

COLISEE

2024 vigilance plan and 2023 report

COLISEE INTERNATIONAL

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Introduction

Context

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

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

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

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

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

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

Colisée

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

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

Key figures (2023)

- 447 Local communities and services
- More than 56,000 people supported
- More than 21,600 employees

Perimeter

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

Drawing up a vigilance plan

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

1. Risk mapping

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

Major risks associated with Colisée's activities

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

Purchasing risks

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

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

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

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

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

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

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

2. Assessment procedures

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

Self-evaluation by the facility

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

Specific audits by the subsidiary's support departments

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

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

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

Internal controls by the Director of Operational Control

Internal controls are carried out by Colisée's Operational Control Director, who reports to Colisée's President. In 2023, nearly 70 controls were carried out in France, Belgium, Spain and Italy. These controls are used to identify areas for operational improvement.

Control by public authorities

In addition to internal inspections, public authority inspections are carried out, mostly unannounced. In 2023, 511 inspections were carried out at 334 facilities (*for more details, see page 45 of the [2023 Mission Committee report](#)*).

Independent certifications

The Spanish and Italian subsidiaries are ISO 9001 certified. This standard defines the principles of quality management, including a strong customer focus, management motivation and commitment, a process driven approach and continuous improvement.

3. Risk mitigation and prevention measures

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

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

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

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

Human rights and fundamental freedoms - Mitigation measures

3.1 Non-compliance with the eight fundamental conventions of the International Labour Organisation

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

Guaranteeing trade union freedom

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

The SNG's main objective is to negotiate the scope, composition, functions and term of office of the future EWC with Colisée.

Ensuring that our practices comply with the Labour Code

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

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

Combating discrimination

Specific initiatives have been put in place by subsidiaries to combat all forms of discrimination. To ensure gender equality, Colisée measures the gender equality index in the four main countries where it operates (consolidated index of 93 for all subsidiaries in 2023).

In France, since 2022, a partnership with MadeinTH has provided support for employees with disabilities. A communication line has been set up to help them with administrative formalities, such as applying for funding to adapt their workstations or dealing with AGEFIPH.

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

3.2 Offense to clients' dignity

In order to limit the risk of offending the dignity of clients, all employees are committed, through the Code of ethics, to complying with the quality standards and vigilance procedures put in place for residents. Complaints and alert management processes are in place to prevent risk situations (*see 4. Complaints, reporting and alert mechanisms*).

The personalised support plan

The Personalised Support Plan (PSP) guarantees each resident attention and care adapted to their age, needs, wishes and pathology. It is drawn up with the resident, support staff and relatives in the month following the resident's entry into the facility and is updated at least every six months. In addition to guaranteeing the quality of care for each resident, the PSP encourages exchanges with relatives and helps to defuse risky situations. The proportion of residents with a PSP updated every six months rose to 85% in 2023, consolidated across all subsidiaries.

Mini nutritional assessment (MNA®)

In addition, Colisée has introduced the Mini nutritional assessment (MNA®) to help prevent and anticipate undernutrition in residents. The MNA® is an internationally recognised standard that provides a simple and regular assessment of a person's nutritional status. In 2023, 80% of residents had an up-to-date MNA®.

Reducing physical restraint

In line with Colisée's philosophy of preserving autonomy, the teams reduce physical restraint as much as possible, which means adapting protocols. Each subsidiary is drawing up an action plan with alternative practices. The proportion of residents without physical restraint rose to 82% in 2023.

Reducing the use of psychoactive drugs

The policy of reducing the use of psychoactive drugs helps to preserve the physical and cognitive abilities of each resident. The use of new pedagogical approaches enables certain symptoms to be treated and relieved. Although prescriptions in residential care depend to a large extent on the medical practitioner (who is generally not a Colisée employee), Colisée is working to raise awareness. In 2023, the proportion of residents not taking psychoactive medication was 39%.

Training in good patient and resident treatment

Colisée offers compulsory training on good patient and resident treatment in each subsidiary.

Human rights and fundamental freedoms - Report

The work of the European Works Council continued: by the end of 2023, the SNG had met four times since its creation in March 2022, including one training meeting.

During these meetings, the number and appointment of EWC members, the topics on which the EWC will be informed, the relationship with other employee representative bodies, the composition of the bureau and the budget are discussed. The SNG met on 24 January 2024 and 22 May 2024. Four further negotiation meetings are planned, with the aim of reaching an agreement by February 2025.

Regarding the human rights and fundamental freedoms of clients: in 2023, we made particular progress on two major issues, nutrition and the prevention of serious falls. Colisée's ambition is to promote residents' autonomy and well-being, through holistic and personalised support (*see pages 30 to 40 of the Mission Committee report*).

Health and safety - Mitigation measures

3.3 Defects in the quality of care

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

Traceability of care procedures

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

Specific actions carried out in each subsidiary

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

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

3.4 Occupational risks

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

Identifying occupational risks

- Through internal and external audits

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

- Continuous improvement in occupational health and safety (OHS) performance.
- Compliance with legal requirements and other OHS requirements agreed with customers and other stakeholders.
- The reduction of accidents and illnesses linked to the conduct of activities.
- Providing and maintaining safe and healthy workplaces.
- Eliminating OHS hazards and minimising OHS risks.
- Reducing the costs associated with work-related accidents and illnesses.

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

In Italy, each site undergoes a risk assessment through annual audits drawn up by the occupational health and safety department, a doctor and employee representatives. The issues assessed cover employee health protection, the availability of protective equipment in the workplace, instructions for using medical equipment, etc.

The audit reports are consulted by the Italian vigilance body. This body meets every six months to assess the management of the facilities.

- Via satisfaction surveys and staff representatives

Colisée conducts employee satisfaction surveys throughout the year. Each employee receives the satisfaction survey twice in a year. The secured questionnaire assesses employees' experience on various topics (see page 48-49 of the 2023 Mission Committee report). Some occupational risks are identified through this channel.

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

Prevention of psychological risks

- Raising awareness

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

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

- Audits and assessments

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

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

- Psychological support

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

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

Prevention of physical risks

- Risk of Musculoskeletal Disorders (MSD)

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

- Risks of exposure to hazardous substances

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

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

3.5 Staff shortages

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

Improving employee skills

Employee training is a major area of development. Colisée adapts to local requirements to offer training courses leading to certification or a diploma. In 2023, 13.7% of Colisée employees received training leading to a qualification or diploma.

In Italy, for example, a training programme has been set up to train paramedical staff. The OSS (Operatore Socio Sanitario) Academy offers a six-month training course in the profession of care assistant. It is based around courses and placements in medical facilities, and leads to a state-recognised diploma.

In France, a digital training course, é-Clore, is being offered to all Colisée service and hospitality personnel, in addition to the existing courses. This training guarantees the professionalisation of service and hospitality personnel and is the first step in the training programme for caregivers. Structured around 80 hours of distance learning, é-Clore aims to develop and strengthen the skills of service and hospitality personnel, enabling them to provide support to residents and patients. In 2023, the programme trained 511 people. The aim is for all service and hospitality personnel to benefit from this training.

Diversification of recruitment channels

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

Continuity of care

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

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

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

3.6 Epidemics and pandemics

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

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

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

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

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

3.7 Food contamination and water quality

Food contamination

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

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

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

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

Water quality

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

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

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

3.8 Insecurity of facilities

Regulatory controls

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

In France, facilities comply with regulatory controls:

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

Internal controls

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

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

3.9 Violation of data confidentiality regulations

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

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

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

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

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

In 2023:

% of managers made aware of the GDPR	% of employees made aware of the GDPR
France: 88%	France: 65%
Belgium: 100%	Belgium: 20%
Spain: 100%	Spain: 94%
Italy: 100%	Italy: 82%

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

3.10 Cyber-attack

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

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

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

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

3.11 Corruption

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

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

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

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

The analysis shows that :

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

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

Health and safety - Report

Since 2023, Colisée has been publishing online the anonymous opinions and ratings issued by its teams with their agreement. In 2023, more than 11,000 reviews were collected. Thanks to the collection of opinions, we are able to identify areas of satisfaction and areas for improvement, particularly in terms of health and safety.

Concerning occupational risks: the frequency rate of accidents at work increased in 2023, particularly in France. Manual handling is by far the most common cause, followed by same level falls and slips. Measures will be taken to ensure the correct use of transfer rails and non-slip shoes.

In order to address the risk of staff shortages, at a time when recruitment and staff turnover are fundamental issues for our sector, Colisée has measured salary trends for its employees in France since 2019. Median monthly pay has risen by 20% between 2019 and 2023, or +4.7% per year on average. This increase is +1.7 points higher than inflation (+3.0% per year on average) (see pages 52 and 53 of the 2023 *Mission Committee Report*).

With regard to the risk of breaches of data confidentiality regulations, since 2023 Colisée has been animating the DPO community with a view to continuous improvement and the implementation of best practices in line with regulatory developments. In all our projects, GDPR compliance is a criterion of choice and decision. To ensure the effectiveness of the approach, Colisée plans to have a GDPR audit carried out by an external stakeholder in 2024.

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

With regard to the risks of corruption, 100% of the members of the management committees took the e-learning training course in 2023. In addition, the business intelligence firm commissioned on corruption issues has drawn up action plans following the review carried out in 2023. These actions must be implemented both by Colisée headquarters and by each of the subsidiaries.

They aim, firstly, to mitigate the risks of unethical practices to which Colisée employees may be exposed and, secondly, to ensure Colisée's compliance with the provisions of Article 17 (II) of the "Sapin 2" law. These action plans will be drawn up in 2024.

Environment – Mitigation measures

3.12 Environmental impact of Colisée's activities

To reduce its environmental impact, Colisée is deploying a low-carbon strategy in line with the Paris Agreement. Colisée defines targeted actions through an annual assessment of its carbon footprint. This assessment, carried out since 2020, covers scopes 1, 2 and 3. In 2023, greenhouse gas (GHG) emissions amounted to 185 kt eq. CO₂, of which 16% comes from Scope 1, 1% from Scope 2 and 83% from Scope 3. The targets for reducing greenhouse gas emissions by 2030 were validated by the Science Based Target Initiative in 2022.

Impact of food

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

Whenever possible, priority is given to local (at least national), seasonal and labelled products. Meals are "home-cooked" in each facility, which allows us to control food processing and promote energy-efficient cooking methods. The proportion of food served in catering facilities that comes from responsible products (local, organic, labelled) amounted to 62% of total catering expenditure in 2023.

In France, efforts are being made to reduce meat consumption by promoting vegetarian alternatives, while still providing essential nutrients. Actions are being taken to reduce the carbon footprint associated with the transport of food purchases (e.g. weekly deliveries, optimisation of logistics flows).

In Spain, the "Control Cook" tool makes stock management more fluid and helps to develop menus, quantities and nutritional intakes based on the needs of residents. The tool helps to minimise food waste.

Impact of energy consumption

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

The first lever for action is the type of energy used, which may vary in carbon intensity. Colisée has set itself the ambitious target of using 100% renewable electricity by 2025. In 2023, the proportion of electricity from renewable sources reached 89% (including guarantees of origin and solar panels).

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

In addition, the second lever for action involves improving the energy efficiency of buildings. A campaign of energy audits carried out by expert firms is helping to identify ways of increasing the energy efficiency of buildings.

The third lever for action is to work on the amount of energy consumed. Raising awareness among staff and residents is crucial to creating a collective commitment to eco-responsible behaviour.

Impact of mobility

A third area is employee commuting, which accounts for around 9% of Colisée's carbon footprint in 2023. Colisée has implemented the following action plans:

- Conversion of the vehicle fleet to electric or hybrid models
- Installation of recharging points in facilities
- Facilitating the use of bicycles: installation of bicycle parks in some facilities, facilitating bicycle hire in Italy

Impact of waste

The waste generated at Colisée represents around 8% of the carbon footprint. Generally speaking, waste is managed by the facilities in accordance with established procedures and local regulations. Colisée is taking a number of steps to reduce food and medical waste, among other things.

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

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

- Waste from care activities involving infectious risks

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

Impact on water

- Water consumption

Colisée is working to reduce its environmental footprint by cutting water consumption in its buildings. Connected water meters are installed in the majority of facilities in order to continuously monitor water consumption and identify potential leaks. Rainwater collectors have also been installed in the facilities. The recovered water is used to maintain green spaces and, in the case of Belgium, for sanitary facilities.

Water flow reducers and aerators have been installed on taps in 100% of facilities in Belgium.

- Water pollution

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

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

Impact on biodiversity

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

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

3.13 Purchasing risks

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

In Belgium, between January and April 2024, 82% of the spend was made with suppliers* who signed the responsible purchasing charter; in France, 85% ; in Spain, 82%. Also, in Belgium, in the case of suppliers working with subcontractors, a similar document specific to subcontracting is signed by the supplier.

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

3.14 Impact of climate change on Colisée's activities

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

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

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

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

Environment - Report

Since 2023, Colisée has sought to make progress in reducing emissions from other energy sources (gas, fuel oil, etc.) in addition to electricity. In 2023, the proportion of renewable energy was 54%. Work is continuing to reduce the amount of energy consumed. To raise awareness of the need to reduce energy consumption, face-to-face training was provided in Spain in early 2024 and is currently being developed in France (via an e-learning module).

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

4. Complaints, reporting and alert mechanisms

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

Claims mechanisms

Complaints may be made in writing or orally:

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

Complaints can be made anonymously if desired.

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

Verified opinions, a listening system based on continuous improvement

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

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

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

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

The same process is being used for Colisée employees, while respecting their anonymity.

Serious undesirable event procedures

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

Each event is reported using a form that is kept for internal processing before being anonymised and forwarded to the Regional Health Agency (Agence Régionale de Santé) and/or the Departmental Council. The facility's risk management committee assesses the criticality of the reported undesirable event and identifies the causes in order to define an action plan aimed at eliminating the risk of recurrence. Each serious undesirable event is reported to the facility's hierarchy (regional director, operational director). Managers are appointed to ensure that corrective action is taken within set deadlines. Statistical monitoring of these events enables the frequency, type, development and causes of reports to be analysed.

Alert mechanism

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

For some of Colisée's legal entities, the filing of alerts, managed under the supervision of a whistleblowing officer, has been assigned to a law firm specialising in the qualification and processing of alerts.

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

- The alert concerns crimes, offences or threats to the public interest.
- The alert must have been made by a physical person, without financial compensation.
- This person must have personal knowledge of the facts, or have obtained the information reported in the course of their professional activities.

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

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

A professional Integrity Line alert system is also available on the colisee-group.com website.

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

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

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

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

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

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

The whistleblower must be informed by the whistleblowing officer of the measures envisaged or taken to assess the accuracy of his/her allegations and, where appropriate, to remedy the subject of the alert, as well as the reasons for these measures, within a reasonable period of three months. This timeframe is also referred to as the objective for handling the alert, from receipt to closure, whenever this timeframe can be met.

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

After legal reclassification, a total of 14 alerts were received in 2023 in the various subsidiaries.

Communication of mechanisms

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

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

5. Monitoring the measures implemented and evaluating their effectiveness

Governance

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

Monitoring indicators

In order to monitor the measures implemented and evaluate their effectiveness, Colisée relies in particular on indicators established as part of its extra-financial reporting. A selection of indicators is published in Colisée's annual Mission Committee Report: [2023 Mission Committee Report](#). These indicators are reviewed by an independent third-party organisation.

Report

The report on effective implementation for 2023 is integrated into the vigilance plan (this document), through summaries of the year at the end of each topic (Human Rights and Fundamental Freedoms, Health and Safety, Environment) and key indicators.

COLISEE