



2025 Sustainability Report.

COLISEE

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MISSION COMMITTEE
REPORT

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PART 1

Colisée,
a leading
player.

Editorial.



Arnaud Marion

**President of Colisée Group
and CEO of Colisée France**

If 2024 was a year of assessment and analysis for Colisée, 2025 will be remembered as one of profound transformation, as we embarked on major financial restructuring. We refused to see this challenge as an unwelcome but necessary interruption. Instead, we embraced it as an opportunity to get back to our DNA and focus on what matters most: the care and support of those who live in our facilities, delivered every day by our devoted teams.

Our era has achieved something unprecedented in human history: it has pushed back death. People have never enjoyed such long lifespans. Yet never before have our societies seemed so at a loss when it comes to the question of how to age positively. Longevity was the great victory of the last century, but it might be the blind spot of our own.

This is precisely the space in which Colisée operates. With this in mind, I would like to frame our commitments not as a list of accomplishments, but as responses to the pressing questions of the modern era.

What ageing says about us.

Reaffirm our purpose, get back to our DNA and make performance the driver, never the end goal, of our mission. By doing these things, we will address the three challenges – of ageing societies, a shrinking workforce and climate change – that are reshaping our industry.

The first of these questions is surely the most awkward. Can we allow business logic to dictate the care of the most vulnerable? The crises that rocked our industry sowed a lasting suspicion: that business performance and a corporate mission are mutually incompatible. I believe the opposite is true. A mission that lacks resources is nothing more than an intention; performance without a mission is only so many numbers. The restructuring measures that we introduced in 2025 stayed true to this conviction by restoring business performance to its rightful place, that of a means, never an end. To ensure that this ethos is not just an empty slogan, we appointed a nursing home director to chair our Mission Committee, overhauled our whistleblowing and integrity system, and enlisted our new financial partners to be our allies in the transition while leaving us free to set our own course.

« Performance is not an end in itself. It is what enables our mission to endure. »

The second question concerns the individual. Our era has elevated the individual – along with individual freedom and uniqueness – to the pinnacle of our values. That is something to be celebrated. But this commitment cannot stop on the threshold of old age, as if growing old meant gradually ceasing to be oneself. Our mission is all about maintaining a delicate balance: supporting without disempowering, protecting without confining, caring for residents without reducing their lives to their frailty – so that everyone in our facilities remains in control of their own lives, feels at home, cared for and recognized for what makes them unique.

The third question touches on care itself, and the people – overwhelmingly women – who provide it. Our society is belatedly rediscovering what it owes to these professions, which have long been overlooked and which offer things that a machine never can: presence, attention and the right touch. These gentle hands are going to be harder to find: as the workforce shrinks, attracting and retaining care providers is turning into one of the most critical challenges facing our profession. Tackling this issue means protecting our staff, and we have duly stepped up our measures to combat gender-based and sexual violence. It also means recognizing and fostering growth by providing training, upgrading our management practices and launching the first cohort of our Women in Leadership program, which is paving the way for more gender-balanced leadership at all levels of the company. Finally, it means leading by example at the top: accordingly, our executive committee is fully gender-balanced. As we make crystal clear through our "symmetry of

care" ethos, the quality of life of those who provide care is not a secondary issue – in fact, it is fundamental to quality care.

The final question is one that our century can no longer ignore: climate change. Too often we forget that the elderly are among those who are most exposed to the impending disruptions. Chief among these is heat, the cost of which we in France know all too well. So adapting our homes is not just about reducing our carbon footprint, it is a matter of protection. This awareness informed the in-depth discussions that we recently held on renovating our housing stock in France through the Refresh Plan. We want our spaces to be more welcoming, more energy efficient, more resilient, better adapted to climate change, more strongly rooted in their local communities and designed to enhance the quality of life of those who live and work there.

It is said that a society is judged by the way it treats its most vulnerable members. I would add that it is also judged by how it honors those who came before. Old age is not a burden to be borne: it is a bond between generations, between what we have received and what we will pass on. Keeping this bond alive, with dignity and sustainably, is what it means, for us, to be committed to fostering positive ageing. And if I had to sum up what drives us, it would be this conviction – born of adversity and held fast as our guiding principle – that it is not only possible but necessary to put performance at the service of our mission.

Be Fully Yourself.



About us.

A European industry leader in its industry, Colisée offers an engaged, innovative and human approach to elderly care that prioritizes respect and personalized attention.

Driven by our mission to promote positive ageing, Colisée provides a range of complementary solutions and services, comprising nursing homes, service flats and rehabilitation clinics.

As a mission-led company, Colisée channels its performance toward fulfilling its corporate purpose and meeting the workforce-related, social, environmental and governance goals it has set for itself.

33,427
places

Around
20,000
employees¹

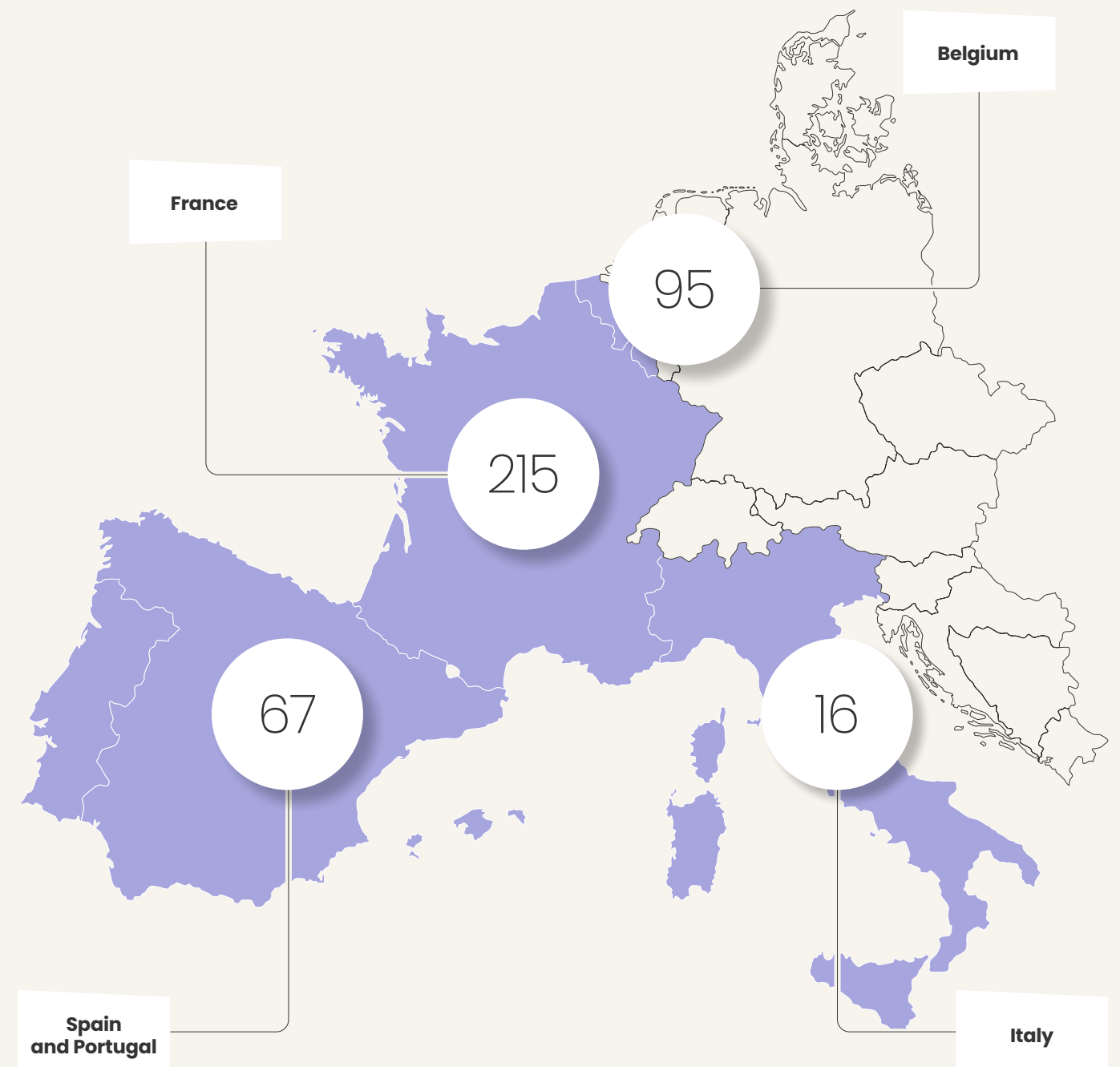
393
facilities

1.7
€bn in revenue

Data at 31 December 2025. All Colisée business activities in Europe except residences in Belgium.

¹ Full-time equivalent.

Colisée's European operations.



Colisée facilities.

Data at 31 December 2025. All Colisée business activities in Europe except residences in Belgium.

Our business and value creation model.



Data at 31 December 2025. All Colisée business activities in Europe except residences in Belgium.
¹ Full-time equivalent. ² Non-densely populated areas: fewer than 100 inhabitants/km². Moderately populated areas: 100 to 300 inhabitants/km². Densely populated areas: 300+ inhabitants/km².

Our responsibility, our mission.

Colisée, a mission-led company.

Colisée has been a mission-led company since 2021. Guided by its purpose – “Fostering positive ageing to drive society forward” – the company is actively exploring the changes needed to integrate environmental, social, and governance considerations into its business conduct and operations. Colisée thus channels its economic performance toward fulfilling its mission and is pursuing measures to act on these commitments.

As Colisée builds on this voluntary commitment, Europe’s Corporate Sustainability Reporting Directive (CSRD) presents an opportunity to expand and formalize initiatives addressing workforce-related, social and environmental issues.

Colisée’s three statutory objectives focus on the quality of life of seniors, employees and the planet. Our departments and services work hard every day to embody these objectives and to implement and promote measures across Colisée’s facilities.

With Colisée adopting the legal status of a mission-led company, each facility in turn becomes a small mission-led business. Colisée enables their unique local identities to shine, as they draw strength from a company that is synonymous with recognized and shared quality.

Through shared values and commitments, Colisée supports the facilities, which are independent and therefore accountable. Through their actions, they collectively contribute to achieving Colisée’s statutory objectives while simultaneously working to address key local issues.

The mission is led and overseen at the highest level, through the direct involvement of Colisée’s President and CEO. The Mission Director, who also serves on Colisée’s Executive Committee, reports directly to him.

For Colisée, 2025 was a year of consolidation amid a period of transformation. The company focused on continuing and completing the projects launched in 2024.

The composition of the Mission Committee was renewed in 2025. The changes are intended to support the new direction Colisée is pursuing, with members drawn from inside and outside the company, and including experts, newcomers, as well as engaged individuals from the public and private sectors. Members from different Colisée countries and functions sit on the Committee to ensure that internal functions are properly represented. The aim is to keep discussions centered on operational challenges and to give credibility to the Committee’s recommendations. Illustrating this approach, the Committee’s Chairwoman runs a Colisée facility in France.

Acting on a recommendation from the Mission Committee during its first year of office, Colisée revised the operational objectives linked to its three statutory objectives. Key performance indicators, however, remain unchanged for 2025 to allow the initially set targets to be completed. These adjustments will allow Colisée to refocus on high-impact initiatives in order to identify appropriate and distinctive commitments that will help to advance the mission meaningfully while facilitating its deployment. The indicators used to monitor the mission will be reviewed in 2026 to align with the new operational objectives. Evidence and initiatives that demonstrate how these objectives are being implemented in practice will also be incorporated. The shared goal of all these changes is to bring Colisée’s mission to life and to support everyone in fulfilling their own mission.

Our mission.

Fostering positive ageing,
to drive society forward.



3 statutory objectives.

**Bring together
an exchange
community,
improve the
quality of life
of seniors.**

**Improve the
quality of life of
our teams, raise
the perception
of elderly care
careers.**

**Reduce the
impact of our
activities,
protect our
quality of life
on the planet.**

12 operational objectives.

- Celebrate the unique qualities, personality and history of every person, throughout their life journey.
- Support relatives and carers, who are the pillars of our exchange communities.
- Forge everyday social connections to foster deeply human support.
- Invest in and reimagine living spaces, build regional momentum to address today's societal challenges.

- Celebrate the unique qualities of every individual and every job, throughout our employees' career journeys.
- Promote Care Management and ensure a safe and healthy work environment.
- Nurture team engagement to drive collective and sustainable performance.
- Support skills and career development.

- Adapt facilities to climate change, act as local resource hubs.
- Adopt a circular economy approach, promote reuse and recovery of resources.
- Use outdoor spaces to encourage social connection and environmental engagement.
- Promote responsible consumption practices.

About the Mission Committee.

The Mission Committee monitors the execution of Colisée’s mission and tracks the company’s progress in meeting its statutory and operational objectives. To this end, Colisée communicates and works transparently with all of its members, keeping them informed of key developments within the business. The Committee assesses the appropriateness of selected indicators and associated actions. It also issues consultative opinions and makes proposals to keep Colisée improving all the time.

Composition.

The Committee is composed of external members (President and senior executives at companies, non-profits and other organizations) and internal members (company employees). Its membership was completely renewed in 2025, as the previous Committee members ended their three-year term.

The Committee now includes members from all three of Colisée’s professional groups: the Quality division represents head office, and operations are represented by a nursing home director and a nurse. The fact that the Chairwoman of the Mission Committee is a nursing home director ensures that the Committee will adopt a practical and operational perspective and allows it to speak with authority.

The President of Colisée and CEO of Colisée France speaks at every meeting of the Mission Committee. The Mission and Life Journey Director participates in and leads the Committee throughout the year.

Role.

Colisée’s Mission Committee has various responsibilities, which are also outlined in the Committee’s internal regulations. They include:

- Monitoring compliance with Colisée’s mission and deployment of the statutory objectives;
- Examining the indicators tracking execution of the mission’s objectives, the roadmap and the main accomplishments;

- Issuing formal consultative opinions on the fulfilment of each statutory objective set under the mission and on the actions taken. These opinions are published in the Mission Committee’s report;
- Preparing, drafting, discussing, adopting and presenting an annual report. The Mission Committee report is sent by Colisée upon being filed with the court registry, following the Annual General Meeting;
- Submitting to the company’s governance such opinions, suggestions or recommendations as it deems useful to fulfilling the mission;
- Making suggestions about forward-looking trends relating to the company’s business and in connection with the mission’s objectives.

The Committee meets quarterly in plenary session and several times a year in specific working groups.

An independent third-party body to evaluate the mission.

Under the framework of France’s PACTE Act, Colisée’s activities are assessed and progress is measured under the supervision of the Mission Committee and the Independent Third-Party Organization (ITPO) appointed to this end. The ITPO issues an opinion on the achievement of the statutory objectives and compliance with the mission, which is attached to the Committee’s report (see p. 20).

Colisée has appointed RSE France (Apave Group) to be its ITPO.

Foster positive ageing.



I firmly believe in the social end goal of our commitment to the elderly. Serving on the Committee allows me to actively help ensure that our day-to-day actions align with our corporate purpose. The Committee plays a key role by monitoring developments, engaging in strategic planning and overseeing the implementation of our commitments.

Rachel Mahieu, Chairwoman of the Mission Committee. Director of a Colisée France facility.



I want to contribute to positive ageing by being part of a collaborative debate about ethics and by supporting a multidisciplinary approach that reflects a shared commitment to improvement.

Solenne Brugère,
Lawyer at the Paris Bar, Consultant on Legal Strategy, Ethics and Sustainability – B ETHICS.



The Mission Committee’s project moved me with its humanity and its sincere concern for the elderly, their dignity, and the quality of care they receive. I sensed a genuine desire to take action, to ask hard questions, and to make progress together.

Patrice Carayon,
President of Chiesi France, Board Member of Tulipe.

Give frontline staff a say.



I am well acquainted with the realities on the ground, the day-to-day challenges faced by our teams, and the needs of residents. I would like to bring this experience to the Committee to help move our projects forward in a concrete and positive way and to ensure that the company’s social and environmental commitments are acted on in a meaningful manner.

Caroline Plasria,
Quality Manager at Armonea (Colisée in Belgium).



As a nurse, I can bring a practical, on-the-ground perspective. My understanding of the realities of the job is an asset in driving positive change in how we work and in the use of the resources available to our teams and the people we care for.

Gaby Kahudi Onya,
Nurse at a Colisée Spain facility.

Consider and execute the role of the Mission Committee.



The role of the Mission Committee is to provide an unfiltered, critical assessment – whether positive or negative – of Colisée’s actions in relation to its statutory objectives. The diversity of the Committee’s members fosters complementary collective discussions to support Colisée’s chosen course.

Constance Lavignasse,
Director of ESPEREM, former Director of the Early Childhood Division at the Œuvre de la Croix Saint-Simon Foundation.



My role as a Committee member is first and foremost to gain a thorough understanding of the company’s business model, its constraints and its ecosystem. This is a vital first step in order to be able to ask questions about the model, make relevant recommendations, separate the essential from the incidental and, above all, stay focused on the bigger picture.

Eliza Mahdavy-Turcat,
Sustainability Director at Enedis, former Head of ESG Performance at EDF Group, independent member of the Harmonie Mutuelle Mission Committee.

Statutory objective no.1.

Bring together an exchange community, improve the quality of life of seniors.

Operational Objectives (KPIs) ¹	Results 2024	Results 2025	Objectives 2025
Number of client reviews ¹	49,270	47,242	Maintain a representative volume
Clients and relatives Net Promoter Score (NPS) ¹	48	46	55
Share of residents not taking psychoactive medications	33% ²	46% ³	60% ³
Share of residents with an updated personalized support plan	90%	88%	100%
Share of residents without physical restraints	84%	84%	>95%
Share of residents with an updated Mini Nutritional Assessment (MNA®)	88%	88%	80%
Share of residents suffering falls	16%	16%	N/A
Share of falls leading to hospitalization	3%	2%	N/A

Mission Committee Opinion.

The Committee notes that the vast majority of indicators remain stable and that significant progress continues to be made. The Committee members commend Colisée’s efforts to promote compassionate care and independence, including through non-use of physical restraints and application of personalized non-pharmacological therapies where deemed appropriate and suited to each person’s individual situation.

Going forward, however, the Committee deems that many of the medical indicators assigned to this objective are not

relevant to monitoring the mission. These KPIs are being reviewed by the Mission Committee to focus on workforce-related and social themes and on all aspects of care. Colisée will continue to actively track the indicators related to quality of care, as they support the implementation of key actions in these areas and reflect the company’s commitment to continuous improvement.

In conclusion, given Colisée’s progress and although some indicators did not hit their initial targets, the Committee considers that this statutory objective was achieved.

¹ Scope: all Colisée activities in Europe except rehabilitation clinics. ² Four therapeutic classes. ³ Three therapeutic classes, excluding antidepressants.

Statutory objective no.2.

Improve the quality of life of our teams, raise the perception of elderly care careers.

Operational Objectives (KPIs) ¹	Results 2024	Results 2025	Objectives 2025
Net Promoter Score (NPS), employees	3	5	10
Net Promoter Score (NPS), Facility Directors	52	55	50
Turnover rate	21.4%	21.7%	19%
Absenteeism rate	12.2%	12.3%	10%
Frequency rate of work accidents	29	29	28
Severity rate of work accidents	0.9	0.7	<1.5
Professional gender equality index	94	96	>92
Share of employees taking certificate- or diploma-earning courses	10,8%	11%	>14%

Mission Committee Opinion.

The Mission Committee recognizes the exceptional restructuring undergone by Colisée in 2025, which impacted the metrics for this objective. In particular, the uncertain environment may explain why the employee Net Promoter Score (NPS) did not improve enough to hit the ambitious target set in 2022. The other metrics showed little change, despite the company’s complex situation. Half of the operational objectives achieved the initial targets.

The Committee recommends introducing operational objectives in 2026 that look at the root causes of issues such as employee turnover and absenteeism, for example by setting up an engagement barometer. It further recommends exploring other themes that characterize Colisée’s unique position as a mission-led company.

In conclusion, the Committee considers this statutory objective to have been achieved, given Colisée’s progress during an atypical unusual year.

¹ Scope: all Colisée activities in Europe except rehabilitation clinics.

Statutory objective no.3.

Reduce the impact of our activities, protect our quality of life on the planet.

Operational Objectives (KPIs) ¹	Results 2024	Results 2025	Objectives 2025
CO ₂ -e ² emissions	174 kt CO ₂ -e	176 kt CO ₂ -e	Decrease in line with the 2030 target validated by SBTi
Share of renewable electricity in the overall consumption of electricity	96%	99%	100%
Share of renewable energy in the overall consumption of energy ³	59%	62%	60%
Energy consumption per resident	8.1 MWH per resident	8.2 MWH per resident	Decrease
Water consumption per resident	60 m ³ per resident	63 m ³ per resident	Decrease
Share of responsible food served in catering	65%	75%	70%

Mission Committee Opinion.

The Mission Committee is pleased that the operational objectives remained stable or even improved. However, it notes that the indicators being tracked are those that either underpin an ESG strategy or meet regulatory requirements. Accordingly, as with other statutory objectives, the Committee proposes to review these operational objectives beginning in 2026.

The Committee does not recommend using such indicators to define the environmental operational objectives of a mission-led company in the medico-social sector. It would be more appropriate to focus on the primary impact of a service company and to prioritize adaptation, awareness-raising, and resource efficiency measures.

¹ Scope: all Colisée activities in Europe except rehabilitation clinics. ² CO₂ equivalent (CO₂e) is a standardized unit that converts the impact of all greenhouse gases into their equivalent in carbon dioxide to facilitate comparisons. ³ Colisée's renewable energy share does not take account of the national energy mix's renewable share. When this is factored in, our renewable share rises to 60% in 2024.

Embody our mission and advance the concept of “positive ageing”.

“As a frontline provider and influential player, Colisée has a major responsibility: to advance the concept of positive ageing. While this responsibility comes with significant demands, it also drives us to experiment, demonstrate and inspire.

Colisée has set itself a dual ambition: to meaningfully transform the experience of living in a care facility and to raise industry standards by showing that another model is possible – one that is more human, more open and more personalized. This requires a fundamental rethinking of Colisée’s model and a willingness to push the boundaries at every level.

For our residents, Colisée’s mission needs to translate into greater day-to-day freedom and personalization. Knowing that their choices will be respected, even in moments of vulnerability. Feeling that they matter and that they still have a life to live – a life that is not just a journey through care. Colisée’s mission is also to support carers by giving them a voice, respecting their role in their loved ones’ lives, and providing them with daily relief.

Our teams need to be able to take pride in their work, to find meaning in every action, and to value their role. We want the mission to be increasingly embodied in small, everyday decisions, whether that means taking a few extra moments to listen, taking a considered risk to preserve independence, or making Care Management standard practice.

Our role as Mission Committee members is not to observe, but to be agents of change. This involves, in particular, bringing to light fundamental issues, some of which may be uncomfortable. It means celebrating local initiatives and scaling them up to the national level, but also building bridges between facilities, general management and the wider Colisée ecosystem. Our role is to shed light, ask questions and accelerate progress.

Colisée has gradually shifted its center of gravity to seek meaningful performances that serve its mission.

This translates into bold and distinctive trade-offs, a heightened focus on the real-world impact of commitments on the ground, and a determination to align strategy, management and practices.

Being a mission-led company is not a legal designation; it is an ethos.

Looking ahead, we want to encourage and promote new initiatives. We want to see homes that are more open to their local communities, organizations that are more flexible and attuned to the rhythms of daily life, greater integration of innovation, both technological and human, and teams that are fully engaged in Colisée’s projects.

Above all, we want the mission to become part of a collective mindset, embraced by everyone, in the interest of the Colisée community.”

Rachel Mahieu
Chairwoman of Colisée’s Mission Committee.



Opinion on verification of execution of the mission’s statutory objectives.

At the request of Colisée Group (hereafter the “Company”), we hereby present to you our reasoned opinion on the information relating to the execution of the statutory objectives (hereafter the “Objectives”) established under the mission that the Company has set itself within the scope of its status as a mission-led company, covering the period from 1 January 2025 to 31 December 2025, and as presented in particular in the Mission Committee report(s) appended to the management report, pursuant to the provisions of Article L. 210-10 of the French Commercial Code. This information comprises the “Disclosure”.

RSE France is a Compliance Assessment Body (CAB) accredited by COFRAC under no. 3-1904 (scope available at www.cofrac.fr) to conduct assessments to validate and verify compliance with your statutory social and environmental objectives, in accordance with your status as a mission-led company under ISO 17029. RSE France operates as an independent third-party organization.

Conclusions

Based on the procedures that we implemented, as described in “Nature and scope of work”, and the evidence that we gathered, our conclusions are as follows.

We did not identify any material misstatement likely to call into question, within the scope of the Company’s status as a mission-led company and as at the end of the period covered by our work:

- The connection between the corporate purpose set out in the Company’s articles of association and the activity of the Company;
- The connection between the social and environmental objectives set out in the Company’s articles of association and the activity of the Company;
- Monitoring by the Mission Committee of the mission’s execution;
- The Mission Committee’s favorable assessment of the appropriateness of the objectives;
- The ability to audit execution of the objectives.

We did not identify any material misstatement likely to call into question, within the scope of the Company’s status as a mission-led company and as at the end of the period covered by our work:

- The fact that the Company implemented adequate resources to pursue the objective of “Bring together an exchange community, improve the quality of life of seniors”, adopted pursuant to the second paragraph of Article L. 210-10 and included in the Company’s articles of association;
- The fact that the Company achieved the results that it set for the end of the audit period regarding the objective of “Bring together an exchange community, improve the quality of life of seniors”, adopted pursuant to the second paragraph of Article L. 210-10 and included in the Company’s articles of association.

We did not identify any material misstatement likely to call into question, within the scope of the Company’s status as a mission-led company and as at the end of the period covered by our work:

- The fact that the Company implemented adequate resources to pursue the objective of “Improve the quality of life of our teams, raise the perception of elderly care careers”, adopted pursuant to the second paragraph of Article L. 210-10 and included in the Company’s articles of association;
- The fact that the Company achieved the results that it set for the end of the audit period regarding the objective of “Improve the quality of life of our teams, raise the perception of elderly care careers”, adopted pursuant to the second paragraph of Article L. 210-10 and included in the Company’s articles of association.

We did not identify any material misstatement likely to call into question, within the scope of the Company’s status as a mission-led company and as at the end of the period covered by our work:

- The fact that the Company implemented adequate resources to pursue the objective of “Reduce the impact of our activities, protect our quality of life on the planet”, adopted pursuant to the second paragraph of Article L. 210-10 and included in the Company’s articles of association;

Accreditation no. 3-1904
Scope available at www.cofrac.fr
Ref. COLISEE SM 2026

- The fact that the Company achieved the results that it set for the end of the audit period regarding the objective of “Reduce the impact of our activities, protect our quality of life on the planet”, adopted pursuant to the second paragraph of Article L. 210-10 and included in the Company’s articles of association.

Accordingly,

The Company is in compliance with the three objectives of “Bring together an exchange community, improve the quality of life of seniors”, “Improve the quality of life of our teams, raise the perception of elderly care careers” and “Reduce the impact of our activities, protect our quality of life on the planet” that it set itself the task of pursuing, consistent with its purpose and its activity with regard to its social and environmental challenges.

Comments

Without calling the above conclusions into question, we have the following comments to make.

Regarding the objective “Bring together an exchange community, improve the quality of life of seniors”, the Mission Committee noted that the vast majority of indicators remained stable and that significant progress continued to be made. The Committee members commended Colisée’s efforts to promote compassionate care and independence, including through non-use of physical restraints and application of personalized non-pharmacological therapies where deemed appropriate and suited to each person’s individual situation. Going forward, however, the Committee stressed that many of the medical indicators assigned to this objective were not relevant to monitoring the mission. The Mission Committee proposed new KPIs to focus on all aspects of care. We endorse the Mission Committee’s positions and consider that, given Colisée’s progress, although some indicators did not hit their initial targets, this statutory objective was achieved.

Regarding the objective “Improve the quality of life of our teams raise the perception of elderly care careers”, the Mission Committee recognized the exceptional restructuring undergone by Colisée in 2025, which impacted the metrics for this objective. In particular, the uncertain environment may go some way to explaining why the employee NPS did not hit

the ambitious target set in 2022. The other metrics showed little change, and half of the operational objectives achieved the initial targets. The Committee recommended introducing operational objectives in 2026 that look at the root causes of issues such as employee turnover and absenteeism and exploring other themes that characterize Colisée’s unique position as a mission-led company. We endorse the Mission Committee’s positions and consider that, although some indicators failed to hit their initial targets, this statutory objective was achieved, given Colisée’s progress during a turbulent year.

Regarding the objective “Reduce the impact of our activities, protect our quality of life on the planet”, results for the operational objectives remained stable or even improved. However, the Committee noted that the indicators being tracked were those that either underpin an ESG strategy or meet regulatory requirements. The Committee will propose new, more targeted operational objectives in 2026 to focus on the primary impact of a service company and to prioritize adaptation, awareness-raising, and resource efficiency measures. Given Colisée’s progress, we consider that this statutory objective was achieved and endorse the Mission Committee’s positions on redefining the KPIs.

Responsibility of the Company

The Company is responsible for:

- Establishing a Mission Committee that is tasked with preparing an annual report pursuant to Article L. 210-10 of the French Commercial Code;
- Selecting or establishing appropriate criteria and procedures to develop a data collection framework;
- Designing, implementing and maintaining internal control over the information relevant to the preparation of the Mission Committee’s report and for implementing the internal control procedures it considers necessary to ensure that information relating to the execution of the Objectives is free from material misstatement, whether due to fraud or error;
- Preparing the information relating to the execution of the Objectives in accordance with the framework and making this information available to the Mission Committee.

The Company’s Mission Committee is responsible for preparing its report(s) (hereafter the “Report(s)”) based on the information relating to the execution of the Objectives provided by the Company and for carrying out any verification it deems appropriate. The Report(s) is (are) attached to the management report.

Applicable regulatory, legal and other provisions

The work described below was carried out in accordance with the provisions of Article R. 210-21 of the Commercial Code, the requirements of ISO 17029, the audit program for mission-led companies drawn up by RSE France, and the methodological guide to auditing mission-led companies drawn up by the French Community of Mission-led Companies.

Independence and quality management system

Our independence is defined by the regulatory provisions, our own code of business ethics and the provisions of ISO 17029. In addition, we have implemented a quality management system that includes documented policies and procedures to ensure compliance with ethical rules, applicable laws and regulations, and ISO 17029.

Responsibility of the independent third-party organization

In accordance with Decree no. 2020-1 of 2 January 2020 and the Order of 29 May 2021, it is our responsibility, on the basis of our work, to issue a reasoned opinion expressing a moderate assurance conclusion as to the execution by the Company of the Objectives within the scope of its status as a mission-led company.

Nature and scope of work

The work described below was performed in accordance with the Order of 27 May 2021 determining the terms and conditions under which the independent third-party organization conducts its assignment and with our program for verifying execution of the Objectives of a mission-led company.

We planned and performed our work taking into account the risk of material misstatement of the information relating to the execution of the Objectives that the Company has committed itself to pursuing within the scope of its status as a mission-led company.

We believe that the procedures that we performed in the exercise of our professional judgement enable us to provide a moderate assurance conclusion.

We reviewed the Company’s business activity within the scope of its status as a mission-led company, the formulation of its corporate purpose, its Objectives and its social and environmental challenges.

Our work focused, on the one hand, on the consistency of the Objectives adopted pursuant to the second paragraph of Article L 210-10 and included in the Company’s articles of association, the purpose of the Company as set out in its articles of association (hereinafter “purpose”) and the Company’s activity with regard to its social and environmental challenges; and, on the other hand, on the execution of these Objectives.

We verified that the Objectives cover the scope of the Company’s mission-led company status, i.e. all the entities included in this scope.

We verified the existence of operational objectives or key indicators for monitoring or measuring the results achieved by the Company for each statutory objective.

We assessed the commitment of management and members of the governance body with regard to the expectations of the main internal and external stakeholders concerned by the Company’s activity.

We assessed the collection process implemented by the entity to ensure the completeness and fairness of the results mentioned in the Report.

We reviewed the documents prepared by the Company to report on its commitments as a mission-led company, in particular the Report and the provisions specifying the operational objectives and the methods for monitoring them.

We inquired about the Mission Committee’s assessment of the execution of the Objectives and reviewed the analysis presented in the Report and the results achieved by the deadline for the operational objectives with regard to their defined trajectories, in order to assess compliance with the Objectives.

We asked general management about the technical, financial and human resources deployed to execute the Objectives and assessed the adequacy of these resources.

We assessed the appropriateness of the framework in terms of its relevance, completeness, reliability, neutrality and understandability.

We examined the internal control procedures implemented by the Company and assessed the data collection process used to provide information for the operational objectives or key indicators for monitoring or measuring the results achieved.

We implemented the following procedures with regard to the operational objectives or key indicators for monitoring or measuring the results achieved:

- Analytical procedures to verify the correct consolidation of the data collected and the consistency of changes;
- Detailed tests on the basis of samples, consisting in verifying the correct application of definitions and procedures and reconciling the data with supporting documents. This work was carried out on a selection of contributing entities (Colisée France) covering 42% of the Group’s payroll, 40% of the total number of beds and 45% of GHG emissions.

Based on these checks, we are in a position to give our opinion on the verification of the Disclosure. The verification covers the accuracy of data relating to periods pre-dating the Disclosure, including previously achieved results. We believe that the sampling methods we have used in the exercise of our professional judgement allow us to provide a moderate assurance conclusion.

Because of the use of sampling techniques and other limitations inherent in the operation of any information and internal control system, the risk of not detecting a material misstatement cannot be completely eliminated.

We examined information provided by the Company and relating to periods after the Disclosure, including trajectories, forward-looking objectives, extrapolations and assumptions reported by the Company. These checks enabled us to assess the plausibility of these data.

Means and resources

We conducted interviews with persons responsible for executing the Objectives, representing in particular the Mission Committee, the Board of Directors, General Management, as well as the Administration & Finance, Risk Management, Quality & Compliance, Human Resources, Health & Safety, Environment and Procurement divisions. We conducted our work between January and May 2026. We believe that our work provides a sufficient basis for the conclusion expressed hereafter.

Paris, 6 May 2026
RSE France

Gérard SCHOUN



Our ecosystem and material challenges.



Colisée and its ecosystem.

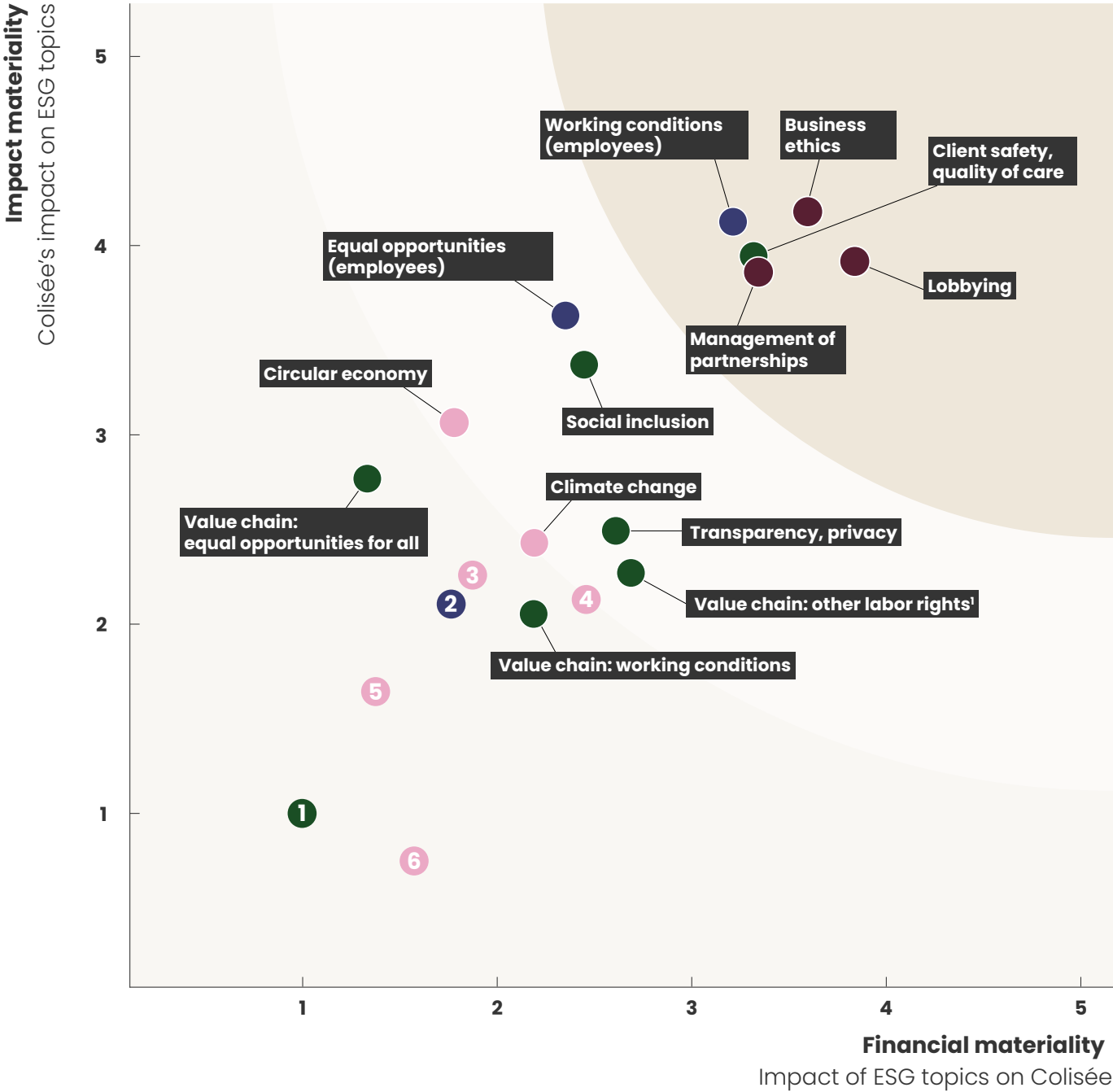
Colisée's double materiality assessment was performed in April 2024. It included talks with stakeholders and referred to the risk mapping. Outside sources were also referenced to make sure that the analysis was objective, harnessing available data on the healthcare sector at the time when the matrix was created.

Thanks to this work, eight material sub-topics were identified: client safety and quality of care, business ethics, lobbying, management of partnerships, working conditions, equal opportunities, circular economy and social inclusion.

Colisée also decided to integrate climate change mitigation in its Sustainability Report, even though this topic was not identified as material by the double materiality assessment.

A new double materiality matrix and risk map are going to be developed for Colisée. If necessary, this process may draw on further dialogue with stakeholders to enhance the analysis and ensure its relevance.

Colisée operates within an ecosystem of stakeholders with which the company maintains interdependent relationships: its activities have a direct impact on these stakeholders, just as they influence its operations, both at the facility level and globally. These stakeholders are presented below in their broad categories.



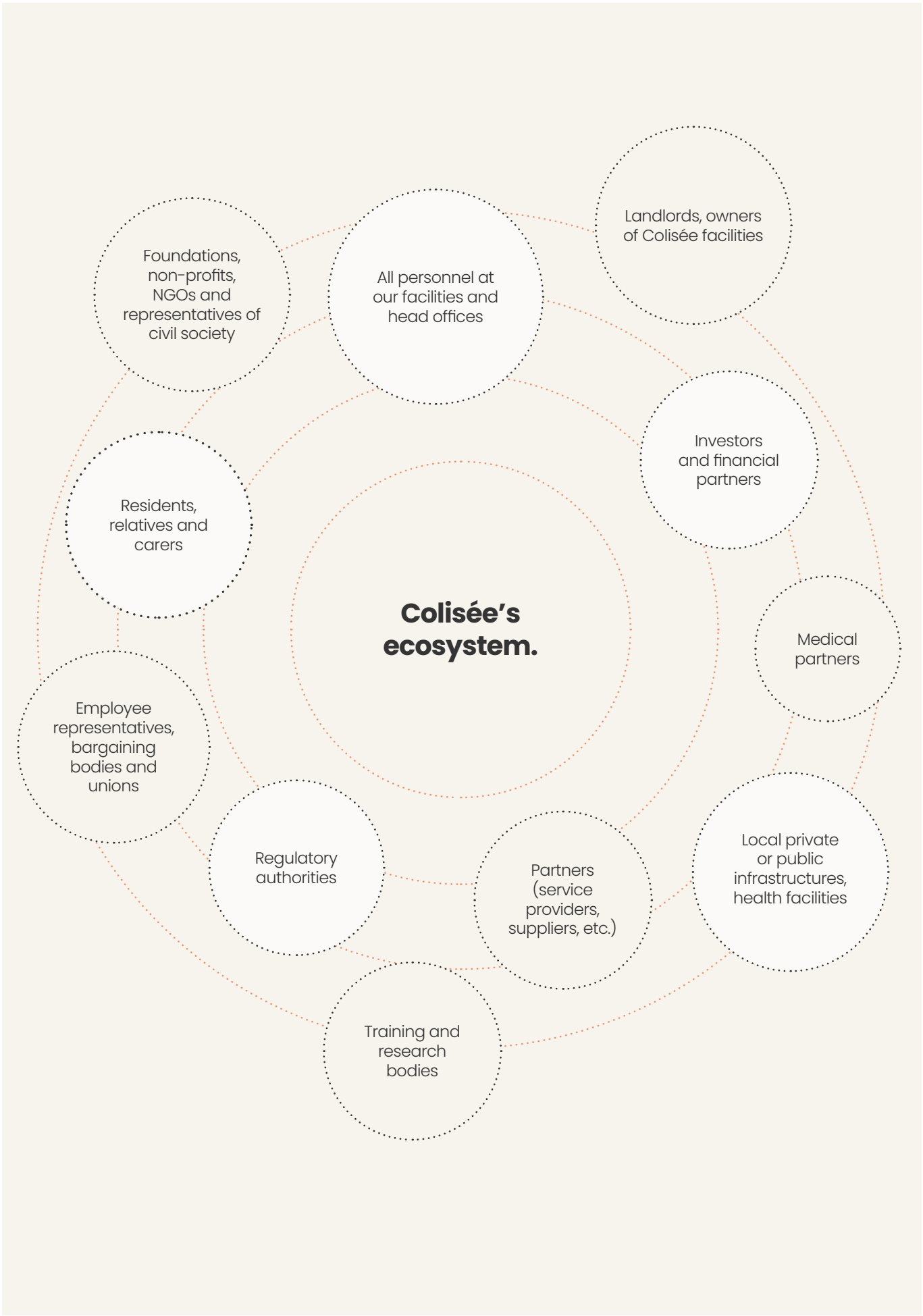
ESG topics

- Environment** – (ESRS E1 to 5)
- Workforce** – Colisée personnel (ESRS S1)
- Society** – Value chain, clients and local base (ESRS S2 to 4)
- Governance** – Business conduct (ESRS G1)

Sub-topics

- 1** Affected communities
- 2** Employees: other labor rights¹
- 3** Water
- 4** Climate change mitigation, considered by Colisée to be material
- 5** Pollution
- 6** Biodiversity

¹ e.g. the ban on forced or illegal labor.



Governance and business conduct.

Governance.

(ESRS 2)

Governance bodies and information about sustainability matters.

The Executive Committee.

The Executive Committee steers the company’s strategy and development. It is responsible for its financial and non-financial performance.

Arnaud Marion
President of Colisée Group,
CEO of Colisée France

Members of the Executive Committee.	Olivier Miaux Chief Financial Officer	Edouard Ducros Deputy CEO Performance & Operations
Fathallah Charef Human Resources Director	Aurélie Vialelle Legal Affairs Director	Ludovic Guillaume Strategic Partnerships Director
Léonora de Mourzitch Mission & Life Journey Director	Victor Rusé Chief Information Officer	Manon Faure AI & Digital Director

General Management.

General Management ensures that Colisée’s mission (purpose and statutory objectives) and workforce, social and environmental impacts more generally are integrated in the company’s strategy.

General Management approves the sustainability strategy and presents it to the ESG Committee, which is made up of all the members of the Supervisory Board. Following this, an action plan and implementation timetable are prepared for the sustainability strategy.

Spain, Italy and Belgium have their own General Management.

Yves Rémy
CEO Belgium

Gérard Sanfeliu
CEO Spain, Italy and Portugal

The composition of the Executive Committee and the General management is disclosed based on personnel present on 30/04/2026.

Governance overview.



The Supervisory Board.

The Supervisory Board makes sure that the company's strategic guidelines and its development, financing and investment policy support Colisée's corporate project in the interests of all stakeholders. Made up of shareholder representatives and independent members, the Board met 13 times in 2025, not including remote meetings.

The ESG Committee.

The ESG Committee is made up of members of the Supervisory Board, plus the President of Colisée. It is coordinated and led by the Mission and Life Journey Director. Group General Counsel may also be involved to address alerts, for example. The Committee reviews the ESG indicators, flagship projects and the milestones of Colisée's sustainability roadmap and mission. It met six times in 2025.

Governance of the financial statements.

Colisée's Audit Committee, chaired by a member of the Supervisory Board, convened four times in 2025. The Audit Committee monitors the work of the statutory auditors and reports on this to the members of the Supervisory Board.

The Mission Committee.

The Mission Committee is a governance body composed of external members (CEOs and senior executives at companies, non-profits and other organizations) and internal members (company employees). Its membership was completely renewed in 2025, at the end of the three-year term of the previous Committee. For this renewal, it was decided to get Colisée employees involved by allowing the different countries to put forward candidates and vote for the employee representatives on the Committee.

The Committee monitors compliance with Colisée's mission and deployment of the statutory objectives. It submits to the company's governance such opinions, suggestions or recommendations as it deems useful to fulfilling the mission and makes suggestions about forward-looking trends relating to the company's business and in connection with the mission's objectives (see p. 14).

Country Management.

Each Management Committee comprises at least the following functions: General Management, HR, Financial, Legal, Medical, Quality and Care, and Operations. The committees for France and Spain include Information Systems as well.

Divisions.

Operations.

Operational implementation of Colisée's mission is decentralized. In every country, the Operations division brings together area and regional directors and tailors its structure to meet the specific needs of each country where the company does business.

The Mission and Life Journey Director works in a cross-functional capacity and collaborates with the various departments at European level.

Human Resources.

The Human Resources (HR) division steers a number of key areas, including workforce affairs, HR and employer brand development, payroll management, training, quality of life and working conditions, occupational health and safety issues, and recruitment. Depending on how each country is organized, different committees take the lead on key priorities at national and regional levels.

Medical, Quality and Care.

This division, which exists in every country, steers the strategy for support, care and quality, plus the design of medico-administrative assessments and regulatory compliance. It also monitors processes linked to this theme, the overall deployment of action plans and related audits. It steers most of the indicators for statutory objective no. 1 (see p. 16).

Information Systems.

This division brings together European functions with responsibility for information systems and data. It ensures more structured management and better coordination among countries on standards, priorities and monitoring of flagship projects. The AI & Digital Director is in charge of these areas.

Legal Affairs.

The Legal Affairs division operates through the local Legal divisions. Colisée also has a Group Legal Affairs division, which coordinates the Legal divisions in the countries where Colisée operates. Each division supports General Management and the Operational divisions to ensure compliance with the laws and regulations applicable to the Group's activities, to provide guidance and to safeguard the interests of the company, its assets and its senior executives. The Legal divisions also oversee the local whistleblowing procedure.

Getting ready for CSRD.

The Mission and Life Journey Director is steering and monitoring the phased-in implementation of the CSRD. A double materiality assessment was conducted in 2024. In the same year, Colisée voluntarily decided to publish a Sustainability Report, thereby anticipating the directive's entry into application in the coming years.

Incentive schemes linked to sustainability performance.

Senior managers are directly associated with the mission's ESG commitments and statutory objectives, as are Facility Directors and their teams. For example, the client NPS and certain HR indicators are among the criteria used to determine their variable remuneration. Other performances are also considered, depending on the person's country and job, such as criteria linked to workplace quality of life, training, and specific satisfaction or quality results.

Resources assigned to sustainability.

The ESG objectives for each country are set by the annual budget and the multi-year budget plan. Each country is thus assigned an ESG "budget", i.e. an annual target to meet. In 2025, 20 ESG indicators were set and tracked on a monthly basis. These included quality, customer experience, HR, medical and environmental indicators.

Every month, the divisions monitor their ESG indicators, which are integrated in the financial reporting consolidated by each Financial Director. This information is analyzed and consolidated by the Group Financial division and the Mission and Life Journey Director before being sent to shareholders and the Mission Committee.

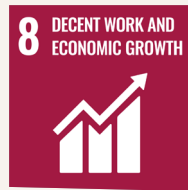
The Financial divisions present action plans and the main results during business reviews; the ESG component is included in these exercises just like the business portion. These reviews are also used to perform overall monitoring of ESG objectives, consistent with financial and governance processes. The reviews are supplemented by monitoring meetings focused on individual issues, such as satisfaction campaigns, quality, food, HR, energy and the carbon footprint.

Contextual information.

Find information about our activities and business model on pages 6 to 9.



- Contribution to positive ageing, notably through high-quality care and support



- Fair pay
- Training and career development programs



- Low-carbon strategy
- Sustainable food
- Responsible purchasing policy



- Innovative care solutions
- Positive workforce and social impact
- Collaboration with local ecosystem

Sustainable Development Goals.

The Sustainable Development Goals (SDGs) were set by the United Nations in 2015 as a universal call to action. Agreed on by global leaders, they seek to end poverty, protect the planet and build a fairer, more sustainable and more prosperous world by 2030.

Of the 17 SDGs, Colisée has identified seven that relate directly to its activities.



- Gender pay equity
- Equal career, development and training opportunities



- Intergenerational solidarity and reduced isolation for elderly people
- Diversity and inclusion
- Fair access to care and services



- Carbon reduction trajectory aligned with the Paris Agreement
- Decarbonization policy including action plans for energy, food, waste management and mobility

Considering stakeholders' interests.

Openness to stakeholders and employee representatives.

Forums to foster dialogue between residents, their relatives, employees and all other stakeholders are put in place at every Colisée facility¹. They include:

- the Social Life Council in France;
- family Councils in Spain and Italy;
- the Families and Residents Committee in Belgium.

These initiatives are mainly designed to:

- Improve communication;
- Involve all stakeholders in the facilities' activities and projects;
- Ensure that the rights of all stakeholders are upheld and that their needs and demands are taken into account as part of a process of continuous improvement.

Colisée deeply believes that these dialogue exercises are key to meeting the standards set for the quality of service provided to residents and family members. They also contribute to a high-quality working environment for employees and outside service providers.

While their composition, organization and meeting frequency vary in the different countries where Colisée operates, these bodies are alike in ensuring that all stakeholders have their say. They also comply with the national regulatory framework.

Employees are represented locally through personnel representatives within dedicated bodies, in accordance with local regulations and collective agreements in place to organize workforce dialogue.



The European Works Council.

Discussions continued in 2025 with the special bargaining group to negotiate the scope, composition, functions and term of Colisée's future European Works Council.

¹ See also p. 73.

Business conduct.

(ESRS-G1)

Impacts, risks and opportunities (IRO).



Challenges for Colisée.

- Impact on the broader ecosystem (institutional, public, etc.) and regions
- Scientific contribution, solidarity
- Accelerating demographic transition, with an ageing and more dependent population



Opportunities for Colisée.

- Facilities and infrastructure are more open (e.g. multi-service nursing homes), offering diverse features (cafés, deliveries, lectures, visits, third places, etc.)



Risks for Colisée.

- Supply chain due diligence and oversight: procurement, suppliers, sub-contractors
- Business difficulties
- Reputational risk, lack of trust and crises
- Government budget deficit and cuts to government assistance



Colisée's positive impacts.

- Mission-led company
- Positive effects in regions where the company operates: jobs, outsourcing, partnerships with schools, non-profits, institutions, local community, etc.
- Sustainable and responsible supplier relations
- Transparency (reviews, disclosures, etc.)
- Influence on the sector (awareness of these themes, joint work, etc.)

Corporate culture.

Colisée's values, mission and statutory objectives are at the heart of its culture. Since 2021, our strategy has been guided by our status as a mission-led company and our purpose:

Fostering positive ageing to drive society forward.

Ainsi la performance en tous domaines est au service de la mission de Colisée.

Get more information about Colisée's culture, mission and values on pages 11 to 13.

Ethics.

Colisée's ethical approach is organized around five broad principles in our Charter of Ethics (code of conduct):

- Quality and transparency;
- Privacy;
- Preservation of resources;
- Fairness and integrity;
- Employees' dignity and well-being.

The Charter of Ethics (code of conduct) sets out the principles and rules on which Colisée bases its sustainable performance and builds trusted relationships with clients, employees and business partners. It applies to all Colisée teams.

Every legal representative of a legal entity in any country where Colisée operates is responsible for dissemination, training and application of the charter and the compliance program by the personnel under their authority. The charter is available on Colisée's websites and on the whistleblowing platform.

Cybersécurité et protection des données.

Colisée France is actively strengthening the security and resilience of its information system. Particular attention is being paid to cybersecurity, with measures to prevent internal and external risks, such as encrypting certain PCs, conducting penetration tests, and carrying out audits led by the Data Protection Officer. At the same time, the IT infrastructure has been consolidated through the completion of the migration to Microsoft 365, improved patching, and more structured management of incidents and issues.

The company has revised its data protection policy with the Colisée Data Protection Charter, effective 1 July 2024. This document establishes a contractual and operational framework for GDPR compliance applicable to Colisée, its partners, and, more broadly, its suppliers whenever they process personal data in the context of the business relationship. It also falls within the regulatory framework of the French Data Protection Act. Its security appendix outlines, in the form of a detailed security questionnaire, the technical and organizational measures expected of Colisée's partners.

Anti-corruption.

Colisée has a strong presence in France, not only through its many facilities in the country, but also because that is where its holding company is located. For this reason, the Group has structured its anti-corruption compliance framework around the eight pillars of the Sapin II Act, with a focus on formalization, traceability and the progressive strengthening of controls.

The framework is underpinned by a set of core documents: the Charter of Ethics is given to all new hires, the Anti-Corruption Policy is shared with all employees, and the Responsible Purchasing Charter for suppliers and partners is updated to strengthen anti-corruption requirements and extend their scope to all partners and service providers.

In 2026, Colisée aims to align its frameworks across Europe.

Risk mapping.

Colisée conducted an initial mapping of Sapin II risks in 2022 based on interviews with support functions and Facility Directors, which resulted in an action plan and procedures to be established. The map was updated in January 2026 in light of the framing measures implemented during the 2025 fiscal year under the leadership of the new President. At the same time, the company is conducting a broader mapping in connection with the CSRD, covering a wider range of strategic, financial, operational, regulatory, HR and IT risks.

Training and awareness-raising.

Anti-corruption modules are incorporated into onboarding programs. Starting in the second half of 2025, Colisée began rolling out targeted training for the highest-risk groups, including new Facility Directors. In addition to mandatory online modules, new directors receive in-person training on this topic. A training program dedicated to Purchasing, Real Estate and Maintenance functions will be launched in 2026 to safeguard contractual and commercial relationships.

Colisée ensures that it provides all its stakeholders and the countries in which the Group operates with regular information and recommendations on anti-corruption measures. These include the need for a reasonable due diligence procedure covering third-party integrity and an anti-corruption clause in contracts (see p. 40).

Guidelines for relations with third parties.

The Supplier and Partner Charter has been revised to explicitly incorporate ethical and anti-corruption requirements, which now apply to all contractual partners. It must be signed by all suppliers. A monitoring process ensures the traceability of choices regarding suppliers, service providers or partners. Specific forms for gifts and invitations, the management of conflicts of interest, and a whistleblowing mechanism round out this framework.

Accounting oversight of these relationships relies on preliminary verification and validation procedures, particularly within the accounting and treasury departments, to ensure the security of cash flows, formalize ex ante controls, and limit the risk of improper or insufficiently documented payments.

Disciplinary measures.

As with the Charter of Ethics (code of conduct), any violation by an employee of the anti-corruption policy is treated as a serious breach of their professional obligations and shall result in disciplinary measures.

Anti-corruption policies in European countries where Colisée does business.

An anti-corruption policy has been in effect in Italy since 2018. It sets out the values and principles that guide the company’s activity, in compliance with Italian legislative decree no. 231/2001. It is incorporated in Colisée Italy’s Charter of Ethics (Codice Etico di iSenior SPA). In Belgium, anti-corruption measures are addressed in a specific section of the Charter of Ethics. In Spain, a dedicated anti-corruption policy is also in place and updated regularly.

Whistleblowing procedure.

An internal whistleblowing system is provided in all the countries where Colisée operates. It receives notifications from stakeholders, residents and relatives about conduct or situations that violate Colisée’s ethical values. It guarantees confidentiality and protects the identity of whistleblowers, in accordance with the provisions of Directive (EU) 2019/1937.

Committee in charge of processing alerts (CTA) in France.

The Committee in charge of processing alerts reviews active alerts, determines the appropriate course of action and coordinates the follow-up. It is composed of representatives from the Quality, Operations, ESG, HR and Legal functions, and its membership was renewed in September 2025.

The way the committee works was overhauled in 2025 to improve efficiency, ensure the impartiality of decisions and provide effective protection for whistleblowers. The changes included a classification matrix for reports, a revised procedure for referring matters to the External Whistleblowing Officer, the signature of confidentiality and ethics agreements, and rules for temporary recusal in cases of conflict of interest.

The new procedure also applies to the Group’s most senior management and executive positions, promoting stronger ethical standards and a zero-tolerance policy at all levels.

Alert systems and alert processing.

Reports can be submitted anonymously, if desired, through various channels, including the *Integrity Line* platform, or by reaching out directly to a member of the Committee in charge of processing alerts.

Each country has an internal Whistleblowing Officer, acting under the leadership of the local Legal divisions. The officer’s role is to receive, process and classify reports. Reports are categorized into four groups: closed immediately, closed with recommendations, alert pending confirmation, and alert as defined by the Sapin II Act.

If a report is classified as an alert, the Committee in charge of processing alerts may collectively decide to conduct an internal or outsourced investigation. The whistleblower is informed that their report has been acknowledged and notified of the measures being considered or taken to address it within three months.

In 2025, 304 reports were received. Following legal reclassification, 124 were categorized as alerts under the Sapin II Act, whether proven or not.



Assessment procedure.

To ensure compliance with regulations and ethical practices, Colisée conducts audits at all of its facilities to identify problems and implement action plans to deal with them.

These audits, which often result in specific action plans, take several forms, depending on the country. They are performed in addition to the inspections carried out by public bodies.

Internal audits.

Self-assessments or spot audits are conducted at facilities in accordance with the procedures established locally by Colisée teams. The topics covered include Care, HR, Building Safety, Food Safety, and Maintenance and Hygiene.

In France, support services assist facilities with evaluations by France’s top health authority, the Haute Autorité de la Santé (HAS).

Inspections by public bodies and external assessments.

Besides internal audits, Colisée’s facilities are also subject to inspections by public bodies, mostly on an unannounced basis. In 2025, 502 assessments were carried out at Colisée’s facilities in Europe (see p. 38).

In France, the HAS appoints independent third parties, known as “accredited bodies”, to assess the quality of social and medico-social facilities and services (ESSMS in France). These assessments are used to gather the views of people receiving care and their representatives, to examine staff practices, and to check the organizational structures put in place by the governance body with regard to best practices.

Similar inspections are also carried out by equivalent regional or national agencies in Belgium (AZG KAPPA and AVIQ), Spain (DDS and CSC) and Italy (NAS, ASL, and ATS).

Independent certifications.

Colisée’s facilities in Spain and Italy are ISO 9001 certified. This standard sets down the principles of quality management, which include a strong client focus, leadership motivation and commitment, a process-driven approach and continuous improvement.

Most of Colisée facilities in Spain have also been awarded Healthia Care certification, whose goal is to promote healthy food, as well as certification from No Sujetes de Dignitas Vitae, a non-profit that develops global solutions for the socio-health sector aimed at promoting well-being.

In every country where we operate, we are fully committed to providing high-quality services that meet the needs of every resident, which is why we are very attentive to feedback. Our complaints handling system helps us to identify areas for improvement (see page 74).

Inspections by public bodies.

	France ¹	Belgium ²	Spain ³	Italy ⁴	Total
Number of facilities concerned	215	95	67	16	393
Number of inspections	69	146	246	41	502
Quality and care	10	78	72	37	197
Human resources and consumer protection regulations	29	7	91	4	131
Food hygiene	30	61	83	–	174

Colisée’s ecosystem.

Downstream stakeholders.

By fostering a person-centered approach, creating living spaces and services that promote well-being and wellness generally, help to preserve independence and contribute broadly to senior care, Colisée delivers an inspiring response to the complex challenge of ageing.

- **Elderly people:** Colisée promotes positive ageing by offering person-centered care aligned with the state of health, level of independence, specific needs and expectations of each individual.
- **Medical and professional ecosystem:** the company operates within a region and in close partnership with a broad ecosystem of stakeholders, including a community of internal and external health professionals, general practitioners, specialists, orderlies, nurses, psychologists, massage therapists, physiotherapists, dieticians, psycho-

motor therapists and pharmacy professionals, but also cooks, cleaning staff and others. Colisée’s solutions are also designed to take over from or supplement those provided by hospital facilities by offering medical and paramedical care, depending on the type of facility.

- **Local and national ecosystem:** Colisée’s facilities maintain close ties with the local community network of non-profits and members of civil society as well as with national, regional and local authorities, elected officials and their representatives.
- **Employees, training:** through its activities and strong local roots, the company creates social ties both within and outside the organization and plays an active role in business activities and local employment. Colisée helps to create stable jobs and train young people in service professions while supporting its employees in their professional and personal development.

¹ In France, these inspections are carried out in nursing homes, although the Directorate General for Competition Policy, Consumer Affairs and Fraud Control (DGCCRF) also inspects other types of facility (service flats and clinics). ² In Belgium, these inspections are carried out in nursing homes and service flats. ³ In Spain, these inspections are carried out in nursing homes and clinics. ⁴ In Italy, these inspections are carried out in nursing homes. **Data at 31 December 2025.**

Purchasing that respects human rights.

Colisée ensures strict compliance with human rights in its purchasing policy via a charter that commits suppliers to responsible procurement and compliance with the requirements set forth in the United Nations Universal Declaration of Human Rights and the Fundamental Conventions of the International Labour Organization (ILO). The charter states, among other things, that: *“the business partner undertakes not to use forced or compulsory labor as defined in ILO Fundamental Conventions 29 and 105 under any circumstances. The business partner must comply with the United Nations Universal Declaration of Human Rights. It undertakes not to employ persons under the minimum working age as defined in ILO Fundamental Conventions 138 and 182, and to combat illegal work. The business partner is also committed to the strictest respect for freedom of association as defined in ILO Fundamental Conventions 87 and 98. It will also ensure that its own partners, suppliers and subcontractors comply with the same obligations.”*

Colisée’s Charter of Ethics (code of conduct) also requires all employees to commit to *“suspending or breaking off business relations with a partner that does not meet the obligations of the Responsible Purchasing Charter for suppliers and partners.”*

- **Carers and family members:** the service offered by Colisée plays an essential role for the carers and relatives of elderly people, by providing solutions to the many challenges they have to face and helping to maintain high-quality ties within families and across generations.

Upstream stakeholders.

Colisée’s upstream value chain features suppliers and subcontractors from a wide range of sectors, including energy, utilities and equipment, pharmaceutical products and medical procedures, medical devices, food and beverages, linen and workwear, cleaning, water, miscellaneous supplies and furniture, transport, waste management, IT maintenance and services.

ESG criteria applied when selecting suppliers and partners.

Colisée’s purchases have an impact, particularly on our carbon footprint. During the supplier selection process, buyers incorporate sustainability and quality elements. Suppliers must also sign the Responsible Purchasing Charter for suppliers and partners.

In August 2024, ESG criteria were introduced to tender calls following joint work by the procurement teams in the countries where the Group operates and the Mission division. These criteria now make up 20% of the overall score, giving them a relatively decisive role in parter selection. Each country can supplement the criteria as need be to reflect its own specific requirements.

Relations with suppliers.

As part of its purchasing policy, Colisée undertakes to make its entire sphere of influence responsible, by involving its partners.

The company also uses its risk mapping to identify ESG issues linked to products and services purchased through its supply chains.

Each purchase category is analyzed with respect to several due diligence aspects, including respect for human rights, the environment and fair practices. For information on the anti-corruption measures implemented in our dealings with suppliers, see p. 36.

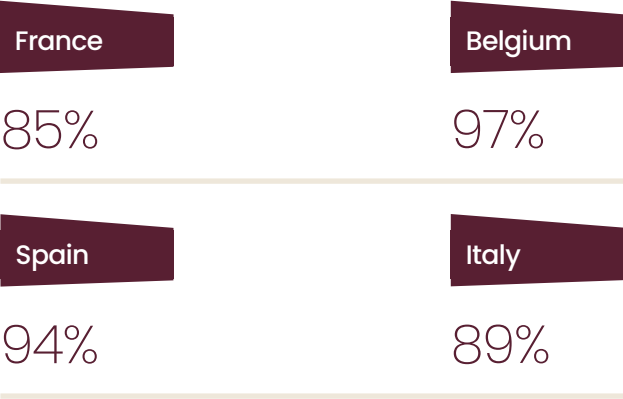
Suppliers and Partners Charter.

Colisée’s responsible purchasing approach is based on the principles of the company’s due diligence plan.

These apply to the supply chain and are integrated in the Responsible Purchasing Charter for suppliers and partners (available on the company’s website). The commitments made by suppliers cover their own value chain and must also be deployed at their partners and subcontractors.

The Responsible Purchasing Charter for suppliers was updated at the end of 2025. It now includes stricter requirements on business ethics (see p. 35).

Percentage of spending directed towards suppliers that have signed the Responsible Purchasing Charter¹:



Due diligence.

As part of its purchasing process, Colisée performs due diligence by conducting a third-party assessment that forms part of the anti-corruption mechanism required under the Sapin II Act, or its equivalent in other countries.

This procedure is used to identify the ethical risks of a company connected with its management, ownership structure, media and legal history, suspected conflicts of interest or corruption.

Business conduct metrics.

Business conduct.

Percentage of at-risk functions covered by a training program	63%
Convictions for breaches of anti-corruption and anti-bribery laws	0
Amount of fines for breaches of anti-corruption and anti-bribery laws	€0
Financial political contributions	0
In-kind political contributions	0

¹ 2025 estimate.
² Know Your Customer.



Environment.

Climate: challenges, mitigation and adaptation.

(ESRS-EI)

Impacts, risks and opportunities (IRO).



Challenges for Colisée.

- Resilience of facilities to the consequences of climate change (especially heatwaves and floods)
- Carbon footprint of buildings and their uses
- Dependence on landlords when it comes to carrying out structural works and building adaptations
- Volatility in energy supply costs



Opportunities for Colisée.

- Share good practices in the sector for improved impact
- Team up with peers to have a bigger influence on climate transition issues
- Adapt our business model to make it more resilient to climate change
- Carry out work to adapt buildings to climate events and mitigate their consequences



Risks for Colisée.

- Failure to adapt to the consequences of climate change
- Decline in quality of life in facilities due to climate change and the increasing frequency and intensity of natural disasters
- Environmental damage
- Increased vulnerability of sites, structures and operations



Colisée's positive impacts.

- Sharing and optimizing resources within facilities
- Building awareness among stakeholders, including the landlords of buildings in which Colisée operates
- Committing key suppliers and partners to responsible environmental practices

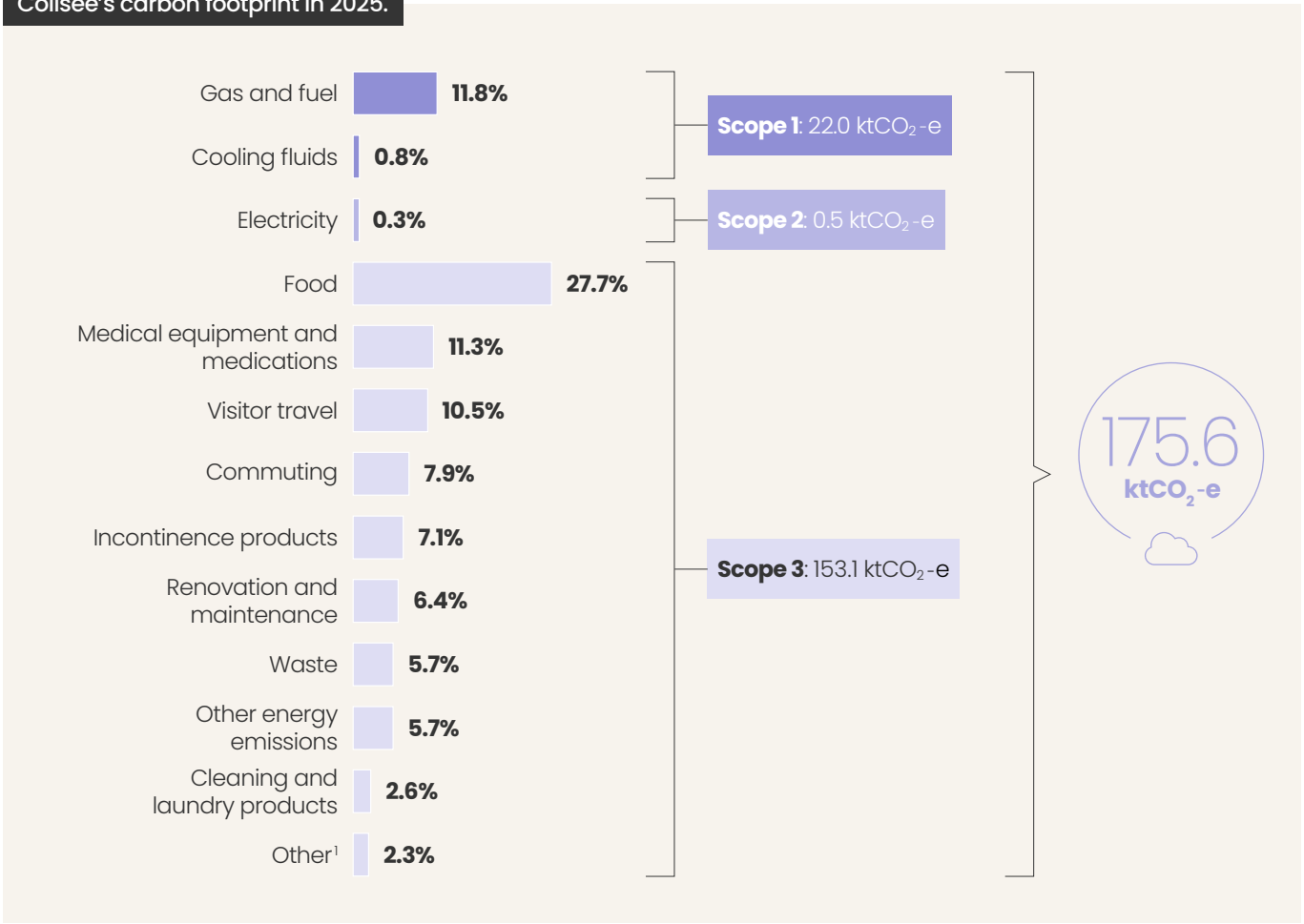
One of Colisée’s strategic objectives is to operate within a sustainable, environmentally friendly model. Fighting climate change is a key component of this commitment and is written into the third statutory objective of Colisée’s mission: “Reduce the impact of our activities, protect our quality of life on the planet”. Because the elderly care sector is particularly affected by the consequences of climate change, the company provides support for vulnerable populations affected by these changes and pays especially close attention to heatwaves, whose duration and intensity are on the rise.

Colisée’s carbon footprint.

Since 2020, Colisée has performed a company-wide carbon assessment covering Scope 1, 2 and 3 emissions. Every year, as part of a process of continuous improvement, Colisée reviews and refines the methodology used to carry out its carbon assessment.

Colisée’s carbon footprint is calculated using the Carbon Assessment® methodology developed by ADEME (French Agency for Ecological Transition). Scope 1 and 2 emissions are measured based on actual energy consumption. Scope 3 emissions are assessed wherever possible using actual activity data, or estimations where unavailable.

Colisée’s carbon footprint in 2025.



¹ Equipment, IT, investments and business travel. Data at 31 December 2025. All European activities, excluding rehabilitation clinics.

Carbon footprint by country.

	France	Belgium	Spain	Italy
Number of facilities ¹	205	95	67	16
Gas and fuel	2.8%	20.4%	16.7%	21.0%
Cooling fluids	0.3%	0.3%	1.7%	2.8%
Electricity	0.5%	0.5%	0.0%	3.1%
Food	31.5%	25.0%	24.5%	22.8%
Medical equipment and medications	8.2%	11.5%	16.7%	7.9%
Visitor travel	13%	16.8%	11.4%	10.5%
Commuting	7.7%	5.8%	8.1%	7.0%
Incontinence products	4.7%	3.4%	6.9%	7.4%
Waste	7.6%	3.6%	5.4%	2.9%
Other energy emissions	7.0%	4.8%	4.2%	5.4%
Cleaning and laundry products	3.7%	1.9%	6.9%	2.7%
Renovation and maintenance	8.4%	6.3%	2.5%	6.2%
Other ²	4.8%	0.1%	0.8%	0.2%
Total	78.3 ktCO ₂ -e	50.0 ktCO ₂ -e	37.8 ktCO ₂ -e	9.4 ktCO ₂ -e

¹ Covers all of Colisée’s European operations, excluding rehabilitation clinics in France and residences in Belgium.

² Equipment, IT, investments and business travel. Data at 31 December 2025. All European activities, excluding rehabilitation clinics.

Methodology.

In 2025, Colisée implemented a number of changes and improvements to make its carbon assessment more robust. As in 2022, to measure Scope 3 emissions, purchases were assessed largely based on physical rather than financial data. The carbon footprint was calculated using the volumes of different purchase categories (food, medical devices, cleaning products and so on), covering 96% of emissions (with the remaining 4% assessed based on purchase values). The methodology used to calculate emission factors for the “Construction and Real Estate” category was refined.

Colisée provided input to a report published in 2024 by The Shift Project, an NGO, on decarbonizing the care sector. Colisée’s carbon assessment data and methodology were used to draw up assumptions and methods to estimate the care sector’s carbon footprint. The study’s findings were used to refine some of the assumptions used in Colisée’s own carbon assessment.

Learn more at theshiftproject.org

The Science Based Targets initiative (SBTi), a worldwide.

In 2015, several institutions teamed up to launch the Science Based Targets initiative (SBTi), which seeks to help companies to set CO₂e emissions reduction targets in line with the objectives decided by the COP21. By committing to abide by these targets, organizations contribute to the world’s efforts to limit global warming. At 31 December 2025, SBTi had validated the emissions reduction targets of around 10,000 companies worldwide.

Data at 31 December. All European activities, excluding rehabilitation clinics.

Emissions reduction targets.

Objectives validated by SBTi.

Colisée has set goals for reducing emissions by 2030 that are aligned with the Paris Agreement and a warming trajectory of no more than 1.5°C.

The Science Based Targets initiative (SBTi) validated these objectives in 2022. This voluntary but binding approach is intended to establish a science-based standard that can act as a framework for reduction targets.

Colisée has therefore pledged:

- 1) to reduce its Scope 1 and 2 emissions in absolute terms, despite increasing its place capacity by more than 30% between 2020 and 2024;
- 2) to lower its Scope 3 emissions by reducing its emissions in tons of CO₂e per million euros of revenue.

Scopes 1 and 2

Reduce emissions by 42% in absolute terms by 2030 relative to 2020.



Scope 3

Reduce emissions by 52% per million euros of revenue by 2030 relative to 2020.



Mitigate and adapt to climate change.

Governance.

As a mission-led company and a major player in the elderly care sector, Colisée has a responsibility to actively reduce its climate impact while considering its business resilience to climate risks. Over time, the goal is for our facilities to be designated as resource hubs within their local areas, particularly in the event of extreme weather conditions such as heat waves.

Climate-related policies and decisions are determined collaboratively. Working groups have been launched in each country where Colisée does business, involving the teams that play a key role in implementing climate change mitigation measures – including procurement, technical and maintenance, operations, food and human resources. The goal is to identify impact drivers and reduce Colisée’s environmental footprint in each country based on the local situation.

The findings of the annual carbon assessment and the resulting climate strategy are among the topics approved by the Executive Committee and by the ESG Committee, which is made up of members of the Supervisory Board.

In addition to the work done by these bodies, Colisée’s Mission Committee (see p. 17) monitors proper execution of statutory objective no. 3: “Reduce the impact of our activities, protect our quality of life on the planet”. The independent third-party organization (ITPO) appointed within the framework of Colisée’s status as a mission-led company conducts assessments and measures progress in this regard. The ITPO issues an opinion accrediting the validity of the mission and its indicators, including climate-related metrics (see p. 20-23).

All of our stakeholders are made aware of the importance of reducing our environmental impacts and the measures that need to be implemented, including our suppliers, employees, seniors and their relatives.

Climate action plans.

To meet the objectives that it has set in the fight against climate change, Colisée has implemented action plans that focus on several areas.

Reduce energy-related emissions.

Energy use is monitored at each facility, making it possible to implement measures in response to developments.

Work is being done on both the quality and quantity of energy used. In France, this approach also guides the investments to be made in energy and heating networks, in anticipation of the Tertiary and BACS Decrees. Since 2025, two separate platforms have made it possible to track energy consumption on a site-by-site basis, remotely monitor and control building management systems in buildings that already have the necessary equipment, and take the necessary corrective actions in real time.

"Energy Warriors" get teams involved in reducing energy consumption.

To curb energy consumption, Armonea (Colisée in Belgium) has appointed "Energy Warriors", employees whose role is to raise awareness among their colleagues. They are tasked with guiding the people at their facility to reduce consumption, notably through small-scale measures such as switching off lights or adjusting kitchen practices. The scheme was continued in 2025 and will be expanded to other Belgian facilities in 2026, engaging the community in environmental efforts.

Raising awareness on saving water and energy.

The training module rolled out across all of Colisée's facilities in France remains in use, enabling employees to:

- Identify the main sources of energy and their business and environmental impacts, in France and within Colisée;
- Understand the challenges of the energy transition;
- Adopt good habits to reduce the environmental footprint of Colisée's residences.

Reduce food-related emissions.

Food is a major priority for Colisée. In every country, alongside menu adjustments, measures are being implemented to curb energy consumption in kitchens, maintain kitchen equipment and raise awareness among catering teams about waste sorting.

Delicious and sustainable – new vegetarian menus.

A pilot program has been rolled out across all of Colisée's facilities in France, offering residents vegetarian alternatives and dishes featuring more legumes to reduce the food-related carbon footprint while maintaining adequate nutritional intake.

Through a close partnership with Transgourmet, Colisée has developed a collection of recipes that are both nutritious and appealing. More broadly, Colisée recognizes food as a priority topic, discussed regularly with families and their representatives, notably within the Social Life Council.

Reduce mobility-related emissions.

Measures have been introduced in each country where Colisée operates to encourage low-carbon methods of transport, such as public transit, biking and carpooling. Employees are also encouraged to plan their business travel efficiently and reduce it where possible. Every country is in the process of transitioning to an electric fleet.

At Colisée France, 45% of vehicles are electric or hybrids.

Reduce value chain-related emissions.

Colisée strives to prioritize eco-designed products and services whenever possible. The company also commits its suppliers to eliminating or reducing the sources of pollution generated by their activities, to preserving the ecosystem and natural resources, to reducing their energy consumption, to avoiding or minimizing the use of hazardous substances and to limiting the use of raw materials (by prioritizing reuse and eco-design, recycling, and appropriate processing of waste). The Responsible Purchasing Charter, which formally sets down these environmental requirements, is appended to all tender calls and annexed to master agreements.

For example, in France, Colisée worked with its partner Transgourmet to minimize the number of vehicle trips required for deliveries through the use of multi-temperature transportation solutions.

Climate considerations taken into account in tender calls and selection of primary.

Supplier engagement is critical to reducing Colisée's environmental footprint. When selecting new suppliers, 20% of the score assigned is based on the following criteria:

- carbon assessment performed;
- sustainability Report or equivalent provided;
- certifications and labels (e.g. ISO 14001);
- location of production (preference given to local, then national, then European);
- practices put in place by the supplier to reduce its environmental impact.

Adapting to climate risk.

Colisée is aware that its activities are exposed to the physical risks posed by climate change, with potential consequences for residents, employees, facilities, and the surrounding ecosystem.

Climate-related risks, such as extreme heat, flooding, storms and elevated sea levels, vary according to where facilities are located. Colisée is highly dependent on its landlords, at a time when there is insufficient awareness and recognition of climate risk in the world in general and in the elderly care ecosystem in particular. Colisée works closely with its landlords to raise awareness of climate-related physical risks and implement the measures needed to make residences resilient.

Emergency protocols in place include:

- Generators and dedicated lines in facilities to supply power for backup equipment and basic necessities;
- Emergency and evacuation plans, with annual drills in each residence;
- Cooling systems and shaded outdoor spaces in facilities to prevent heat exposure;
- A heatwave management procedure designed to protect residents;
- Employee training in disaster readiness and evacuation procedures.

Emergency and Climate Risk Committee in Spain.

In response to the massive flooding that hit Spain in 2024 owing to an extreme storm, officially referred to as an upper-level isolated depression (DANA), Colisée set up an Emergency and Risk Committee to ensure the resilience of its facilities and keep residents and employees safe.

This committee meets regularly to manage crises. It will help develop a specific action plan for each Spanish facility in 2026, particularly to anticipate and respond to major weather events.

The Colisée Foundation in Spain received four distinctions for its response to the events of 2024, including the "HelpAge", "Hogares Dignos", and "Aces Solidarios" awards. The Foundation was also recognized by Banco Santander during an official ceremony presided over by Queen Consort Letizia.





Climate Metrics.

Energy.

Total energy consumption from fossil sources (GWh)	98.0
Share of fossil sources in total energy consumption (%)	38
Energy consumption from nuclear sources (GWh)	0
Share of energy from nuclear sources in total energy consumption (%)	0
Consumption of fuels from renewable sources, including biomass, industrial and municipal waste of biologic origin, biogas, hydrogen from renewable sources, etc. (GWh)	51.9
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (GWh)	100.7
Consumption of self-generated non-fuel renewable energy (GWh)	5.4
Total energy consumption from renewable sources (GWh)	158
Share of renewable sources in total energy consumption (%)	62
Total energy consumption (GWh)	256.0

Reduction targets.

Baseline value – Scope 1 and 2 (2020)	33 ktCO ₂ -e
Baseline value – Scope 3 (2020)	120 tCO ₂ -e/M€
Emission reduction targets in ktCO ₂ e – Scope 1 and 2	- 32%
Emission reduction targets in tCO ₂ e – Scope 3	- 22% per million euros of revenue

Emission reduction targets in CO₂e are based on scientific data and are compatible with keeping global warming to 1.5°C (validated by SBTi).

Data at 31 December 2025.
Consumption of energy from renewable sources takes into account the share of renewable energy in the national energy mix.

2025 greenhouse gas (GHG) emissions.

Scope 1 GHG emissions		
Gross Scope 1 GHG emissions (tCO ₂ e)		22,000
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)		0%
Scope 2 GHG emissions		
Gross Scope 2 GHG emissions measured using the location-based method (tCO ₂ e)		10,196
Gross Scope 2 GHG emissions measured using the market-based method (tCO ₂ e)		1,535
Significant Scope 3 GHG emissions		
Total gross indirect GHG emissions measured using the location-based method (Scope 3) (tCO ₂ e)		153,991
Total gross indirect GHG emissions measured using the market-based method (Scope 3) (tCO ₂ e)		153,122
1 Purchased goods and services		99,354
2 Capital goods		819
3 Fuel- and energy-related activities not included in Scope 1 and 2, measured using the location-based method		10,907
3 Fuel- and energy-related activities not included in Scope 1 and 2, measured using the market-based method		10,039
4 Upstream transport and distribution		-
5 Waste generated in operations		10,041
6 Business travel		469
7 Employee commuting		13,931
8 Upstream leased assets		-
9 Downstream transportation		18,470
10 Processing of sold products		-
11 Use of sold products		-
12 End-of-life treatment of products sold		-
13 Downstream leased assets		-
14 Franchises		-
15 Investments		-
Total GHG emissions		
Total GHG emissions (location-based method) (tCO ₂ e)		186,187
Total GHG emissions (market-based method) (tCO ₂ e)		176,658

GHG intensity per net revenue.

Total GHG emissions (location-based method) per net revenue (tCO ₂ e/€ million)	110
Total GHG emissions (market method) per net revenue (tCO ₂ e/€ million)	104
Net revenue used to calculate GHG intensity (€ million)	1,694
Other net revenue (€ million)	0
Total net revenue (€ million)	1,694

Primary data.

GHG emissions calculated from primary data obtained from suppliers	3.5%
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Data at 31 December 2025. All European activities, excluding rehabilitation clinics.

Resource management and circular economy.

(ESRS-E5)

Impacts, risks and opportunities (IRO).



Challenges for Colisée.

- Preserve natural resources
- Change practices to limit single use
- Improve circularity and waste reduction in the health sector



Opportunities for Colisée.

- Share good practices in the sector for improved impact
- Team up with peers to have a bigger influence on climate transition issues



Risks for Colisée.

- Environmental damage
- Changes to waste management regulations requiring difficult-to-anticipate adjustments



Colisée's positive impacts.

- Sharing and optimizing resources through residences, which are multi-person living spaces
- Raising awareness among stakeholders, including suppliers

Governance.

In accordance with statutory objective no.3, "Reduce the impact of our activities, protect our quality of life on the planet", Colisée undertakes to act responsibly in terms of using resources and reducing its environmental footprint.

Governance of circular economy practices is based on a decentralized and collaborative structure that shares good practices between Colisée facilities and entities while recognizing specific local aspects, regulations and partnerships.

Since "waste" is one of the emission items listed in the carbon assessment (see p. 44-45), monitoring of circular economy measures is integrated in decarbonization action plans.

Circular economy working groups have been set up in each country where Colisée operates to share good practices and develop action plans.

These exchanges enable drivers to be identified that will integrate circularity in procurement, operations and waste processing.



Policies and actions.

By applying circular economy principles, we aim to:

- Reduce our reliance on non-renewable materials through procurement that promotes sustainable, recycled and renewable materials;
- Minimize waste generation.

Guiding principles.

■ Evaluate partners and suppliers based on environmental and circular economy criteria.

Within the framework of its purchases, Colisée requires its partners to provide information about their products and services, with details on circularity, end-of-life management and assessments of their impacts over their entire life cycle. When selecting partners, Colisée considers the following criteria:

- Production location;
- Recycled or renewable materials;
- Sustainability and reparability;
- Raw materials used;
- Waste management practices;
- Certifications;
- Traceability.

■ Apply a waste management policy at Colisée facilities to encourage reuse, recycling and recovery of materials.

Colisée builds partnerships with its suppliers and waste management companies to encourage waste to be dealt with responsibly and recovered wherever possible.

■ Raise awareness among all stakeholders (suppliers, employees, residents and family members) about waste reduction and wise use of resources.

■ Monitor and check the effectiveness of waste reduction initiatives as part of a process of continuous improvement.

Actions to promote a circular economy.

Over recent years, Colisée has set up initiatives in each country where it operates.

- **Reduce waste overall**, with specific internal targets for each country.
- **Reduce use of single-use plastics**, particularly linked to food (e.g. replace plastic cups with glass alternatives). For example, in Italy, Colisée is in the process of replacing all single-use spoons with reusable ones. This initiative will be extended to cups.
- **Manage medical and paramedical products more effectively** (bedsheets, drips, etc.), by prioritizing lower-impact, recyclable and, where possible, reusable products. Strict health and hygiene safety standards limit the scope for action when it comes to medical products. Nevertheless, initiatives are being explored in several countries where Colisée does business.
- **Explore refurbished products**: In France and Belgium, certain equipment items, such as wheelchairs, hospital beds and medical products, are purchased refurbished, prioritizing a circular approach over the production and purchase of new items. These refurbished items are subject to strict standards: any purchased products are certified as compliant and come with a warranty.
- **Colisée also works with local partners to promote circularity**. In Spain, non-profit organizations collect and restore damaged furniture, which they then resell to fund social reintegration projects.
- **Policies to limit food waste**: All residences are committed to managing food waste, which is measured when preparing menus and after meals. Appropriate corrective measures are then taken in response. Some facilities have introduced initiatives such as composters to recover food waste. In France, at end-2025, 94% of facilities had set up bio-waste recovery systems.

In France, Colisée has partnered with Take a Waste, a start-up that advises and helps businesses to assess their waste generation and reduce waste. This partnership supports compliance with France’s Agec Act on sorting and processing organic waste, and the EGalim Act on plastic reduction and food waste prevention.

By 2025, the recycling rate at Colisée's facilities in France had increased significantly, climbing 10 percentage points compared with 2023.

In 2025, the countries where Colisée operates continued the initiatives launched in 2024. New investments and projects will be launched in 2026 to ramp up local efforts.



Circular economy metrics.

Waste.

Non-hazardous waste (tons)	12,390
Hazardous waste ¹ (tons)	253

Waste processing and recovery methods.

Total quantity of recycled waste (tons)	1,975
Share of recycled waste	16%
Other recovery (tons)	4,499
Incineration (tons)	3,136
Landfill (tons)	2,498
Other disposal methods (tons)	535
Total quantity of non-recycled waste (tons)	10,668
Share of non-recycled waste	84%

Types of waste.

Residual waste (tons)	9,355
Paper and cardboard (tons)	727
Glass (tons)	151
Plastic and metal (tons)	1,073
Medical waste ² (tons)	252
Organic waste (tons)	1,009
Other waste (tons)	75
Total waste (tons)	12,643

¹ Hazardous waste defined by Annex III of the European Union Waste Framework Directive 2008/98/EC. At Colisée, this essentially consists of infectious waste. . ² Examples of medical waste: needles, syringes, and materials contaminated with bodily fluids.
Data at 31 December 2025. All Colisée activities in France and Belgium.

Workforce and society.

Colisée’s workforce.

(ESRS-S1)

Impacts, risks and opportunities (IRO).



Challenges for Colisée.

- Attracting talent to the sector
- Responding to the demographic transition
- Managing health and safety, development, training and dialogue with employees



Opportunities for Colisée.

- Initiatives to make jobs in the elderly care sector more attractive
- Use of digital solutions including AI to help or support personnel



Risks for Colisée.

- Personnel shortage
- Appeal, retention and safety of employees
- Failure to maintain workforce dialogue
- Epidemics and pandemics
- Cybersecurity and the General Data Protection Regulation (GDPR)



Colisée’s positive impacts.

- Professional opportunities, skills development, career development pathway
- Support for teams to tackle job-related challenges
- Efforts to promote gender equality in the workplace
- Employee pride and contribution to society

Governance and organization.

Human Resources division.

The company's Human Resources division steers several key areas, including workforce affairs, HR and employer brand development, payroll management, employee professionalization, training, quality of life and working conditions, health and safety at work, and recruitment (see p. 31).

A specific governance structure and HR organization are in place in the countries where Colisée operates.

Each division is tasked with:

- Contributing to the success of Colisée's strategy;
- Informing and applying Colisée's commitments;
- Acting in a manner that upholds the shared and unique culture and values of the facilities.

Quality and sustainability approach and Care Management.

As an employer, Colisée is committed to abiding by the requirements set down by the legislation in force and applicable to its sector of activity. To ensure that Colisée provides an ethical, sustainable and high-quality range of services that are respectful not only of the environment but also of the health and safety of employees and residents, the countries in which Colisée does business have formalized these requirements and made them applicable to personnel at their facilities through quality and sustainability policies.

All stakeholders undertake to abide by these policies to ensure the well-being of individuals and to act in accordance with the codes of business ethics applicable to the various professions involved, as well as with the principles of Care Management.

These policies are based on a set of shared overarching principles: respect human dignity; protect vulnerable people; uphold inclusion and equity; engage personnel by encouraging them to be involved in their facilities; show honesty, transparency and trust, especially during moments of dependence and vulnerability; display professionalism, competence and responsibility.

Colisée promotes respect for human rights and the principles established by the International Labour Organization (ILO), as well as the workplace safety and well-being of anyone who belongs to the company.

Some countries where Colisée operates have introduced specific measures to support employee well-being. For example, Armonea (Colisée in Belgium) provides a voluntary hospitalization insurance policy that reimburses medical expenses, fully covered by the employer.

Care management.

Care Management is the new management philosophy that guides Colisée's collective efforts and translates our purpose — Fostering positive ageing to drive society forward — into action. Grounded in the CORE spirit values of Cohesion, Respect and Engagement, it aims to make Colisée an environment where everyone feels recognized, supported and valued.

This is rooted in a deeply-held conviction: the quality of care provided to residents is directly linked to the attention given to the professionals who look after them on a daily basis. By acting on the "symmetry of care" principle, Colisée upholds its belief that a committed and fulfilled team is essential for providing high-quality, sustainable and personal care.

Care Management thus fits into a demanding and responsible management philosophy. It fosters team engagement, talent retention and quality of life at work, and makes a lasting contribution to facility performances, in particular by supporting team stability and improving the satisfaction of residents and their families.

Developed in collaboration with frontline managers to address the operational realities faced by facilities, the Care Management approach provides a shared, practical and actionable framework.

It is structured around five complementary skill sets:

- Take care of yourself and grow;
- Help your employees grow and improve their quality of life at work;
- Ensure the satisfaction of residents and their families;

- Strive for overall and sustainable performance;
- Manage conflicts and nurture constructive working relationships.

Each skill set is broken down into concrete, observable managerial behaviors, which can be used to support managers in their day-to-day practices and build consistency in these practices throughout Colisée.

Care Management is being rolled out through a comprehensive support program combining a hybrid training course — an initial e-learning module covering the fundamentals and a self-assessment, followed by two in-person days where managers apply the tools to real-world scenarios. This is supplemented by targeted e-learning modules, a guide and an operational toolkit. An assessment and feedback program built around the five skill sets is also provided, alongside peer-led co-development groups, topical webinars and best-practice sharing forums.

Through this initiative, Colisée reaffirms its commitment to making management a key driver of attractiveness, engagement, quality care and sustainable performance, all in support of its mission.

The example of Armonea (Colisée in Belgium).

Every country where Colisée operates implements its own local initiative, tailored to the national situation and the company's values. In Belgium, Armonea has redefined its strategy to guide decisions, teams and interactions with residents around four key areas.

- **1. Together:** The power of the collective working toward a common goal and shared actions.
- **2. Trust:** Trust and transparency at the foundation of every relationship.
- **3. Empathy:** Empathy and a sincere understanding of residents, families and staff.
- **4. Well-Being:** Shared overall well-being.

These standards are being gradually rolled out across the facilities as part of the Armonea Experience 2.0 corporate project.

CORE spirit, at the heart of relations between Colisée and its teams.

Employee engagement is a driving force in Colisée's growth. Engagement is guided by our purpose but it is also underpinned by common values that are shared at every level. This is our Cohesion, Respect and Engagement (CORE) spirit.

Policies related to employees and occupational health and safety.

Colisée is firmly committed to the safety, health and well-being of its teams. This commitment is part of its second statutory objective. A safe and supportive environment is essential to the well-being and fulfilment of employees and residents.

Occupational health and safety.

Colisée's occupational health and safety policy relies on a proactive and structured approach to enhance risk prevention and improve working conditions and well-being at work. Avoiding workplace accidents and occupational illnesses requires appropriate management that enables measures to be taken to identify, assess and control risks.

Colisée believes that workplace accidents and occupational illnesses can and must be avoided. Colisée has adopted a number of principles to support continuous improvements in this regard and that contribute directly to Care Management. In particular, it:

- Makes sure that teams are appropriately equipped and operate under good working conditions;
- Fosters a culture of preventing and detecting occupational and psychosocial risks;
- Has implemented a health and safety management system;
- Provides employees with training that is appropriate to their work environment and changes in their profession.

Governance.

Colisée puts in place the resources needed to ensure that any deficiencies are analyzed and suggested improvements are applied, if possible. Designated supervisors and the management team are responsible for accident prevention within the facilities.

Furthermore, in all residences, simple and accessible communications are issued to raise awareness about everyday risks and good practices, including proper hygiene and good posture habits, how to avoid workplace accidents due to common risks, and more. Online OHS training is likewise provided.

Governance at Colisée France: the Safety Committee is working to improve occupational health and safety.

To respond more effectively to workplace accidents and make them less frequent, Colisée France has set up a Safety Committee that meets annually and comprises the CEO, Operations and HR Directors, and the Head of OHS/Quality of Life and Working Conditions.

This national-level committee is paired with a regional-level committee that meets several times a year. The Regional Committee’s tasks include drawing up and analyzing accident reviews. The Committee may decide on a specially tailored action plan to reduce the risk of accidents and address OHS more generally by tracking initiatives to maintain or improve these areas. The Head of OHS/Quality of Life and Working Conditions takes action at residences where a serious accident has occurred by carrying out an in-depth analysis.

The entire procedure for analyzing workplace accidents has also been updated and simplified to make it easier to understand and more comprehensive.

Colisée’s Single Occupational Risk Assessment Report (DUERP).

The DUERP is a compulsory regulatory report that is required under France’s Labor Code. Updated by the Facility Director, the Management Committee and the local representative involved in the process, it is used to identify, analyze and prevent risks associated with work activities.

Support schemes for employees in France and Belgium.

Efforts are made in all countries to communicate and raise awareness about psychosocial risks, at head office and/or facility level.

In France and Belgium, employees are given support in partnership with professionals from the sector (PSYFrance or Securex in Belgium). These online counselling and support services are designed to help employees to manage psychological stress and difficult situations, but also promote mental well-being. All Facility Directors are trained to spot "weak signals" so that they can prevent potential psychosocial risks. Colisée France enables employees to connect with social workers through a service provided by SocialDirect.

In France, Agent de Carrière works with Colisée to coach Facility Directors, helping them identify effective tools for their daily work. Agent de Carrière also offers psychological support through personalized assistance, which is initiated as soon as signs of stress are detected.

In Belgium, a support program allows employees to receive psychological counseling, even if the issue they are facing is related to a personal matter.

Colisée Spain’s 2023– 2025 Health Promotion Plan.

Colisée has strengthened policies aimed at improving well-being through the adoption of the 2023 – 2025 Health Promotion Plan, which is a key action area. The plan’s priorities include posture habits and programs to promote active living, healthy eating, emotional well-being and active ageing.

A strong and recognized commitment to occupational health and safety in Spain.

Colisée in Spain partners with GESEME to provide employees with access to specialized medical services and solutions to improve workplace health. This approach, which complements local initiatives, focuses on risk prevention and the promotion of safe work environments.

Colisée Spain also collaborates with Q-ready to identify the underlying causes of absenteeism and facilitate a safe return to work. Its approach, which focuses on emotional health and the assessment of physical complaints, is particularly relevant to the medico-social sector.

Occupational health and safety management at Colisée’s Spanish facilities meets the criteria of ISO 45001. This certification not only confirms compliance with current legal requirements but also demonstrates the integration of a culture of prevention at all levels of the company. It enables organizations to offer safe workplaces, prevent occupational injuries and damage to health, while actively improving performances on occupational health and safety topics.

Absenteeism and return to work.

Absenteeism is a major issue in the medico-social sector. In compliance with national laws, a return to work following a protracted absence is managed and supported under obligations that Colisée abides by strictly.

In general, these regulations require compulsory medical appointments following absences of several weeks due to illness or accident.

HR divisions have put in place specific mechanisms, including helplines for long-term absences as well as dedicated communication kits to set up return-to-work appointments for people on long-term leave, manage different types of absence and limit their impact on teams. In France, Colisée also suggests organizing interviews to help employees who have been away ease back into work.

In Belgium, a new policy has been implemented to facilitate the return to work through improved monitoring. For example, the external medical service is notified as soon as an employee has been on sick leave for more than eight weeks, in order to assess the potential benefits of a return to work—even on a part-time basis.

Recruitment.

Colisée applies hiring principles based on equity, diversity and non-discrimination. This overarching ambition is organized around the CORE values, symmetry of care and the Care Management approach.

Strengthening our employer brand.

The recruitment process is an opportunity to present our values and our commitments as a mission-led company that provides services for dependent and potentially vulnerable people. Our objective is to attract top talent and support their growth within the company. Special attention is paid to the harmonization of hiring procedures, the integration of people from diverse backgrounds, promotion of equal opportunities in terms of access to employment and helping young people to get their first job.

Offering fair pay.

Remuneration principles at Colisée are determined by the position held. Each position has its assigned remuneration, according to the scope of work. The company’s management has sole responsibility for changing remuneration and approving modifications. Colisée strives to offer fair pay and to work towards gender equality in pay and benefits.

Committed to promoting the attractiveness and recognition of careers in the health sector.

In France, remuneration at Colisée is aligned with the classification and pay system set down in the sector’s collective bargaining agreement. Strict application of the framework makes it possible to harmonize and clarify the classification and pay of healthcare employees, increase the minimum wage floors under the agreement and make the sector a more attractive place to work.

Besides abiding by the collective agreement, Colisée applies the in-force agreements that it has negotiated with unions.

Colisée strictly applies the provisions of the collective agreement in each country where it operates regarding decent or adequate wages.



Training, skills development and occupational mobility.

Colisée is committed to the professional development of personnel, consistent with its goal of attracting, promoting and retaining the best employees. This commitment falls under Colisée’s second statutory objective, which aims to improve the quality of life of employees and raise the perception of careers in the medico-social sector. Establishing conditions that foster the team’s growth, independence and well-being is also an integral part of the Care Management ethos.

A few key numbers for Colisée France.

16,830
training course enrolments

94%
overall satisfaction rate

69%
of training participants are non-managerial staff



At a broad level, Colisée offers several main types of training:

- Ongoing and compulsory training for all employees to ensure that they can perform their duties as effectively as possible, as part of a process of continuous improvement;
- Qualifying training for positions held, e.g. via official recognition of experience, called VAE (Validation of Acquired Experience) in France;
- Career development-related training.

The training opportunities on offer are intended to transform Colisée’s management culture through Care Management, while improving employees’ professional skills, motivation and engagement. Promoting development through in-house training has several goals:

1. Individual development.

Encourage everyone to participate and be engaged in individual skill-building by taking full advantage of the training opportunities on offer, whether in-person or online.

Training not only enables people to acquire new skills; it also supports the development of versatile employees who can take on diverse functions and adapt more easily. Training opens up new career paths, promotion possibilities and other opportunities within an organization.

2. Sustainability and continuous improvement.

Training contributes to an organization’s performance and continuous improvement, both in operational management and in the management of processes linked to the quality of services, all with the goal of improving the satisfaction of clients, relatives and employees themselves.

3. Promotion of company values and strategy.

Training modules and plans must be adapted to the needs of different occupational categories but should also promote a management and organizational culture that is grounded in Care Management, Colisée’s CORE values and mission.

4. Stakeholder engagement.

Promote cooperative relationships with local education and business communities by making resources available, building knowledge and strengthening collaboration agreements.

Transforming leadership.

Colisée has made the evolution of its management culture a key focus of its commitment to teams.

- **In Belgium**, Armonea has introduced a structured training program for managers and executives to strengthen internal leadership.
- **In Spain**, this training program is built around care management and mindful management.
- **In France**, a single facility may bring together employees from as many as 12 different nationalities, with teams reflecting a wide range of cultural, generational, and social backgrounds. Intercultural management is the ability to understand, interpret, and harness this diversity, transforming it into a driver of collective performance and quality of care.

These training programs aim to foster a shared management culture based on common values and a spirit of care. They provide managers with the tools to improve the quality of care, working conditions and staff motivation.

- In September 2025, **Colisée France** launched the first year of its “Women in Leadership” program, in partnership with Map & Match and L’Effet A. Fifteen female employees (support functions and facility directors) are currently enrolled in this one-year training program, which aims to strengthen leadership and impact within Colisée by addressing practical issues related to the company’s transformation.



France – Colisée Talent Academy.

Founded in 2024, the Colisée Talent Academy is an in-house training academy at Colisée France and a cornerstone of our skills development policy. The courses on offer (continuing education, certifying programs and degree programs) are organized into four schools: care, food service, management, and customer experience. One of the Academy’s goals is to share our values and Care Management approach with all stakeholders.

The Colisée Talent Academy’s training programs are Qualiopi-certified. This government certification attests to the quality of the training process provided to learners.

The Academy is also authorized by France’s National Research and Safety Institute (INRS) and national health insurance system to provide training in the prevention of risks associated with physical activity in the health and medico-social sector (PRAP and PRAP2S).

Here are some of the training programs offered by the Colisée Talent Academy:

- **E-Clore Training:** This 100% online pre-qualification training course is available to all non-medical hospital personnel. Designed to enhance the professional skills of these workers, it serves as a key step toward being trained as an orderly (through personalized support under the VAE program, which recognizes work experience). E-Clore was fully internalized and revised in 2025. It boasts a 95% participation rate, a 96% immediate satisfaction rate, and a 60% rate of participants continuing on via the VAE pathway.
- **Master’s in Management of Health Organizations:** Colisée partnered with ESAM and IGS Group to create this master’s level qualification, which is certified in France’s national registry of vocational certifications (RNCP). The one-year program trains new Facility Directors through a rigorous 292-hour curriculum and five skill modules: business strategy, innovation and change management, project management, governance, performance and sustainable growth. Three cohorts have already completed this program, and 60% of the participants in the first cohort have gone on to become Facility Directors.
- **Intercultural Management:** “Putting Intercultural Skills into Practice in My Management Role”, a training program designed specifically for Management Committees, addresses the key challenge of helping managers to value diversity (see p. 66). Two pilot training sessions were held in 2025 with 18 participants and a 100% satisfaction rate.

Professional development.

All the countries where Colisée operates are committed to:

- Recognizing the work of their teams;
- Supporting training and professional development;
- Providing the resources to promote a better work/life balance.

Career development is underpinned by several broad principles:

- Equal opportunities and non-discrimination;
- Ensuring that men and women get equal opportunities;
- A transparent procedure and objective criteria;
- Equity, allowing individuals to advance based on their professional merit and potential;
- Recognition of performance and engagement.

Inclusion and diversity: respecting and celebrating differences.

An inclusive and non-discriminatory employer, Colisée is committed to the following principles:

- Develop and maintain an inclusive culture where everyone is aware of their uniqueness and individuality, in accordance with Colisée’s CORE values;
- Respect differences and accept diversity;
- Combat all forms of discrimination (related to age, gender, disability, family situation, sexual orientation, political or philosophical views, religious beliefs, union involvement, ethnicity, or social, cultural and national origins).

These principles apply to hiring, training, internal promotion and general working conditions.

In Spain, a plan to promote equality.

Colisée Spain is deeply committed to gender equality and has deployed its third Equality Plan, covering the 2022-2026 period.

The plan comprises 42 specific measures, divided into ten action areas: access to employment, training, career and remuneration, prevention and support in the face of sexual harassment and gender-based violence, health, safety and working conditions, the right to a personal and family life, and women’s representation in all jobs within the company.

Indicators are in place to monitor and track the effectiveness of measures taken and progress towards equality.

France – Officers appointed to prevent sexual harassment and sexist behavior.

In France, officers in charge of preventing sexual harassment and sexist behavior are appointed at national and regional level. They act as the company’s prime contacts for all questions relating to these issues at Colisée. They are tasked with guiding, informing and supporting employees (see p. 67).

Workplace dialogue.

In France, the diversity and inclusion agreement was the subject of extensive discussions, reflecting Colisée’s belief that we can only provide effective support if we ourselves feel valued. Colisée France’s Head of Occupational Health and Safety played a key role in developing this agreement, working closely with Colisée’s social partners.

Even before the negotiations got underway, Colisée organized discussion workshops with elected representatives to understand what diversity and inclusion meant to them and how these concepts were being addressed within the facilities.

It was essential to reach an agreement that respected employees’ priorities, which meant revisiting its key provisions several times. This negotiation cycle lasted more than four months, as the parties sought to go beyond mere compliance.

This is the first such agreement for Colisée France, and the measures will be regularly reviewed with the social partners to adjust and refocus them as needed.

The agreement is structured around four main pillars:

- Gender equality in the workplace, with key measures covering working conditions, including 12 days of paid leave for women suffering from endometriosis;
- Recognition of experienced employees with support for preventive measures, such as setting aside a dedicated day for health screenings every five years for employees aged 35 and older;

- management of individuality, including introduction of intercultural management training to support a management culture based on equity, respect and recognition for every individual (see p. 65), and a target of having employees aged 55 and older account for 14% of annual hires;
- disability, in order to promote solidarity, respect for differences, and equal opportunity, and to support employees with disabilities within the company.

These themes cover every stage of the employment journey and are accompanied by initiatives and objectives. Monitoring indicators are associated with each theme and are analyzed by an annual monitoring committee to measure future progress.

This agreement was negotiated in 2025 and signed in early 2026. Beyond satisfying its legal obligations, Colisée thus affirms its ambition: to make diversity a collective strength that benefits both staff and residents.

Employee complaints and concerns: channels of communication.

Employee surveys.

Colisée’s commitments are shaped by its determination to ensure symmetry of care and follow a Care Management approach. For this reason, it regularly assesses the well-being of employees and clients through satisfaction surveys.

- In 2025, Colisée switched partners for its customer satisfaction surveys and implemented new survey processes and schedules to gather feedback more effectively.
- Employee satisfaction is assessed twice a year using the NPS for employees (e-NPS). An annual engagement survey will also be introduced starting in 2026.

A whistleblowing system.

In accordance with the legal framework and its own Charter of Ethics (code of conduct), Colisée has set up a whistleblowing system in each of the countries where it operates. Secure and anonymous for those who wish their names to be withheld, the system is open to everyone, but especially to employees who have witnessed or been the victims of inappropriate behavior that breaches Colisée’s Charter. The system makes it possible to identify potential violations and take steps to control the associated risks (see p. 36-37).

Data privacy.

Colisée undertakes to ensure the protection, confidentiality and security of its employees’ personal data. These commitments are set down formally in a general data processing policy.

The company thus undertakes to respect the privacy of residents and employees, in accordance with the applicable legislation, and especially Regulation 2016/679 of the European Parliament and of the Council of 27 April 2016 (see p. 35).



Social metrics.

Workforce.			
	Men	Women	Total
Total number of employees	17%	83%	25,264
Employees aged under 30			5,907
Employees aged between 30 and 50			11,626
Employees aged over 50			7,731
Number of employees with a permanent contract ¹	16%	84%	15,635
Number of employees with a fixed-term contract ¹	19%	80%	3,157
Turnover rate			21.7%

Collective bargaining agreements.	
Share of employees covered by the company’s collective bargaining agreements	100%
Share of employees represented by personnel delegates/elected representatives	100%

Diversity in management functions.			
	Men	Women	Total
Number of employees in top management	59%	41%	29
Employees in top management aged under 30			0
Employees in top management aged between 30 and 50			18
Employees in top management aged over 50			11
Total number of Regional Directors	33%	67%	15
Total number of Facility Directors	25%	75%	334

Diversity and inclusion.	
Share of employees with disabilities ²	4%

¹ Full-time equivalent.
² Figure based on data from France, Spain and Italy.

Training and Development.	
	Total
Total number of training hours delivered	240,152
Average number of training hours per employee	9.5
Share of Management Committee members in the countries where Colisée operates who have undergone ethics and anti-corruption training since joining the company	95%

Health and Safety.	
Share of people covered by the company’s health management system	100%
Frequency rate of workplace accidents	29
Number of workplace accidents (with at least one day off)	1,053
Number of fatal workplace accidents	0
Severity rate of workplace accidents	0.7
Number of days lost due to a workplace accident	24,345

Remuneration.	
Gender equality index ¹	96
Equity ratio ²	10

Incidents, complaints and severe impacts on human rights.	
Number of employee complaints reported through dedicated whistleblowing platforms	65
Total amount of fines for damages resulting from these complaints and/or incidents	0
Number (including zero) of serious human rights-related incidents affecting employees ³	0
Total amount of fines for damages resulting from these complaints and/or incidents	0

¹ The gender equality index was first introduced in France by the 2018 Act on the Freedom to Choose One’s Future Career and is calculated using a 100-point scale. It comprises four indicators: the gender pay gap; the difference in individual pay increases; the number of female employees receiving a pay increase on their return from maternity leave; gender representation among the ten highest paid employees. Colisée has decided to calculate this index outside France as well, in each of the countries where it operates.
² Figure based on the country of operation with the largest reported pay gap within Colisée.
³ This indicator includes violations of United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises.
Data at 31 December 2025. All European activities.

Acting for elderly people and their relatives

(ESRS-S4)

Impacts, risks and opportunities (IRO).



Challenges for Colisée.

- Medical and care ethics, health and safety, dialogue with families
- End-of-life care
- Resident participation in situations of high dependency
- Regional coverage and care accessibility



Opportunities for Colisée.

- Changes in the way we look at old age and the end of life
- Use of digital solutions to improve senior well-being and independence
- Bringing geriatric expertise to regions affected by medical deserts



Risks for Colisée.

- Epidemics and pandemics
- Failure to respect the rights and dignity of vulnerable individuals
- Medical care, quality of care and patient and resident safety
- Safety conditions of work premises
- Breakdown in dialogue with patients, residents and families
- Cybersecurity and GDPR



Colisée's positive impacts.

- Person-centered, non-medicated care supporting the physical, mental and social well-being of residents and patients
- Peace of mind, confidence and respite for family members

General policy.

Enhancing the quality of life of elderly people.

As a mission-led company, Colisée is committed to improving the quality of life of residents in its facilities. Besides providing care and support, the company cultivates a vision that is based on ensuring that every individual is listened to and shown consideration and respect. Colisée advocates for a more human, open and personalized approach to care and old age.

This approach prioritizes the freedom and well-being of seniors by personalizing support and care. This is fundamentally a qualitative method, tailored to each individual's desires, feelings and values. The approach involves listening to and paying attention to caregivers with a view to collaboration. It also entails a shift in management culture, through adoption of the Care Management philosophy (see pp. 60–61).

With built-in oversight and monitoring tools, this policy is supported by rigorous processes. Strengths are harnessed, but opportunities for improvement are also identified in an effort to ensure resident satisfaction and build balanced relationships throughout the Colisée ecosystem, while simultaneously enabling each residence to develop its own identity.

Strategy.

Personalized, person-centered support.

Colisée has taken the decision to implement a person-centered model. Based on participation, empowerment and freedom of choice, this approach strives to promote the well-being of elderly people in all areas of life: health, psychology, relations with family members, everyday and cultural activities and more.

Across the entire company, measures have been put in place to turn Colisée's policy into measurable, tangible actions to promote the quality of life of seniors.

Recognizing the diversity of residents.

Colisée takes care to respect the differences and qualities of each individual. From sexuality to culture and physical ability, diversity is taken into account in every area, from awareness-raising and discrimination management, to personnel attitude, training and the values instilled in teams. The facilities adapt and conduct initiatives locally to ensure that activities are always centered on respect for individuals and their needs.

This policy to promote the well-being of residents, which is applied by all Colisée homes, provides every elderly person with attention and care tailored to their needs, wishes and medical condition.

To deploy its policy, Colisée relies on several national schemes: the Projet d'accompagnement personnalisé (PACT) in France, the Plan de Atención y Vida (PAYV) in Spain, the Plan C-me in Belgium and the Piano Assistenziale Individualizzato (PAI) in Italy.

The policy is combined with an ethical approach centered on the well-being, rights and freedoms of residents, reflecting the fact that, over and above meeting specific health- or care-related needs, our central concern is to preserve the individuality of each and every resident.

Safe and appropriate use of psychoactive medications.

In general, Colisée is exploring ways to limit the use of psychoactive medications. As a result, by 2025, nearly half of the residents in the facilities across the countries where Colisée operates were not taking psychoactive medications, compared with one-third in 2024.

In Belgium, Armonea has been a pioneer in implementing a policy to reduce the use of psychotropic medications and promote safe, person-centered medication management. This policy is based on the principle that non-pharmacological therapies should be the standard of care, and that psychotropic medications should be prescribed only when necessary and on a temporary basis. "Medical Day" in 2025 further advanced thinking and practices regarding polypharmacy, reasonable prescribing and the gradual reduction of psychotropic medications among residents based on each individual's needs.

Compassionate care.

Beyond the rights of elderly people, including the right to be free from mistreatment, Colisée has implemented a compassionate care policy and created special tools, which have been provided to facilities so that each one can co-develop its own Compassionate Care Charter with residents, family members and employees.

Compassionate care is an ongoing quest to tailor and personalize support; it cannot be reduced to merely the absence or prevention of mistreatment.

Tools provide the cornerstone that support the successful delivery of compassionate care.

- **Compassionate Care training**, developed in-house and open to people in every type of position, focuses on the essentials to ensure that everyone feels involved.
- **The Compassionate Care Committee**, comprising all stakeholders, develops, approves and reviews the Compassionate Care Charter at least once a year.
- **The Compassionate Care Charter**, which is customized for each facility and co-developed with all stakeholders. This charter is based on Colisée’s values and the personalized support plan.
- **Compassionate Care Officer**, a designated point of contact specifically trained to coordinate the initiative. These officers are recognized and valued, both in their employment contract and through the additional training provided to them.

Colisée France in 2025:

1,720 of new employees completed one of two training modules — the e-learning module or the “Promoting Well-being — Identifying and Preventing Mistreatment” workshop.

71% of facilities have a designated Compassionate Care Officer.¹

72% of facilities with designated officers report having an up-to-date Compassionate Care Charter.

Colisée in France has introduced compassionate care training for all its teams. It is based on two key pillars: raising awareness and training teams through e-learning modules and workshops held on-site at the facilities; and supporting the Compassionate Care Officers in their role within the residences. This training underpins the roll-out of the Compassionate Care Policy within Colisée, engaging all staff on compassionate care and the identification and prevention of mistreatment.

Since 2024, Compassionate Care Officers have gradually been appointed at all Colisée facilities in France. Compassionate Care Committees, focused on promoting

¹ Figure based on nursing homes and senior living facilities in France.

best practices, gather twice a year. These meetings, which are organized and overseen by the Compassionate Care Officer, bring together management, staff, family members and residents to discuss specific cases and initiatives.

Each facility’s annual report on this topic is presented to the Social Life Council and submitted to the supervisory authorities.

The Colisée Foundation in Spain.

The “Fundación Colisée” promotes healthy and active ageing at every stage of life. It supports training as well as scientific and social research in its areas of expertise. It aims to improve the well-being and inclusion of groups at risk of social exclusion and contributes to the transition toward a model that is more socially responsible, sustainable and focused on people’s well-being.

Its main activities are structured around person-centered care, inclusivity and awareness-raising. In 2025, this equated to:

- **3,698 people assisted;**
- **162 volunteers;**
- **initiatives carried out in 50 cities across Spain.**

Governance designed to support well-being and quality of care.

Governance arrangements for support, medical and quality aspects are combined at Colisée to ensure a comprehensive solution for care. They are supplemented by specific teams (see p. 31).

Special arrangements is in place to deal with adverse events and alerts (see p. 36-37 and 78-80). Furthermore, the presence of multiple professions working side by side in Colisée’s facilities, from people delivering support and care, to those offering social activities, plays a significant role in enhancing residents’ quality of life.

Certifications for Colisée in Spain and Italy.

Colisée’s commitment to excellence is reflected in the ISO 9001 certification obtained by several of its facilities in Italy and by Colisée in Spain, based on internationally recognized quality management standards.

Colisée Spain complements this approach with several other certifications and programs, including Be Healthia, No Sujetes by Dignitas Vitae, the ACP model developed with Activiza, and the pharmaceutical quality program certified by AENOR through the pQc label. These certifications and programs apply to key areas such as food and nutrition, restraint-free care, person-centered care, and safe pharmaceutical processes.

These initiatives, certifications and recognitions help establish a more consistent, safer, person-centered model of care, thereby enhancing well-being, independence and dignity, ensuring process transparency, and respecting individual needs and preferences.

Participation in joint-trade associations.

In France, Colisée belongs to Synerpa, the union representing private providers of senior care facilities, residential homes and home care services.

In Belgium, Armonea is a member of Vlaams Onafhankelijk Zorgnetwerk (Vlozo) and is a signatory of the charter drawn up by the Flemish industry federation of retirement homes and private care organizations.

In Spain, Colisée belongs to the Catalan elderly care association (ACRA) and the Catalan association of entities operating in the health and social sectors (La Unió). It is also a member of two joint-trade bodies: the Long-Term Care Platform (PAD) and the association of managers of senior care facilities (GESCA).

In Italy, Colisée is not affiliated with any specific joint-trade association but is a member of Club Santé Italie.



Forums for dialogue with residents and family members.

Colisée is committed to open, structured communication with residents and their relatives. A variety of channels for in-person and written communication are available, with ad hoc consultations held where necessary.

In all the countries where the company is present, meetings, including interdisciplinary sessions or specialized appointments with medical and paramedical teams, provide a forum for dialogue and deliberation. Information sessions with family members and relatives are also held regularly.

Colisée’s overall direction and objectives are shared with all employees, residents and family members during larger gatherings, typically held once a year, or via formal communications from the company.

Specific bodies are in place in each country to talk with residents and family members about their expectations, in order to modify the in-facility services provided. For example, in Spain, the “Family School” group gets together regularly with the goal of providing information, tools and support on precise topics identified by residents and family members, such as support for people with dementia, or information and advice on drafting a will. Social Life Council in France facilitates and enhances dialogue between facilities, employees, residents, family members and local entities.

Colisée has also introduced digital tools (*MyColisée* in France, *MyArmonea* in Belgium and *Comunidad Colisée* in Spain) that allow families and relatives to stay informed about residents’ activities and life at the facilities.

In addition, Spain’s the *Comunidad Colisée* app gives families access to their loved one’s clinical progress, updates on their care during their stay, medical appointments and medications. They can also communicate directly with care professionals and download administrative documents such as contracts, invoices and reports.

Users of digital tools in 2025.

11,500+ **MyColisée**

8,200+ **MyArmonea**

6,000+ **Comunidad Colisée**

Client reviews and complaints.

A process certified by an independent third party.

Colisée has deployed a process to ensure that the views of residents and their family members are heard at all times, with the goal of continually improving the quality of service provided by our facilities.

Treating physicians are informed of any adverse event involving the care of their patients.

A quarterly satisfaction survey is sent out in every country, ensuring that family members and residents are regularly asked for their opinions about various topics.

The satisfaction of residents and their family members is a key performance indicator for Colisée. Satisfaction surveys are used to measure the Net Promoter Score, as well as overall satisfaction and satisfaction on specific issues, such as food, room comfort or relations with teams. Feedback is used to develop action plans.

This procedure is handled by an independent body to ensure authenticity. In late 2025, Colisée upgraded its feedback system with a new partner, updated questionnaires, and an even more in-depth analysis of various topics. Satisfaction scores are published transparently at the national level and by facility on each country’s website. The comments associated with the reviews are read and analyzed, and local responses are provided by the facility’s teams.

A clear framework that complies with legal obligations.

- **GDPR-compliant data collection:** personal data collected through surveys are processed in strict compliance with the General Data Protection Regulation.
- **No editorial adjustments:** reviews are not modified or edited on the collection and analysis platform, except in cases where the author requests removal or where the content is clearly illegal under the law. Satisfaction ratings are then published anonymously online.
- **Dialogue:** Colisée’s teams have the right to respond in order to provide clarification or explain the actions taken in response to a review. Their responses are evaluated by the respondent.

Complaints handling.

Colisée works to ensure dialogue, transparency and responsiveness when handling complaints. In all countries where the company operates, a variety of channels, tools and procedures are available to residents and family members to lodge complaints.

Note: concerns and complaints cover instances of dissatisfaction felt by individuals. These differ from adverse events, which are categorized as failures (see p. 78-80).

All stakeholders connected with our facilities or head office can submit complaints via a variety of channels:

- **Within facilities,** complaints can be submitted orally or in writing (email, regular mail or the complaint form available at each home’s reception desk);
- **Complaints may also be submitted to Colisée’s head office,** over the phone, by email, regular mail or through the complaints section of the website;
- Colisée also shares information about **other external channels** that may be used to submit complaints, including those provided by regional health agencies, other government bodies and non-profits. Colisée additionally provides contact information for mediators.

Following up on complaints.

As part of its continuous improvement approach, Colisée monitors and analyzes complaints and concerns.

Once a complaint has been dealt with, feedback is provided to all those involved. Working in partnership with the Quality department, management of the affected facility and regional management are responsible for complaints handling and mediation. They are also in charge of providing follow-up information to all affected parties (residents, family members, facilities) within 30 days wherever possible. Follow-up meetings and written letters ensure that every complaint is traceable.

- **Employees:** employees are informed about complaints, whether or not these concern them directly, during team briefings that bring together care and non-care staff.
- **Residents:** if the complaint came directly from them, residents, as well as their family members and caregivers, are informed of the action taken in response.
- **Persons from outside the facility:** treating physicians are informed of any complaint concerning the care of their patients.

Well-being and quality of care: statistics and goals.

Several indicators covering resident satisfaction and well-being, including the NPS, are monitored within the framework of the mission.

Since Colisée adopted the legal status of mission-led company in 2021, and in accordance with its statutory objective no. 1 “Bring together an exchange community, improve the quality of life of seniors”, the company has displayed the utmost transparency in the medical and care metrics that it tracks. Colisée works in particular on non-physical restraint and nutrition, while adapting to local requirements. The goal is to improve practices in each country to enhance the quality of our services on a continuous basis.

Learn about our commitments to clients under statutory objective no. 1, and read the Mission Committee’s opinion on page 16.

Risk reduction policies.

Assessing dependence.

The elderly people who are residents and clients of Colisée facilities make up a population with specific needs determined by their level of dependence. Colisée uses several scales to measure dependence: the GIR scale in France, the Katz scale in Belgium and the Barthel scale in Spain and Italy.

These tools are used to organize and adapt services and care to each resident. In this way, they play a part in risk prevention.

Fall prevention and non-use of physical restraints.

Fall prevention.

Preventing serious falls is a major goal at Colisée facilities: falls are a significant cause of morbidity and mortality among people aged 65 and over. For this reason, the company has introduced a number of approaches to prevent falls, covering layout of premises, staff training, provision of equipment (notably walkers) and detection of nighttime falls in the bedroom. In France, this system, deployed in a GDPR-compliant manner in 22 homes, has reduced the risk of falls by 43% and cut the response time for night staff by 60%.

Falls are inevitable. However, **in 2025, just 16% of residents suffered falls and only 2% of falls led to hospitalization.**

Non-use of physical restraints.

Physical restraints limit the free movement of individuals who may be at risk of harming themselves. Colisée aims to use them only when strictly necessary, given that restraints themselves can be a cause of accidents.

Used only in exceptional cases to prevent falls, injuries or behavioral problems, physical restraints must meet strict requirements and be subject to careful analysis weighing safety against freedom of movement.

Alternatives should always be sought first. Any use of physical restraints must result from a formal, monitored decision by the multidisciplinary care team, supported by a medical prescription. The consent of the resident — or, failing that, their legal representative — must always be sought, and both relatives and the legal representative must be informed and sign an information sheet. The need for restraints is reassessed at least monthly by the multidisciplinary care team, with the facility's Management Committee monitoring the associated indicators closely.

In 2025, 84% of residents were not subject to physical restraints.

Local initiatives to limit the use of physical restraints.

Armonea (Colisée in Belgium) introduced a "zero restraints" plan in 2022, aimed at ensuring all residents enjoy freedom of movement. While falls cannot always be prevented, the plan is based on the principle that eliminating physical restraints helps residents maintain mobility and better withstand falls when they occur — significantly reducing their severity.

The plan combines individualized resident care with staff training, supported by an educational guide detailing 14 alternatives to physical restraint and the main causes of falls.

To roll it out, a nationwide community of "Freedom Warriors" — made up of Facility Directors, coordinating nurses and head nurses — was established to share good practices, exchange feedback and support teams on the ground *in understanding and implementing the plan's objectives*.

In Belgium at the end of 2025, more than 99% of residents were without physical restraints, and only 1% of falls led to an hospitalization.

In Spain, Colisée continued to make progress in 2025 toward reducing the use of physical restraints through the No Sujetes de Dignitas Vitae program. This initiative promotes more personalized, respectful and less intrusive care alternatives, in harmony with the independence, dignity and quality of life of residents. This process is accompanied by training and support for professional teams to transfer this approach into daily care practices. In 2025, 11 centers successfully completed the program's consolidation phase, and the integration of seven additional centers is planned for 2026.

Nutrition.

Food and mealtimes at its facilities are a major priority for Colisée.

The Nutrition Committee: on-the-ground monitoring.

At each home, a Nutrition Committee meets once a month to identify and correct potential nutrition-related problems. Depending on local practices and the facility, this role may be performed by a nutritionist. The Committee is tasked with monitoring residents' weight, assessing their nutritional status and adjusting food based on their needs, acting on a more frequent basis for at-risk residents.

At Colisée France, the Committee's meetings are attended by the facility's Management Committee, the head chef, the chief nurse and the coordinating physician to monitor progress and discuss topics such as food supplements and modified textures.

Preventing malnutrition among elderly people.

Malnutrition poses a significant risk for elderly people, as weight loss can affect independence and worsen existing health conditions. All residents receive tailored nutritional care:

- Upon arrival, each new resident's nutritional status is assessed by Colisée's teams, using the Mini Nutritional Assessment (MNA®) as the primary tool.
- Status is regularly reassessed, including through a monthly weight checkup integrated into the resident's ongoing medical supervision.
- Every day, teams monitor appetite, nutritional intake and general health, offering tailored solutions where needed — such as mealtime assistance, food enrichment or modified textures.

All countries where Colisée operates follow the same action framework, built around two key pillars:

- **1. Offer attractive meals, with quality products that are a source of pleasure:** appetizing menus that respect local cultures; pay attention to plating and menus; use fresh products, which should be local or seasonal where possible; offer modified textures if required. Changes to texture should be based on a speech-language pathologist's assessment and a doctor's prescription.

- **2. Provide the right nutritional care** by getting teams involved in and raising awareness about assisted eating, good oral health and other issues, and by setting up the necessary regimes for specific conditions.

Within facilities, teams monitor nutritional status closely using the MNA®. Depending on the severity of malnutrition, action plans can be introduced, ranging from food enrichment to oral nutritional supplements where individually prescribed, alongside natural foods.

The nutrition policy follows a stepped approach: natural dietary enrichment is the first line of treatment. If this proves insufficient or malnutrition risk is identified, protein powders are prescribed. In cases of confirmed or severe malnutrition, oral nutritional supplements are added to the diet.

88% of residents have an updated Mini Nutritional Assessment (MNA®).

Colisée France has officially adopted a strategy to combat malnutrition through a nutrition policy that applies to all residences and to people in every position, from the Facility Director to the head chef, kitchen staff and care teams.

Catering at Colisée.

Mealtimes are an important opportunity for residents and staff to come together. Colisée strives to create a welcoming environment and offer varied, appetizing meals adapted to each individual's needs — including texture and presentation.

Key elements of catering at Colisée:

- On-site kitchens where meals are prepared just prior to being served;
- Locally or nationally sourced raw ingredients that are prepared on-site by facility staff;
- Skilled personnel who support residents at mealtimes;
- Nutritionists who design balanced and healthy menus;
- Menus tailored to the specific food requirements of each resident.

In Spain, Colisée has strengthened its food service model through Be Healthia certification. This label, endorsed by the Spanish Academy of Nutrition and Dietetics, recognizes the overall quality of food in nursing homes, the dining experience, and the sustainability of culinary services.

The certification attests to quality standards in nutritional balance, menu adaptation, food safety and the management of specific conditions such as dysphagia. It also reflects the work done to bring kitchen operations in-house, which allows for greater control over the process, from the selection of raw ingredients to the preparation and final plating of meals.



Mini Nutritional Assessment (MNA®).

Colisée uses the MNA® to identify residents who are malnourished or at risk. Developed by Nestlé in partnership with geriatricians, it is a widely recognized tool for monitoring changes in nutritional status over time. Drawing on medical, lifestyle, dietary and other factors, it determines whether a resident's nutritional status is normal, at risk or indicative of malnutrition.

The tool can also be adapted to suit the daily routines of those using it. At Colisée in France, for example, orderlies use the simplified MNA®, accessible to all care staff to help identify malnutrition risk among residents.

Crises and adverse events.

Crisis management.

Colisée is exposed to various risk factors depending on the regions where it operates and the nature of its services. These risks are identified and assessed in order to anticipate them and introduce appropriate management measures to reduce their probability or potential impact.

The risk management cycle comprises the following stages:

- Identify internal and external events that could affect the company's objectives;
- Assess risks by identifying causes and possible consequences in terms of probability and impact;
- Assign responsibility for risk management to the relevant managers;
- Continuously monitor identified risks and their development;
- Communicate clearly so that key issues are known to stakeholders and integrated in their risk management policies.

The main risks that influence the development of Colisée's strategy are described in the company's risk mapping and due diligence plan.

This policy is supplemented by action plans for specific risks, such as epidemics, for example.

Adverse events and the policy to fight against mistreatment.

Mistreatment can affect any vulnerable person. It occurs when a behavior, comment, action or lack of action compromises a person's development, rights, basic needs or health – particularly in a relationship of trust, dependency, care or support. Whether one-off instances or ongoing situations, cases of mistreatment may stem from an individual, collective or institutional source and can take multiple forms.

Non-exposure to mistreatment is a basic and inalienable right of elderly people. Fighting mistreatment is one of the commitments made by Colisée and is integrated in its corporate project.

Colisée is committed to avoiding and eliminating all mistreatment.

The company has introduced a special policy based on transparency and training to understand, prevent and manage mistreatment.

1 Identify and train.

- Within each facility, teams identify the potential risks. Training in and awareness-raising about mistreatment issues are major action drivers.
- Every Colisée employee is trained in managing these risks.
- A Compassionate Care officer is appointed in each facility in France. This person must be clearly identified to all residents, family members and employees, as he or she will play a central role in identifying risks and ensuring that everyone receives compassionate care.
- In Spain, an Assessment Committee has been set up at each facility to improve the detection of potential mistreatment cases. Composed of a multidisciplinary team, this Committee analyzes the situation within 48 hours and prepares a report outlining its findings and possible corrective measures, thereby enhancing early detection, traceability and resident protection.

2 Prevent.

Once risks are identified, measures are put in place to prevent situations of mistreatment.

- The prevention policy is based on transparency and dialogue thanks to the implementation of clearly defined whistleblowing procedures and a pledge to protect whistleblowers.
- Colisée takes account of links between occupational risks, quality of life, working conditions and the risks of mistreatment. Colisée is therefore committed to a process of continuous improvement in its working environment.
- Measures that are clearly identified and monitored, in particular by the Compassionate Care officer, are used to steer prevention in conjunction with other divisions.

3 Notify weak signals.

- Each event, even those that might seem trivial at first glance, is taken into account to ensure that behaviors do not drift into mistreatment.
- These events are subject to a procedure: the situation is reported and analyzed to identify the causes and set up a response to ensure that it does not happen again or worsen to become an actual case of mistreatment.

4 Address strong signals.

- The process of listening to and supporting residents is carried out in accordance with the principles of total transparency with stakeholders, as well as with the relevant authorities, where appropriate.
- Strong signals are reported to the authorities.
- After the fact, feedback is gathered to understand the reasons for the incident and introduce measures to prevent it from happening again. This action plan is shared with all stakeholders.

Colisée is committed to combating mistreatment and promoting compassionate care (see p. 72-73).

Adverse event reporting procedure.

An adverse event is a discrepancy between what is expected and what actually happens. Whether serious or not, such incidents must be reported, analyzed and communicated. To provide an appropriate response, Colisée has set up a clear procedure and a reporting form. All directors of Colisée facilities sign a charter on supporting declarations, in which the company pledges to refrain from punishing those who report incidents. This document must be posted and shared with everyone.

This procedure, which forms part of a continuous improvement approach, underlines the fact that every adverse event is an opportunity to develop and improve our practices.

Several options are available to file an adverse event report internally:

- Verbal or written report to a member of the facility’s Management Committee;
- Verbal or written report to a member of the regional management team or head office;
- Adverse event reporting forms, which may be submitted anonymously;
- The Quality app.

All affected stakeholders — residents, relatives, team members and other parties — must be kept informed of any incident concerning them. In the event of a care-related incident, the treating physician is always notified, and internal teams are made aware of the event’s classification.

External reporting.

In all the countries where Colisée is based, supervisory authorities, such as France’s regional health agencies (ARS), receive these reports. These authorities have the means to take action and to tailor certain recommendations. Depending on the situation, seriousness and consequences, reporting channels may be adjusted,

In France, for example, the members of a facility’s Management Committee report serious adverse events and care-related serious adverse events to supervisory authorities (ARS and Conseil Départemental). They contact members of the regional team for insights and advice. The supervisory authorities may provide assistance and tools to deal with incidents.

In Belgium, serious incidents are reported to the health authorities and internally to the Armonea Management Committee and the regional team.

Serious adverse events are subject to root-cause analyses, which are also shared with supervisory authorities upon their request. The purpose of these structured reviews is to identify the causes that led to the incident without necessarily being directly part of the same process.

The Ethics' of Care Committee in Spain.

The Ethics' of Care Committee has consolidated its role as an advisory and interdisciplinary body responsible for supporting teams in analyzing complex clinical and socio-health situations, protecting the rights of those in care, and strengthening the ethical dimension of care.

In 2025, the Committee held 11 online meetings and welcomed new experts in bioethics, law and the residential sector. It also strengthened its communication within the facilities via the intranet, a newsletter, and training sessions on bioethics, advance directives, and advance care planning.

The cases reviewed in 2025 primarily concerned individual autonomy, compliance with advance directives, the distinction between palliative sedation and euthanasia, the withholding of certain treatments, and support for families in situations of extreme emotional vulnerability.

The Committee’s recommendations reaffirmed the primacy of comfort, respect for the individual’s wishes, multidisciplinary care, and the traceability of decisions in the medical record.

In addition, the Committee joined the working group on ethics in social services set up by La Unió, a Catalan association of health and social service providers, where it contributed to a study on the application of advance directives and advance care planning in residences and hospitals providing intermediate care.

Colisée Spain registered 18 new advance directives in 2025, compared with nine in 2024, in line with its goal of gradually expanding this practice to all of its facilities.





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