion of residents with an up-to-date MNA® was 88% in 2024.

#### **Reducing physical restraint**

In line with Colisée's philosophy of preserving autonomy, teams minimize physical restraint, which means adapting protocols. Each subsidiary draws up an action plan with alternative practices. *For more details, see pages 91-92 of the 2024 Sustainability Report*. The proportion of residents without physical restraint is 84% in 2024.

#### **Reducing the use of psychoactive drugs**

A policy of reducing the use of psychoactive drugs helps preserve the physical and cognitive abilities of each resident. The use of new teaching approaches enables the treatment and relief of certain symptoms. Even if prescriptions in residential care depend on the doctor involved (who is generally not a Colisée employee), Colisée is working to raise awareness. In 2024, 33% of residents were taking no psychoactive medication.

#### **Recognizing the diversity of residents.**

Colisée implements a diversity policy aimed at respecting the differences and characteristics of each individual, without compromising the quality of care. Sexuality, culture, physical abilities... Diversity is taken into account in all areas, from awareness-raising to discrimination management, via the attitude, training and values inculcated in teams. In this way, the company ensures that its activities remain open, inclusive and always centered on respect for the individual and his or her needs.



### **Compassionate care**

In addition to rights (which de facto cover “mistreatment”), Colisée has introduced a compassionate care policy, based on a charter drawn up in conjunction with employees, residents and their relatives, as well as stakeholders at each facility. Since 2024, compassionate care referents have gradually been set up at all sites in France, where compassionate care committees focusing on best practices to be deployed are held twice a year. Organized and monitored by the compassionate care referent, they bring together management, teams, relatives and residents to discuss specific cases and projects.

Several schemes are currently being set up:

- Training in “Compassionate care”, mandatory for all employees.
- The “Compassionate Care charter”, personalized for each site.
- An annual report for each facility, presented to the SLC (Social Life Committee) and communicated to the supervisory authorities.

### **Human rights and fundamental freedoms – Report**

The work of the European Works Council continued in 2024. For the record, a Special Negotiating Body (SNB) has been in place since March 2022, with the main aim of negotiating the scope, composition, functions and term of office of Colisée’s future European Works Council (EWC).

In 2024, the SNB met 6 times. 4 meetings had previously taken place between its creation in March 2022 and the end of 2023.

During these meetings, the number and appointment of EWC members are discussed, as well as the topics on which the EWC will be informed, the relationship with other employee representative bodies, the composition of the office and the budget.

On the subject of human rights and fundamental freedoms for customers: in 2024, we continued our efforts on two major issues, nutrition and the prevention of serious falls.

Colisée’s ambition is to promote residents’ autonomy and well-being, through holistic and personalized support (see pages 87-88 of the Sustainability Report).

### **Health and safety – Mitigation measures**

#### **3.3 Risk-management for defects in the quality of care**

Quality of care policies are implemented by the subsidiaries’ medical directors and quality directors, coordinated by the head office medical director. At facility level, head nurses, the coordinating doctor and the site director are responsible for ensuring the quality of care. In addition to audits carried out by the facility and the subsidiaries’ support services, inspections by the public authorities (see 2. *Assessment procedures*) and training given to care staff, Colisée ensures the traceability of care acts using IT tools. Specific actions are taken at the level of each subsidiary.

#### **Traceability of care procedures**

Colisée has equipped itself with IT tools to ensure the traceability of acts of care and the dispensing of medication. These tools, which bring together all the information relating to a resident or patient (medical file, Personal Support Plan, MNA®), help to ensure staff coordination.

#### **Specific actions carried out in each subsidiary**

In France, a medical report is drawn up annually by the coordinating doctor in each facility and sent to the Agence Régionale de Santé. Presented to the facility’s teams, it proposes measures to improve overall care and the approach to medication. In addition, the risks for each resident are assessed (aggressiveness, pain assessment, risk of unexpected exit, etc.) and the actions and presence are adapted.

In Belgium, each facility draws up a quality plan in the first quarter, which is activated throughout the year. The plan is based on all inspection reports, audits, customer opinions and, in particular, an annual quality audit. A list of fourteen key controls is drawn up to ensure the quality of care. These points are analysed on a daily, weekly or monthly basis by the care teams (completion of the medication monitoring tool, falls/weight/infections inventory, care plans, etc.). Particular attention is also paid to hygiene care. A monitoring form provides a detailed description of the care provided to residents.



### 3.4 Occupational risks

Colisée has put in place processes to identify occupational risks and prevent psychological and physical risks. In each subsidiary, a department responsible for health and safety at work draws up preventive measures.

#### Identifying occupational risks

- Through external and internal audits, via sampling

In Spain, Colisée has obtained ISO 45001 certification for all its facilities. ISO 45001:2018 certification helps organisations to achieve their occupational health and safety objectives and achieve the desired results, including

- Continuous improvement in occupational health and safety (OHS) performance.
- Compliance with legal and other OHS requirements agreed with customers and other stakeholders.
- The reduction of accidents and illnesses related to the conduct of business.
- The provision and maintenance of safe and healthy workplaces.
- Elimination of OHS hazards and minimization of OHS risks.
- Reducing the costs associated with work-related accidents and illnesses.

In Belgium, the occupational health and safety director and the occupational health and safety support provider (Securex) review the company's various functions annually, and identify occupational risks for each of them.

In Italy, each site undergoes a risk assessment through annual audits drawn up by the occupational health and safety department, a doctor and employee representatives. Topics assessed include employee health protection, the availability of protective equipment on site, instructions for the use of medical equipment, etc. Audit reports are consulted by the Italian vigilance body.

This body meets every six months to assess the management of the facilities.

- Via satisfaction surveys and staff representatives

Colisée conducts satisfaction surveys with all its employees throughout the year. Each employee is contacted twice a year. The secure questionnaire assesses employees' experience on a variety of themes (*see page 83 of the 2024 Sustainability Report*). Certain occupational risks are identified through this channel.

In addition, feedback from employee representatives at exchange meetings between management and employees helps to prevent psychosocial and physical risks.

#### Prevention of psychological risks

- Raising awareness

Various forms of awareness-raising are carried out in the subsidiaries.

In France, a discussion group for site directors facilitates the exchange of best practices and difficulties encountered. Led by a coach, the sessions take place every quarter on a voluntary basis. In Belgium, employees have access to e-learning to reduce stress and improve quality of life at work. In Spain, information campaigns on employee health are conducted on a regular basis.

- Audits and assessments

Psycho-social audits are carried out in France by the regional human resources manager or an external consultancy, triggered by certain factors (tense social climate, suspected cases of harassment, facility takeover). As part of an audit, 100% of the facility's employees are interviewed. The regional director and the site director are responsible for reporting back to the teams and implementing the action plan.

In Spain, psychosocial risk assessments are carried out in all facilities by the health and safety directors, with the collaboration and participation of the prevention delegates at each site. These assessments are carried out using the F-PSICO 4.0 method created by the Spanish Ministry of Labour's National Institute for Occupational Health and Safety.

- Psychological support

Psychological support is available via the PsyFrance hotline, which is displayed in all French facilities. In the event of major events (industrial action, fire), facilities can arrange for PsyFrance to intervene on site.

In Belgium, Securex manages two schemes for employees: a psychological support hotline and consultations with psychologists.

### Prevention of physical risks

- Risk of Musculoskeletal Disorders (MSD)

To combat accidents in the workplace, Colisée provides training to prevent the risk of Musculoskeletal Disorders. This training is part of the annual training plan. Investments are made in equipment to reduce the risk of MSDs. In France, rooms are equipped with transfer rails (modules that facilitate lifting).

- Risks of exposure to hazardous substances

All Colisée medical and paramedical staff have access to the appropriate personal protective equipment (masks, gloves, gowns). Employees are made aware of how to handle harmful products and how to use personal protective equipment correctly (via training courses or safety sheets).

In Belgium, the prevention department carries out risk assessments of exposure to hazardous substances, leading to recommendations for less harmful alternatives where possible.

### 3.5 Staff shortages

The shortage of trained staff and the lack of attractiveness of medical and paramedical professions are the main causes of the shortage. To remedy this situation and guarantee the presence of competent staff, Colisée is working in three areas: enabling staff to upgrade their skills, diversifying recruitment channels and ensuring continuity of care.

### Improving employee skills

Employee training is a major area of development. Colisée adapts to local requirements to offer training courses leading to certification or a diploma. By 2024, 10.8% of Colisée employees will have received training leading to a qualification or diploma. In Italy, for example, a training program has been set up to train paramedical staff.

The OSS (Operatore Socio Sanitario) Academy offers a six-month training course in the nursing profession. It is structured around courses and internships in medical sites, and leads to a state-recognized diploma.

In France, a digital training program, é-Clore, is offered to all Colisée hospital orderlies (ASH), in addition to existing courses. This training guarantees the professionalization and skills enhancement of ASHs and is the first step on the road to becoming a nursing auxiliary.

Also in 2024, the first class of the Master's degree in Health Organization Management graduated, in partnership with ESAM and Groupe IGS. This training offer is part of the Colisée Talent Academy, an internal training academy created by Colisée France in 2024, which has obtained Qualiopi<sup>1</sup> certification.

### Diversification of recruitment channels

In Belgium, collaboration with medical universities enables us to broaden our recruitment channels (making it easier to offer internships, visibility through the courses given). In Spain, specialist agencies are used to recruit medical staff from Spanish-speaking countries.

### Continuity of care

In the event of unexpected or short-term absences, two systems are in place in France: "essential mode" and the "intervention team". The "essential mode" action plan is triggered in the event of a staff shortage. It allows tasks to be reorganised according to the number of missing staff.

In the second case, an "intervention team" capable of travelling on request in the event of a staff shortage was created in 2022 to ensure continuity of care in facilities. Coordinated by the regional director, it can be dispatched on request. The team is made up of all functions: head nurse, doctor, site director, chef.

In addition, the French subsidiary is developing telemedicine and remote medical coordination to combat healthcare deserts.

<sup>1</sup>Qualiopi certification attests to the quality of the training provided through a national Qualiopi quality reference system

### 3.6 Epidemics and pandemics

Colisée has a procedure for dealing with epidemics and pandemics. The aim is to contain the spread of epidemics and pandemics while maintaining our customers' quality of life.

The epidemic management process is defined and regularly updated by Colisée head office, before being adapted at national level in accordance with the regulations in force. A COVID epidemic management procedure has been specifically implemented by Colisée. A common digital process, distributed to all facilities, makes it possible to monitor the development of epidemic waves in "real time" in order to allocate the necessary resources.

Vaccination campaigns against influenza and COVID are carried out at Colisée headquarters and in each subsidiary on a weekly basis. Employee awareness is raised by head nurses and vaccination pathways are facilitated to increase the coverage rate.

In addition, each site ensures that it has a sufficient stock of personal protective equipment (PPE). In the event of a pandemic, data is fed back to the subsidiaries and head office on a weekly basis.

Minimum PPE stocks are specified in Colisée France's Plan Bleu (a document setting out all crisis management procedures: extreme cold, flooding, heatwave, terrorist attack, etc.).

### 3.7 Food contamination and water quality

#### Food contamination

Colisée is subject to European health and safety regulations. In order to meet these requirements, HACCP (Hazard Analysis Critical Control Point) procedures and a health management plan are implemented in each facility. External laboratories ensure that they are properly applied by checking the compliance of processes and premises, and by carrying out microbiological analyses of products and surfaces.

In addition, six-monthly food safety audits are carried out internally (see 2. *Assessment procedures*). Cooks receive annual training in food handling, allergens and analysis to limit the risk of food contamination.

In Belgium, in addition to the compulsory checks carried out by the Federal Agency for the Safety of the Food Chain (FASFC), certain facilities are certified SMILEY for a period of 3 years, guaranteeing maximum food safety.

The "SMILEY" is a sticker which certifies that the company has set up a credible, validated and certified self-checking system.

#### Water quality

To guarantee the quality and potability of the water, analyses are carried out at least once a year by an external laboratory in all our facilities. Any anomaly is reported within 24 hours and dealt with by means of technical processes and action plans specific to the facility concerned. A systematic counter-analysis confirms that the anomaly has been rectified.

A major risk arising from water in facilities is the risk of legionellosis. In order to manage this risk, all facilities carry out the following actions:

- Water analyses carried out by an external laboratory several times a year
- Regular replacement of hoses and aerators, at least once a year or disinfection every 6 months
- Water temperature control in closed circuits
- Weekly draining of hot water tanks to prevent stagnation
- Regular flow of water from the water points used

### 3.8 Insecurity of facilities

#### Regulatory controls

In line with legal obligations, all Colisée facilities are inspected annually to certify the safety of the buildings. In the event of non-compliance, remedial action plans are put in place.

In France, facilities comply with regulatory controls:

- Specific audits, carried out by external service providers on: electricity, gas, kitchen (annual); fire-fighting system (every three years); lifts (every five years)
- The External Safety Commission meets every 3 years to renew the safety authorisation required to open the facility. This commission brings together the prefecture, the fire brigade and the facility manager.

#### Internal controls

Building safety is overseen by a maintenance officer who is present in each of the facilities. In terms of building fire safety, evacuation drills are carried out at all sites. New employees receive fire safety training and a safety booklet.

In addition, maintenance contracts with specialist companies ensure optimum levels of safety. Equipment inspections are also carried out (boilers, air conditioning systems, fire extinguishers, etc.).

**3.9 Violation of data confidentiality regulations**

In order to comply with the General Data Protection Regulation, Colisée has embarked on a process of compliance and continuous improvement since 2021.

In 2021, Colisée carried out a compliance review in all subsidiaries, resulting in an action plan up to June 2022.

Since 2022, procedures have been in place in each subsidiary. A Data Protection Officer (DPO) ensures compliance for Colisée as a whole. National policies are led by national DPOs trained in data protection. They manage all requests (right to erase data, breaches, etc.) and ensure that procedures are applied. Data breaches (destruction, loss or unauthorised disclosure of personal data) are monitored monthly by each subsidiary.

Employees sign an IT charter incorporating the GDPR requirements to be complied with when they join Colisée. In addition, awareness campaigns are carried out:

- campaigns aimed at managers,
- ongoing campaigns aimed at other employees via department meetings, on-site training and an e-learning platform

In 2024:

% of managers made aware of the GDPR	% of employees made aware of the GDPR
France: 88%	France: 65%
Belgium: 100%	Belgium: 20,2%
Spain: 100%	Spain: 77%
Italy: 85%	Italy: 52%

The risk of a breach of data confidentiality regulations also depends on the parties involved, particularly suppliers. To ensure compliance, all suppliers involved in the collection, processing and storage of personal data must sign a GDPR charter. Data storage is managed by servers hosted by certified "health data accreditation" outsourcers.

**3.10 Cyber-attack**

In 2019, Colisée carried out an audit in all subsidiaries, resulting in an investment plan and an action plan up to the end of 2021. As part of this, Colisée upgraded its protection against cyber threats, with the support of an external service provider who is an expert in the field. Since 2021, Colisée has taken out annual cyber insurance with an international insurer, covering all its activities.

A formalised IT security policy was rolled out in 2022. The security system has been strengthened by setting up an external security operations centre (SOC) to supervise data flows, detect suspicious traffic and block attempted remote attacks. Advanced security software is systematically deployed on all user computers (end-point detection and response, EDR).

Annual cyber audits are carried out by external service providers in all subsidiaries. Following each audit, actions are taken to prevent and remediate the risk of cyber-attack, including ongoing technical actions to update security, change passwords and review events with the outsourcer.

To limit the risk of cyber-attack, Colisée has set requirements for its IT suppliers. To ensure that they follow good practice, a Cybersecurity Charter is included in these contracts. In all our IT projects, cyber compliance is a selection and decision-making criterion. In some cases, an improvement plan can be agreed with the supplier to enable them to meet Colisée's requirements. 100% of IT suppliers who handle Colisée's sensitive data are signatories of the charter.

**3.11 Corruption**

Colisée is subject to the provisions of Article 17 (II) of Law 2016-1691 of 9 December 2016 on transparency, combating corruption and modernising economic life, known as the "Sapin 2" law. As a result, Colisée is obliged to implement an anti-corruption compliance programme.

Colisée has drawn up a code of ethics that applies to all its subsidiaries in order to limit the risk of corruption, amongst other things.

In addition, an e-learning programme on the subject of corruption is followed by the employees most at risk, in particular the real estate department, regional directors and site directors.

In addition to the compliance measures implemented by Colisée's head office and based on the recommendations of the French Anti-Corruption Agency, according to which compliance measures are implemented at the Group's headquarters, in 2023 the Executive Committee commissioned a leading European business intelligence firm to carry out a comprehensive review of the anti-corruption compliance measures implemented in all the countries in which Colisée operates. The methodology was based on an analysis of existing documentation, supplemented by a questionnaire and interviews with the main support functions at the head offices of each subsidiary. In addition, a sample analysis of key processes and operations was carried out.

The analysis shows that :

- The Code of ethics is duly communicated to the employees of the various subsidiaries. This Code of ethics is supplemented by an anti-corruption policy for Colisée France, Onela (homecare services), Colisée Spain and Colisée Italy, which describes the values and fundamental principles that Colisée and its stakeholders undertake to respect in the fight against corruption and influence peddling. It identifies areas of risk with regard to the specific characteristics of Colisée's business and provides tools for determining the behaviour to adopt in order to preserve Colisée's values, image and reputation. In addition, breaches of ethical rules are sanctioned by a disciplinary system.
- Employees of each subsidiary are required to follow a training module on business ethics, particularly as part of their induction process.
- An internal alert procedure is in place in all countries where Colisée operates. The purpose of this system is to enable employees to report any behaviour or situation that is contrary to Colisée's ethical values. In addition, this system ensures the protection of whistleblowers in accordance with the provisions of Directive (EU) 2019/1937. For more information, see 4. *Complaints, whistleblowing and alert mechanisms*.

In Italy, an anti-corruption policy has been in force since 2018. It sets out the relevant values and principles that guide the company's activity, in compliance with Italian Legislative Decree no. 231/2001. It is incorporated into the Italian Code of Ethics (Codice Etico di iSenior SPA).

### **Health and safety – Report**

Since 2023, Colisée has been publishing online the anonymous opinions and ratings issued by its teams with their agreement. In 2023, over 12,700 reviews were collected. Thanks to the collection of opinions, we are able to identify areas of satisfaction and areas for improvement, particularly in terms of health and safety.

Concerning occupational hazards: the frequency rate of workplace accidents fell significantly in 2024, thanks in particular to the occupational health and safety optimization measures implemented at Colisée France, including national and regional Safety Committees which take stock of the accident situation, analyze it and draw up a dedicated action plan (*see pages 76-77 of the 2024 Sustainability Report*).

To address the risk of staff shortages, at a time when recruitment and staff turnover are fundamental issues for our sector, Colisée has measured salary trends for its employees in France since 2019.

With regard to the risk of breaching data privacy regulations, since 2023, Colisée has been leading the DPO community in a logic of continuous improvement and implementation of best practices in compliance with regulatory developments. In all our projects, RGPD compliance is a selection and decision-making criterion.

With regard to the risk of cyber-attack, from 2024 onwards, governance will be strengthened with a cyber security committee headed by Colisée's IS Director and bringing together all subsidiaries.

With regard to corruption risks, 100% of the members of the management committees recruited in 2024 took the dedicated e-learning training course that same year. In addition, the firm providing services on corruption issues drew up action plans following the review carried out in 2023. These actions have been partially implemented in France and Belgium – and are still in progress in 2025 – and have been fully implemented in Italy and Spain. Actions and recommendations will continue in 2025.



They aim, firstly, to mitigate the risks of unethical practices to which Colisée employees may be exposed and, secondly, to ensure Colisée's compliance with the provisions of Article 17 (II) of the "Sapin 2" law. These action plans will be drawn up in 2025, and the entire whistleblowing process is being reviewed internally, to ensure its robustness.

## **Environment – Mitigation Measures**

### **3.12 Environmental impact of Colisée's activities**

To reduce its environmental impact, Colisée is deploying a low-carbon strategy in line with the Paris Agreement. Colisée defines targeted actions through an annual assessment of its carbon footprint. This assessment, carried out since 2020, covers scopes 1, 2 and 3. In 2024, greenhouse gas (GHG) emissions amounted to 174 kt eq. CO<sub>2</sub>, of which 13% came from Scope 1, 1% from Scope 2 and 86% from Scope 3. The targets for reducing greenhouse gas emissions by 2030 were validated by the Science Based Target Initiative in 2022.

#### **Impact of food**

Food is one of the main sources of greenhouse gas emissions, accounting for around a third of the company's carbon footprint.

Whenever possible, priority is given to local (at least national), seasonal and label products. Meals are "home-cooked" in each establishment, which makes it possible to control food processing and promote energy-efficient cooking methods. By 2024, 65% of total catering expenditure will have been sourced from responsible (local, organic, label) products.

In France, efforts are being made to reduce meat consumption by promoting vegetarian alternatives, while ensuring essential nutritional intakes. Actions are being taken to reduce the carbon footprint associated with the transportation of food purchases (e.g. weekly deliveries, optimization of logistics flows).

In Spain, the "Control Cook" tool streamlines stock management and helps to draw up menus, quantities and nutritional intakes in line with residents' needs. The tool helps minimize food waste.

#### **Impact of energy consumption**

The second largest source of emissions is energy, which accounts for around 20% of Colisée's greenhouse gas emissions. Colisée's teams have worked on implementing specific actions to limit and guide consumption choices.

The first lever for action is the type of energy used, which can be more or less carbon-intensive. Colisée has set itself the ambitious target of using 100% renewable electricity by 2025. In 2024, the proportion of electricity from renewable sources reached 96% (including guarantees of origin and solar panels).

Since 2022, the majority of French plants have also been supplied with biogas, with lower emissions than fossil gas.

In addition, the second lever for action involves improving the energy efficiency of buildings. An energy audit campaign carried out by expert firms identifies ways of increasing the energy efficiency of buildings.

The third lever for action is to work on the quantity of energy consumed. Raising awareness among staff and residents is crucial, to create a collective commitment to eco-responsible behavior.

#### **Impact of mobility**

A third focus is employee travel, which will account for around 8% of Colisée's carbon footprint in 2024. Colisée has deployed the following action plans:

- Transformation of the vehicle fleet towards electric or hybrid models
- Installation of recharging stations in establishments
- Facilitation of bicycle use: installation of bicycle parks in some establishments, facilitation of bicycle rental in Italy, etc.

#### **Impact of waste**

Waste generated at Colisée accounts for around 6% of the carbon footprint. Generally speaking, waste is managed by the establishments, according to established procedures and local regulations. With regard to the various waste streams, Colisée is deploying a number of actions to reduce food and medical waste, among others.

- Food waste

As part of the EGALIM law, Colisée France has set itself the target of reducing food waste by 50% by 2030. To achieve this, training is provided to teams. In France and Belgium, a partnership with Too Good To Go is helping to further reduce food waste by offering local residents surplus cooked menus at reduced prices.

In addition, some facilities have set up a food waste recovery system using a methanisation service provider. Other facilities have installed composters.

- Waste from care activities involving infectious risks

The management of waste from care activities involving infectious risks represents a real challenge in terms of reducing the environmental impact of Colisée's activities. The carbon impact of treating medical waste is three times greater than that of household waste. In order to raise awareness among employees, training and awareness-raising sessions are held in the facilities.

### **Impact on water**

- Water consumption

Colisée is committed to reducing its environmental footprint by cutting water consumption in its buildings. Connected water meters are installed in the majority of establishments to continuously monitor water consumption and identify potential leaks. In addition, rainwater harvesters are installed in all facilities. Recovered water is used to maintain green spaces and, in the case of Belgium, for sanitary purposes. Water flow reducers and aerators have been installed on taps, notably in 100% of establishments in Belgium.

- Water Pollution

Polluted water is treated before being returned to the water circuits. Backflow prevention devices and non-return valves are installed to guarantee the quality of the water discharged into the facilities.

Colisée complies with the legal requirement to carry out an annual analysis of wastewater from wells and treatment plants. The aim is to ensure that the composition of the water complies with regulatory levels before it is released into the environment. Additional analyses are carried out internally and by specialist companies to ensure the quality of the water discharged.

### **Impact on biodiversity**

In order to limit the impact of its activities on biodiversity caused by the land artificialisation required for the construction of new buildings, impact studies are systematically carried out prior to any construction project.

Some very local initiatives are carried out to preserve biodiversity on Colisée sites. This is the case in France with a facility that has obtained the Eco-jardin label (certification of the ecological management of green spaces).

### **3.13 Purchasing risks**

As part of its purchasing policy, Colisée is committed to making its entire sphere of influence responsible, by involving its subsidiaries and partners. To this end, Colisée has formalised its commitments and expectations of its suppliers in a Responsible Purchasing Charter. This is systematically attached to calls to tender and appended to contracts in all subsidiaries.

In Belgium, in 2024, 80% of expenditure was made with suppliers\* who had signed the responsible purchasing charter; in France, 85%; in Spain, 82% and in Italy 89%. Furthermore, in Belgium, in the case of suppliers working with subcontractors, a similar document specific to subcontracting is signed by the supplier.

One major focus is reducing the carbon footprint of purchasing (see 3.12 on food and energy). For example, since 2022, Colisée France has been working with a number of suppliers to draw up carbon footprint reduction plans in three categories: cleaning products, medical devices and energy. In Belgium, visits are made to the main food suppliers to verify the correct application of the actions communicated and to identify areas for improvement to minimize their impact.

### **3.14 Impact of climate change on Colisée's activities**

In addition to the environmental risks generated by Colisée's activities, climate change also has an impact on the Group's operations. Physical climate risks, resulting from increases in average temperature, such as heat waves, drought, floods and storms, represent major risks to the well-being of residents, patients and employees, as well as to the resilience of buildings.

Colisée has put in place a number of measures to help mitigate the effects of climate risks:

- Thermal insulation of buildings
- Cooling/air conditioning of certain living areas
- Ensuring people's safety in the event of an unforeseen event
- Preventing and treating dehydration, with particular attention to people at risk

\*Suppliers and service providers who have achieved a turnover of more than 100K€ with Colisée France / Armonea and more than 30K€ with Colisée Spain / Colisée Italy and who have worked with at least 2 different Colisée facilities during the year. The following are excluded from the scope: intellectual service providers that are not directly linked to our activities (auditor, lawyers, consulting services), lessors, financing organisations (leasing, third party financiers, banks, etc.).



## **Environnement – Report**

Since 2023, Colisée has sought to make progress in reducing emissions from other energy sources (gas, fuel oil, etc.) in addition to electricity. By 2024, the proportion of renewable energy had risen to 59%. Work is continuing to reduce the amount of energy consumed. To raise awareness of the need to reduce energy consumption, face-to-face training sessions were held in Spain in early 2024, and an e-learning module was created in France in November 2024.

In order to reduce the waste produced by Colisée France, support has been provided on a site-by-site basis by a service provider since 2023. In addition, in order to reduce food waste, during 2023, a training course on the fight against food waste was created in France. The training is being rolled out to all teams early 2024.

## 4. Complaints, reporting and alert mechanisms

Mechanisms are accessible and available to anyone, including Colisée residents and employees, families, suppliers or service providers, in all subsidiaries, at head office level and in all facilities. These reports can be made through any type of channel.

### Claims mechanisms

Complaints may be made in writing or orally:

- In person: for residents, patients or their relatives via the staff / site directors,... for staff via the staff representative / management.
- By telephone: via telephone numbers visible to all, to alert head office, a site or an employee representative.
- By email: via the email addresses and contact page on the website, email addresses displayed at reception.
- Verified reviews: via the verified review system set up by Colisée.
- Specific systems by subsidiary: for example in France (mediation person, Social Life Council, psychologist platform), in Belgium (Securex psychological support provider).

Complaints can be made anonymously if desired.

All complaints must be declared on an IT tool using a form so that they can be monitored, processed and closed. The director of the facility is informed of every complaint concerning his facility (except for those identified as an alert). He is responsible for managing them with the support of the resources he deems necessary (site management committee, regional management, legal department, quality department). He or she is responsible for the response given to the claimant.

### Verified opinions, a listening system based on continuous improvement

Over the last three years, Colisée has stepped up the implementation of a system for listening to customers and their evaluations. They are regularly asked about service quality. The entire process, carried out by a trusted third party, is ISO 20488 certified. The secure questionnaire, consisting of a dozen questions, assesses the living experience of residents and their relatives on a range of topics.

Colisée also asks customers about their propensity to recommend the services or facility concerned, making it possible to calculate the Net Promoter Score. The questionnaire collects feedback through open-ended questions, which are analysed in detail.

To achieve this, Colisée has set up a partnership with Better World. Thanks to artificial intelligence, a semantic analysis is carried out on the verbatims of customers and their relatives to categorise them.

The teams at Colisée facilities are committed to responding to comments left by relatives, whether the opinion is positive or negative. Ratings and comments are published in full transparency on Colisée websites.

To respect the symmetry of attention, the same process is being used for Colisée employees, while respecting their anonymity.

### Serious undesirable event procedures

In France, depending on the type of complaint, it may be reported as an undesirable event or a serious undesirable event. The main aim of this procedure is to implement a risk management approach. It also involves the continuous improvement of professional practices and the organization of training courses on topics that are regularly the subject of undesirable events.

Each event is reported on a form kept for internal processing, before being anonymized and forwarded to the Agence Régionale de Santé and/or Conseil Départemental. The facility's risk management committee assesses the criticality of the reported undesirable event and identifies its causes, in order to define an action plan aimed at eliminating the risk of recurrence. Each serious undesirable event is escalated to the plant's hierarchy (regional director, operational director). Managers are appointed to ensure that corrective action is taken within set deadlines. Statistical monitoring of these events enables us to analyze the frequency, typology, evolution and causes of reports, and a dedicated committee at Colisée France meets every week.

### Alert mechanism

Some reports may qualify as "whistleblowing" under the applicable local law, which transposes the European directive 2019/1937 known as "Sapin 2". In such cases, a dedicated whistleblower protection procedure is put in place and followed. Outside the cases provided for by law, the alert is qualified and treated as a "complaint".

For some of Colisée's legal entities, the classification of alerts, managed by a "Warning Referent", has been entrusted to a law firm specializing in the qualification and processing of alerts.

The system guarantees confidentiality and protection of the whistleblower's identity. A report qualifies as an alert within the meaning of the law when:

- The warning concerns crimes, offences, threats or harm to the general interest, whether the offence has been committed or attempted
- The warning must have been made by a natural person acting in good faith, with no direct financial consideration.
- This person must have personal knowledge of the facts; or have obtained the information reported in the course of his or her professional activities.

To facilitate whistleblowing and protect whistleblowers, particularly with regard to their identity, internal platforms or procedures allow residents, relatives, employees or any third party to make a report, anonymously if desired.

At Colisée France, the Integrity Line professional whistleblowing system, introduced in 2022, enables any stakeholder to denounce a fact by reporting the information, anonymously if desired, *via* a dedicated and protected e-mail box to which only the Whistleblowing Officer and the Compliance Officer have access. A professional Integrity Line alert system is also available on the colisee-group.com website.

On this dedicated online platform, reports are made using a form that simplifies the process of gathering the facts essential to the handling of the potential alert.

Similar platforms have also been set up in the homecare subsidiary, in Spain and Italy. In Belgium, a specific e-mail address has been set up.

Various telephone numbers and e-mail addresses are also available for alerting via a mechanism other than the online platform.

Any report or complaint that qualifies as an alert is redirected to the appropriate process.

The law requires alerts to be handled by an "authority" with "sufficient resources". Each subsidiary therefore has a "whistleblowing officer" who receives, processes and classifies the alert as an alert or complaint. If the report is classified as an alert, the officer is responsible for proposing and/or carrying out investigations and/or proposing remedial measures to the alert handling committee, ensuring that the investigations or remedial measures proposed and accepted by the committee are carried out properly, and informing the whistleblower accordingly.

An alert handling committee has been set up in all subsidiaries and at Colisée head office to decide, on the basis of proposals from the whistleblowing officer, on the investigations to be carried out and/or the remedial action to be taken. This committee is subject to the confidentiality required by the whistleblower protection procedure.

The whistleblower must be informed by the Whistleblower Officer of the measures planned or taken to assess the accuracy of his or her allegations and, where appropriate, to remedy the matter reported, as well as the reasons for these measures, within a reasonable period of three months. This timeframe is also intended as a target for processing the alert, from receipt to closure, whenever this timeframe can be met.

When the alert is closed – with or without recommendations – the whistleblower is also informed.

In 2024<sup>1</sup>, 129 reports were received. Following legal reclassification, 55 were categorized as alerts as defined by the Sapin II Act, whether proven or not.

### **Communication of mechanisms**

Schemes are clearly communicated to stakeholders through a number of channels:

- Notice boards in each facility
- Information meetings
- Website
- Information by e-mail
- Information via the complaints form

## **5. Monitoring the measures implemented and evaluating their effectiveness.**

### **Governance**

The vigilance plan and its report, for Colisée, are updated annually. The measures described in this document are implemented, monitored and evaluated by the various teams within Colisée subsidiaries.

### **Monitoring indicators**

In order to monitor the measures implemented and assess their effectiveness, Colisée relies in particular on indicators established as part of its extra-financial reporting. Numerous indicators are published in Colisée's annual sustainability report. The indicators in the Mission Committee Report, contained in the Sustainability Report, are reviewed by an independent third-party organization.

### **Report**

The report on effective implementation for 2024 is integrated into the vigilance plan (this document), through summaries of the year at the end of each topic (Human Rights and Fundamental Freedoms, Health and Safety, Environment) and key indicators.

COLISEE