



STATEMENT OF EXTRA-FINANCIAL PERFORMANCE 2024

ONET SA FINANCIAL YEAR 2024

ONET SA, a public limited company with a Management Board and Supervisory Board with a capital of 115,113,420 Euros - 489,504,332 RCS MARSEILLE SOCIAL: 36, boulevard de l'Océan – CS20280 – 13258 MARSEILLE Cedex 09

INTRODUCTION

Onet, a services and engineering group, has been committed to social responsibility for more than 20 years and has published, on a voluntary basis annually until 2022, a Responsible Development report to communicate its CSR approach.

In 2023, the Chairman of the Executive Board, Émilie de Lombarès, reaffirmed the ambition to become an impact company, thus structuring the Group's strategy around commitments with a 3-year roadmap.

In terms of reporting, the Onet Responsible Development report has been replaced by the publication of Onet SA's Statement of Extra-Financial Performance, in accordance with the Declaration de Performance Extra-Financière (DPEF), verified by an Independent Third-Party Organization since fiscal year 2023.

Onet will be required to publish a sustainability report in accordance with the CSRD Directive from the year ended 31 December 2025*. Some topics such as the dual materiality analysis of sustainability issues were addressed as early as this year and a summary is already included in this report.

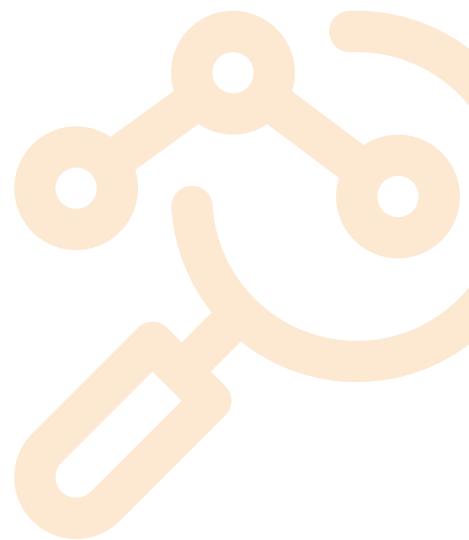
** Subject to modification related to the effectiveness of the delay proposed by the European Commission (Omnibus proposal)*



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OUR IDENTITY

THE SENSE OF SERVICE
IN THE DNA OF OUR FAMILY BUSINESS



1.1 Presentation of the group

A French family group since 1860, Onet is now an international services and engineering group. Émilie de Lombarès, appointed President of the Onet Management Board in 2018, is the representative of the 7th generation of the founding family.

Our diversified offer (Cleaning & Associated Services, Security, Reception, Logistics, Airport Services, Engineering and Nuclear Services, etc.) spans several countries and is based on the expertise of our 80,000 employees.

Over time, by supporting its clients, our company has developed many areas of expertise that are a strong foundation for its development.

The Onet group has made it its mission to support its clients in creating ever healthier, safer and more reliable environments.

The support of our clients is based on the necessary proximity in our service businesses. Our belief is that by being closer to our clients and all our stakeholders, we can be stronger, together, to meet the challenges of our society, today and tomorrow.



1.2 Our Businesses

Our interventions with our clients are useful and essential, because they are vectors of safety, performance and well-being, in all the key ecosystems of our society: workspaces, production, energy, transport, care, leisure, education.

Our combined "services and engineering" approach also makes it possible to bring a third-party perspective based on the experience gained from contact with our various clients.

Based on this conviction, we have chosen to operate on our own to ensure perfect control of all our businesses and the constant investment in the skills of our employees.

CLEANING & ASSOCIATED SERVICES

Cleaning services
Related services
Waste management

SECURITY

Human security solutions
Electronic security solutions
Integrated security solution
Audit, consulting & engineering solution

RECEPTION

Corporate reception
Event reception
Reception and disabled access support
Reception in sensitive and industrial environments





AIRPORT SERVICES

Engineering
Passenger services
Runway operations
Baggage logistics

NUCLEAR ENGINEERING AND SERVICES

Design, maintenance and
modification of reactors
Decommissioning and processing of
nuclear waste
Operations, operator services and
training

MAINTENANCE TECHNICAL BUILDINGS

Preventive and predictive
maintenance
Electrical management and
installation, plumbing, air conditioning
Energy efficiency management

LOGISTICS

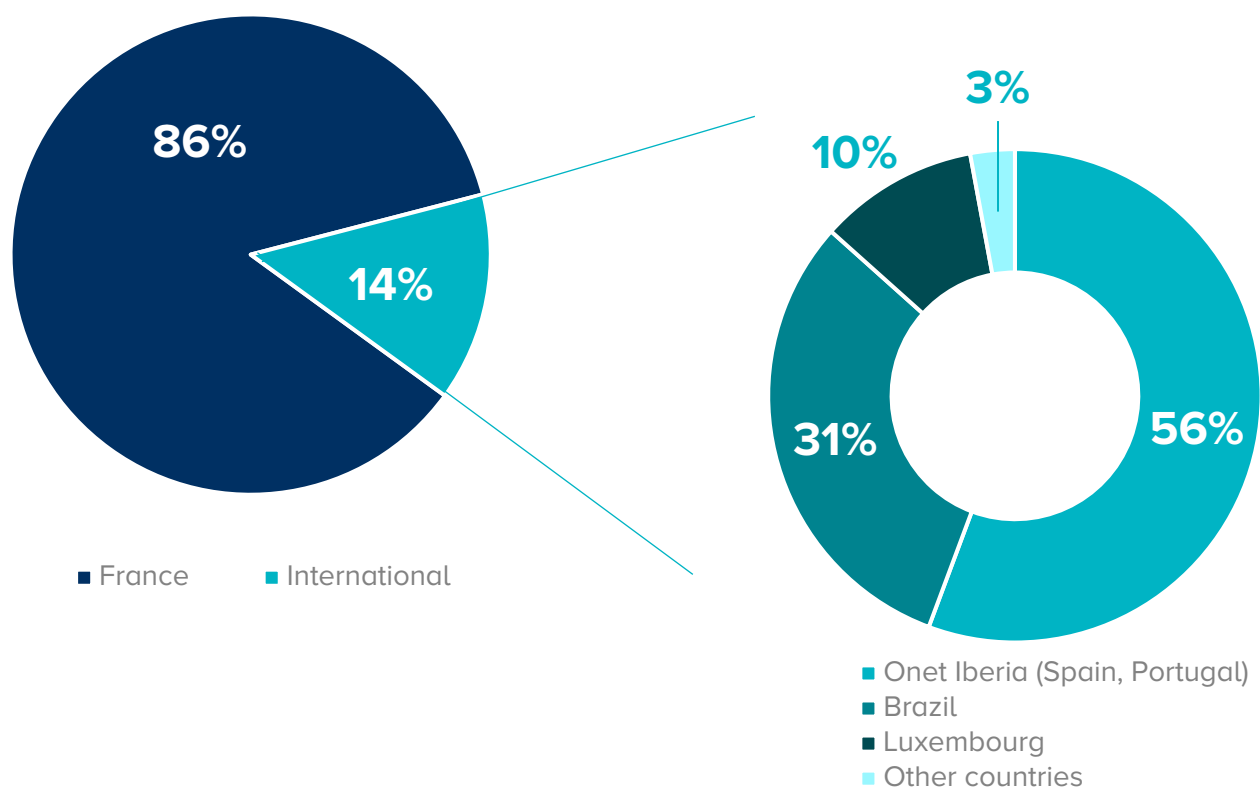
Consulting & engineering
Management and control of physical
and information flows
Production delegation
Administrative delegation

1.3 Our Business Model

1.3.1 TURNOVER AND DISTRIBUTION

In April 2024, the Group acquired ISS France (Cleaning, Facility Management and Logistics activities). It also acquired SDMS in July 2024, which specialises in machining and boiler making. As a result, turnover (adjusted activity of companies within the scope of consolidation) was €2.35 billion in 2024, an increase of 19% compared to 2023. The share of international turnover is 14%.

Breakdown of 2024 turnover by country.



In 2024, the countries where our companies are located:

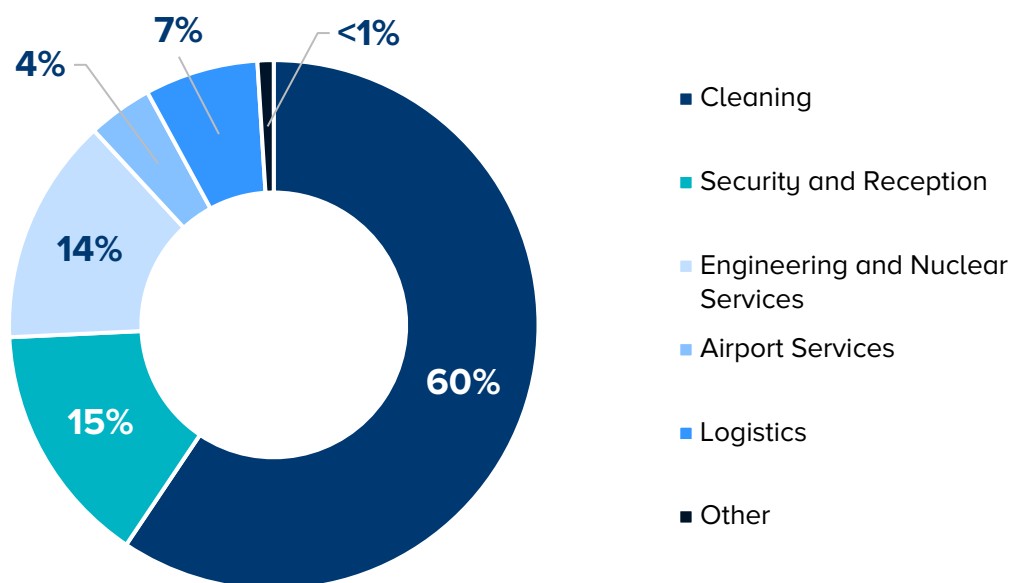
- France
- Spain / Portugal
- Italy
- Luxembourg
- Morocco
- Japan
- USA
- Brazil

The choice of our acquisitions and partnerships is based on an alignment between our values and those of our partners. Our development can take different forms: organic growth linked to obtaining new markets, external growth, local partnerships, joint ventures, etc.

Internationally, Onet exports its know-how and values, while giving priority to expertise and local culture. The Onet group's objective is to develop outside the French territory in a significant and sustainable way, through a diversified offer based on its areas of expertise.

To achieve this objective, Onet has a division in charge of the development and management of these international activities with a dedicated team.

Breakdown of France 2024 turnover by activity

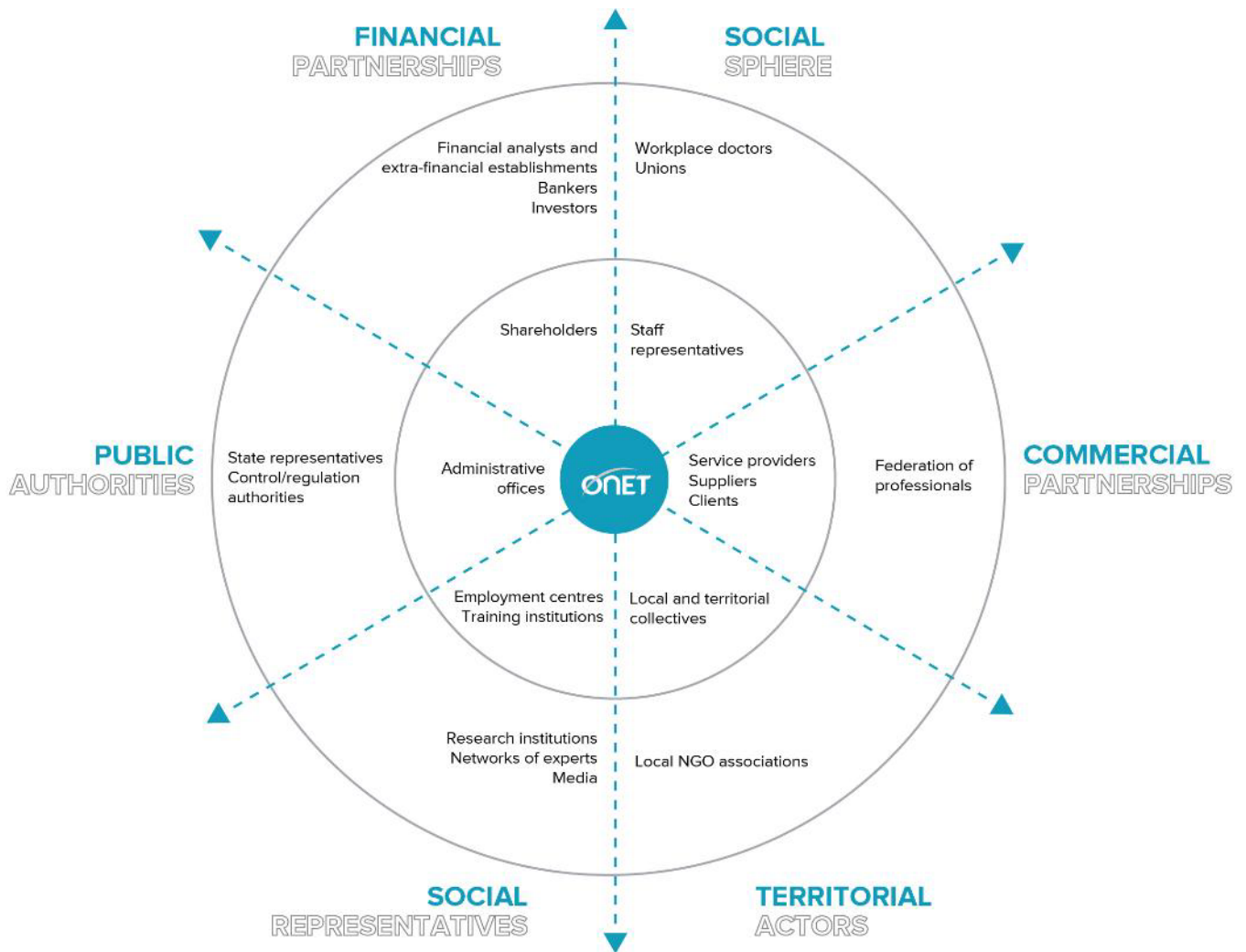


In France, cleaning professions and associated services remain the majority in 2024.

1.3.2 ONET STAKEHOLDERS

Onet maintains a regular dialogue with its stakeholders in all the countries where the group is present (civil society, private companies, public authorities, academia and associations). Depending on the issues, the degree of maturity, and the history of the relationship, we adapt the form of dialogue for each stakeholder. There may be different levels of relationships depending on the stakeholders: a bilateral dialogue and/or multilateral approaches that involve several stakeholders in our initiative or as part of sectoral initiatives, for example.

The frequency of the relationship may also change over time, such as temporary or recurrent. At the origin of Onet's Responsible Development approach, a stakeholder mapping was carried out and then enriched over the years. Work carried out with the stakeholder committee of the Federation of Clean Environment Companies has also enriched our analysis in terms of dual materiality.



1.3.3 RESOURCES AND VALUE CREATED

The description of the business model describes how the company creates value and preserves it over the long term through its products and services from its human, financial, environmental and societal capital.

OUR DIRECTION

Conserve our financial independence and ensure the longevity of our enterprise.

Place people at the heart of our efforts.

Reaffirm the sense of service

Be the reference in our businesses

BECOME AN IMPACT

OUR EXPERTISE

CLEANING & ASSOCIATED SERVICES

SECURITY AND RECEPTION

ELECTRONIC SECURITY

LOGISTICS

AIRPORT SERVICES

ENGINEERING AND SERVICES

OTHER SERVICES*

OUR MISSION

To have the energy and resources to contribute to creating environments that are ever healthier, safer and more reliable

RESOURCES



HUMAN CAPITAL

In 2025: nearly 80,000** employees
ESG Scope: 64,608 employees, of which:
25% international
32% women managers
134 nationalities
Specialist Expertise; R&D
HR policy development

Health and Safety policy
Diversity and Inclusion policy



FINANCIAL CAPITAL

Family enterprise for 7 generations; 100% holdings of 75 companies (65 active); Robust banking pool which accompanies the Group in its development; Financial Rating A1 (Bank of France)



ENVIRONMENTAL CAPITAL

8,500 MWh of electricity consumed
Acquisition of Sinto in 2023 (specialised in greenbuilding)
8 million litres of fuel consumed
187 million kilometres travelled by vehicle in France
6.6 million kilometres travelled by train and plane in France
1.3M€ of cleaning products bought in the tertiary sector



SOCIETAL CAPITAL

Free access to:

- Work psychologists
- Social assistance

More than 2,100 volunteers working for the Onet Foundation

VALUE CREATED

SOCIAL VALUE



87% of contracts are permanent
5.6% of workforce have a disability
Frequency rate: 17.0
Severity rate: 1.6
51% of workers covered by a safety and security management system
281,000 training hours completed
81 certified courses at Onet University

FINANCIAL VALUE



Consolidated revenue: 2.35B€ in 2024** (+19% from 2023)
55.4M€ in taxes/company tax

ENVIRONMENTAL VALUE



6.4% of vehicles are 100% electric
293 electric charging stations installed
32% of electricity from renewables
-43% emissions (GES Scope 2, market based) compared to 2023
-23% emission (Scope 3) from business trips vs 2023 (France)
92% of cleaning products used in the tertiary sector are eco-responsible

SOCIETAL VALUE

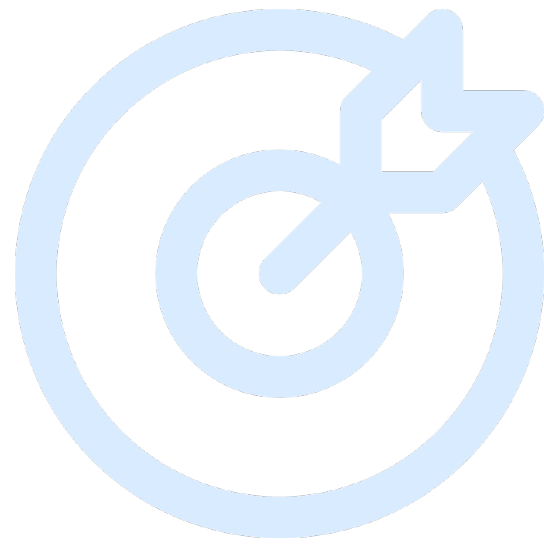


Client satisfaction
3,637 workers within the Group recognised as having a disability
>198,000 hours made available by the GEIQ***
333,000€ of purchases in the protected sector
>900 aides and home services for our workers
>120 shelters helped since the creation of the Onet Foundation (5000 beneficiaries)

*SINTEO

**Consolidated area includes 2024 acquisitions

*** Groupement d'Employeurs pour l'insertion et la Qualification (France)



GOVERNANCE AND STRATEGY

MAKING ONET AN IMPACT COMPANY



2.1 A committed vision

In 2024, many extreme natural events have further illustrated how climate disruption threatens the future of our planet and its biodiversity, as well as populations, food security, health and access to water.

Beyond the fact that Onet is exposed to this type of risk through its international presence, adapting to the new climate situation is a major challenge to succeed in our desire to become an impact company.

Our value proposition does not only depend on our economic and financial performance, but also on the impact of our activities on individuals, society and nature. Because we are responsible for future generations, we must innovate and constantly mobilise our expertise to help transform our business models and support our clients to combine performance and preservation of the climate and biodiversity. I am convinced that these issues are not contradictory, but that, on the contrary, they can be combined to invent the economy of tomorrow, which is more responsible and therefore more sustainable.

In addition, the legitimate demand for transparency on corporate sustainability information, whether from civil society, regulators or employees, is increasingly strong.

The evolution of our CSR policy "A present for the future", now implemented for more than 20 years, allows us to address these new challenges more calmly. Above all, it is to continue to question the existing, to act, to measure the impacts of our actions by relying on the collective.

This is a unique opportunity to give everyone a committed and effective role to work closely and innovatively with our different stakeholders.

Our businesses are essential to the proper functioning of society. They create jobs that cannot be relocated, are based on ultra-proximity and are anchored in the territories. It is essential for each of us to converse internally, with our clients and with our partners to ensure the success of our sustainability strategy: restoring and regaining balance within disturbed ecosystems for all living beings, and ensuring a healthy, safe and reliable environment for future generations.

Émilie de Lombarès

President of the Executive Board of Onet





2.1.1 GOVERNANCE BODIES OF ONET SA

The governance bodies are composed of statutory bodies (Management Board, Supervisory Board) and extra-statutory committees.

THE EXECUTIVE BOARD

The Executive Board is vested with the broadest powers to act in all circumstances on behalf of the company. It exercises these powers within the limits of the corporate purpose and subject to those expressly attributed by law to the supervisory board and shareholders' meetings.

THE EXECUTIVE COMMITTEE

The Executive Committee's mission is to validate the implementation of the Board's decisions.

THE SUPERVISORY BOARD

The Supervisory Board's mission is to ensure the smooth running of the company, and report to shareholders.

THE ESG COMMITTEE

This committee monitors the implantation of the CSR policy within the group, and relies on the various committees (Group/BU)

THE ETHICS COMMITTEE

The Ethics Committee is the body that allows for the regular handling of complex situations requiring arbitration, where the law, the code of ethics, and internal procedural regulations have not been sufficient to allow decision making bodies to take a position.





STATUTORY BODIES



The Executive Board

It is composed of two members:

- **Émilie de Lombarès:** President
- **Pascal Gauthier:** International Executive Director

The members of the Executive Board are appointed by the Supervisory Board for a period of three years, at the end of which they are replaced. Members of the Executive Board, however, are always eligible for re-election. They must be natural persons and may be chosen from outside the shareholders.

The members of the Executive Board meet whenever **the corporate interest so requires**, and usually at least **four times a year**.





The Supervisory Board

As of January 1, 2025, it is composed of nine members:

Michel Coquet: Chairman of the Supervisory Board

Benjamin Coquet: Vice-Chairman of the Supervisory Board

Quentin Coquet-Reinier: Administrator, Director of Onet Event Activities

Stephan Brousse: Chief Executive Officer Groupe Brousse Vergez

Gilles Lafon: Administrator

Maurice de Kervanoël: Director

Cécile Angulo Henry: Director, Secretary General PPE Group

Nathalie Sénéchault: Administrator, Administrative and Financial Director of SCALIAN

Sonia Artinian-Fredou: Director, CEO of FIND Climate and President of Ecosystem

It meets as often as the interest of the company requires and, at all events, at least four times a year to hear the quarterly report of the Executive Board. It appoints the chairman and members of the Executive Board.

The Supervisory Board exercises permanent control over the management of the company by the Management Board. To this end, at any time of the year, it carries out the checks and controls it deems appropriate and is provided with the documents it deems useful to achieve its mission. It deliberates on the general strategy of the company which is subject to its approval.

The members of the Supervisory Board are appointed by the ordinary general meeting, which may also revoke them at any time. The term of office of a member of the Supervisory Board is three years. Any outgoing member is eligible for re-election.

Each year, ESG performance monitoring and the Group's progress on CSR issues are presented to the Supervisory Board. In 2024, a presentation of the CSRD directive and the challenges of new reporting, with a focus on dual materiality analysis work, was presented to the audit committee.



EXTRA-STATUTORY COMMITTEES

The Supervisory Board of Onet SA is assisted by three non-statutory standing committees: **the Audit Committee, the Remuneration Committee and the Strategic Committee.**

The committees are appointed by the Supervisory Board and from among its members.



The Executive Committee

As of January 1, 2025, the Executive Committee is composed of ten members. It is chaired by Émilie de Lombarès. It meets once a month and brings together representatives of the company's significant operational structures. If necessary, decisions can be shared and disseminated internally.

In 2024, a quarterly summary of the work of the ESG Committee was prepared for the Executive Committee.



The Environment-Social-Governance Committee

This ESG committee succeeds the responsible development committee, which has existed for nearly 20 years to monitor the implementation of the CSR policy within the Group. This committee meets at least 3 times a year.

To meet the ambition of becoming an impact company, Onet includes in its 2023-2026 strategic roadmap the "PLANET" pillar associated with the "PEOPLE" and "TEAM" pillars aimed at improving its social and societal impacts while reducing the impact of its interventions and the development of solutions that directly contribute to the preservation of the planet.

In this context, since 2023, the ESG committee has been leading the monitoring of the Group's social responsibility strategic orientations, based on the various Group or business project committees contributing to the roadmap.

As such, it is responsible for:

- Identification of impacts, ESG opportunity risks, associated transition plans
- The ESG reporting process with regard to NFRD (transcribed into French law as DPEF) and then CSRD obligations
- The effectiveness of actions in terms of ESG performance
- Taking into account the avenues for progress identified by our stakeholders

The ESG Committee is chaired by Émilie de Lombarès, Chairman of the Management Board of Onet SA, and by Laurence Grillet Acerbo, Responsible Development Director (Group CSR management).

In 2024, the ESG Committee met 6 times.

The following Group Departments participated in this committee:

- Performance Management
- Responsible Development Department
- Audit and Risk Management Department
- Accounting, Tax & Financing Department
- Project Management Assistance Department
- Central Management Control Department
- Human Resources Department



Onet Ethics Committee

This advisory body was created by decision of the Executive Board in 2017 with the aim of assisting the Onet Executive Board in monitoring compliance with ethical rules as part of its general governance mission and, consequently, in the management and general policy of all subsidiaries, both in France and internationally.

It carries out an action of reflection, advice and pedagogy in the field of ethics. It allows the regular treatment of complex situations that require arbitration and for which, in particular, the Law, the Code of Ethics, the internal regulations and procedures, and the whistleblower platform have not been sufficient in allowing decision-making bodies to take a position.

The committee intervenes in various situations, including:

- Being responsible for the smooth running of the process of handling cases reported via the whistleblower platform.
- Assisting the Management Board, in liaison with the management of Onet and / or the subsidiary concerned, on actions in response to any questioning of ethics in the Group.
- Making recommendations, in particular on initiatives to ensure the excellence of ethical practices.
- Being competent in matters of conflicts of interest, to determine the management measures of the situations presented to them by the Compliance Department.

In 2024, a new external member joined the ethics committee. It is therefore now composed of seven members—natural persons—whose personality, competence and personal ethics guarantee the respect of the missions vested in the said committee:

- Four internal members of the Onet group with knowledge of the professions and themes of the code of ethics, and with the interpersonal skills necessary for their impartiality
- Three qualified external members, recognised for their independence of judgment and without conflict of interest with Onet and/or at least one of its Subsidiaries.

Its operation is described in a by-law and its annex, in which the members are appointed by name, and which is updated at each change of mandate.



2.1.2 ETHICS AND COMPLIANCE



Consistency between our values, our mission, our social responsibility commitments and our practices is based on the adoption of appropriate behaviour and on the vigilance of everyone.

To this end, the Group has developed and implemented the following:



Code of Ethics

Since 2017, Onet has had a code of professional ethics laying down a set of principles of action that govern primarily internal relations within the company, but also relations with actors external to the company.

This code also specifies Onet's unwillingness to compromise on certain topics and to establish a constructive dialogue in the face of situations that may be complex concerning the following areas:

- Respect for human rights and fundamental freedoms
- Integrity and fairness of business practices
- Respect for the environment and protection of the planet.



The elements described in the code of ethics thus complement all the regulatory texts and laws that govern the countries in which we are present. In this context, we are committed to applying international references such as:

- The principles of the Universal Declaration of Human Rights
- The fundamental conventions of the International Labour Organisation (ILO)
- OECD Guidelines for Multinational Enterprises
- The principles of the United Nations Global Compact.

We are committed to applying regulations that would be more stringent in some countries, but, on the other hand, the rules of our code of ethics cannot be called into question if a local law was less restrictive for our Group.

This code is translated into English, Spanish and Portuguese, and deployed in all Onet subsidiaries so that all managers are committed to respecting its principles and disseminating them to their teams.

It is available on the Onet website for the attention of all stakeholders, in particular for our clients and suppliers as well as on the Group's intranet portal.

The application of these ethical principles is also overseen by the Onet ethics committee described in the previous chapter.



Compliance - Business Ethics

Raised as a priority, business ethics and integrity are the foundation of the trust that Onet builds every day with its partners, clients and teams.

To this end, Onet has a Legal and Compliance Department, responsible for the definition and implementation of compliance policies, procedures and training. These actions and measures provide a framework for the Group's business practices and thus ensure that the company's activities are carried out in accordance with applicable laws, regulations and standards.



Commitment and Actions in Compliance and Anti-Corruption

Reference: Dual materiality analysis and ESRS European Sustainability Standards

- ESRS G1.3 / Governance /Corruption & Bribery

Strengthening Compliance Governance

In 2024, the Legal and Compliance Department strengthened its system by integrating a **dedicated Compliance Officer**, responsible for the implementation and deployment of a tailor-made compliance program. This program is specifically designed to meet the requirements of the Group's activities, in France and internationally.

Its main objective is to ensure the compliance of all operations with the laws and regulations in force, in particular in terms of:

- Combating corruption and influence peddling,
- Compliance with competition law,
- Export control and compliance with embargoes,
- Management of conflicts of interest,
- Duty of Vigilance

This programme is based on an approach that is both theoretical (development of internal policies and procedures) and practical (training, awareness-raising, assessment of third parties at risk, management of conflicts of interest).



Updating Key Documents

In 2024, two foundational documents were revised and reissued:

- **The Anti-Corruption Manual:** is now enriched with illustrations and practical cases. It sheds light on each topic through concrete examples and scenarios. It is designed in clear and accessible language and is translated into four languages: French, English, Spanish and Portuguese.
- **The Gifts and Invitations Policy:** has been updated to reflect regulatory developments and industry best practices, namely the clarification of thresholds and allowable amounts, with precise guidelines on what is acceptable and what is not suitable for the Group's commercial interactions and relationships with third parties.

These documents were communicated to all employees, with the involvement of the management body. They were also distributed via an internal newsletter dedicated to Group news.

Detection and Awareness of Conflicts of Interest

In 2024, the management team launched its **annual campaign to collect declarations of conflicts of interest**. This initiative was accompanied by several actions:

- Teaching materials: FAQ, preparatory checklist.
- Online platform to simplify reporting.
- Explanatory webinar, addressing both the understanding and identification of conflicts of interest but also the modalities of declaration and management of sensitive situations.

This campaign aims to detect risky situations while increasing employee awareness on this key topic.





Training and Awareness of Corruption and Competition Risks

In 2024, the Legal & Compliance Department updated and developed new training materials, including new e-learning modules with the support of ONET University.

A new training program has been organised to target a larger number of employees, with a deployment started in the last quarter of 2024 and continuing throughout 2025.

- **Mandatory face-to-face training** is deployed throughout France, covering all business units and sectors of activity for employees most exposed to corruption risks, influence peddling and anti-competitive practices (business development, purchasing, management, human resources, project managers). This program is structured in two theoretical and practical parts: Reminder of regulations and fundamental principles, then practical case studies and scenarios adapted to the Group's activities.
- **E-learning modules** for less exposed employees. Mandatory e-learning modules are deployed in each BU. The topics covered are the fight against corruption and influence peddling, and compliance with competition law.

Third Party Assessment and Due Diligence

Risk prevention also involves **assessing the partners and suppliers most at risk.**

- For any specific project or any business relationship with high-risk third parties, mandatory due diligence is carried out by the Compliance Officer, in collaboration with the project managers.
- This approach makes it possible to identify and prevent corruption risks from the initial phase of a project.

Supervision of compliance with competition law

The Group has put in place an **antitrust policy** aimed at regulating business practices and preventing any infringement of competition law.

- Clear rules and guiding principles for business practices.
- Ongoing training and awareness-raising, with the support of lawyers and the Compliance Officer.
- Supporting operational teams to ensure that all business practices strictly comply with the regulations in force.

Compliance with Economic Sanctions and Export Control Regulations

The Group undertakes to conduct its activities in accordance with the regulations on:

- Economic sanctions,
- International embargoes,
- Export control.

The Legal and Compliance Department, through the Compliance Officer, ensures strict compliance with these regulations and supports the operational teams in their implementation.

With these strengthened measures, the Group continues its commitment to a **culture of integrity and business** ethics. By taking a proactive approach combining **prevention, training and control**, it ensures the compliance of its operations and builds the confidence of its stakeholders.





The whistleblowing system

This alert system, set up to meet the requirements of the law on the fight against corruption (SAPIN 2 law), has been extended to the fields covered by the Duty of Vigilance of parent and ordering companies.

Since 2020, this system has evolved towards a digital platform for greater efficiency, especially internationally. This platform is accessible from the grouponet.com website or by connecting to onet.whispli.com.

From this platform, Onet employees and Group stakeholders are given the opportunity to report any behaviour that is criminal or poses a significant risk with regard to the ethical principles and values that we strive to disseminate and uphold within Onet.

The operation of this platform is completely secure and guarantees the strictest confidentiality regarding all data relating to the alert, both for the identity of the persons concerned and for the reported facts. The implementation of this whistleblowing right requires everyone to be held accountable. The detailed operation of this hotline is described in the procedure for collecting and processing professional alerts.





2.2 Our analysis of dual materiality

2.2.1 METHODOLOGY

The dual materiality analysis conducted by Onet is part of a voluntary approach in anticipation of the CSRD provisions that were not yet applicable to the Group as of December 31, 2024. Indeed, the [CSRD](#) requires companies to carry out a dual materiality analysis (DMA) to ensure complete and relevant reporting according to sectors of activity, organisational structures, geographical areas of operation and complexity of supply chains.

Onet bases its assessment on the work of the Federation of Cleaning, Hygiene and Associated Services Companies (*Fédération des Entreprises de Propreté, d'Hygiène et Services Associés* - FEP), which in 2024 carried out the first sectoral study of dual materiality for the cleaning sector in France and published a guide to the material issues for the sector.

The DMA covers all the activities of the Onet Group included in the ESG reporting scope throughout the value chain. The analysis is reviewed annually by the Responsible Development Department and the Audit & Risk Management Department, and is renewed at the latest every 3 years, except in the case of acquisitions of new companies and other significant changes in activities.

The issues covered correspond to the application requirements of Appendix A of ESRS 1 (AR16) containing the list of sustainability issues covered by the thematic ESRS, classified by themes, sub-themes and sub-sub-themes. Also included are topics covered by sectoral ESRS where they exist, as well as entity-specific additional information if the significant sustainability issue is not covered by an ESRS or is covered with an insufficient level of granularity.

As a result, the Dual Materiality approach took place in 5 steps:

- 1.** Review of relevant issues and sub-issues at the level of the Group's various activities.
- 2.** Formulation of Impacts, Risks, Opportunities (IROs).
- 3.** Organisation of rating workshops for the various IROs by business unit
- 4.** Consolidation of the proposed quotations for each business unit and identification of the material sub-issues for the Group.
- 5.** Review and validation of the results by the ESG Committee and presentation to the Audit Committee.

The details of these different steps are specified in the methodology note in the Annex.



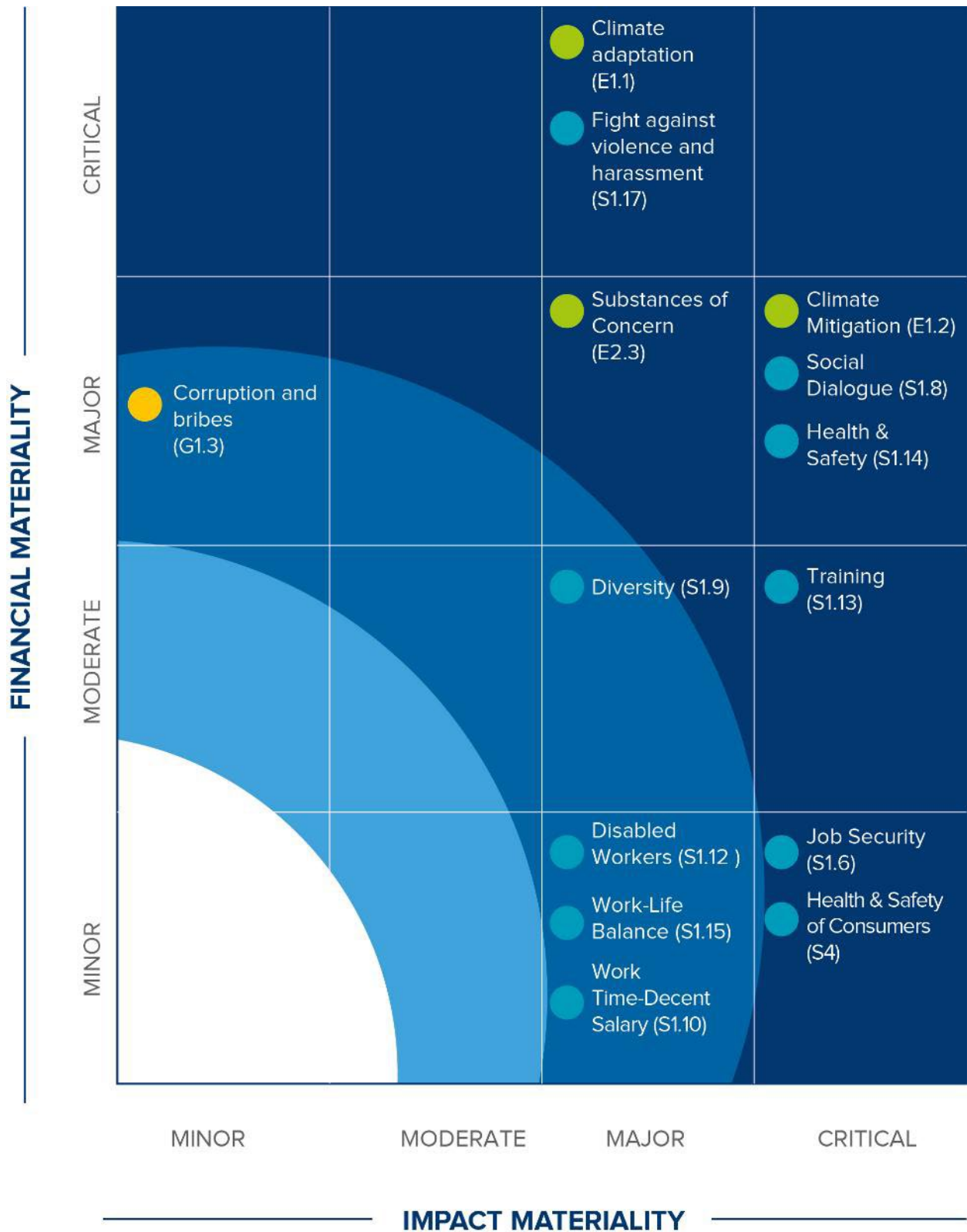
2.2.2 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

The assessment of the material nature of impacts, risks and opportunities (IRO) is based on temporal, impact and probability criteria that are defined and stable over time. The product of the level of severity of the financial impact by the level of probability defines the financial materiality—in other words, the impact of the external world on the Group. The financial impact is defined as a deterioration or improvement in turnover, operating income, business continuity and/or legal impact on the group.

The materiality of Impact, in other words the positive or negative impact of the Onet Group on the outside world, is defined by the product of the impact on Humanity, Society and/or the Environment, assessed by its magnitude, extent, and irremediability, by the level of probability.

The final materiality of an ESRS subset is determined by the product of the highest rating of negative and/or positive impacts in impact materiality by that of risks and/or opportunities in financial materiality. A subset is considered material when it has been assessed in dual materiality as significant (level 3) or major (level 4).

Mapping of our material issues



● SOCIAL ISSUES

● ENVIRONMENTAL ISSUES

● GOVERNANCE ISSUES

2.3 Our development strategy

2.3.1 OUR DIRECTION



Maintain our financial independence and ensure the sustainability of the company

Onet's development logic is long-term and is built around a desire: to remain an autonomous, independent group, which through its results, gives itself the means of its development. Financial independence gives us the freedom to undertake, while respecting our values.



Putting people at the heart of our services

Because our engineering and services businesses are primarily based on the expertise of our employees, we naturally place people at the heart of our operations.



Reaffirm the sense of service

We have always been a service company. The very essence of the service is to satisfy our clients by looking for solutions that they sometimes could not have imagined, thanks to our third-party perspective and the experience gained in our different sectors of activity. This spirit of service has always brought us together and motivated us on a daily basis.



Be the reference in our business

Onet's ambition is to be, and remain, the reference in each of our trades, as well as to be recognised by all our clients for the value we bring, in particular through the role and missions we entrust to our employees.



Become an impact company

Our company, through the essential role of the services we offer, already makes a positive contribution to the evolution of society. Tomorrow, we want Onet to become an impact company: that is to say that our contribution to social, societal and environmental issues will be followed and measurable across all our activities.



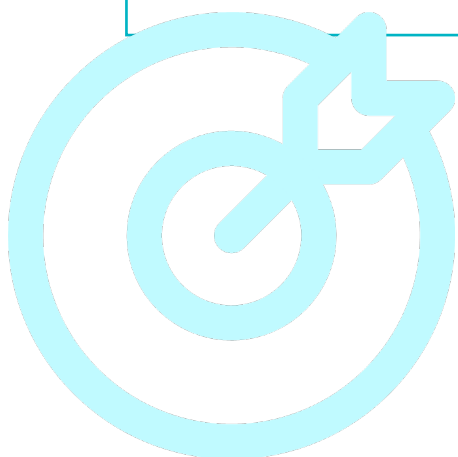
2.3.2 OUR "ENTREPRENDS 23.26" ROADMAP

Called "Entreprends 23.26", our roadmap aims to deploy new solutions, to materialise our impacts, while giving the first role to people.

The objectives we have set ourselves will allow us to contribute to the development of our businesses and to the defence of the essential role of service in a world which is searching for new solutions.

Our Strategic Objectives to 2026:

- Carry out a controlled development which considers the result as proof of the value of the service.
- Develop ever more efficient solutions for the overall performance of our clients and the preservation of the planet.
- Organise individual paths and progress in the management of the collective for the successful realisation of our interventions.
- Materialise, measure and prove the impact of our actions locally and in our territories.



Four pillars guide our actions: "**EXPERTISE**", "**PLANET**", "**PEOPLE**" and "**TEAM**".

Each pillar is broken down into action plans, which have been defined in collaboration with the business and support departments. Each action plan determines objectives, targets for indicators and a pilot.

As part of this strategic roadmap, the priorities addressed in 2024 within our Social Responsibility policy are:



PEOPLE

- Position health and safety at the heart of our interventions and work environments.
- Strengthen our mechanisms to listen to our employees
- Develop our employees and offer training courses by creating the Onet campus.



TEAM

- Strengthen our actions on all audiences to develop inclusion.
- Working together to develop cross-functional solutions to serve our clients.



PLANET

- Measure and act to reduce the footprint of our activities.
- Review the organisation of our interventions to improve their social and environmental impact

2.4 Our contribution to the SDGs

Since 2004, Onet has supported the ten core principles of the United Nations Global Compact, relating to respect for human rights, international labour standards, the environment and the fight against corruption. It regularly communicates within its sphere of influence in order to advance this initiative.



Since 2022, Onet has also participated in the Marseille-Provence-Corsica regional circle of the Réseau France Global Compact.

At the end of 2015, the 17 Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda for Sustainable Development were adopted by 193 countries. These goals are a call to action for all to promote prosperity while protecting the planet. They recognise that ending poverty must go hand in hand with strategies that develop economic growth and address a range of social needs, including education, health, social protection and employment opportunities, while addressing climate change and environmental protection.



The SDG framework is structured to allow the company:

- To identify its priorities among the 17 SDGs, with regard to its activities and our locations.
- To build partnerships with its stakeholders.
- To develop services, creating value for the company and Society.
- To develop solid and responsible exchanges and commercial relations with its clients, suppliers and subcontractors.

Thus, each policy and action described in this report matches the SDGs to which Onet contributes, in line with its impacts and the Group's resources.

THE GLOBAL GOALS

For Sustainable Development

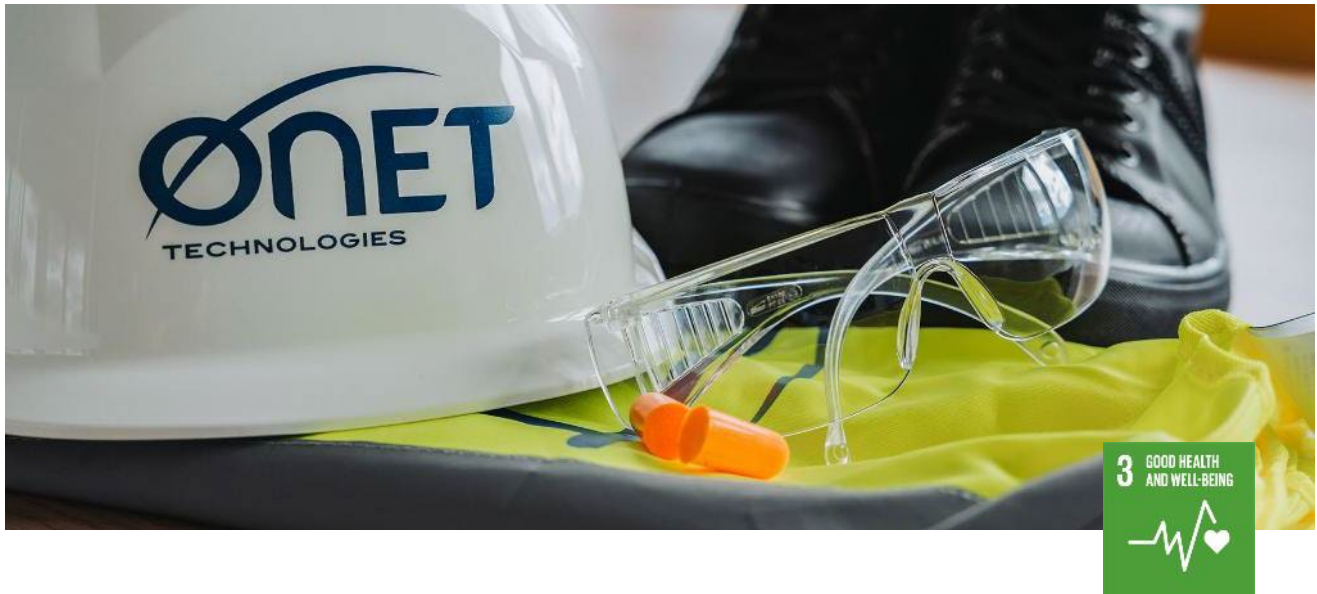




OUR COMMITMENTS TO PEOPLE

WE PRESERVE THE HEALTH AND SAFETY OF OUR EMPLOYEES, AND VALUE THEM BY DEVELOPING THEIR SKILLS AND DIVERSITY





3.1 Positioning health and safety at the heart of our interventions

The "Piloteur Onet en Prévention" policy, redesigned in 2023 and included in the "PEOPLE" pillar of the Onet group's "Entreprendre 23.26" strategic roadmap, was implemented in 2024 through major actions contributing to developing the company's safety culture. As a reminder, this policy is based on three axes:

The redesign of the **"Piloteur Onet en Prévention"** policy is thus based on three axes:



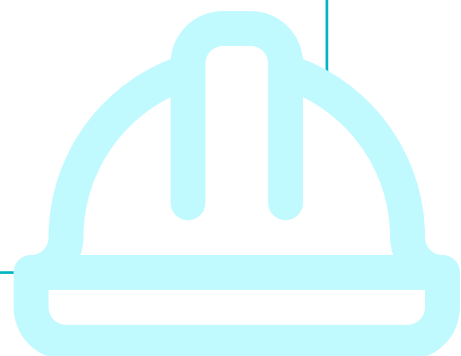
Management commitment



Strong managerial leadership



Involvement of all employees





3.1.1 MATERIAL ISSUES AND SUB-ISSUES IDENTIFIED

Reference: Dual Materiality Analysis and ESRS European Sustainability Standards

- ESRS S1.14 / Own workforce / Working conditions / Health and Safety
- ESRS S4 / Consumers and End-Users / Health and Safety of Consumers and/or End-Users

The main indicators are detailed in the sub-chapters below. All the available indicators, as well as the 2023 and 2024 results, are in the ESG dashboard in the annex to this report.

3.1.2 HEALTH AND SAFETY POLICY

OUR AMBITION

Through its values of listening, respect, and audacity, and through the implementation of a proactive health & safety policy, Onet has established itself as an Impact Company which strives for excellence in workplace health & safety.

A shared vision:

**HEALTH & SAFETY AT THE
HEART OF OUR ACTIVITIES**

Defined in 3 strategic axes



1ST AXIS: Steering and governance in prevention

Management at the highest level is committed to mobilising collectively and individually around common objectives:

- Avoid major hazards and accidents. Vital safety rules are thus identified and deployed for each of our businesses. They make it possible to define the inescapable obligations and prohibitions.
- Encourage, share and promote the reporting of good practices such as identifying risky situations, including with our clients.
- Clearly specify expected behaviour. To this end, a line of conduct is established to guide managers to react as accurately as possible in the event of non-compliance with safety rules or in improving safety.
- Redirect our performance indicators towards prevention and the means implemented, in addition to accidentology results.

2ND AXIS: All managers involved and visible actions

Managers drive the safety culture and must be exemplary. They are trained in safety leadership and deploy the Group's safety policy.

As such, Onet managers:

- Ensure every day that the technical, organisational and human resources are implemented to allow safe work.
- Assess the risks as accurately as possible before any operation and apply the vital safety rules unconditionally.
- Organise moments of exchange around safety to promote team spirit, feedback and develop shared vigilance (safety talks, briefs, safety huddle meetings.)
- Are present in the field to assess the reality of the implementation of security, in particular through a program of safety visits.
- Systematically analyse serious safety events to avoid their repetition, with the help of prevention expert resources.
- Organise training and awareness-raising for employees on risk prevention as soon as they arrive and at frequencies defined with regard to the work environment and associated risks.

3RD AXIS: All intervening and proactive employees

Onet employees:

- Apply safety instructions and help their team members in their appropriation.
- Have tools to report dangerous situations and contribute to the implementation of improvement actions.
- Are regularly trained and made aware through educational and innovative communication means.
- Are accompanied by a network of health and safety prevention experts.

3.1.3 INDICATORS AND MAIN ACTIONS

Accidentology

INDICATORS	UNIT	FRANCE	GROUP
		2024	2024
Frequency rate	TX	20	17
Severity rate	TX	2.28	1.58
Immediate fatal accident	NB	1	1
Safety Training Hours	NB	187 046	/
Expenditure on safety training	K€	8 539	/
Employees covered by a health and safety management system	%	35	51

The effective implementation of the “**Piloter Onet en Prévention**” policy is reflected in a decrease in the frequency rate of accidents at work with medical leave in France. On the other hand, the severity rate does not decrease, which indicates an increase in the average duration of medical leaves. The increase in the average age of our workforce partly explains this observation.

After identification and categorisation of major risks, carried out in 2023, the various Onet businesses reworked in 2024 all the safety instructions in order to prevent them.

By using a common format combining obligations and prohibitions, each activity of the Group has initiated broad communication to prevent events with high potential for gravity by insisting on these rules in all circumstances. Beyond the protection of employees and their working environment, this approach aims to sustainably develop the safety culture of all stakeholders.

Managerial training to strengthen leadership in Prevention

As part of the second axis of the health and safety policy, the first sessions of the "**POP Manager**" training program aimed at improving the safety culture of all managers were carried out in 2024. The Security, Airport Services and Cleaning & Associated Services professions have completed their knowledge and practices around new approaches to prevention, accident analysis, safety visits and the promotion of good practices. This program will continue in 2025 and will extend to the Onet Technologies and Onet Logistics businesses.



Actions intended for operators

In accordance with the 3rd axis of the Onet Group's Health and Safety Policy "**All intervening and proactive** employees", various innovative initiatives were carried out in 2024:

The prevention toolbox

New educational materials developed within Onet Cleaning and Associated Services intended to promote exchanges between local management and teams at their place of intervention.

Following its full deployment in 2024, a challenge between agencies was organised at the end of the year to highlight those who have used it the most.

"Good Safety Actions"(G.S.As)

Set up in 2024 by Onet Security it focuses on the reporting of dangerous situations and the implementation of improvement actions.

In addition to the existing "alerts and ideas" roadmaps, and if immediate action has been taken by the employee to prevent an accident, this Good Safety Action is disseminated throughout the geographical area concerned. After evaluating the action, the best GSAs are then highlighted and their author rewarded.

Actions for Onet drivers

For more than 12 years, Onet has deployed training on the theme of road safety, in order to adapt the road behaviour of all our drivers to the typology of vehicles (vehicles/ motorised personal transportation vehicle/machines).

In 2024, more than 800 employees followed educational support via various devices, adapted to the employee's situation (new driver, following an accident, etc.)

Our prevention action plans reinforce and complement this training program, by:

- Regular and educational communication campaigns in different formats are broadcasted to all our entities: Safety, webinar, road safety week...
- Strengthening our prevention messages on risks impacting road safety. (e.g. addictions, driving postures, new traffic rules, etc.)
- At the technical level, the specifications of our fleet of passenger and light commercial vehicles take into account criteria aimed at better occupant protection.
- The Onet driver's charter also recommends carpooling, soft mobility, etc.

During the "Pilote Onet en Prévention Day" in October 2024, the agencies that obtained the best result in the Light commercial vehicles, Passenger vehicles, and Machines categories received the Onet Trophy for Road Safety.

As a reminder, Onet is a member of the "**committed employers**" club, and alongside the road safety organisation and all member companies, has joined the National Road Safety Council (CNSR) and is represented on the "**Road Safety Label**" jury, which rewards product or service companies that develop innovative projects.



Certification of occupational safety management systems

Corporate certification also makes it possible to unite employees around a commitment to the prevention of occupational risks.

ISO 45001, Mase, CEFRI and ISAGO certifications attest to the Group's commitment to a structured approach to improving safety in various working environments and its recognition by third parties.

Occupational diseases

INDICATORS	UNIT	FRANCE	GROUP
		2024	2024
Occupational diseases	nb	114	117
Medical absenteeism	%	7.5	/
Use of cleaning products from biotechnology and/or eco-labelled	%	92	/

Professional statistics still confirm that Musculoskeletal Disorders remain the most common occupational diseases recognised within the activities of the Onet Group. We have therefore been pursuing the implementation of an MSD prevention approach for several years in the cleaning professions, which have been particularly impacted.

A network of 71 certified MSD prevention facilitators (APTMS). The MSD PRO/CARSAT approach (4-step process to reduce MSDs) is also deployed in 44 Cleaning & Associated Services branches.

On the other hand, the risk of exposure to chemical risks has significantly been reduced due to:

- The implementation of our BIOGISTIC solution (see environmental chapter) based on products from biotechnology, without a hazard pictogram, which Onet uses for cleaning tertiary sites in France.
- The perfect control of operations carried out in areas under ionizing radiation, attested by the CEFRI certification held by ONET Technologies, (average radiation protection indicators/regulations)



Psychosocial risks

INDICATORS	UNIT	FRANCE	GROUP
		2024	2024
Turnover	%	13.6	22.9

The system implemented for several years to mitigate these risks is based on the following main actions:

- Development of the prevention and treatment framework via Group procedures
- Awareness raising through posters or video deployed in the businesses
- Face-to-face training provided by an external workplace psychology firm.
- E-learning training via the Onet Campus on specific themes (e.g. harassment prevention)
- Psychological assistance hotline set up since 2009



This prevention tool is provided by an external firm specialised in psychology at work and allows employees to benefit from a neutral approach to a perceived problem, to acquire resolution tools, and to set up personalized support. Calls to this toll-free number can also make it possible to highlight situations of collective exposure and alert management.

If the various prevention and treatment measures are not sufficient, employees also have the possibility to report critical situations via the Group's professional whistleblowing line.



Onet Managing Prevention Day in 2024

Following from the past 8 years, in 2024, the "**Piloter Onet en Prévention**" Day was organised in all the Group's subsidiaries in France and abroad.

The main theme addressed was the prevention of addictions, on a wider scope including behavioural addictions, including for example addiction to screens. Workshops were organised in the various Onet branches in France to raise awareness among employees. Onet Technologies organised a "**Prevention Olympics**" challenge on themes relating to addictive practices. Workshops on this theme were also organised by the subsidiaries Onet Iberia, Onet Brazil and in the United States.

The theme of major risks was the subject of new workshops around the Vital Safety Rules, other specific activities (Vigipoly board game at Onet Luxembourg, interactive RISK HOUR game, developed by CARSAT Hauts de France at Onet Security as well as fire evacuation drills at the Group Headquarters and in cleaning branches.





3.2 Ensuring the professional development of our employees and offering training courses

3.2.1 MATERIAL ISSUES AND SUB-ISSUES IDENTIFIED

Reference: Dual Materiality Analysis and ESRS European Sustainability Standards

- ESRS S1.13 / Own workforce/ Training and skills development:

The main indicators are detailed in the sub-chapters below. All the available indicators, as well as the 2023 and 2024 results, are in the ESG dashboard in the Annex to this report.

3.2.2 TRAINING POLICY

The identification of training orientations is the first step in the construction of the skills development plan.

The skills development plan lists all the training actions put in place by the employer for its employees, some of which are mandatory, pursuant to an international convention or legal and regulatory provisions (Article L 6321-2 of the French Labour Code).

The general guidelines for training are as follows:



1ST AXIS: Ensuring the health and safety of employees, risk prevention and compliance with training obligations in this area.

All Site Managers must provide their employees with practical and appropriate training in "Prevention of Accidents at Work, Health and Safety".

The purpose of these training courses is to inform the employee of the precautions to be taken to ensure their own safety and that of other people in their work environment.

The French Ministry of Labour's "Occupational Health Plan", which covers the period 2021-2025, specifies the framework for the actions to be undertaken and confirms the priority given to prevention, quality of life and working conditions.

As part of the prevention of occupational risks, particular attention is paid to the risks common to the various ONET professions, such as the prevention of psychosocial risks and the prevention of road risk, associated with an eco-mobility approach.

Action plans, which may include training, are also developed to support security procedures by our clients as part of specific certification procedures, such as MASE or CEFRI. The "Piloteur Onet en Prévention" approach described above carries this training commitment.

2ND AXIS: Supporting the development of professions, developing operational skills through training by promoting the construction of individual career paths.

In line with the human resources approach to managing jobs and career paths (*Gestion des emplois et des parcours professionnels* - GEPP), continuing vocational training ensures that employees' abilities to hold a job are maintained in the light of changes in professions. Jobs change due to the proposal of new services, new organizations or new technologies.

Vocational training is a way of supporting employees by acquiring new skills. In this process, the company will be able to rely on the trade centres set up by certain professional branches.

The skills development plans offer new operational skills acquisition paths for new hires and refresher and skills development paths for already experienced employees. In addition, the intervention of our employees with our clients, especially those who work in specific sectors (agri-food, hospital, integrated services in logistics ...), requires increasingly advanced skills.

For employees in difficulty with the French language, intra- or inter-company courses can be organised for "mastery of professional writing/ Literacy". CLEA training offers each employee a certification of the basic skills necessary to carry out a professional activity. These actions are part of Onet's responsible development commitments to promote social integration.

Access to professional qualifications is promoted through the programming and implementation of certifying training actions of professional branches (CQP, Certificates of Professional Qualifications, or TFP, Title for Professional Purposes).





3RD AXIS: Consolidate managerial and commercial skills to support the deployment of strategic orientations.

The company attaches great importance to the quality of its human relations (individual and collective) and the quality of life at work.

There is no impact company without positive impact management. It is for this that we have therefore decided to reaffirm the Group's model.

We must share a common vision of the management we want to embody—this is our footprint. To be able to implement this desire, it seemed important to us to: reaffirm Onet's managerial model in line with the axes of the strategic plan; clarify the behaviours, postures, and commitments that company managers must make; further strengthen the common culture; lay the foundations for the deployment of this footprint to other managers.

This axis of consolidation of managerial and commercial skills brings together different training sessions of Onet University:

- The "new manager" curriculum,
- The "local manager" and "responsibility centre manager" courses,
- The training pathway for salespeople,
- Lean management training.

3.2.3 INDICATORS AND MAIN ACTIONS

The first axis of the training policy covers the priorities set out in chapter 3.1 to improve the safety culture of employees.

Support for the evolution of professions and the development of operational skills are achieved in particular through training, and by promoting the construction of individual career paths. These courses can be face-to-face, e-learning or hybrid.

Since 2024, the "Blue Campus" digital space has given employees access to:

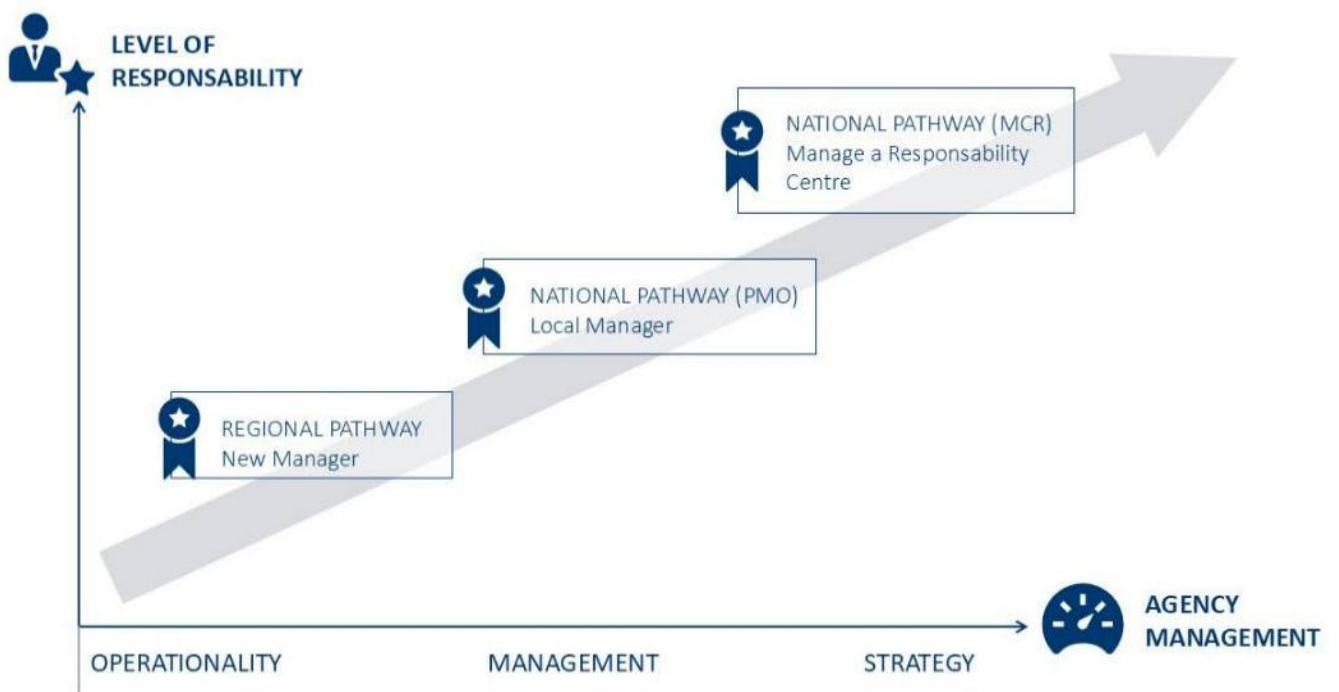
- A catalogue of the training courses delivered in the Group.
- The e-learning course/s to which the employee has been signed up
- A free access area with tutorials for the Group's applications

INDICATORS	UNIT	FRANCE	GROUP
		2024	2024
Training Hours per employee	NB	5.4	5*
Training Hours	NB	260 934	281 097*
Number of Onet University graduates	NB	29	/
Number of Onet University Certifications	NB	57	

(*) the data corresponds to a Group consolidation scope integrating Onet France and Onet Iberia, i.e. 86% of the Group workforce (ESG scope).

Onet University

The University's mission is to develop the skills of all our employees, from the agent to the manager. We train our managers and develop their leadership skills in accordance with our CSR commitments. In terms of digitisation, the Onet Learn modules for agents have been developed on new themes such as operating methods and integration paths ("My first steps"). For supervision, the integration paths have been developed in the Blue Campus platform.



To support employees in their career progression, certifying and adapted courses continue to be offered at Onet University.

An offer suitable for everyone



CERTIFYING COURSES FOR OUR MANAGERS

- "New Manager" Curriculum
- "Proximity Manager" course
- "Managing a Responsibility Centre" Curriculum
- OMM (Open Minded Manager) Journey



OUR SALESPeOPLE

- Modular training by skill blocks
- A certifying course



LEAN MANAGEMENT

- Green Belt Training
- White Belt Training



INTERCULTURAL MANAGEMENT

- DU (University Degree) with AMU (Aix-Marseille University)



DIGITAL SOLUTIONS FOR OUR EMPLOYEES

- A Onet Learn mobile app
- Digital modules
- Tutorials



OUR NEW HIRES

- Integration pathways by function / BU
- An on-boarding application for our agents



INTERNATIONAL

- Onet Learn in Luxembourg
- Business courses and integrations translated and adapted for Spanish teams.



The "new manager" curriculum (1st level of management):

This course aims to develop the skills of operational managers. Onet University allows local team leaders and agents to complete training with the support of their regional offices. This system makes it possible to accompany the taking up of duties and awareness of the dimension of a manager's role while integrating individualized monitoring. This course is associated with a certification system (CSP "new manager").

This course, initially deployed within the Cleaning BU, has been adapted to our other BUs, namely within Onet Technologies, Onet Security and Onet Logistics.

Thus, all our BUs have a certifying curriculum for our field operators moving towards a management position:

- Common base dedicated to management (cross-functionality – mobility)
- Business modules adapted to each BU
- Real added value of the system: individual and personalized support for each employee in immersion, in their field environment.



The "local manager" curriculum

Carried out with the CESI of Aix en Provence (RNCP Level 5 title; Bac+2 level), this course aims to develop the legitimacy of the local manager and the performance of their team. At the end of the course, participants defend their dissertation before a jury chaired by representatives of external companies.



The "managing a responsibility centre" curriculum

Carried out with the IFG, the University of Corsica and INSEEC U (RNCP Level 7 qualification; BAC +4/5 level), this course is aimed at managing the performance of one's unit and targets current unit managers, as well as those on track to become one (branch manager, etc.). At the end of the cycle, employees present their progress plan in front of a jury, composed of members of the training committee and representatives of IFG-INSEEC U, including the Director of Programs.



Lean Management

New training, as part of the "Expertise" pillar with the following objectives:

- Lean culture
- Managerial innovation
- Operational excellence
- Continuous improvement

Deployed for the moment within the Cleaning BU, with a view to being extended to our other businesses.

2 levels



WHITE BELT

Target: branch managers, support functions in the regions.
3 hours, 300 people trained on the fundamentals.



GREEN BELT

Target: Regional Operations Managers Face-to-face training over 6 days in order to be pilots on projects around **3 axes**: Prevention – Productivity – Quality.
The "Green Belt" certification was obtained by all participants.

In 2024, the international A+I community, dedicated to continuous improvement, was created. In this context, more than 200 employees have been trained in Spain and Brazil.

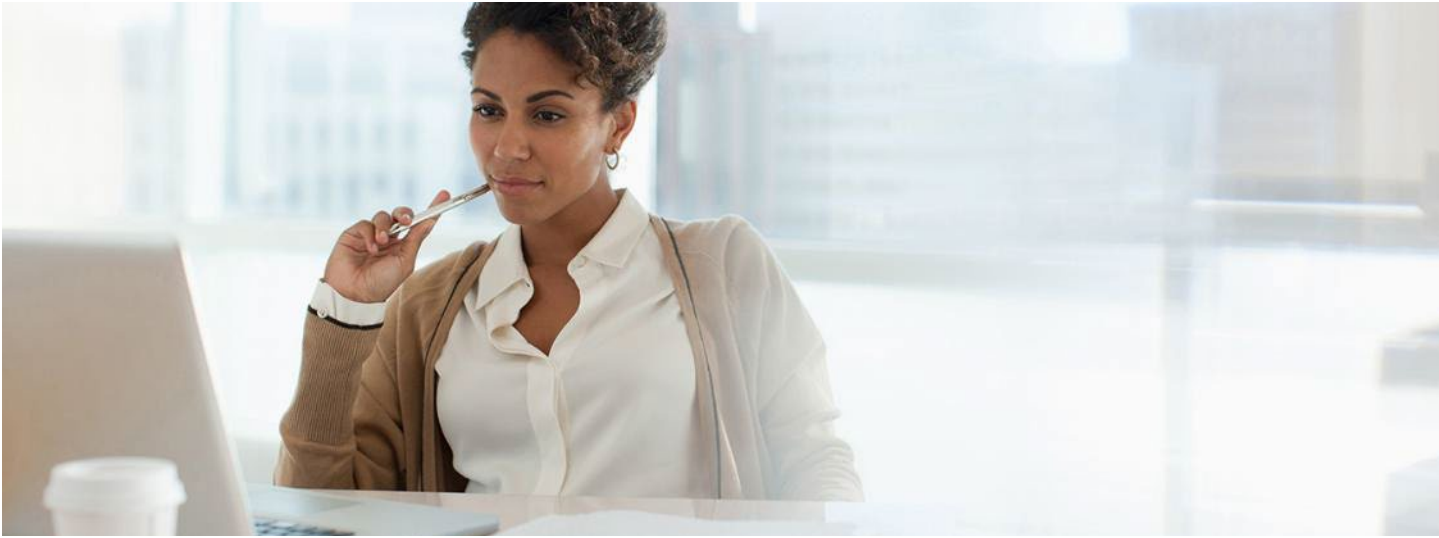
Fundamentals of Sustained Commercial Excellence Training (with KEDGE Business School)

All new hires (sales and design offices of all our businesses) have followed the course "the Fundamentals of Commercial Excellence". They are now trained to increase our commercial efficiency and contribute to the development of the Group.



"OMM" course: When collective intelligence is born from the diversity of companies, professions and profiles!

Onet University also contributes to a collective initiative called OMM (Open Minded Manager). This is a development program that brings together managers from different companies for a one-year journey. They meet every month in one of the participating companies and discover the specificity of its activity, culture, and managerial practices in order for them to reflect on their company's own practices. This course also allows participants to experiment with creative approaches, share moments of collective exchange with peers while developing leadership and creating a network.



3.3 Strengthen our systems to listen to our employees

3.3.1 MATERIAL ISSUES AND SUB-ISSUES IDENTIFIED

Reference: Dual Materiality Analysis and ESRS European Sustainability Standards

- ESRS S1.6 / Own workforce / Working conditions / Secure employment and working time
- ESRS S1.8 / Company workforce / Working conditions / Social dialogue
- ESRS S1.10 / Company Workforce / Working Conditions / Working Time-Adequate Wages
- ESRS S1.15 / Company workforce / Working conditions / Work-life balance
- ESRS S1.17 / Company workforce / Equal treatment and equal opportunities for all / Measures to combat violence and harassment in the workplace

The main indicators are detailed in the sub-chapters below. All the available indicators, as well as the 2023 and 2024 results, are in the ESG dashboard in the Annex to this report.

3.3.2 INDICATORS AND MAIN ACTIONS

INDICATORS	UNIT	FRANCE	GROUP
		2024	2024
Employees on permanent contracts	%	86	87
Employees on fixed-term contracts	%	14	13
Percentage of employees covered by a collective agreement	%	99	99
Employer contributions paid in social protection	K€	16 575	/



SECURE EMPLOYMENT/ SOCIAL DIALOGUE / WORKING TIME

Job security in Onet's business sectors refers to the stability and high proportion of permanent contracts (86% of the Group's workforce are on permanent contracts).

A specific aspect of the collective agreements in the cleaning sector (FEP and SAMERA) and human security (called "transfer"), ensures that employees keep their jobs when there is a change of service provider on a site and that they meet the requirements set out in the National Collective Agreement. This system allows employees to remain in their jobs even if the company that manages the contract changes, which strengthens their job security.

In terms of social dialogue, 99% of the Group's workforce is covered by a collective agreement. Companies not covered are entities related to the Holding (ONET S.A) or support services (Assistance services), which answer to a corporate by-law.

The main objective of social dialogue is to foster consensus and democratic participation among key stakeholders involved in the world of work. Beyond sectoral social agreements, company agreements are regularly negotiated and signed with representatives of trade unions as part of an ongoing dialogue.

The Group places social dialogue at the heart of its human relations policy by promoting regular and constructive exchanges with its social partners.

Meetings are regularly organised, whether as part of periodic mandatory negotiations or ad hoc discussions on specific themes to meet the challenges of the activity and/or the expectations of employees, for example, in terms of reconciling work and personal life. In 2024, several agreements were signed on Professional Gender Equality and Quality of Life and Working Conditions, on the Management of Jobs and Career Pathways, and on the Prevention of the Effects of Exposure to Occupational Risk Factors.

In addition, a structured framework has been put in place to ensure the smooth functioning of Social and Economic Committee (SEC) meetings and ensure transparent information as well as effective consultation on strategic decisions.



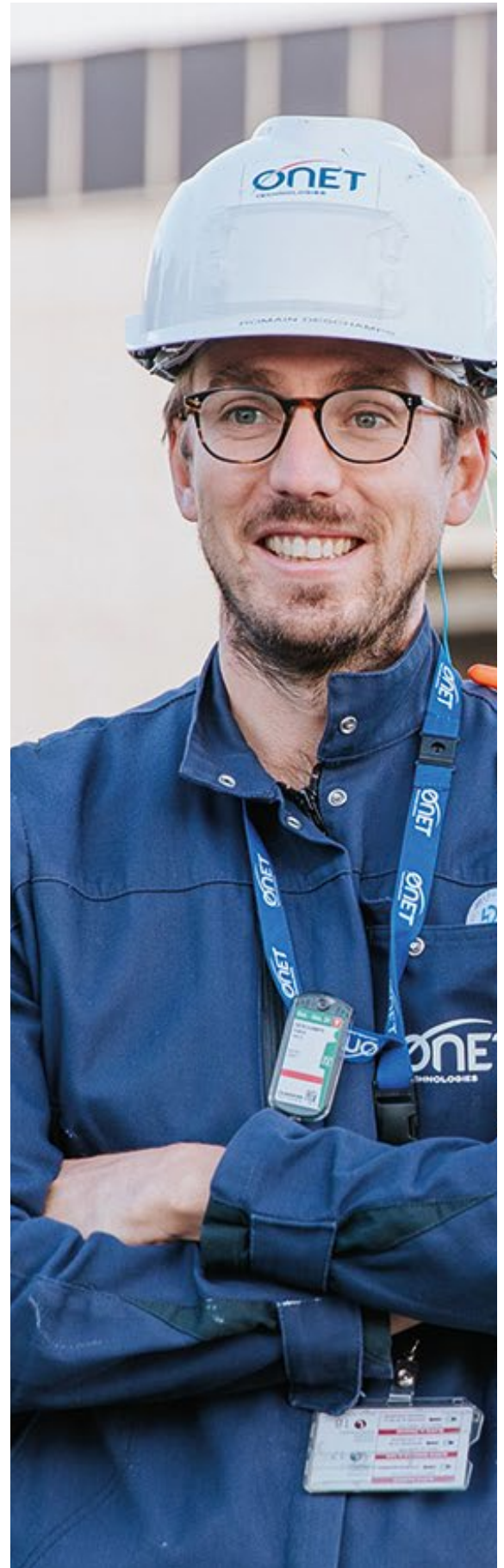
This approach reflects the Group's desire to promote a true culture of social dialogue. It is based on listening, consultation and the search for balanced solutions to strengthen the social climate and the commitment of employees.

Within Onet, the percentage of part-time employees was 52% in 2024. It should be noted that this percentage varied greatly depending on the Group's activities (76% for Onet services, 2% for Onet Technologies IT).

In the cleaning sector, the high proportion of part-time work is explained by:

- Organizational imperatives imposed by clients who wish their services to be carried out mainly in staggered and fragmented schedules;
- Certain sites requiring services of short duration;
- A mechanical effect of the employment guarantee (conventional transfer).

Working time impacts remuneration but the subject is complex. The measurement of working time per job underestimates the actual working time per person, given the importance of the multi-employer phenomenon (estimated at the sectoral level at 1 in 2 employees). This explains the materiality of the issue assessed by the stakeholders.





In this context, Onet carries out various actions with:

→ **Employees:**

Part-time employees seeking additional hours or a full-time shift may apply in writing.

Twice a year, a form allows them to express their wishes to increase their working hours. These requests are recorded and monitored on a digital medium.

Their professional assessment also contains a section dedicated to the formulation by the employees of their wishes in terms of working hours and hourly distribution.

Based on the information collected, vacancies corresponding to their profile and availability are offered to them as a priority. This procedure will now be facilitated by the deployment in 2025 of a digital tool to quickly identify interested and competent employees to fill an available position.

→ **Clients:**

Improving the duration and organisation of working time contributes to the quality of services and the well-being of employees. However, working hours depend largely on the constraints and requirements of the clients of each type of site.

By developing an organization of working time that integrates the promotion of continuous and/or daytime work to reduce the constraints due to staggered and fragmented hours, Onet intends to promote the increase of working time, reduce travel times between client sites, and the risk of accidents, and make the profession more visible. The impact on work-life balance is detailed in the following dedicated chapter.



SOCIAL SUPPORT SCHEMES

In the context developed above, Onet is also committed to implementing mechanisms to support employees on a social level. Indeed, certain situations encountered by employees can impact their professional life and the conditions for carrying out their activity with clients.

Thus, Onet has put in place concrete actions by supporting its employees on the following themes:

For French subsidiaries

Housing assistance

Onet, via a dedicated service, supports its employees in accessing housing by offering them a range of services adapted to each.

This promotes residential and professional mobility, in collaboration with Action Logement. This support made it possible to provide our employees with more than 900 aids and various services (access to permanent housing, first-home loans, renovation loans, youth mobility aid) in 2024, and totalling more than 2,800 over 3 years.

Social action

With the aim of prevention and support, Onet wanted to be able to provide operational and practical assistance to employees who might find themselves facing difficulties, and so decided to set up a network of social workers.

This service can support the employee in many areas: access to rights (retirement, family allowances, etc.), family (birth, death, separation, etc.), and budgetary support (over-indebtedness, management assistance, etc.).

International

Launched in 2019, **Onet Club** is the platform created by **Onet Brasil** to promote, encourage and facilitate access to education and continuing vocational training for its employees. By offering discounts on enrolment and monthly fees from primary school to university courses and master's in business, strategy and entrepreneurship, **Onet Centro** promotes the expansion of knowledge and the promotion of training.

WORK / LIFE BALANCE

Daytime and/or continuous work for cleaning activities

Generally, cleaning services are carried out on so-called staggered or discontinuous schedules during the day—that is to say, at the end of the day and/or very early in the morning. To better balance the professional and family life of its agents, Onet continues to promote daytime and/or continuous work to its clients.

Daytime work consists of cleaning as much as possible during common time slots for the use of our clients' premises. Cleaning services carried out during the day—and not fragmented—offer multiple benefits to the various stakeholders:

For our employees, this continuous work organization makes it possible to carry out their tasks during traditional working hours, and therefore compatible with the schedules of public transport, nurseries and schools. It is also a real improvement in the quality of life for these employees because it makes it possible to create social connections. Exchanges enrich their work environment, making assignments more rewarding and better recognised. In some cases, this also makes it possible to deploy other associated services and therefore to increase their monthly salary.

For our clients and users, working during the day gives better visibility of the service provided, enabling optimal monitoring and feedback of the service in real time. This leads to client satisfaction, as agents adapt to the needs and operation of end users and deal with incidents quickly. Better visibility of the service is also reassuring for users. In some cases, there is also a decrease in energy consumption (heating, lighting) since cleaners work on the same time slot as the occupants of a site.



Remote working

Since the end of the COVID crisis, a hybrid and flexible form of work combining face-to-face and remote work for most of the Group Companies has been implemented for positions allowing it. The objective is to seek a better work/life balance, especially for our employees whose travel times are significant. This is also part of an environmental goal to reduce our carbon footprint.

These schemes are the subject of company agreements and are accompanied by a guide to provide advice and good practices in implementation (available on the Intranet Portal and given to employees).

The right to disconnect

The evolution of (remote) working methods and the acceleration of digitalisation also create the need to respect the right of employees not to be forced to deal with information transmitted electronically by their employer outside their working hours.

This right is specified in the regulations for the use of Onet IT Resources, given at recruitment and available on the intranet.



MEASURES TO COMBAT VIOLENCE AND HARASSMENT IN THE WORKPLACE

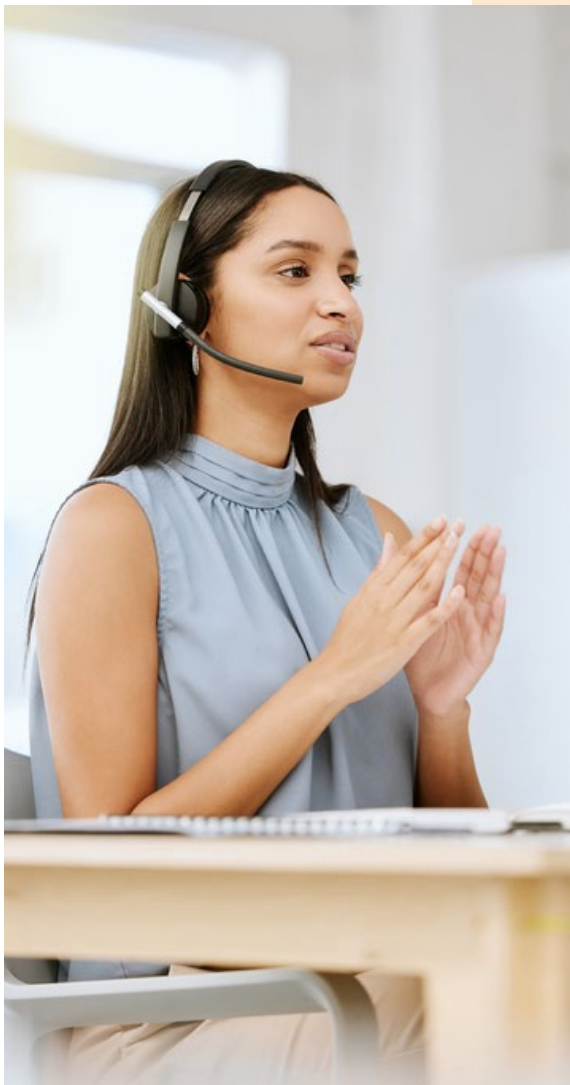
Most of our activities take place on client sites, and therefore our employees may be exposed to risks of violence or harassment in connection with their assignment. Contributing to this could be: site situation, access modes, lack of proximity with its management, staggered schedules, site configuration, interactions with site users, etc.

The psychosocial risk prevention system implemented for several years makes it possible to inform, train and detect risk situations.

Psychological helpline

Since 2009, Onet has set up a telephone hotline in France, provided by an external work psychology firm. It is a prevention tool aimed at improving the Quality of Work Life of its employees. The purpose of this line is to:

- Benefit from neutral and benevolent listening to a perceived problem,
- Acquire resolution tools,
- Benefit from personalised support.



Calls to the toll-free number can also make it possible to highlight situations of collective exposure and alert management.

The whistleblower platform is also a means of reporting situations of psychological harassment, sexual harassment or sexist acts.

Beyond the means of listening and alerting, a comprehensive system for the prevention of psychosocial risk factors has been deployed for several years and particularly targets the risk of "harassment".

It is based on a Group framework: procedures, appointment of sexual harassment and sexist behaviour referents, training plans for business HR managers and managers, and awareness-raising actions in the field (posters, videos).



3.4 Strengthen our actions for all audiences to develop inclusion

3.4.1 MATERIAL ISSUES AND SUB-ISSUES IDENTIFIED

Reference: Dual Materiality Analysis and ESRS European Sustainability Standards

- ESRS S1.9 /Own workforce/ Equal treatment and equal opportunities for all / Diversity
- ESRS S1.12 /Own workforce/ Equal treatment and equal opportunities for all /Disabled workers

All indicators from the ESG Dashboard, including the 2023 and 2024 results, are available in the Annex to this report.

3.4.2 INCLUSION POLICY

For many years, we have been committed to promoting diversity within our Group. Onet's commitment to inclusion is historic: the Group has been a signatory to the Diversity Charter since 2006; a commitment which is renewed every year.



OUR AMBITION

Through this policy, Onet reiterates its commitment to becoming a company that has a positive impact on society. The ambition is to create the conditions for an inclusive organization by acting on the awareness and employability of its employees. We promote diversity and fight against discrimination with every management action.

Our highest priorities: people with disabilities, job seekers, people from disadvantaged neighbourhoods, young people, seniors, people without qualifications.

Our commitment:

**SPREAD OUR AMBITION OF DIVERSITY AND
INCLUSION
ACROSS FRANCE AND INTERNATIONALLY.**



1ST AXIS: Communicate, raise awareness and train

Understanding the challenges of inclusion is the first step in the effective deployment of our policy, in line with the Code of Ethics and the Group's values:

- Establish regular / permanent communication to fight prejudice, lift taboos and enable free speech.
- Raise awareness and exchange good practices by relying on the network of Inclusion Referents: local employees and volunteers intended to support the target audiences
- Build training actions based on adapted materials.



2ND AXIS: Promote diversity and fight against discrimination in all our management actions.

In line with the actions already carried out in favour of people with disabilities, we are continuing to deploy our policy to other diversity audiences:

- Recruit by focusing on skills beyond differences and embodying our inclusive values,
- Support integration by organising tutoring and training,
- Promote the development of skills to retain and maintain employability.

3RD AXIS: Affirming our inclusive values in the territories.

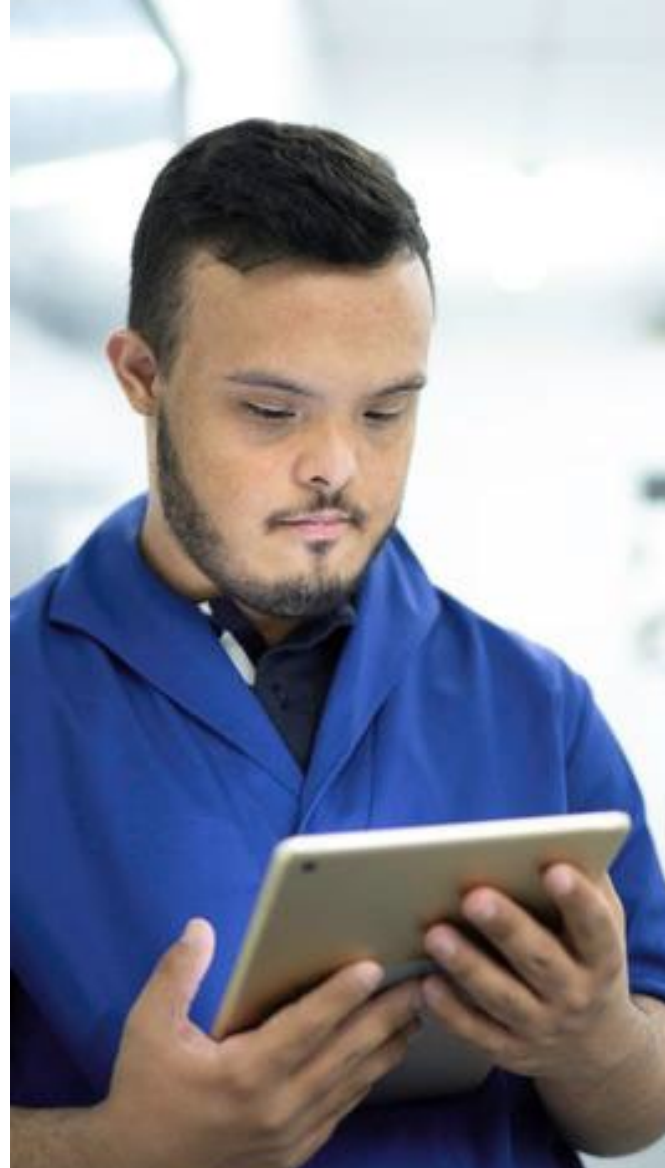
For Onet, this means realising, measuring and proving the impact of our actions locally through the economic (creation of direct or indirect jobs) and societal (social cohesion, diversity, etc.) axes:

- Deploy a responsible purchasing policy with the use of the "Inclusion Platform",
- Create partnerships within the Social and Solidarity Economy sector and the associative fabric of integration,
- Develop socially responsible offers with our clients and contractors (dedicated offers and monitoring of social clauses).

4TH AXIS: Evaluating and measuring our Inclusion policy

There is a need to develop indicators to measure the sustainability of inclusion actions:

- Define diversity indicators,
- Driving Inclusion Performance,
- Share the progress made on this major issue.





3.4.3 INDICATORS AND MAIN ACTIONS

As part of the first two axes of the inclusion policy, these actions aim to communicate, raise awareness, promote diversity and fight against discrimination.

In 2024, our key actions continued on our priority targets:

- People with disabilities
- Audiences who are far from employment
- Gender equality

INDICATORS	UNIT	FRANCE	GROUP
		2024	2024
Share of women in top management positions	%	/	44*
Share of women managers	%	29	31.5
Share of disabled workers	%	5.8	5.6

(*) The share of women in top management positions refers to the executive committee that oversees the entire Group. Therefore, it is only given for the Group scope.

The number of women on the executive committee has not changed, however the entry of two new directors in 2024 leads to a decrease in the ratio compared to 2023. The share of women managers has increased at Group level from 30.1% to 31.5% since last year.



Disability

In France, in 2024, the facilitation of the network of 35 inclusion referents continued. A true representative of the disability policy, the inclusion referent supports employees in their efforts to recognize disability and aid managers for possible job adaptations. This network is facilitated via quarterly webinars where regulatory information is discussed as well as practical cases and inspiring conferences.

To improve knowledge of the subject, and the ability to act at the level of managers and people in charge of recruitment, awareness modules on disability were created this year. More than 400 managers completed these modules in 2024.

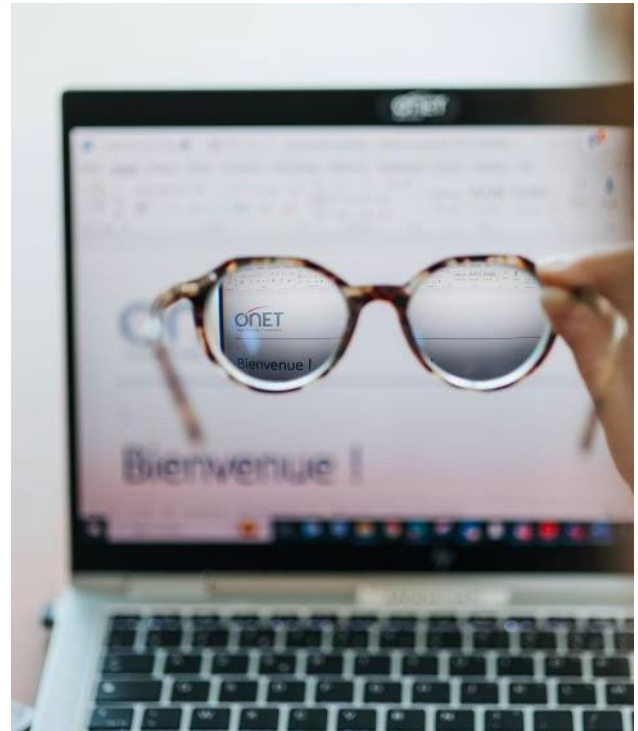


We are committed to including people with disabilities in all Onet activities and positions, and we monitor and promote their career development by developing their skills.

We act to lift taboos, enable free speech on the subject of disability and recreate trust.

For the Reception and Security professions, an additional module **"Reception of a person with a disability"** has been made available to the operational teams. This module will then be deployed to the Cleaning BU.

For all employees, regular communication is carried out via pay slips, CSR newsletters or dedicated emails. Thematic webinars are also offered to employees. In addition, any new employee entering the group is given a "disability" and "housing" information flyer when they are hired.



To facilitate the recruitment of people with disabilities, partnerships have been established with France Travail and the APF.

The partnership, set up at the end of 2022 with Cheops (CAP EMPLOI network), made it possible to establish regional contacts between Onet interlocutors and Cheops structures to improve efficiency.

In Spain, Onet Contigo is a service company whose objective is the professional integration of people with disabilities, regardless of disability (physical, sensory, or mental). Its mission is to promote integration through work adapted to their profiles and needs. In 2024, this structure had 51 employees.

Persons far-from-employment

Onet prioritizes the creation of direct and indirect jobs by promoting recruitment and integration in each of the local job pools. This proactive policy is reflected in concrete actions, particularly in France through the Group's commitment to GEIQ PROPRETE. This system allows recruitment throughout the year of persons far from employment by offering them qualifying courses of 6 to 12 months.

Our managers are regularly involved in the management of these structures.

In 2024, 1,070 integration courses (+13% compared to 2023) and qualification courses were carried out through 198,522 hours of training for our cleaning branches located in France.

WORKFORCE OF PERSONS IN INTEGRATION PROVIDED BY GEIQ PROPRETÉ IN 2024

Number of work-study students made available during the year		1070
Hiring on a work-study contract during the year		599
Breakdown by type of people hired during the year 2023	%	Number of matching hires
People removed from the labour market (>1 year)	38%	225
Beneficiaries of social benefits	22%	133
People with disabilities	8%	47
Beneficiaries from priority neighbourhoods or areas	31%	187
Women	42%	254
Seniors (45 +)	28%	168
Unqualified youth (Under 26)	19%	112

Gender Equality

We are convinced that diversity and equal treatment between women and men are levers of efficiency, social cohesion, and sources of progress for companies.

At Group level, our workforce is 60% female, but this distribution varies greatly depending on the business unit and territory.

We promote the place of women at all levels of the hierarchy by developing their skills and promoting them internally. In 2024, the share of women managers was 32% and the share of women in top management positions was 40%.

In France, every year, companies with at least 50 employees must publish the score of their professional equality index. A score based on 100 points and calculated from 4 to 5 indicators (gender pay gap, gap in the distribution of individual increases, gap in the distribution of promotions, number of employees increased on their return from maternity leave, number of people of the under-represented sex among the 10 highest salaries). Companies that have obtained a score on the professional equality index of less than 85, negotiate and publish their progress objectives for each of the index indicators whose maximum score was not reached.

In 2024, the score of the French Onet entities subject to this index was 86.8.



In Spain, the **Igualdad Plan** is a legal obligation for companies, aimed at ensuring gender equality in the workplace. Adopted in 2023, it was extended in 2024 to the MTL subsidiary. A salary audit conducted in 2024 attested to equal pay between women and men in the subsidiary **Onet Iberia**.

Onet Iberia Inclusive Language Guide

(Igualdad Plan): Creation and dissemination of a guide with recommendations for inclusive language, accompanied by online awareness training.

Onet Iberia Equality Trainings

(Igualdad Plan):

- Training for structural staff (May-June): 170 participants, 100% certified.
- Training for operational staff: 1,734 employees involved in several business units.





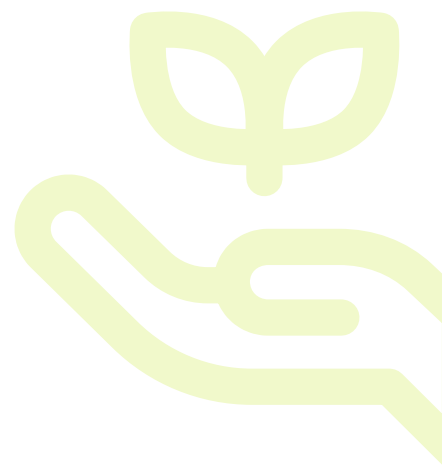
Socially responsible purchasing

The third axis of our policy continued in 2024 with the implementation of a purchasing policy highlighting socially responsible purchasing.

The Group has been working for several years with partners who share our inclusive values such as the APF France handicap association and others, in particular on projects/waste recycling (Elise), and reconditioning/end-of-life management of electronic equipment (Olinn).

To accelerate the use of inclusive suppliers (social and inclusive enterprises in the field of the Social & Solidarity Economy), Onet regularly disseminates important internal communication to promote the government platform "The Inclusion Market".

This sourcing tool makes it possible to know all the suppliers labelled Handicap (EA & ESAT), and labelled Insertion by economic activity (IAE).



OUR COMMITMENT FOR THE PLANET

REDUCE THE IMPACT OF OUR ACTIVITIES AND DEVELOP
SOLUTIONS THAT DIRECTLY CONTRIBUTE TO THE
PRESERVATION OF THE PLANET





4.1 Material issues and sub-issues identified

Reference: Dual Materiality Analysis and ESRS European Sustainability Standards

- ESRS E1.1 / Climate change / Climate Change Adaptation
- ESRS E1.2 / Climate Change / Climate Change Mitigation
- ESRS E2.3 / Pollution /Substances of Concern

The main indicators are detailed in the sub-chapters below. All the available indicators, as well as the 2023 and 2024 results, are in the ESG dashboard in the Annex to this report.

4.2 Environmental policy



OUR AMBITION FOR 2030

Propose solutions to contribute and restore balance within disturbed ecosystems, for all living beings, and ensure a healthy, safe and reliable environment for future generations.



1ST AXIS: Acting on our carbon footprint, to move from reduced consumption to decarbonisation

Onet, thanks to the measurement of its carbon footprint, deploys its Sobriety Plan, articulated on the following axes:

- **Mobility:** reduce the travel of our employees, develop soft mobility and continue the optimization and decarbonization of our vehicle fleet.
- **Building:** reduce our electricity and gas consumption, by raising awareness among employees to improve uses and by deploying energy-efficient solutions in our buildings and at our clients' premises.
- **Digital:** working towards the digital sobriety of employees and favouring less energy-intensive infrastructures.



2ND AXIS: Preserving biodiversity and ecosystems.

In line with our values, we contribute to the preservation of biodiversity and ecosystems through actions on our resources:

- Reduce our waste and plastic pollution at source, so that all our stakeholders improve their practices.
- Valorisation of our waste, through the standardization of waste stream management and the development of Group solutions to facilitate the collection of specific waste.
- Preserve water, reducing our consumption and contributing to the reduction of its pollution.



3RD AXIS: Purchasing with sustainability in mind

Purchasing is an important lever to reduce our impact, so we act to:

- Integrate CSR criteria into our procurement process.
- Define and monitor action plans on our strategic purchasing categories, in partnership with our suppliers,
- Work with our suppliers in accordance with the Group's ethical principles.

Environmental projects are validated at the highest level of Onet's management and are then deployed with dual management; hierarchical on the one hand to accelerate implementation and collaborative on the other, to better unite employees. This management style has been implemented in France since 2015.

In 2024, Onet's international subsidiaries continued the actions of the Group's strategic plan and worked on policies and programmes implementing these orientations in their local context. In particular, this was done with the Planet axis of the roadmap to be able to steer the strategies on these various components.



4.3 Acting to Mitigate Climate Change: Actions and Indicators

4.3.1 MEASURING OUR EMISSIONS AND CARBON TRAJECTORY

Automated measurement of our CO2 emissions is the first essential step in tracking our carbon trajectory, so that we can track the impact of our action plans.

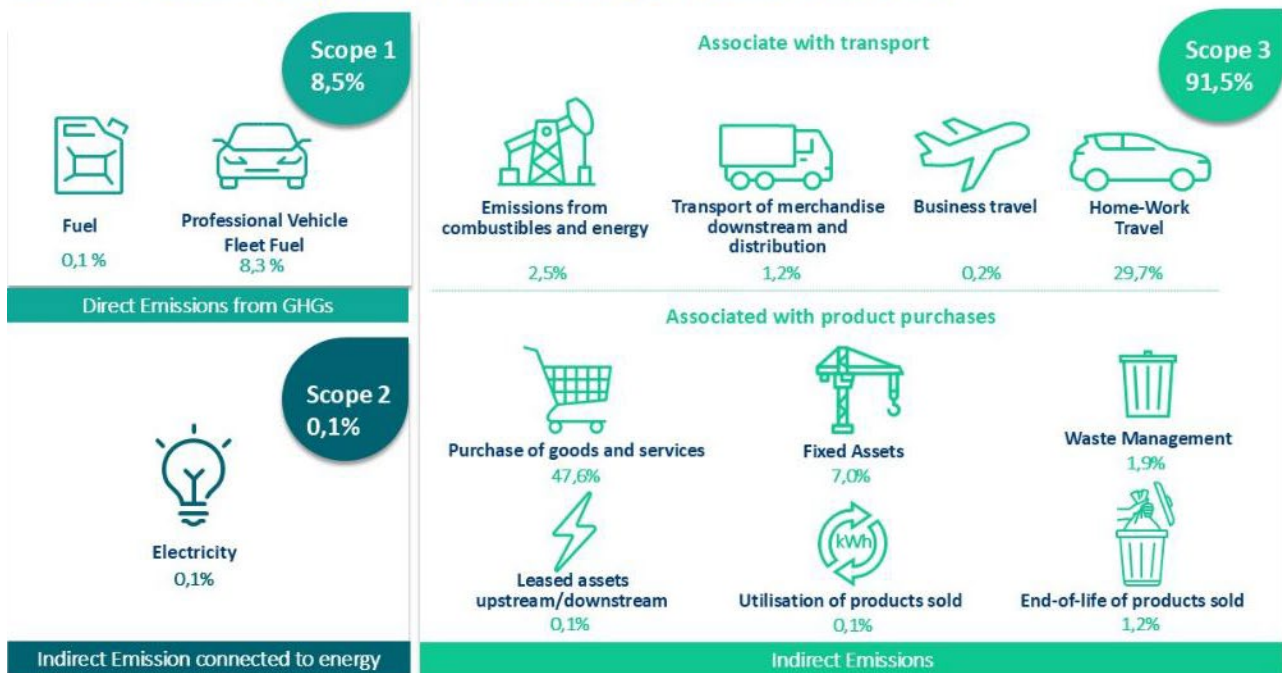
In 2024, for companies based in France, we continued to automate the calculation of our carbon emissions. In particular, this was done with scope 3 procurement, by complying with the international Greenhouse Gas (GHG) Protocol standard. We have also developed a tool to measure the carbon footprint of our services to our clients.

Onet published a full GHG Protocol carbon inventory for the first time this year. The work on methodologies and the implementation of reporting tools, especially on Scope 3 GHG emissions, was conducted only within France to be able to publish reliable figures. We have chosen not to extrapolate Scope 3 GHG emissions for our international subsidiaries until we are able to conduct technical workshops in 2025.

In 2024, the Group's Scope 1+2 GHG emissions amounted to 18,364 tCO₂e.

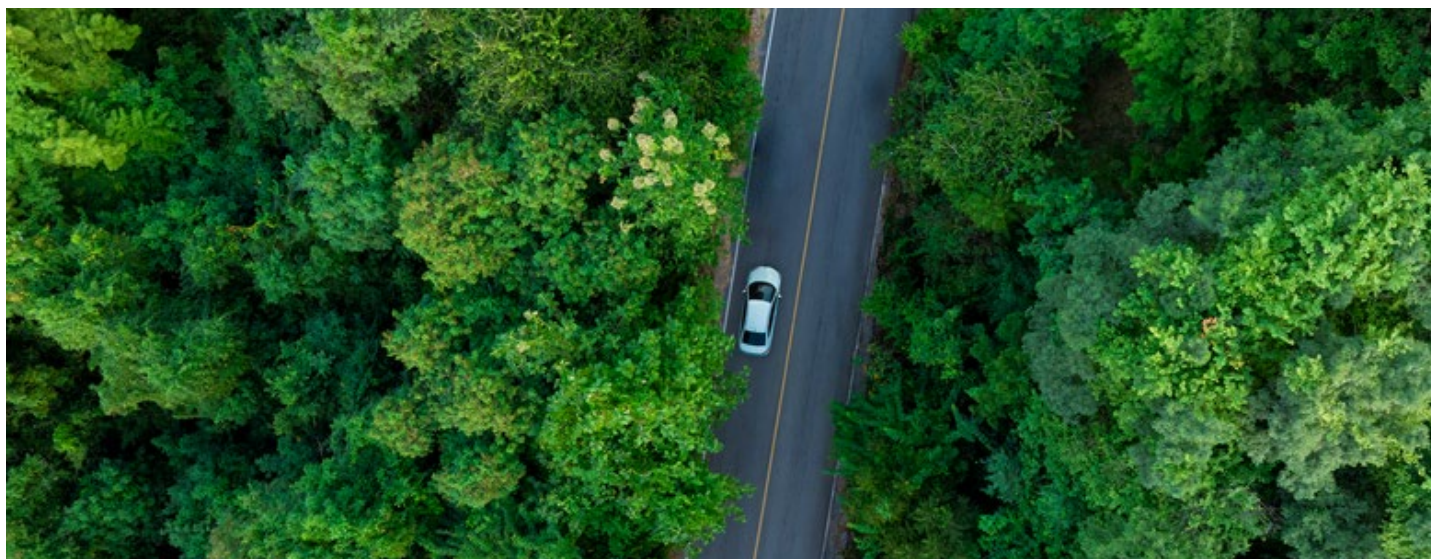
In France, the scope 1+2+3 integral carbon footprint amounts to 147,910 tCO₂e distributed as follows:

Onet's Carbon Footprint in France: 147,910 tonnes of CO₂e



In 2024, we improved our extra-financial climate ratings, with a CDP rating of B.

We have also defined our carbon trajectory to the end of 2030 and reviewed all our calculation methods to be compatible with the SBTi reference system.



4.3.2 REVIEW OF THE 2022-2024 SOBRIETY PLAN FOR FRANCE

Onet launched its Sobriety Plan in June 2023, with the aim to reduce its consumption and related emissions.

The target for reducing electricity, gas and fuel consumption was -10% at the end of 2024 vs 2022.

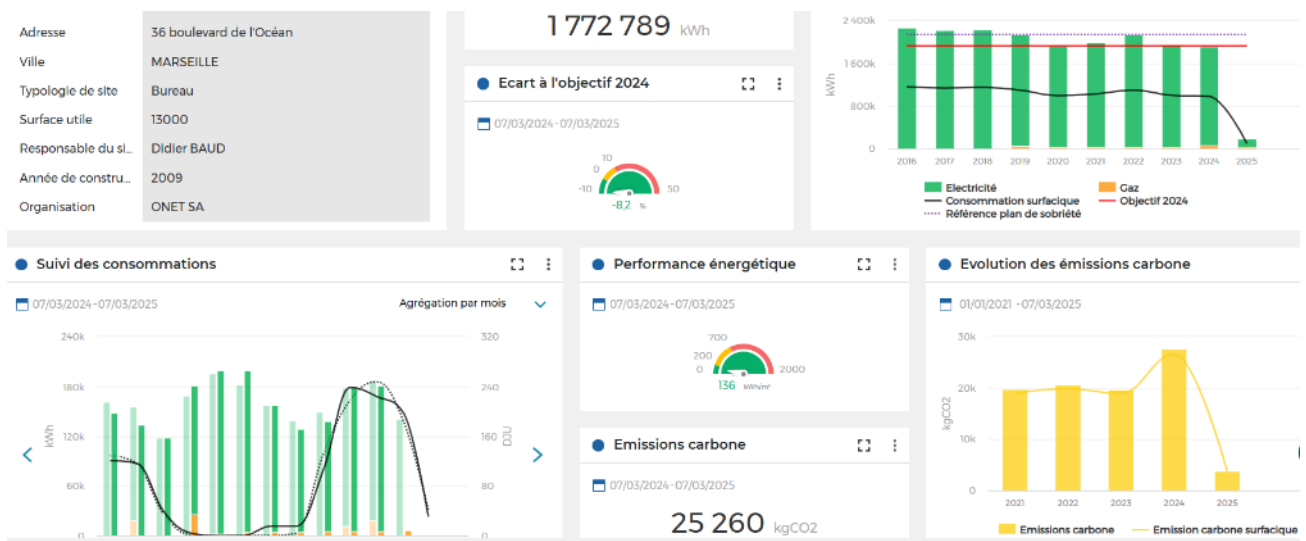
INDICATORS	UNIT	FRANCE	GROUP
		2024	2024
Fuel consumption	Liters	5 196 477	8 002 125
Electricity consumption	MWh	7 941	8 493
Gas consumption	MWh	512	512

Consumption of gas and electricity from buildings

Thanks to the action plan in France, launched in 2022, electricity consumption decreased by 11% and gas by 18% compared to 2022*.

In France, with the support of Sinto—our subsidiary specialising in the energy performance of buildings—we have defined a two-year support plan for branches, complete with collaborative workshops and sharing of best practices. The objective is to prioritize sites of more than 1000m², subject to the Tertiary Eco-Energy System. These sites, which represent 59% of our electricity consumption and 62% of our natural gas consumption, are a real lever for improving our energy footprint. We carried out 6 energy audits and 2 workshops with these branches in 2024.

In 2024, we also installed a real-time energy consumption monitoring tool accessible to all our branches to better manage our consumption.



The consumption related to the charging stations is monitored separately, to better steer the electrification policy of the fleet.

In Spain, 98% of electrical energy comes from renewable sources. As part of the "Oficina Verde" project, the deployment of LED lighting is continuing in the branches, and temperature regulators are raising awareness of air conditioning and heating savings.

*In 2022, electricity consumption in France was 8,896 MWh and gas consumption was 621 MWh



32% of our electricity consumption is of renewable origin at Group level.

Mobility-related fuel consumption

The objective of reducing fuel consumption has not yet been achieved: overall fuel consumption increased in France.

Fuel consumption remained stable while the vehicle fleet increased by 5.6% in 2024 compared to 2022.

As specified in the paragraph "Acting to adapt to climate change/vehicle fleet", electrification has progressed well but is not yet sufficient to significantly reduce consumption because the change of energy is made at the rate of long-term rental renewals (average duration 48 months).

This means that we must also carry out complementary actions to optimise the consumption of our existing combustion vehicles.

Among these actions, eco-driving training, which trains drivers to adapt their behaviour according to the type of vehicle used and the road environment, continues to be provided within the Group. In 2024, nearly 550 drivers were trained.

4.3.3 EMPLOYEE COMMUTING

INDICATORS	UNIT	FRANCE	GROUP
		2024	2024
Employee Commuting	Million Kms	205	/
Business travel (Train – Plane)	Million Kms	6,6	/

More than 90% of our employees work directly with our clients.

In terms of greenhouse gas emissions, the impact of our employees depends on the distance between their home and their workplace and their mode of transport.

A significant part of our employees (in Cleaning) can work staggered and/or discontinuous hours (see chapter "Strengthening the mechanisms for listening to our employees/ Work-life balance").

In addition to the social and societal impact, this organization impinges the use of public transport.

As a result, the promotion of work during the day and/or continuously is an important lever for improving travel-related emissions.

To complete the response to this soft mobility issue, Onet worked on company

agreements, allowing the implementation of sustainable mobility packages. At the end of 2024, the first companies concerned are ONET SA, Assistance Services and Onet Technologies.

The objective is to encourage road sharing, by facilitating more virtuous multimodal travels (e.g., carpooling, use of bicycles), also by relying on our partners Blablacar Daily and Géovelo.

Access to these packages is subject to the obligation to follow eco-mobility training for car-poolers or specific training for users of personal mobility devices (PMD), to combine Safety and Environment.

Regarding business trips, those made by plane decreased by 39% in favour of train trips.

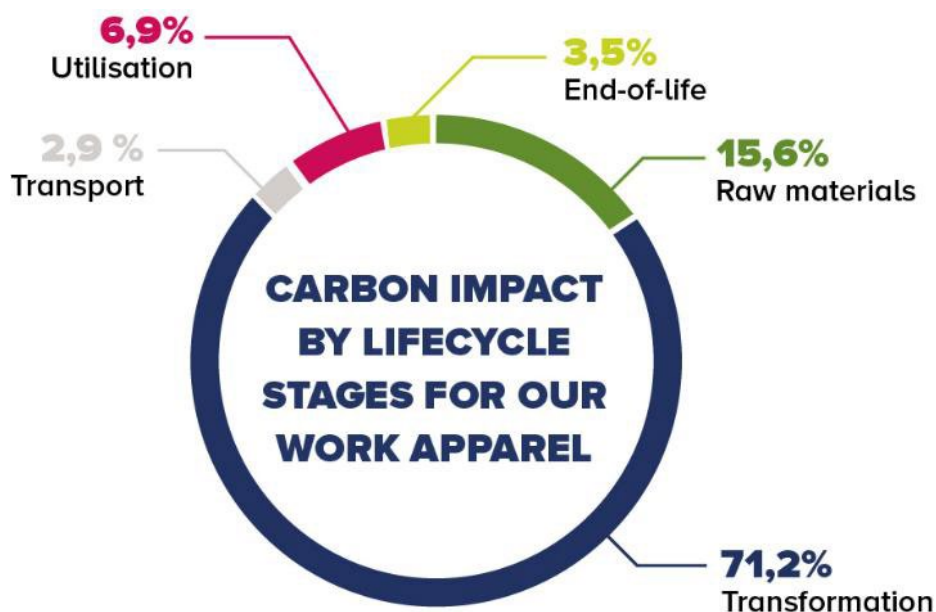
4.3.4 REDUCING OUR CARBON IMPACT BY WORKING ON OUR KEY PROCESSES: THE EXAMPLE OF WORK CLOTHES.



New cleaning outfits were imagined in 2024. This was the result of a participatory approach aligned with the ambitions of the Onet brand, the Group's CSR commitments and the logistical expertise of Prodim (Onet's subsidiary for the distribution of products and equipment dedicated to hygiene and cleaning professionals).

Onet conducted an eco-design process for this collection before it was made, to think about how to recycle our clothes before even producing them.

87% of the carbon footprint of items is linked to the production of the raw material and the processing steps, so to reduce the impact of our purchases, we prioritized the quality and durability of our clothes. We also integrated recycled fabric raw materials, reducing the carbon impact of each item by an average of 11.4%.



4.4 Acting to Adapt to Climate Change: Actions and Indicators

INDICATORS	UNIT	FRANCE	GROUP
		2024	2024
GHG Emissions Scope 1	TeCO2	12 505	18 364
GHG Emissions Scope 2 (Market-based)	TeCO2	65	83
GHG Emissions Scope 3	TeCO2	135 341	/
100% electric vehicles	%	6.6	6.4
Renewed leases with vehicles < 50gCO2e/km	%	20	/
Charging points installed (Onet buildings)	No.	159	180
Charging points installed (employee home)	No.	113	113

4.4.1 ENERGY TRANSITION OF OUR VEHICLE FLEET



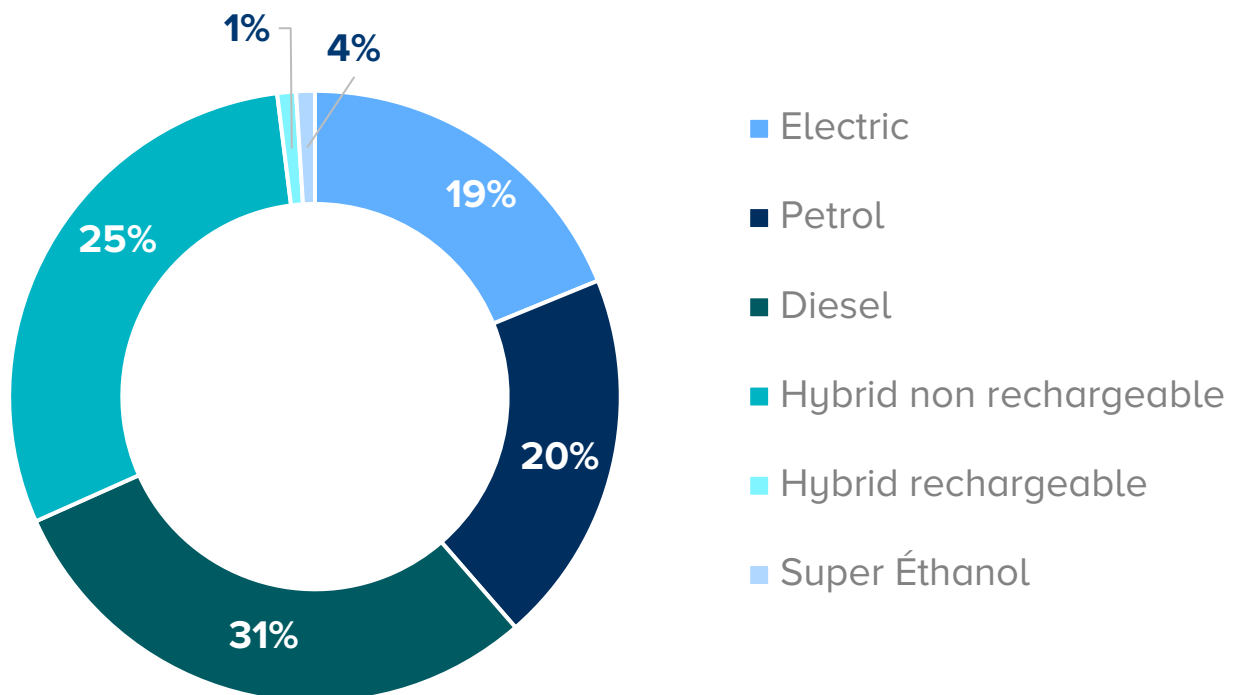
The significant actions carried out in 2024 concerning the vehicle fleet are as follows:

→ Diversification

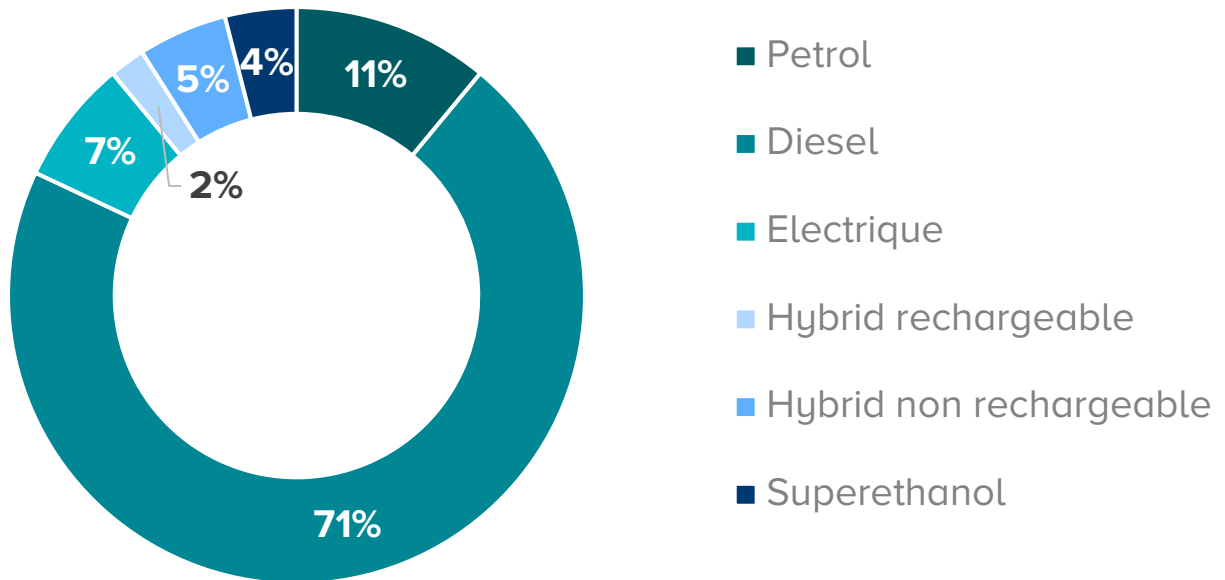
We are continuing to diversify our fleet to evolve towards less emissive vehicles. Gasoline is 12% less emissive than diesel and electric vehicles emit 98.3% less than diesel in terms of their consumption.

This diversification materialised in 2024, with 19% of vehicles transitioned to 100% electric, as well as 20% for petrol vehicles, to significantly reduce the share of diesel.

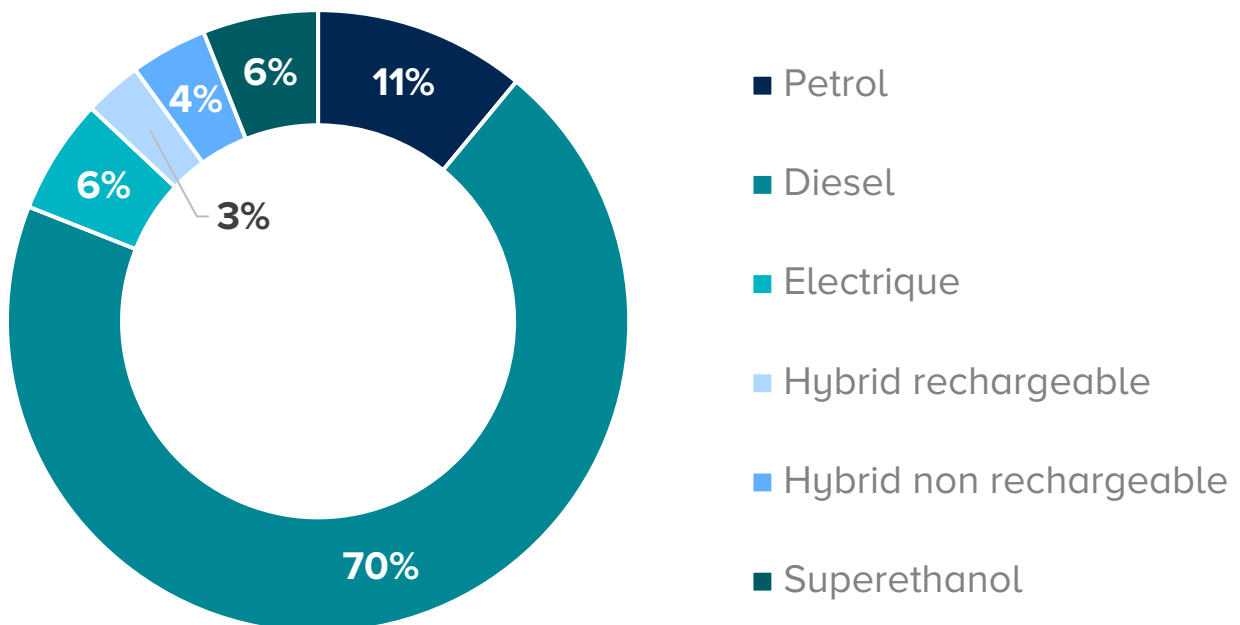
Detail of leased vehicles renewed in 2024 (France)



State of the Fleet in 2024 (France)



State of the Fleet in 2024 (Group)





→ Deployment of charging stations

During 2024, the deployment of charging stations in France intensified to accelerate the transition to 100% electric vehicles. From mid-2022, Onet developed a partnership with the ZE WATT installer for a global solution allowing the installation of terminals in branches but also in the homes of employees meeting the technical criteria. The solution allows national supervision with remote assistance around the clock, as well as the monitoring of all our electricity consumption.

At the end of 2024, more than 250 electric vehicles are in circulation. More than 160 charging points at branches, plus 110 at homes, have been installed (four times more than in 2022).



4.4.2 IMPLEMENTING WATER-SAVING SOLUTIONS AT OUR CLIENT' SITES

In France, as part of our 2022-2024 Sobriety Plan, the objective was to identify the most relevant methods to use for the group's most water-consuming activities.

For 'classic' cleaning services, pre-impregnation techniques were developed during this period. These techniques consist of impregnating a determined number of washcloths with the right amount of water and cleaning products, according to the surface to be treated. This method makes it possible to consume 20 times less water than with the conventional use of two-compartment buckets. This technique has many advantages, including that of better cleaning while reducing the physical efforts of agents.

In the agri-food cleaning sector, cleaning is a crucial step in ensuring food security. However, it can also be very water consuming, reaching 8m³/day/operator in facilities like a slaughterhouse or processing plant.

Faced with this reality, Onet has taken measures to optimise and reduce water consumption in these environments.



The first step is to carry out an inventory to identify the sources of water waste and thus develop appropriate solutions by:

- Reducing the number of cleaning phases,
- Adjusting protocols for more efficient use of chemicals,
- Exploring new technologies such as water electrolysis, the use of ozone gas disinfection and cryogenic cleaning.

In the transport cleaning sector, the Group is involved in both the cleaning of heavy machinery (metro buses, trams and trains) and infrastructure (train stations, metro stations and premises). It is an important sector with specialised teams dedicated to the activity. Their maintenance also requires significant use of water. Techniques such as the use of pressure reducers and no-rinse protocols (flat wash, squeegee, microfiber, etc.) can significantly reduce the amount of water used while ensuring optimal results.

To date, the lack of data from our clients does not allow the quantitative control of the consumption corresponding to our actions.

4.4.3 ADAPTATIONS TO EXTREME WEATHER EVENTS

Onet was confronted this year with the direct consequences of climate change. It came to the aid of its employees who were affected in Brazil and Spain.

In May 2024, heavy rains caused several floods in southern Brazil in the state of Rio Grande do Sul affecting more than 800,000 people, including 37 Onet employees. The Group and its Foundation gave aid to the employees concerned by this ordeal.

In October 2024, Spain was hit by severe flooding, followed by storm DANA in November. Onet also reached out to its most affected employees and contributed with donations to the Red Cross which were distributed to local populations.

4.4.4 CONTRIBUTION TO THE LOW-CARBON STRATEGY IN THE NUCLEAR SECTOR

As part of the "France 2030" plan, Small Modular Reactors (SMR) play a crucial role in France's decarbonisation strategy. These smaller nuclear reactors, offering a capacity of 25-300 MW (compared to 900-1600 MW), are more flexible and resource-efficient than traditional reactors. Their location makes it possible to provide a clean and stable source of energy to remote areas or specific facilities, thus reducing dependence on fossil fuels. In addition, the impact on natural areas and biodiversity is limited, contributing to a more environmentally friendly energy production.

With more than forty years of experience in the nuclear sector and a stable of 400 engineers and specialized technical advisors, Onet Technologies' strategic positioning is clear: support the strongest players, as upstream as possible, while diversifying its positions because not all projects will lead to the industrial stage. By utilising the feedback gained on the operations portfolio, and with an ambitious skills development program, Onet Technologies is able to support projects addressing the entire life cycle of a reactor, from design to deconstruction. Since 2022, the company has been mobilising its skills in the context of four projects initiated in France.

4.4.5 CONTRIBUTION TO THE ENERGY PERFORMANCE OF OUR CLIENTS

Sinteo is both a technical design office and a consulting and engineering company specialising in the environmental performance of buildings.

Whether as contracting authority or contract supervisor, Sinteo provides advice and technical expertise at all stages of the life cycle of a building: in the eco-construction phase (programming, design, construction, site monitoring, renovation, transformation, deconstruction), as well as in the operational phase and in strategic support on ESG issues.

Sinteo has a global and multidisciplinary approach that allows it to support its clients on the themes of the environmental performance of buildings: energy & carbon, economy, technology, comfort, water, material & reuse, and biodiversity.

Examples of solutions offered by Sinteo:

- Technical audits of buildings
- Carbon footprint
- Energy audits
- Energy management
- Acoustic Design Office
- Compliance audits in accordance with the BACS (Building, Automation, & Control System) Decree





4.5 Control of risks of pollution by substances of concern

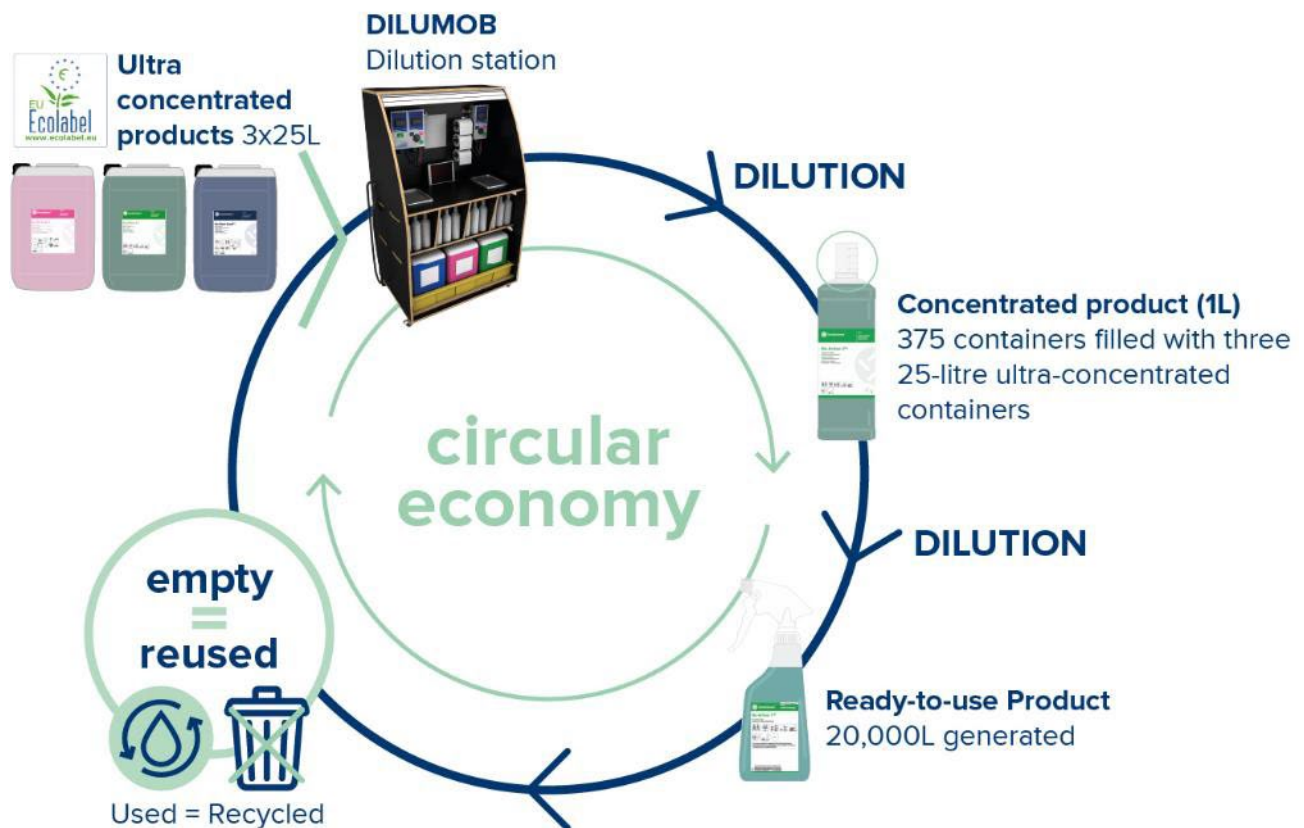
The risks of pollution by substances of concern have been rated material for certain activities of Cleaning and Onet Technologies. Controlling these risks has been reflected in the implementation for several years of a process based on eco-labelled products for cleaning activities and by the control of our Classified installations for the protection of the environment (*translated from 'Installations classées pour la protection de l'environnement' (ICPE)*).

INDICATORS	UNIT	FRANCE	GROUP
		2024	2024
Cleaning products from biotechnology and/or eco-labelled	%	92	/
Number of Classified installations for the protection of the environment	No.	2	2
E-waste collected	Tons	33.2	33.6

4.5.1 OUR RESPONSIBLE CLEANING SOLUTION: BIOGISTIC

Our global ecological cleaning solution, Biogistic, derived from biotechnologies and designed in a circular economy dynamic, has been deployed since 2019.

The strength of our solution is the use of ultra-concentrated products, combined with dilution logistics and reuse of containers. This makes it possible to reduce the pollution of effluents as well as plastic waste. With three 25-litre cans of concentrated products, we can generate 20,000 litres of active solution. Downstream, the empty bottles are recovered to refill them at dedicated dilution stations within branches: [the Dilumob](#).



Biogistic also reduces the impact on the health of our employees and clients, since the products used do not contain any hazardous pictograms. They are non-allergenic and carry the European eco-label.

In France this year, **92%** of our cleaning products used in the tertiary sector are from biotechnologies and/or are eco-labelled.

Internationally, these same products can be deployed according to a specific organisation in each country and therefore counted by client site rather than in quantity used.

This year, **Onet Iberia won the Innovation Award at the 11th edition of Facility Management & Services**, an event bringing together industry leaders to showcase exemplary initiatives and solutions in the industry.





4.5.2 OUR CLASSIFIED INSTALLATIONS FOR THE PROTECTION OF THE ENVIRONMENT

Currently, Onet has two Classified installations for the protection of the environment subject to Declaration or Authorization.

PRODIM: a warehouse located in Vitriolled (13), which since 2022 has been regulated according to the Classified Installations for the Protection of the Environment, under heading 1510 "Storage of combustible materials, products or substances in covered warehouses". This is under the regime of the Declaration with Periodic Inspection (DC).

Major improvements were carried out on the site in 2024 to reinforce its fire protection equipment.

SOGVAL: a warehouse located in Pierre latte (26), also regulated according to the Classified Installations for the Protection of the Environment, sections 176 and 2797 for the storage of radioactive substances, under the Authorization (A).

At the end of 2024, stormwater rehabilitation and network investigation works were launched to reduce our environmental impact.

4.5.3 OUR NATIONAL WASTE COLLECTION SOLUTIONS

Although the issue of waste was not listed as material in our dual materiality analysis, we are committed to improving our e-waste and textiles waste management systems to work towards the circular economy.



Our materials

In France, Olinn—an adapted company employing people in reintegration situations—supports us in the management of the recycling and reuse of our IT and telephone equipment waste.

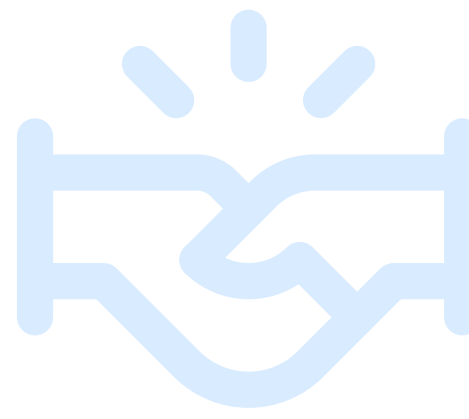
Deployed nationally, this solution allows each region to organise its own material removals. In 2024, 33.2 tonnes of computer equipment were collected for reuse or recycling.

Our electrical and electronic equipment

We have also set up a national partnership with the eco-organisation Ecosystem. This agreement, which covers the collection of waste electrical and electronic equipment (WEEE), contributes to the development of mass waste collection. This solution is a vector of environmental, economic and social performance. In 2024, 31.5 tonnes of WEEE were collected via Ecosystem in France.

Our textile waste

In 2024, we initiated 5 pilot tests to collect and recycle our textile waste, namely our agents' work clothes, as well as consumables for the cleaning trades—scraps, rags, reusable wipes.



OUR COMMITMENTS TO SOCIETY

BUILDING PARTNERSHIPS WITH OUR STAKEHOLDERS
ON SHARED VALUES





5.1 Territorial anchoring and partnerships

Wishing to rely more and more on its ecosystem to create value, Onet works closely with its stakeholders. It is indeed a question of leading a territorial dynamic and contributing directly or indirectly to policies related to the main material issues in terms of social cohesion, diversity, the fight against precariousness and environmental impact.



5.1.1 ACTING FOR INCLUSION AND EQUAL OPPORTUNITIES

Beyond the partnerships signed with the various organisations described in chapter 3.4 concerning inclusion and diversity, Onet continued its partnerships for inclusion.

In France

Nos Quartiers ont du Talent

NQT is an association that promotes the professional integration of young graduates with a baccalaureate +3 or more who reside in priority neighbourhoods. Onet has been a partner of this association since 2014. Every year, "mentor" employees support more and more young people, about 8 out of 10 of whom find a job at the end of the course. In 2024, Onet received the "Nouvel élan" **award** for the engagement of nine new mentors in the Marseille region.

Cap Au Nord Entreprendre

Cap Au Nord Entreprendre is a network that represents and brings together the economic actors of Marseille Nord. Its main purpose is to facilitate links between companies, institutions and organisations to carry out actions with local stakeholders for the development, establishment, and implementation of projects on priorities (human resources, mobility-transport, security, etc.). This network is also a creative force for major economic decision-makers and is proactive in the needs of our territory.

Institut Télémaque

Onet continues to carry out actions through the partnership, signed in 2019, with this institute which offers middle school students in priority education networks—formerly ZEP—to be mentored by employees to build cultural support courses in their free time.



Énergie Jeunes

Since 2020, Onet has been involved with an initiative together with Energie Jeunes. This officially recognised non-profit association, approved by the Ministry of National Education, is dedicated to promoting the academic success of all. Onet employees are thus participating in the deployment of an innovative educational program, "Ma réussite au collège", based on the work of world-renowned neuroscience experts. The partnership also makes it possible to create a link between ONET and its territorial ecosystem. Beyond the sponsorship of skills, it is also in-kind sponsorship, since Onet hosts the regional delegation in the premises of the head office.

In Luxembourg

The partnership signed with the “**Femmes en détresse**” Association continues and is reflected in various actions such as participating in collections for food and basic necessities and hygiene products and promoting professional integration. The goal is to be able to hire the women from the association and provide them with a secure job.



In Spain

The partnership with the **Saint Vincent de Paul** Association continues with all Onet Iberia employees for various endeavours:

Participation in workshop facilitation by contributing their knowledge (CV writing, job interviews, cleaning techniques or basic computer skills).

- Development of a course for our own agents who encounter difficulties in Spanish, IT, administrative procedures, etc.
- The subsidiary Onet Iberia is committed to two associations: AIRES in Madrid, which acts for social, residential, relational and economic inclusion, as well as Red Acoge in Valladolid, which is dedicated to defending the rights of migrants, refugees and people in situations of social exclusion.

In Brazil

Doutores de Alegria

In 2024, Onet strengthened its partnership with the association **Doutores de Alegria**, which provides psychological support for hospitalized children and their families, by actively participating in the renovation of the association's premises, during the Housing Solidarity Day (JSL).

Costurando Sonhos Brasil

This association aims to give women and girls in situations of social vulnerability the opportunity to acquire qualifications and enter the labour market, particularly in the field of fashion. **Favela Fashion** is one of the 2024 projects of this association, whose mission is to train the women of Paraisópolis in Sao Paulo, the second largest favela in Brazil.

5.1.2 ACTING FOR THE PLANET

La Convention des Entreprises pour le Climat (CEC)



This convention was launched in 2021 to involve volunteer companies in ecological transition to align the French business world with the Paris Climate Agreement.

At the end of 2022, Onet joined the CEC Provence Corse, an offshoot of this first convention. It aims to redefine business models and make them compatible with planetary limits and European carbon emission reduction targets. In 2023, the participation of our President, accompanied by members of the management, allowed us to co-construct our 2030 ambition in terms of ecological transition.

The Shift Project

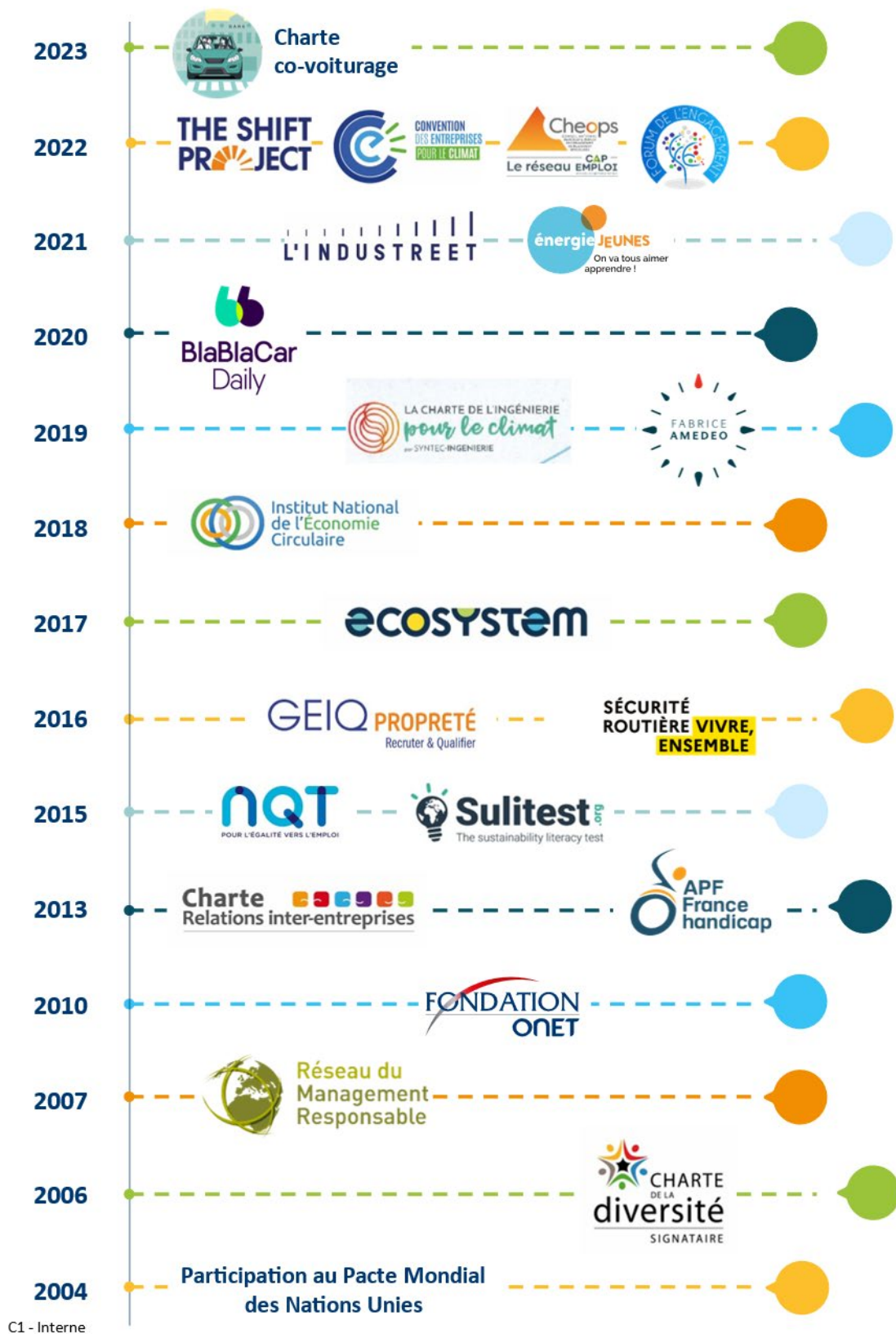


This "think tank", a French association under the 1901 law of general interest, was created in 2010, on the initiative of a group of experts, including Jean-Marc Jancovici, Geneviève Férone-Creuzet and Michel Lepetit. The mission of the Shift Project is to enlighten and influence the debate on the energy transition, guided by the need for scientific rigour.

The goal is to mitigate climate change and reduce the economy's dependence on fossil fuels—particularly oil.

Since September 2022, Onet has been a part of the association, including as a donor, to support their work. Beyond the mission of the Shift Project, this membership also allows us to exchange with stakeholders and organise events (climate frescoes, etc.).

Summary of our commitments to the Company





5.2 Our Corporate Foundation

Created in 2010, our corporate foundation's main objective has been to support action in favour of solidarity and the fight against poor housing and precariousness.

The foundation is chaired by Benjamin Coquet, Member of the Supervisory Board of Onet SA. An activity report is published every year and is available on the Foundation's website.



WORKING FOR A DIFFERENT WORLD

Put the condition of people at the heart of our reflection

To contribute to human development in a healthy and safe environment, our foundation relies on the commitment of the Group's employees and the construction of partnerships with associations. We implement concrete actions for people in precarious situations to improve their housing and give them access to hygiene and food aid.

Support & accompany: our means of action

Over the last 15 years, **some one hundred projects have been carried out** for the poorest demographics with partner associations by organizing Solidarity and Housing Days and collecting essential goods. The foundation is also a founding member of the “**Entreprendre pour toi**” endowment fund. Launched in March 2023, *Entreprendre pour toi* is a collective of mobilised companies with associations in the Aix-Marseille-Provence territory that act against precariousness and poor housing.



Caring for the needs of others every day

The foundation is managed daily by a team of two full-time staff. Together, they set up and coordinate our actions and projects. True interfaces between associations, the needs of the poorest and the Group, they work to find solutions adapted to all.

Each year, our employees meet for Solidarity and Housing Day to improve the living environment of people in precarious situations.

Since 2011, Solidarity and Housing Day has helped 120 reception facilities, thanks to the help of more than 2,500 volunteers (for the last 3 years, the day has also been carried out internationally).

In 2024, 20 projects were carried out by 400 volunteer employees and helped nearly 5,000 people in precarious situations.

For the third year, projects were launched internationally, led by teams from Brazil, Spain, Luxembourg and Morocco.

As part of the collective project *Entreprendre pour toi*, our foundation, alongside regional companies and associations, has continued to support displaced households in Marseille towards sustainable housing with concrete solutions for training, integration, health support, access to housing and mobility.

Ensuring access to hygiene and food aid

Each year, the Foundation partners with food banks, as part of their major collection drives. Deployed nationwide, volunteer employees set up a collection within their work site for donations to their department's food bank or to a partner association tasked with food distribution.

The Foundation also organises a large collection of hygiene products every March, to meet the needs of our partner associations.



Allowing employees to engage with associations in their territory

In October 2024, the group strengthened its social commitments by allowing employees in France to commit two working days a year to missions of general interest. Skills sponsorship is now recognised as an essential link in the solidarity chain of our territories and makes it possible to respond to the needs of associations and the increasingly important demands of employee involvement.

The Foundation is responsible for coordinating this deployment by sourcing the required needs nationally to connect employees with the associative structures of their territory.



APPENDICES



ONET Group ESG Dashboard (by Country)

Social Performance Indicators

Absences of data (greyed and empty boxes) are detailed in the methodology note.

INDICATORS	UNIT	FRANCE		IBERIA		BRAZIL		LUXEMBOURG		GROUP	
		2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
HEADCOUNT AS OF 31/12											
Registered workforce (financial consolidation)	No.	48 190	61 004	8 927	8 538	8 820	7 731	1 012	1 085	67 089	78 481
Registered workforce (ESG scope)	No.	48 022	48 343	7 954	7 468	8 820	7 731	1 012	1 066	65 808	64 608
Male	%	43	43	16	17	42	43	17	17	39	40
Female	%	57	57	84	83	58	57	83	83	61	60
Full Time	%	43	43	25	25	100	100	27	28	48	47
Male	%	69	69	34	38	42	43	46	47	59	60
Female	%	31	31	66	62	58	57	54	53	41	40
Part Time	%	57	57	75	75	/	/	72	72	52	53
Male	%	23	24	10	10	/	/	5	5	20	21
Female	%	77	76	90	90	/	/	95	95	80	79
Permanent Contract (CDI)	%	87	86	86	82	100	100	90	92	88	87
Male	%	42	43	16	17	42	43	16	16	39	40
Female	%	58	57	84	83	58	57	84	84	61	60
Temporary Contract (CDD)	%	13	14	14	18	/	/	10	8	12	13
Male	%	45	43	14	15	/	/	27	27	40	38
Female	%	55	57	86	85	/	/	73	73	60	62
Legal FTE workforce	No.	30 506	30 252	5 460	5 036	8 820	7 731	688	735	45 474	43 754
Male	%	54	55	19	22	42	43	22	22	47	48
Female	%	46	45	81	78	58	57	78	78	53	52
DIVERSITY & INCLUSION											
Share of Women in top management positions	%	57	44	/	/	/	/	/	/	57	44

INDICATORS	UNIT	FRANCE		IBERIA		BRAZIL		LUXEMBOURG		GROUP	
		2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Share of Women Managers	%	28,8	29,0	42,6	45,0	52,6	42,4	60,0	59,4	30,1	31,5
Professional Equality Index	-	88,3	86,8	/	/	/	/	/	/	/	/
Share of Disabled Workers	%	5,8	5,8	7,4	9,6	1,6	1,7	0,3	0,3	5,3	5,6
Male	%	41	40	/	32	/	51	/	0	/	39
Female	%	59	60	/	68	/	49	/	100	/	6
DOETH rate (Mandatory declaration of employment of disabled workers)	%	5,6	/	/	/	/	/	/	/	/	/
Nationalities											
French	%	69	67	/	/	/	/	/	/	/	/
Europeans	%	6	6	/	/	/	/	/	/	/	/
Outside Europe	%	25	26	/	/	/	/	/	/	/	/
Age pyramid											
Under 18	%	0,1	0,1	/	/	/	/	/	/	/	0,1
18-24	%	5	5	/	3	/	5	/	5	/	5
25-29	%	5	6	/	3	/	8	/	7	/	6
30-34	%	8	7	/	4	/	10	/	11	/	7
35-39	%	10	10	/	7	/	12	/	13	/	10
40-44	%	12	12	/	10	/	13	/	14	/	12
45-49	%	14	14	/	14	/	14	/	11	/	14
50-54	%	17	17	/	18	/	13	/	17	/	16
55-59	%	16	16	/	21	/	12	/	12	/	16
60-64	%	10	10	/	17	/	8	/	9	/	11
65 +	%	3	3	/	3	/	4	/	0	/	3
Share of work-study hires	%	0,6	0,9	/	/	/	/	/	/	/	/
HEALTH & SAFETY											
Employees covered by a health and safety management system	%	/	35	/	100	/	100	/	100	/	51
Immediate Fatal Accidents (AT)	No.	4	1	0	0	0	0	0	0	4	1

INDICATORS	UNIT	FRANCE		IBERIA		BRAZIL		LUXEMBOURG		GROUP	
		2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Frequency Rate	Tx	20,7	20,0	18,2	19,9	5,1	6,3	31,0	36,4	16,9	17,0
Severity Rate	Tx	2,27	2,28	1,08 ¹	1,06	0,04	0,03	0,94	1,23	1,58	1,58
Accidents at work (AT) with leave	No.	1 045	1 012	172	199	96	123	33	43	1 346	1 377
Travel Accidents (AJ) with leave	No.	/	435	/	26	/	89	/	17	/	567
Days lost in AT	No.	114 413	115 720	9 788 ¹	10 622	700	654	997	1 447	125 898	128 443
Dedicated Safety Training Hours	No.	105 023	187 046	/	/	/	/	/	/	/	/
Expenditure on safety training	K€	4 397	8 539	/	/	/	/	/	/	/	/
Turnover	%	/	13,6	/	26,3	/	76,5	/	18,3	/	22,9
Medical Absenteeism	%	7,5	7,5	/	/	/	/	/	/	/	/
Occupational diseases	No.	122	114	0	3	0	0	0	0	122	117
SKILLS MANAGEMENT											
Hours of training per employee	Tx	4,7	5,4	4,0	2,7	/	/	/	/	4,6	5,0
Male	Tx	/	9,3	/	7,2	/	/	/	/	/	9,2
Female	Tx	/	2,4	/	1,8	/	/	/	/	/	2,3
Training Hours	No.	227 006 ²	260 934	31 948 ²	20 163	/	/	/	/	258 954 ²	281 097
Share of trained employees	%	22	27	/	31	/	/	/	/	/	28
Employees trained	No.	10 624	13 290	/	2 309	/	/	/	/	/	15 599
Certifying or graduating training courses carried out	No.	/	7312	/	/	/	/	/	/	/	/
Share of workforce devoted to training	%	2,6	2,9	0,3	0,4	/	/	/	/	2,3	2,5

¹ The 2023 data on the number of days lost in AT for Onet Iberia was modified retroactively following an evolution of the reporting tools that only took into account the days worked lost and not the calendar days. This revision also influences the value of the 2023 Severity Rate for Onet Iberia.

² Historically, training hours data was published with a one-year lag (N-1) for BDESE regulatory reporting in France. In 2024, we report the 2023 and 2024 annual data for the first time.

INDICATORS	UNIT	FRANCE		IBERIA		BRAZIL		LUXEMBOURG		GROUP	
		2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
ONET UNIVERSITY											
Onet University Graduates	No.	25	29	/	/	/	/	/	/	/	/
Onet University Certified	No.	35	57	/	/	/	/	/	/	/	/
SOCIAL CLIMATE											
Employer contributions paid in social security	K€	15 594	16 575	/	/	/	/	/	/	/	/
Employees covered by social security	%	/	100	/	100	/	100	/	100	/	100
Employees covered by a Collective Agreement	%	/	99	/	100	/	100	/	97	/	99
Employees covered by a workers' representative	%	/	99	/	76	/	/	/	/	/	96

Environmental Performance Indicators

Absences of data (greyed and empty boxes) are detailed in the methodological note.

INDICATORS	UNIT	FRANCE		IBERIA		BRAZIL		LUXEMBOURG		GROUP	
		2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
CLIMATE CHANGE (SUMMARY)											
GHG emissions Scope 1 + 2 + 3 (Location-based)	TeCO2	149 734	148 159	/	/	/	/	/	/	/	/
GHG emissions Scope 1 + 2 + 3 (Market-based)	TeCO2	149 571	147 910	/	/	/	/	/	/	/	/
GHG Emissions Scope 1	TeCO2	12 873 ³	12 505	5 248	5 402	226	330	100	127	18 447	18 364
GHG emissions Scope 2 - Location-based	TeCO2	278 ⁴	313	62	84	15	17	/	/	355 ⁴	414
GHG emissions Scope 2 - Market-based	TeCO2	115	65	1	2	15	17	/	/	131	83
GHG Emissions Scope 3 (Total)	TeCO2	136 583 ⁵	135 341	/	/	/	/	/	/	/	/
Share of renewable electricity consumption	%	30,4 ⁶	30,3	98,0	97,9	0,0	0,0	/	/	31,8 ⁵	32,4
VEHICLE FLEET											
Share of renewed leases with vehicles <50g CO2e/km	%	14	20	/	/	/	/	/	/	/	/
Share of 100% electric vehicles	%	4,4	6,6	1,6 ⁷	2,3	/	/	10,3	9,1	4,3	6,4
Electrical charging points installed in branches	No.	104	159	8	14	/	/	1	6	113	180
Electrical charging points installed in employee homes	No.	68	113	/	/	/	/	/	/	68	113

³ In early October 2023, the Onet Group sold its subsidiary Entreprise Brunelle. Scope 1 GHG emissions including Brunelle represent 14,222 tCO2e in 2023, in France. The methodology for calculating direct emissions of scope 1 was also modified in 2024 (see the methodology note for more details).

⁴ The 2023 data for scope 2 GHG emissions changed in 2024 following a change in methodology (see the methodology note for more details).

⁵ In early October 2023, the Onet Group sold its subsidiary Entreprise Brunelle. Scope 3 GHG emissions including Brunelle represent 138,476 tCO2e in 2023, in France.

⁶ The 2023 data for the share of renewable electricity consumption for France was modified in 2024 following the collection of the 2023 certificate of renewable electricity consumption from our external data centre provider.

⁷ The 2023 data for the share of 100% electric vehicles for Onet Iberia was modified in 2024 following the recalculation of the vehicle fleet to exclude heavy-duty trucks from the indicator.

INDICATORS	UNIT	FRANCE		IBERIA		BRAZIL		LUXEMBOURG		GROUP	
		2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
ENVIRONMENT											
E-waste collected (WEEE)	Ton	30,4	33,2	/	0,4	/	/	/	0,1	30,4	33,6
Quantity of hazardous waste collected	Ton	273	306	/	/	/	/	/	/	273	306
Rate of cleaning products from biotechnology and/or eco-labelled	%	93,3	92,0	/	/	/	/	/	/	/	/
WATERS											
Water consumption (head offices)	M³	3 130	3 255	194	186	1 615	2 874	/	/	4 939	6 315
INSURANCE											
Amount of guarantees for environmental damage	K€	5 000	5 000	/	/	/	/	/	/	5 000	5 000
Amount of provisions for claims of environmental origin declared over the period	K€	0	0	/	/	/	/	/	/	0	0
Environmental claims during the financial year	No.	0	0	/	/	/	/	/	/	0	0

ONET Group Integral Carbon Assessment (GHG Protocol)

[illegible]

8 In early October 2023, the Onet Group sold its subsidiary Entreprise Brunelle. Scope 1 GHG emissions including Brunelle represent 14,222 tCO₂e in 2022, and 14,436 tCO₂e in 2023, in France.

9 In early October 2023, the Onet Group sold its subsidiary Entreprise Brunelle. Scope 3 GHG emissions including Brunelle represent 138,476 tCO₂e in 2022 and 136,967 tCO₂e in 2023 in France.

INDICATORS	UNIT	FRANCE			IBERIA			BRAZIL			LUXEMBOURG			GROUP		
		2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024
Scope 3.6 - Business Travel	TeCO ₂	513	392	302	/	/	/	/	/	/	/	/	/	/	/	/
Scope 3.7 – Employee Commuting	TeCO ₂	45 678	43 809	43 914	/	/	/	/	/	/	/	/	/	/	/	/
Scope 3.8 - Upstream Leased Assets	TeCO ₂	15	23	27	/	/	/	/	/	/	/	/	/	/	/	/
Scope 3.9 - Downstream Transportation	TeCO ₂	1 674	1 748	1 717	/	/	/	/	/	/	/	/	/	/	/	/
Scope 3.10 - Processing of sold products	TeCO ₂	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/
Scope 3.11 - Use of sold products	TeCO ₂	331	238	162	/	/	/	/	/	/	/	/	/	/	/	/
Scope 3.12 - End of life of sold products	TeCO ₂	2 145	1 933	1 836	/	/	/	/	/	/	/	/	/	/	/	/
Scope 3.13 - Downstream Leased Assets	TeCO ₂	88	86	87	/	/	/	/	/	/	/	/	/	/	/	/
Scope 3.14 - Franchises	TeCO ₂	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/
Scope 3.15 - Investments	TeCO ₂	/	/	/	/	/	/	/	/	/	/	/	/	/	/	/
Share of renewable electricity consumption	%	30,2	30,4	30,3	98,0	98,0	97,9	0,0	0,0	0,0	/	/	/	31,7	31,8	32,4

ONET Group ESG Dashboard (For French Companies with more than 500 registered employees)

Social Performance Indicators

Absences of data (greyed and empty boxes) are detailed in the methodology note.

INDICATORS	UNIT	REINIER COMPANY		ONET SECURITY HUMAN SOLUTIONS		ONET HOME		ONET SERVICES		ONET TECHNOLOGIES IT		ONET TECHNOLOGIES ND		ONET TECHNOLOGIES CN		ONET AIRPORT SERVICES PARIS		ONET LOGISTICS	
		2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
HEADCOUNT AS AT 31/12																			
Registered workforce (ESG scope)	No.	2 570	2 661	5 681	5 504	757	779	32067	32193	1 566	1 571	496	744	682	524	418	644	871	830
Male	%	66	67	86	86	36	37	27	28	72	72	83	81	84	87	98	98	84	83
Female	%	34	33	14	14	64	63	73	72	28	28	17	19	16	13	2	2	16	17
Full Time	%	65	64	89	88	45	44	24	24	99	98	97	96	73	68	100	100	96	96
Male	%	73	74	86	86	26	23	53	53	73	73	85	84	82	83	98	98	84	84
Female	%	27	26	14	14	74	77	47	47	27	27	15	16	18	17	2	2	16	16
Part Time	%	35	36	11	12	55	56	76	76	1	2	3	4	27	32	0	0	4	4
Male	%	51	54	87	86	45	48	19	20	18	22	6	27	91	96	0	100	68	64
Female	%	49	46	13	14	55	52	81	80	82	78	94	73	9	4	0	0	32	36
Permanent Contract	%	83	81	88	91	86	85	86	84	97	98	95	95	94	94	65	65	94	95
Male	%	65	66	87	86	37	39	26	27	73	72	84	81	84	87	99	98	85	84
Female	%	35	34	13	14	63	61	74	73	27	28	16	19	16	13	1	2	15	16
Temporary Contract	%	17	19	12	9	14	15	14	16	3	2	5	5	6	6	35	35	6	5
Male	%	71	72	84	83	33	26	34	33	39	52	65	81	86	83	97	98	65	64
Female	%	29	28	16	17	67	74	66	67	61	48	35	19	14	17	3	2	35	36
Legal FTE workforce	No.	2 216	2135	5062	5078	439	470	16413	16066	1 554	1 628	471	699	616	475	368	482	1029	993
Male	%	68	69	87	86	26	28	35	36	74	72	85	83	84	87	99	98	86	86
Female	%	32	31	13	14	74	72	65	64	26	28	15	17	16	13	1	2	14	14

INDICATORS	UNIT	REINIER COMPANY		ONET SECURITY HUMAN SOLUTIONS		ONET HOME		ONET SERVICES		ONET TECHNOLOGIES IT		ONET TECHNOLOGIES ND		ONET TECHNOLOGIES CN		ONET AIRPORT SERVICES PARIS		ONET LOGISTICS	
		2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
DIVERSITY & INCLUSION																			
Share of Women Managers	%	27,6	24,1	11,4	12,2	57,1	40,0	32,8	31,5	19,4	22,0	23,1	23,6	18,1	15,3	60,0	50,0	35,4	34,8
Professional Equality Index	-	94	94	84	89	88	89	89	89	84	89	80	81	94	92	/	/	85	89
Share of Disabled Workers	%	7,4	6,0	3,8	3,9	6,1	6,3	6,5	6,4	4,0	4,5	2,8	2,2	2,2	2,9	2,2	4,7	5,5	6,9
Male	%	/	61	/	79	/	12	/	31	/	58	/	75	/	73	/	100	/	82
Female	%	/	39	/	21	/	88	/	69	/	42	/	25	/	27	/	0	/	18
DOETH rate	%	7,4	/	3,8	/	5,9	/	6,4	/	4,6	/	3,1	/	2,2	/	2,4	/	6,2	/
Nationalities																			
French	%	62	60	75	76	94	93	64	62	98	97	98	97	95	94	68	70	74	75
Europeans	%	4	4	2	2	2	2	8	8	1	1	1	1	1	1	1	2	4	3
Outside Europe	%	34	36	24	23	4	5	28	30	2	2	1	2	4	5	30	28	22	22
Age pyramid																			
Under 18	%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18-24	%	6	6	5	5	34	35	4	4	8	7	9	9	10	8	6	8	5	5
25-29	%	7	7	6	6	15	14	4	4	13	13	11	12	15	15	4	6	10	8
30-34	%	8	8	8	8	12	11	7	6	13	13	12	12	16	21	6	7	13	13
35-39	%	9	10	11	10	10	11	9	9	16	15	16	18	16	13	8	8	16	14
40-44	%	12	13	13	13	7	7	12	12	14	15	14	14	16	15	15	14	14	15
45-49	%	13	13	15	15	5	6	15	14	12	11	10	11	9	10	18	18	15	14
50-54	%	16	15	17	17	6	6	18	18	11	11	13	12	7	7	21	18	12	13
55-59	%	17	16	13	13	4	5	17	17	10	9	11	10	7	6	16	14	10	12
60-64	%	10	10	8	9	3	3	11	11	3	4	4	3	3	5	5	7	4	5

INDICATORS	UNIT	REINIER COMPANY		ONET SECURITY HUMAN SOLUTIONS		ONET HOME		ONET SERVICES		ONET TECHNOLOGIES IT		ONET TECHNOLOGIES ND		ONET TECHNOLOGIES CN		ONET AIRPORT SERVICES PARIS		ONET LOGISTICS	
		2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
SKILLS MANAGEMENT																			
Hours of training per employee	Tx	3,7	5,2	7,6	10,7	1,5	0,9	1,5	1,5	47,2	51,0	30,0	28,5	22,1	25,6	4,0	3,6	4,2	6,3
Male	Tx	/	5,7	/	10,6	/	1,0	/	2,8	/	54,1	/	31,9	/	26,4	/	3,6	/	6,5
Female	Tx	/	4,1	/	11,2	/	0,8	/	1,0	/	43,1	/	13,9	/	19,8	/	5,2	/	5,4
Training Hours	No.	9 441	13775	43330	58821	1 161	665	47440	48705	73977	80087	14895	21239	15082	13392	1 663	2 337	3 663	5 222
Share of trained employees	%	32	83	42	53	24	28	11	12	94	97	89	89	76	85	44	35	32	37
Number of certifying or graduating training courses carried out	No.	/	1621	/	1 512	/	21	/	1 794	/	582	/	618	/	234	/	32	/	235
Share of payroll devoted to training	%	0,7	0,8	1,0	1,3	0,4	0,2	0,5	0,5	3,6	3,6	4,5	3,9	3,0	3,5	0,5	0,5	0,8	1,1
Number of Onet University graduates	No.	3	0	2	2	0	0	13	12	2	2	0	2	1	1	0	0	3	0
Number of Onet University Certifications	No.	0	1	0	0	0	0	0	18	0	4	0	5	0	3	0	0	0	0

Environmental Performance Indicators

Absences of data (greyed and empty boxes) are detailed in the methodology note.

INDICATORS	UNIT	REINIER COMPANY		ONET SECURITY HUMAN SOLUTIONS		ONET HOME		ONET SERVICES		ONET TECHNOLOGIES IT		ONET TECHNOLOGIES ND		ONET TECHNOLOGIES CN		ONET AIRPORT SERVICES PARIS		ONET LOGISTICS	
		2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
CLIMATE CHANGE																			
GHG emissions Scope 1 + 2 +3 (Location-based)	TeCO2	6 364	5 372	10374	11256	846	919	60138	59703	7 589	7 248	4 925	8 399	12 334	11 575	1790	2474	3476	3 559
GHG emissions Scope 1 + 2 +3 (Market-based)	TeCO2	6 364	5 371	10372	11251	846	919	60091	59631	7 572	7 218	4 896	8 355	12 327	11 565	1790	2474	3476	3 558
GHG Emissions Scope 1	TeCO2	547	563	826	844	52	46	6 000	5 778	654	598	535	521	681	701	36	31	350	353
GHG emissions Scope 2 - Location-based	TeCO2	1	1	4	6	0	0	81	90	29	37	51	55	11	13	0	0	1	1
GHG emissions Scope 2 - Market-based	TeCO2	0	0	1	1	0	0	34	18	12	8	21	11	5	3	0	0	0	1
GHG Emissions Scope 3 (Total)	TeCO2	5 816	4 807	9544	10406	794	873	54058	53835	6 906	6 613	4 339	7 823	11 642	10 861	1754	2442	3125	3205
Share of renewable electricity consumption	%	29,5	27,7	30,1	30,0	/	/	30,0	29,8	29,9	29,8	30,0	29,7	30,0	29,6	/	/	26,7	19,2
VEHICLE FLEET																			
Share of replaced vehicles <50g CO2e/km	%	13	38	8	20	0	0	16	14	6	62	17	55	0	18	100	42	15	18
Share of 100% electric vehicles	%	3	3,6	5	6	4	4	5	7	2	4	1	6	1	1	21	50	6	10

[illegible]

Methodology Note

Background

At European level, Directive 2014/95/EU on Non-Financial Reporting (NFRD), amending Directive 2013/34/EU as regards the disclosure of non-financial and diversity information by certain large companies and groups, was adopted on 22 October 2014. This directive was transposed into French national law in 2017 by Articles L. 225-102-1 and R. 225-104 to R. 225-105-2 of the French Commercial Code. Under this regulation, companies that exceed certain thresholds must prepare, each year, an annual declaration of extra-financial performance (EFPS).

To contribute to the Group's ambition to become an impact company and to illustrate its commitments and achievements in terms of social responsibility, ONET published an annual Responsible Development report on France until 2022.

From the 2023 financial year, the ONET group wanted to change its organisation and governance by simplifying its organisational chart. This resulted in a merger and absorption between Holding Reinier (SAS) and Onet, the parent company Onet SA is now subject to the Non Financial Reporting Directive (NFRD), transposed into french law as the Declaration de Performance Extra-Financière (DPEF), on all its French and foreign subsidiaries integrated into its financial consolidation in accordance with Article L. 233-16.

The 2024 Extra-financial Performance Statement includes the policies, action plans and key performance indicators regarding the priority issues, impacts, risks and opportunities for Onet. Indicators relevant to the management of identified major risks are subject to verification by an independent third-party body.

In Spain, Law 11/2018, of 28 December, also transposes European Directive 2014/95/EU on the dissemination of non-financial information into national law. It should be noted that in the Spanish transcription there are more requirements than those provided for in the European Directive and these differ from the French transcription on certain points. As such, Onet Iberia, also publishes for the 2024 financial year an individual declaration covering the activities of Spanish entities, called Estado de Información No Financiera (EINF), in accordance with national regulations.

Dual materiality analysis

Our analysis of dual materiality mentioned in chapter 2.2.1, took place according to the steps below. Our methodology is described in an internal procedure and is reviewed annually.

1. Selection of relevant issues and sub-issues at the level of the Group's various activities by the Responsible Development Department according to the list in ESRS 1 – Annex A (AR16). Following interviews with business units, support, QSE, and HR contacts, several sub-issues are identified, as well as information on the BUs and/or sectors of activity concerned, and their positioning in the value chain. In a continuous improvement approach, we consider exchanges with our stakeholders throughout the year in the identification of sub-issues that can become material.

2. Formulation of IROs (Impacts, Risks, Opportunities) by the Responsible Development Department and validation of scenarios and assumptions with business, support, QSE, and HR contacts. The approach used in the formulation of IROs is the notion of "maximum credible scenario". The assumptions used in formulating the scenarios are based on credible scientific evidence. For chronic climate risk IROs, we rely on the most pessimistic IPCC projections for global warming (SSP5-8.5; +4°C by 2100). For transition climate risk IROs, we base ourselves on the strictest IPCC projections of societal transition to carbon neutrality by 2050 [SSP1-2.6 (+2°C by 2100) and SSP1-1.9 (+1.5°C by 2100)].

3. Organization of rating workshops for the various IROs by business. In accordance with the expectations of the CSRD, IROs are rated in "gross" analysis, in other words "in the absence of existing or planned actions". Indeed, the logic of this exercise is not to identify corporate risks, but to identify the material challenges to the Group's activities from the point of view of regulatory non-financial reporting obligations (CSRD).

In financial materiality, the rating of risks and opportunities is calculated by multiplying the severity rating by the probability rating.

In terms of impact material:

- The rating of actual negative impacts and potential negative impacts on human rights is calculated by severity (average of the magnitude, extent, and irremediability ratings) multiplied by the maximum probability ("4").
- The rating of potential negative impacts is calculated by severity (average of the magnitude, extent, and irremediability ratings) multiplied by probability.
- The rating of actual positive impacts is calculated by the average of magnitude and extent, multiplied by the maximum probability ("4").
- The rating of potential positive impacts is calculated as the average of the magnitude and extent, multiplied by the probability.

4. Consolidation of the proposed ratings for each business line and identification of the material issues and sub-issues for the Group. We do not consider weighting between the ratings of the different BUs, nor between hierarchical status. In the event that an IRO is

common to several BUs and the quotations are consistent, then the average of the quotations is taken. In the event that an IRO is particularly critical for a BU or a business sector then the highest rating is retained. We consider that if an IRO is material for a BU/activity, then it is material for the Group.

5. Review and validation of results by ESG committee.

ESG Indicators

Indicator	Methodological note
Registered workforce (ESG scope)	Employees enrolled in the workforce on 31/12/N. Each employee counts for 1 regardless of their working time. Employees whose contract ends on 31/12/N are counted as part of the workforce for the financial year.
Legal FTE workforce	The Full Time Equivalent (FTE) workforce is a unit of measurement proportional to the number of hours worked by an employee. The full consideration of full-time permanent contracts is considered, pro rata to the contractual time of part-time permanent contracts, and the average number of employees over the last 12 months pro rata according to the time of presence and working time for fixed-term contracts and increase CTTs. The legal monthly duration of work in each country is considered according to each collective agreement.
Share of Women in Top Management position	Top management is interpreted as being the executive committee of Onet. It is headquartered in France and brings together representatives of the Group's significant operational structures.
Share of Women Managers	Share of female managers out of the total number of managers. The definition of manager varies by country because there are no exact correspondences between subsidiaries. The positions selected in the definition of 'Manager' aim to target the % of women in decision-making positions without necessarily managing a team. In France, employees with a 'Cadre' and 'Cadre Dirigeant' CSP status are considered to be managers.
Professional Equality Index	Indicator specific to French regulations for companies with more than 50 employees, declared to the competent administrative authorities annually in March for the financial year. The calculation is carried out using a simulator-calculator made available online by the Ministry of Labour, Employment and Integration.

Share of Disabled Workers	<p>Number of beneficiaries of the employment obligation of disabled workers present in the year regardless of their working time, and the period of presence in year N, out of the total workforce registered on 31/12. Employees leaving the company during the financial year are counted.</p> <p>The criteria for recognition of the status of disabled worker are set by the competent administrative authorities of each country.</p> <p>In France, employees of the Monegasque company Emone are excluded.</p>
DOETH rate	<p>Employment Obligation Rate for Disabled Workers (DOETH). Indicator specific to French regulations reported to the competent administrative authorities annually in May. We thus report, in the EFPS published in April N+1, the DOETH rate relating to year N-1.</p> <p>Persons with recognition of the status of disabled worker (RQTH) issued by the French administrative authorities, victims of accidents at work or occupational diseases (AT-MP), invalidity pensioners, war maimed and similar, holders of the disability card or the allowance for disabled adults (AAH) are taken into account. In France, the regulatory requirement is 6%.</p> <p>A coefficient is applied according to legal criteria such as age, whether the person comes from a job centre or adapted backgrounds, duration of validity of the recognition of the disability, long-term unemployed, etc.</p>
Share of work-study hires	<p>Share of employees under 26 years of age on a work-study contract (including apprenticeship contracts and professionalisation contracts), present on the workforce during the reporting period on the workforce registered on 31/12.</p> <p>Only employees who are under 26 years of age when they are hired on a work-study basis are taken into account. All employees who held a position on a work-study contract during the reporting period (already in position and new hires) are taken into account, including those whose contract ended during the period.</p> <p>Indicator reported for France only. The concept of alternating work-study does not exist internationally.</p>
Employees covered by a health and safety management system	<p>Registered employees attached to Onet branches with one of the following health and safety certifications obtained, renewed, or valid in 2024 are counted: ISO 45001, Mase, CEFRI, ISAGO.</p>
Immediate Fatal Accidents (AT)	<p>Immediate deaths (implied within 24 hours) occurred during the fiscal year, observed at the place and on the occasion of work, or during the journey from home to work, whatever the cause, or if the death occurs during care by the Emergency Services or the same day of admission for hospitalisation after one of these situations.</p>

Frequency Rate	<p>Ratio between the number of accidents (AT) occurring at the place of work and on the occasion of work, resulting in a work stoppage of at least one day (excluding the day of the accident), multiplied by 1,000,000, over the number of hours worked, during a period of 12 months. Employees who have left the workforce during the calculation period are to be taken into account in the accounting for accidents and days off work.</p> <p>For Onet Iberia, the calculation uses theoretical and not actual working hours. The risk of underestimation is estimated at 2% on the Group data.</p>
Severity Rate	<p>Ratio of the number of days lost by absence from work (AT) following an accident occurring at the place of work and on the occasion of work, resulting in an absence from work of at least one day (excluding the day of the accident), multiplied by 1,000, over the number of hours worked, during a period of 12 months.</p> <p>For Onet Iberia, the calculation uses theoretical and not actual working hours. The risk of underestimation is estimated at 2% on the Group data.</p>
Accidents at work (AT) with stoppage	<p>Number of accidents, excluding commuting accidents, with a work stoppage greater than or equal to 24 hours, occurring in the fiscal year.</p> <p>Work accidents resulting in an absence of at least one day (even if local regulations only require the monitoring of accidents with a stoppage of more than 3 days) and accidents occurring during business trips (mission accidents) are taken into account.</p> <p>Not taken into account are commuting accidents (home-usual place of work), accidents not resulting in any absence (outside the day of the accident), relapses, occupational accidents rejected and classified by the national administration, and immediate fatal accidents.</p>
Number of days lost in AT	<p>Number of days lost from work (AT) following an accident occurring at the place and on the occasion of work. The count of days off starts from the day after the day of the accident at work.</p> <p>Take into account the days off in year N, caused by an accident occurring in a previous year, and the days off accidents disputed by the employer but on which the administrative authority has not decided on the closing date of the report.</p>
Dedicated Safety Training Hours	<p>Hours of training, face-to-face or digital, closed and delivered over the reporting period on the theme of health & safety. It is possible to perform filters on training areas, from a section number.</p> <p>The subsidiaries Onet Brazil and Onet Luxembourg are excluded from the reporting scope in 2023 and 2024 due to the absence of a training monitoring tool.</p>

Employee Turnover	<p>Registered employees who left the workforce during the reporting year for any reason (excluding end of fixed-term contracts, end of apprenticeship period, and transfers) out of the total workforce registered on 01/01/N.</p> <p>For 2024, the first year of reporting on this indicator, the Onet Brazil and Onet Luxembourg entities excluded departures for the following reasons: retirements and deaths. Onet Luxembourg also excludes fixed-term contracts.</p>
Medical Absenteeism	<p>Total hours of absence recorded on the basis of working days during the reporting period reduced to the theoretical (=contractual) working time of the employees.</p> <p>The following reasons for absence are taken into account: Illness, occupational illness, authorized or unauthorized absence, commuting accident, work accident, unpaid leave, therapeutic half-time, and relapse. Employees entering or leaving during the year are to be taken into account in the calculation of the indicator.</p> <p>This indicator is monitored in France only.</p>
Occupational diseases	<p>Diseases whose professional nature has been recognised by the national administration, with regard to the disease codes adopted by the latter in each country, during the reporting period. Occupational diseases on which the administrative authority has not pronounced itself at the closing date of the annual report will not be counted in year N but in the year of the date of their recognition.</p>
Training Hours	<p>All closed training sessions, face-to-face or digital, delivered over the reporting period are taken into account. "Closed" means the training sessions for which ONET has received, from the training organizations, all the documents necessary for the closure of the file. The hours of training carried out by an employee who left during the financial year are taken into account.</p> <p>The subsidiaries Onet Brazil and Onet Luxembourg are excluded from the reporting scope due to the absence of a training monitoring tool for this year.</p>
Number of employees trained	<p>Number of employees who completed training during the financial year out of the total number of employees registered as of 31/12.</p>
Share of workforce devoted to training	<p>Expenditure on training on the total amount of staff costs (=workforce). The amount of staff costs is the sum of salaries and social security contributions paid.</p>
Number of Onet University graduates	<p>Graduates are taken into consideration for closed certifying courses attested by a diploma validated according to the award criteria defined internally. "Closed" means the training sessions for which ONET has received all the documents necessary for the closure of the file.</p> <p>Onet diploma courses include the following courses: PMO-Proximity Manager and MCR-Manage a Responsibility Centre The indicator is monitored in France only, because the program is not developed internationally.</p>

<p>Number of Onet University Certified</p>	<p>Taken into consideration are the closed certifying courses sanctioned by a validated diploma according to the award criteria defined internally. "Closed" means the training sessions for which ONET has received all the documents necessary for the closure of the file.</p> <p>Onet certification courses include the following courses: New Managers (ex. Regional Branches), Commercial Excellence, and Lean Management.</p> <p>The indicator is monitored in France only, because the program is not developed internationally.</p>
<p>GHG emissions Scope 1</p>	<p>CO2e emissions accounted for in accordance with the GHG Protocol method. Scope 1 includes sub-items 1.1 direct emissions from fixed sources (buildings) and 1.2 mobile (vehicle owned, long-term rental, and all other machinery and machines used as part of our services). Sub-items 1.3 direct process emissions, and 1.4 fugitive direct emissions are not applicable to our activities.</p> <p>In 2024, we modified the calculation methodology over previous years to take into account only the 'combustion' part of the emission factors. The Group's carbon balances are centralised in France to ensure uniformity of method. The emission factors used are available on the Carbon Base V23.4 administered by ADEME. To date, France's emission factors are also used for international countries in the absence of specific emission factors by supplier.</p> <p>The indicator excludes gas consumption from Onet Luxembourg buildings because the buildings are exclusively rented, and the owner is not able to provide details of consumption.</p>
<p>GHG emissions Scope 2</p>	<p>CO2e emissions accounted for in accordance with the GHG Protocol method. Scope 2 is reported separately according to the "location-based" and "market-based" methods. Included are the consumption of all our rental or property buildings, electrical charging stations installed in branches and at the homes of our employees, and data centres.</p> <p>In 2024, we modified the calculation methodology from previous years to take into account only the 'combustion' part of the emission factors. The Group's carbon balances are centralised in France to ensure uniformity of method. The emission factors used are available on the Carbon Base V23.4 administered by ADEME.</p> <p>Indirect emissions related to energy consumption other than electricity are excluded from the scope because they are not relevant to the Group's activities. The indicator also excludes electricity consumption of Onet Luxembourg buildings because the buildings are exclusively rented, and the owner is not able to provide details of consumption.</p>

<p>GHG emissions Scope 3</p>	<p>CO₂e emissions accounted for in accordance with the GHG Protocol method. Scope 3 covers all 15 mandatory sub-items. In 2024, only the data from France were recorded. We will expand this scope in 2025.</p> <p>The emission factors used are available on the Carbon Base V23.4 administered by ADEME.</p> <p>The following emission sub-items are excluded because they are not applicable to the Group's activities: 3.4 'Transport of Upstream Goods' (transport emissions are already included in 3.1 'Purchase of goods and services' via the carbon base emission factors); 3.10 'Processing of products sold' (products sold by certain Group companies are intended for direct use and do not require additional processing after sale); 3.14 'Franchises' (this activity is not applicable to the Onet Group's business model); 3.15 'Investments' (this activity is not applicable to the Onet Group's business model).</p>
<p>GHG emissions Scope 3.1 - Purchased Goods and Services</p>	<p>CO₂e emissions corresponding to the manufacture and transport of goods and services purchased during the financial year. Purchases of goods for resale are also recorded.</p> <p>The CO₂ calculation is carried out by multiplying the expenditure in euros per account and analytical sub-account, by emission factors available on the basis of ADEME v23.4.</p> <p>Some analytical accounts are not calculated because they are not applicable to item 3.1 Purchases of goods and services or because they are already calculated in another category of the carbon footprint. For example, fuel-related expenses are already tracked in scope 1 via invoices from rental companies and oil tankers; property rental-related expenses are already tracked in EDF's electricity consumption reporting.</p>
<p>GHG emissions Scope 3.2 – Capital Goods</p>	<p>CO₂e emissions corresponding to capital goods purchased or acquired in the fiscal year. All manufacturing and transport emissions are counted over the year of purchase, in accordance with ADEME's GHG Protocol and BEGES methods.</p> <p>An asset is generally considered to be property with a value of more than €500 per unit, excluding tax.</p>
<p>GHG emissions Scope 3.3 - Emissions related to fuels and energy (not included in scope 1 or 2)</p>	<p>CO₂e emissions corresponding to the 'upstream' parts (extraction, transformation, transport and distribution) of fuels (fuel, natural gas) and electricity consumed in the context of our operations.</p> <p>In 2024, we modified the calculation methodology over the previous years in order to count only the 'combustion' part of the emission factors in scope 1, and the 'upstream' part in scope 3.3. Previously, the entire emission factor was accounted for in scope 1.</p>

<p>GHG emissions Scope 3.5 - Waste management</p>	<p>CO2e emissions corresponding to the treatment of waste from our operations. This item includes emissions from the disposal of our WEEE (e-waste), hazardous waste, non-hazardous waste (NHW) and wastewater. In 2024, textile waste is not yet taken into account.</p> <p>The data comes from the reporting of our waste management suppliers. The CO2 calculation is carried out by multiplying the quantities of waste produced by the emission factors available in the ADEME Carbon Base v23.4.</p> <p>It is possible that there are cases of double counting of waste present in two reports simultaneously (e.g. hazardous waste and WEEE waste). For simplicity, duplicate values are not eliminated.</p>
<p>GHG emissions Scope 3.6 - Business travel</p>	<p>CO2e emissions corresponding to business trips made by plane and train. Reporting is centralised by our travel agency service provider.</p>
<p>GHG Emissions Scope 3.7 - Employee Commuting</p>	<p>CO2e emissions corresponding to the transport of employees between their home and their workplace in a personal car. Excluded are company vehicles already counted in scope 1 via fuel consumption, as well as employees with a public transport reimbursement.</p> <p>The CO2 calculation is carried out by multiplying the distance travelled between the employees' INSEE commune code collected in our HR Access human resources system, and the first and last site addresses of the day collected in the GTA, by an emissions factor available in the Ademe v23.4 database. The 'upstream (fuel)', 'combustion (fuel)', and 'manufacturing' parts of the emission factor are counted.</p>
<p>GHG emissions Scope 3.8 - Upstream leasing assets</p>	<p>CO2e emissions corresponding to the use of cleaning machines in rental and used during services at the client's premises. Issuances are calculated for current leases in the fiscal year in proportion to the number of active months in the year.</p> <p>For each typology of machines, several estimates from commercial services are taken including the average duration of use per day, frequency of use, and the estimated average power. The result of the average number of kWh/year and multiplied by the emission factor ('combustion' share) of the average mix in France.</p> <p>Vehicles in long-term leasing are excluded because they are already counted in scope 1 via fuel consumption. Leased real estate is excluded because it is already included in scope 1 and 2 via gas and electricity consumption respectively.</p>
<p>GHG emissions Scope 3.9 - Downstream transportation</p>	<p>CO2e emissions corresponding to the Group's expenses for the analytical sub-account 'Transport of goods and equipment', from the pooled Group purchasing file. The amount in euros is multiplied by a financial emission factor available on the basis of ADEME v23.4.</p>

GHG emissions Scope 3.11 - Use of sold products	CO2e emissions corresponding to the use of cleaning machines sold by Prodim to third-party clients. The CO2 calculation is carried out by subfamily of machines, by multiplying the quantity delivered by a specific emission factor, estimated by Onet based on several estimates from commercial services including the average duration of use per day, frequency of use, and the estimated average power. The result of the average number of kWh/year and multiplied by the emission factor ('combustion' share) of the average mix in France. We also assume that machines are used for an average of 5 years. The annual power is therefore multiplied by 5 to estimate the consumption over the lifetime of the equipment. Emissions are not amortized, all emissions from the use of machines throughout their life are counted over the year of sale.
GHG emissions Scope 3.12 - End of life of sold products	CO2e emissions corresponding to the disposal and treatment of waste products sold by Prodim to third-party clients. The CO2 calculation is carried out by subfamily of items by multiplying the quantity delivered by an emissions factor made available on the basis of Ademe v23.4. All the issues of this item are counted over the year of sale.
GHG Emissions Scope 3.13 - Downstream Leased Assets	<p>Although Onet does not rent the machines it owns to clients, we consider that our machines are 'made available' to clients during our services on their sites.</p> <p>The CO2 calculation is carried out by multiplying the number of machines owned by an emission factor estimated by Onet based on several estimates for each machine family including the average duration of use per day, frequency of use, and the estimated average power. These assumptions come from assumptions made by commercial cleaning departments. The result of the average number of kWh/year and multiplied by the emission factor ('combustion' share) of the average mix in France.</p>
Share of renewable electricity consumption	<p>Electricity consumption corresponding to contractual subscriptions shall be considered renewable. We sign 'renewable energy option' contracts with certain suppliers promising a quantity of electricity of renewable origin, equivalent to the levels of commitment (in % of electricity consumption) injected into the grid.</p> <p>Energy suppliers make available a balance sheet attesting to the certification of consumption, as well as certificates of guarantee of origin issued by a body designated by the administrative authority for each unit (MWh) produced.</p> <p>The 2023 historical data for the Group has been recalculated to take into account the renewable energy certificate for the external datacentre not accounted for last year.</p>
Share of renewed vehicles <50g CO2e/km	<p>Ratio of the number of vehicles emitting <50gCO2e/km to the total number of vehicles in the fleet (non-truck) as of 31/12. All service and company vehicles are taken into account, whether they are in Long Term Lease or acquired in ownership.</p> <p>The indicator is monitored only in France in accordance with the LOM Law regulations.</p>

Share of 100% electric vehicles	<p>Ratio of the number of 100% electric vehicles to the total number of vehicles in the fleet (excluding trucks) as of 31/12. All service and company vehicles are taken into account, whether they are in Long Term Lease or acquired in ownership. In 2024, we changed the methodology to include vehicles ordered during the fiscal year but awaiting delivery.</p> <p>The indicator is not tracked in Brazil due to the lack of electric mobility infrastructure.</p> <p>The 2023 data has been modified in order to remove the trucks from the calculation mode. These account for 39% of Onet Iberia's fleet in 2023.</p>
Number of electrical charging points installed in branches	<p>Electric charging points installed for charging electric vehicles and plug-in hybrids. A charging point corresponds to the number of recharges available simultaneously. A single terminal will therefore count as one unit, while a double terminal will count as 2 units.</p> <p>Excluded are charging stations installed before our contract with ZeWatt, our national charging station integrator provider since July 2022.</p>
E-waste collected (WEEE)	<p>WEEE: waste electrical and electronic equipment: large household appliances, small household appliances, IT and telecommunications equipment, consumer equipment (radio, TV, etc.), lighting equipment, electrical and electronic tools, toys, leisure and sports equipment, medical devices, control and monitoring instruments, vending machines.</p> <p>Excluded from the scope of reporting are computer equipment recovered by the employee upon leaving the fleet, and WEEE collected outside framework contracts. Some agencies may use other service providers at the margin, however, as these removals are not related to Group projects to recover our WEEE, they are excluded from the scope.</p> <p>It was not possible to report data for Onet Brazil in 2024.</p>
Rate of cleaning products from biotechnology and/or eco-labelled	<p>Rate calculated by reducing the duty-free purchase volume (in €) of these "green" cleaning products to the total purchase volume of cleaning products including all so-called "conventional" chemicals for equivalent use.</p> <p>"Biotechnology" products are products derived from living organisms based on microorganisms and/or fermentative extracts. The "Biogistic" designation includes a range of biotechnology products provided by the supplier Innuscience, as well as Ecolabel and Ecocert products. Turnover corresponds to sales of products invoiced to agencies by PRODIM, and not to purchases of products from suppliers.</p> <p>The indicator covers only cleaning activities in France.</p>
Water consumption (head offices)	<p>Billed water consumption from our head offices in each country.</p> <p>Excluded are water consumption in agencies as well as at client sites due to difficulties in monitoring this indicator at present.</p>

Amount of guarantees for environmental damage	Amount of insurance cover for accidental damage to the environment taken out under the civil liability insurance policy of the ONET Group. The Civil Liability contract covers all accidental environmental damage of the ONET Group in France and internationally.
Amount of provisions for claims of environmental origin declared over the period	Consolidation of the amounts of provisions for environmental claims declared in the year and amounts provisioned for previous years. The amount of environmental provisions communicated is a cumulative amount updated annually.
Number of claims of environmental origin over the financial year	<p>These are the environmental claims for which the company is implicated and declared over the reporting period.</p> <p>Environmental damage is considered to be any damage to the environment, such as the emission, dispersion, discharge or deposition of any solid, liquid or gaseous substance, diffused by the atmosphere, soil or water; the production of odours, noise, vibrations, temperature variations, waves, radiation, radiation exceeding regulatory limits.</p>

CHALLENGES	SUB-ISSUE	THEME	IROs	VALUE CHAIN	ONET BU	LABEL
ESRS E1 Climate	E1.1-Climate Change Adaptation	Societal transition to carbon neutrality	Risk	Authorities	Group	Reinforcement of penalties and regulatory requirements for access to public procurement
			Risk	Clients	Cleaning	Decline in activity related to our clients' transition to carbon neutrality by 2050
			Risk	Authorities	Group	Strengthening environmental regulations related to mobility
			Risk	Own Operations	Group	Increased costs associated with fossil fuel vehicles and fuels
			Positive Impact	Company	Onet Technologies	Sintéo activities considered sustainable in accordance with the EU Green Taxonomy
			Opportunity	Own Operations	Onet Technologies	Business gain for Sintéo related to society's transition to carbon neutrality by 2050
			Opportunity	Own Operations	Onet Technologies	Business gain for OTCN related to the relaunch of the nuclear industry in France
			Positive Impact	Company	Onet Technologies	OTCN activities considered sustainable in line with the EU Green Taxonomy
		Access to natural resources	Risk	Authorities	Cleaning	Complexification of service delivery linked to restrictions in the event of droughts

			Risk	Clients	Cleaning	Complexity of services in certain areas of cleaning linked to client sobriety objectives
		Extreme weather conditions	Risk	Own Operations	Group	Increase in extreme weather events causing temporary stoppages of localized or widespread activities in the territory
			Negative Impact	Own Employees	Cleaning	Degradation of working conditions related to the chronic climate impacts of warmer days
	E1.2-Climate Change Mitigation	Carbon performance	Risk	Clients	Group	Increased client requirements on our climate performance
			Negative Impact	Nature	Group	Contribution of GHG emissions from our vehicle fleet to climate change
			Negative Impact	Nature	Group	Contribution of GHG emissions from our purchases of goods and services to climate change
	ESRS E2 Pollution	Chemicals	Risk	Own Operations	Cleaning Onet Technologies	Uncontrolled pollution events
		Nuclear	Opportunity	Own Operations	Onet Technologies	Business gain for OTND related to the relaunch of the nuclear industry in France
	E2.3 - Substances of Concern					

			Positive Impact	Company	Onet Technologies	Expertise in dismantling nuclear installations, depollution and treatment of associated waste
ESRS G1 Governance	G1.3 Corruption & Bribery	Corruption	Risk	Suppliers	International Group	Activities in countries identified by international bodies as having a high index of corruption
		Corruption	Risk	Clients	International Group	Activities in countries identified by international bodies as having a high index of corruption
ESRS S1 Own Employees	S1.6 - Characteristics of the company's employees	Job security	Positive Impact	Own Employees	Group	Employees mostly on permanent contracts
	S1.8 - Social Dialogue	Social dialogue	Risk	Own Employees	Group	Degradation of services generated by an increase in social movements, strikes and other social tensions
			Positive Impact	Own Employees	Cleaning	Impact of the sector on social dialogue and improving the social climate for our employees
	S1.9 - Diversity	Male/Female Diversity	Negative Impact	Own Employees	Group	Male/Female Diversity in Management Positions
		People removed from employment	Positive Impact	Own Employees	Cleaning Airport Logistics Safety	Employability of persons of foreign nationality, and of persons removed from employment.

	S1.10 - Decent wages	Working Time/Partial Work	Negative Impact	Own Employees	Cleaning Security	The high proportion of part-time contracts can impact salary levels (although the hourly rate is equal to or higher than the legal minimum)
	S1.12 Disabled Workers	Disabled workers	Positive Impact	Own Employees	Cleaning	Employability of people with disabilities
	S1.13 - Training and skills development	Education	Risk	Own Employees	Group	Loss of technical and relational skills of our employees, which hinders the development of current and future activities
			Positive Impact	Own Employees	Group	Onet University
	S1.14 Health and Safety	Occupational Diseases	Risk	Own Employees	Cleaning Technologies Airport Logistics	Cases of occupational diseases reported among our employees
			Negative Impact	Own Employees	Cleaning Technologies Airport Logistics	Exposure of our employees to physical and repetitive tasks leading to risks of Musculoskeletal Disorders
			Positive Impact	Own Employees	Cleaning	Impact of Biogistic on the health of our employees by reducing chemical risks
			Positive Impact	Own Employees	Technologies	OTCN/OTTI expertise in radiation protection & external training
		Psycho-Social Risks	Risk	Own Employees	Group	Reported cases of PSR among our employees

		Accidentology	Risk	Own Employees	Group	Cases of reported workplace accidents among our employees
	S1.15 - Work/ life balance	Discontinuous and/or staggered schedules	Negative Impact	Own Employees	Cleaning Technologies Airport Logistics	Split and staggered schedules
	S1.17 Violation of Human Rights	Combating violence and harassment in the workplace	Negative Impact	Own Employees	Cleaning Security	Exposure of employees to situations conducive to harassment in the workplace
ESRS S4 Consumers and/or End Users	S4 - Health & safety of consumers and/or end-users	Health & safety of consumers and/or end-users	Positive Impact	Consumers and end-users	Cleaning Security	Our mission is to support our clients in increasingly healthy, safe and reliable environments.

Extra-Financial Performance Statement Correlation Table

This table shows the location of the information required by the NFRD regulatory obligations, transposed in french law as DPEF (Declaration de Performance Extra-Financière, within this publication. With regard to the activities of the Onet Group, the materiality of the mandatory themes is considered as follows.

REGULATORY OBLIGATIONS	EFPS MATCH
Climate Change	Our Commitments to the Planet 4.3 Acting to Mitigate Climate Change: Actions and Indicators 4.4 Acting to Adapt to Climate Change: Actions and Indicators
Circular economy	Our Commitments to the Planet 4.5 Controlling pollution risks 4.5.3 Our national waste collection solutions
Societal commitments to sustainable development	Our Commitments to the Company 5.1 Territorial anchoring and partnerships 5.1.1 Acting for inclusion and equal opportunities 5.1.2 Acting for the Planet 5.2 Our Corporate Foundation
Collective agreements Diversity & Inclusion Measures taken in favour of persons with disabilities	Our Commitments to People 3.3 Strengthen our systems to listen to our employees 3.4 Strengthen our actions on all audiences to develop inclusion
Promotion of the practice of physical and sporting activities	Within the Onet Group, we have always been aware of the power of sport as a catalyst for shared values and exceptional synergies for both our employees and our clients. Onet is committed to actively supporting major sporting events and elite athletes. In 2024, we sponsored many athletes from Olympic and Paralympic disciplines. Onet launches its first sports scholarship to support and encourage sports projects within our teams (View these inspiring courses that embody the Group's values here: www.groupeonet.com/onet-et-le-sport/).

	<p>We also work closely with sporting event organisers to ensure that everything runs safely and to the highest quality standards. This includes sports infrastructure maintenance, participant and spectator safety, waste management, and much more.</p> <p>Onet is the partner of choice for major sporting events, such as the Open13 Provence, the Mutua Madrid, the Rolex Monte Carlo Masters, the matches of Olympique de Marseille, Olympique Lyonnais, Racing Club de Toulon or USL Dunkirk, or the Sails GP, and Marseille Cassis ...</p>
<p>Combating food waste and food insecurity</p> <p>Responsible, fair and sustainable food</p> <p>Respect for animal welfare</p>	<p>These themes were not considered relevant with regard to the Group's activities, which are not directly or indirectly associated with these corporate issues. However, Onet may take action on certain sites.</p>
<p>Promoting the Nation-army bond and supporting engagement on reserves</p>	<p>These themes were not considered relevant in view of the Group's activities not being directly or indirectly associated with these corporate issues. However, Onet may take action on certain sites.</p>

Scope of reporting

The Onet group is present in **8** countries with **80,000** employees and a consolidated turnover of **2.35** billion euros as of December 31, 2024.

The headcount data are based on the scope of financial consolidation, which includes all the subsidiaries of the Onet group, as of 31 December of the reporting year.

The ESG indicators are based on a reduced scope which is based on the financial consolidation scope and from which exclusions have been made on the basis of:

- Integration with HRIS tools: only French companies integrated with HR information systems (HR-Access) are considered
- From the company workforce: only companies with 50 or more employees are considered;
- The corporate purpose: companies whose sole purpose is the acquisition of a shareholding or the holding of real estate;
- Ongoing operations: When acquiring companies during the financial year, their integration into the ESG reporting scope is only carried out after a full year of activity from 01/01/N to 31/12/N.

When companies are sold during the financial year, the data available for the reporting year are included in the consolidation for the same financial year.

The subsidiaries included in the scope of ESG reporting are therefore the French companies integrated into the HRIS, Spain, Brazil and Luxembourg. Subsidiaries excluded from the scope of ESG reporting are French companies not integrated into the HRIS, companies acquired in 2024, Japan, Morocco, the United States and Canada.

For the latter, we consider that the cost of obtaining environmental, social and societal data is disproportionate to the share of turnover they represent.

The coverage rate of the reporting scope for the year 2024 is as a result of:

- 85% of the sum of the turnover of the subsidiaries of the Onet group
- 82% of the Group's total workforce.

These rates are lower than those of 2023 (98% of the registered workforce, and 98% of the adjusted turnover) due to significant acquisitions that will only integrate the ESG scope after a full year of operation, in accordance with the rules mentioned above.

Methodological details

This report is part of a continuous improvement process over several years to structure and strengthen the internal reporting process covering the collection, consolidation and control of indicators.

Environmental, social and societal indicators may have methodological limitations due to:

- National/international legislation and local specificities;
- The difficulty of collecting information without computer tools for certain data and therefore the manual entry of information: their certainties depend on the quality of the feedback provided by the teams;
- The availability of certain data within a limited scope.

Social Indicators

Unless specifically mentioned, the scope of the social indicators excludes trainees, temporary workers, and employees with a suspended contract.

Some indicators are published on a reduced scope due to several reasons, including the French regulatory specificity, the ESRS requirements for the new mandatory CSRD indicators, the absence of defined concepts in one or more of the countries, or the lack of resources to report reliable data in 2024. These indicators are summarized below:

Relevant indicators only at Group consolidated level:

- The share of Women in Top Management position (refers to the Executive Committee (COMEX) which oversees all of the Group's activities)

Relevant indicators only at the French level:

- Professional equality index (French regulatory specificity)
- DOETH rate (Mandatory Declaration of Employment of Disabled Workers) (French regulatory specificity)
 - This rate is calculated according to criteria and coefficients specific to French legislation. In order to harmonise a method within the Group, we separately monitor the Disabled Workers Rate (DWR), which records the number of DWRs present in the year on the headcount recorded on 31/12/N.
- Nationalities (indicator not monitored internationally)
- Share of work-study hires (no notion of alternating work-study in our international locations)
- Number of Onet University graduates (program not developed internationally)
- Number of Onet Affiliate University Certified (non-internationally Developed Program)
- Number of certifying or graduating training courses carried out (program not developed internationally)

- Indicators covering a reduced scope in accordance with the CSRD:
- Employees covered by an employee representative cover only France and Onet Iberia, i.e. 86% of the ESG workforce, due to ESRS requirements to target only EEA countries in which the company has significant work, defined as at least 50 employees and representing at least 10% of its total number of employees.

Indicator covering a reduced scope due to lack of resources in 2024:

- The training indicators listed below cover only France and Onet Iberia, i.e. 86% of the ESG workforce, due to the lack of monitoring tools dedicated to training in Brazil and Luxembourg:
 - Hours of training per registered employee (M/F)
 - Training Hours (M/F)
 - Share of trained employees
 - Employees trained
 - Share of workforce devoted to training
- The training indicators listed below cover only France, i.e. 75% of the ESG workforce, due to the absence of data in 2024:
 - Dedicated Safety Training Hours
 - Expenditure on safety training
- Employer contributions paid in social protection (the indicator covers France only, i.e. 75% of the workforce, and does not take into account Onet Iberia, Onet Luxembourg, and Onet Brasil in 2024 in order to harmonise our monitoring methods to make a consolidated group figure more reliable.

Environmental Indicators:

Some indicators are published on a reduced scope due to several reasons, including the French regulatory specificity, the absence of defined concepts in one or more of the countries, and the lack of resources to report reliable data in 2024. These indicators are summarized below:

Relevant indicators only at Group level:

- Amount of guarantees for environmental damage
- Amount of provisions for claims of environmental origin declared over the period
- Number of claims of environmental origin over the financial year

Relevant indicators only in France:

- Share of renewed leases with vehicles <50g CO₂e/km (the indicator covers France only, i.e. 97% of vehicles renewed in 2024, due to national regulations (LOM law))
- Rate of cleaning products from biotechnologies and/or eco-labelled (the indicator covers 84% of the adjusted turnover of the Group's cleaning activities and only takes into account France. We need to harmonise our monitoring methods to make the group consolidated figure more reliable)

Note: “Biogistic” is a global responsible cleaning solution that combines integrated logistics from ordering to on-site product use. The cleaning products used are from biotechnology, provided by the supplier Innuscience, as well as Ecolabel and Ecocert products. This indicator covers the cleaning activity in France with the exception of a few single-client industrial or single activity non-tertiary agencies. This solution deployed since 2018 in France is the standard solution now used in the tertiary sector by our operators. This year again, we are continuing our progress in its deployment. The indicator of "Rate of cleaning products derived from biotechnologies and/or eco-labelled" is specific to France because of the differences in monitoring methodology between France and the international community.

Indicator covering the Group scope, excluding Brazil:

- Share of 100% electric vehicles (the indicator does not take into account Onet Brasil, so 97% of the Group's vehicle fleet (excluding trucks), due to the lack of electric mobility infrastructure in Brazil)
- Number of electric charging points (the indicator does not take into account Onet Brasil due to the lack of electric mobility infrastructure in Brazil)

Indicator covering a reduced scope due to lack of resources in 2024:

- GHG emissions Scope 2 (the indicator covers 98.2% of the corrected Group turnover (ESG scope) and does not take into account the electricity consumption of buildings in Luxembourg because the energy contracts of our buildings are carried by the lessor who has not communicated the details of our consumption in kWh)
- GHG emissions Scope 3 (the indicator covers all the items relevant to our Group activities only on a French scope, i.e. 85% of the corrected Group turnover (ESG scope). We will expand the scope of our Scope 3 GHG emissions internationally in 2025.

Note: Onet is publishing a full GHG Protocol carbon inventory for the first time this year. The work on methodologies and the implementation of reporting tools, especially on Scope 3 GHG emissions, was managed only in France, in order to be able to publish reliable figures. We have chosen not to extrapolate Scope 3 GHG emissions for our international subsidiaries until we are able to conduct technical workshops in 2025.

- Quantity of recovered waste (WEEE) (the indicator does not take into account Onet Brasil, so 95% of corrected Group turnover (ESG scope), due to the lack of data in 2024.
- Water consumption (the indicator does not take into account Luxembourg, therefore 98.2% of the corrected Group turnover (ESG scope), because the water contracts of the Onet Luxembourg Headquarters of our buildings are carried by the lessor who has not communicated the details of our consumption in m3).

Methods of collection and consolidation

The KPIs associated with the major risks identified are presented in each section of the EFPS. The complete list of indicators monitored as part of the Responsible Development policy is presented in the appendix of the Statement of Extra-Financial Performance "Group ESG Dashboard" by country and for the 7 French companies with a registered workforce of more than 500 employees.

The collection of consolidated information to produce this ESG dashboard and produce the EFPS is based on an internal Excel spreadsheet. Different types of information are consolidated in these files:

- Integration of data from centralised French software packages (HRIS, etc.)
- Integration of data from Excel files, consolidated by the International Division
- Integration of external data (suppliers, partners)

Controls

Consistency and variation checks are carried out at the various stages of the process (by business experts, data experts, the Group Responsible Development Department).

These checks aim to detect and explain any suspicious information with regard to the definition of the indicator, the history of the data or the general knowledge of the group and the entities.

The data, like the whole of this Statement of Extra Financial Performance, are subject to an annual audit by an independent third-party body.

Periodic review and updating

A reporting procedure and the associated "indicator" sheets specify the ESG reporting process and the management mode of the indicators. These documents are reviewed annually in order to make any necessary updates. These documents are also audited by the Independent Third-Party Organisation, as are the data associated with the audited indicators.

Some data calculated for previous years may exceptionally be different from those communicated in our 2024 Statement of Extra Financial Performance, in particular when adjustments or calculations have been detected.

If changes in methods were made between 2023 and 2024, this is mentioned in the footnote for the indicator concerned.

Major changes in 2024

- Acquisition of ISS France and SDMS

Contributors

Onet's Responsible Development Department thanks all those who participated in the development of the 2024 edition of its Extra-Financial Performance Statement:

- All internal contributors, located in France and abroad, for their involvement in the process of gathering information about their actions and performance indicators.
- External stakeholders in particular our suppliers and partners who contributed to the collection of external data.



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Onet SA

**Report of one of the Statutory Auditors, appointed as independent third party,
on the verification of the consolidated non-financial statement**

Year ended December 31st 2024

Onet SA

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KPMG S.A., a French audit and accounting limited liability company registered with the Paris Association of Chartered Accountants under n°14-30080101 and a member of the Regional Association of statutory auditors of Versailles and Centre.

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Report of one of the Statutory Auditors, appointed as independent third party, on the verification of the consolidated non-financial statement

This is a free English translation of the Statutory Auditor's report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

Year ended December 31st 2024

To the General Management,

In our capacity as Statutory Auditor of your company (hereinafter the "Entity") appointed as independent third party, and accredited by the Cofrac (*Accréditation Cofrac Validation /Vérification*, n°3-1884 rév2, scope available at www.cofrac.fr), we have undertaken a limited assurance engagement on the historical information (observed or extrapolated) in the consolidated non-financial statement, prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), for the year ended December 31st, 2024 (hereinafter, the "Information" and the "Statement" respectively), presented in the Group's management report pursuant to the legal and regulatory provisions of Articles L. 225 102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*code de commerce*).

Conclusion

Based on the procedures we performed as described under the "Nature and scope of procedures" paragraph and the evidence we obtained, nothing has come to our attention that causes us to believe that the consolidated non-financial statement is not prepared in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Preparation of the non-financial performance statement

The absence of a commonly used generally accepted reporting framework or of a significant body of established practices on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.



Consequently, the Information needs to be read and understood together with the Guidelines, summarized in the Statement and available on the Entity's website or on request from its headquarters.

Inherent limitations in preparing the Information

The Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation and presented in the Statement.

Responsibility of the entity

Management of the entity is responsible for:

- selecting or establishing suitable criteria for preparing the Information,
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators,
- preparing the Statement by applying the entity's "Guidelines" as referred above, and
- designing, implementing, and maintaining internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by the Board of Directors.

Responsibility of the Statutory Auditor, appointed as independent third party

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- The compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code,
- The fairness of the historical information (observed or extrapolated) provided pursuant to part 3 of sections I and II of Article R. 225-105 of the French Commercial Code, i.e., the outcomes of policies, including key performance indicators, and measures relating to the main risks.

As we are engaged to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

It is not our responsibility to report on:

- the entity's compliance with other applicable legal and regulatory provisions (particularly with the French Duty of care law),
- the compliance of products and services with applicable regulations.

Onet SA

Report of one of the Statutory Auditors, appointed as independent third party, on the verification of the consolidated non-financial statement

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Applicable regulatory provisions and professional guidance

We performed the work described below in accordance with Articles A. 225-1 *et seq.* of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) applicable to such engagements, in particular the professional guidance issued by the *Compagnie Nationale des Commissaires aux Comptes*, "*Intervention du commissaire aux comptes - Intervention de l'OTI - Déclaration de performance extra-financière*"¹, supplemented, where applicable, with our own procedures, acting as the verification program, and with the international standard ISAE 3000 (revised)².

Independence and quality control

Our independence is defined by the provisions of Article L. 821-28 of the French Commercial Code and the French Code of Ethics for Statutory Auditors (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement.

Means and resources

Our work engaged the skills of six people between February 2025 and April 2025 and took a total of 7 weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted some 10 interviews with the people responsible for preparing the Statement.

Nature and scope of procedures

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Information:

- We obtained an understanding of all the consolidated entities' activities, and the description of the main related risks,
- We assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices within the sector,
- We verified that the Statement includes each category of social and environmental information set out in article L. 225-102-1 III of the French Commercial Code, and includes, where applicable, an explanation for the absence of the information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code,

¹ [Avis Technique - Intervention du CAC - Intervention de l'OTI - Déclaration de performance extra-financière – Actualisation décembre 2024](#)

² ISAE 3000 (Revised) - *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*

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- We verified that the Statement provides the information required under article R. 225-105 II of the French Commercial Code, where relevant with respect to the main risks,
- We verified that the Statement presents the business model and a description of main risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with its business relationships, products or services, as well as policies, measures and the outcomes thereof, including key performance indicators related to the main risks,
- We verified that the Statement includes a clear and motivated explanation of the reasons for the absence of policies implemented considering one or more of these risks required under Article R.225-105 I of the French Commercial Code,
- We referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the main risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the main risks and the policies presented,
 - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in the Appendices. Concerning certain risks (Social Dialogue, Corruption and bribery, Measures to prevent violence and harassment at work, Living wages), our work was carried out on the consolidating entity, for the other risks, our work was carried out on the consolidating entity and on a selection of entities³,
- We verified that the Statement covers the consolidated scope, i.e. all the entities within the consolidation scope in accordance with Article L. 233-16 of the French Commercial Code within the limitations set out in the Statement,
- We obtained an understanding of internal control and risk management procedures the entity implemented, and assessed the data collection process aimed at ensuring the completeness and fairness of the Information,
- For the key performance indicators and other quantitative outcomes that we considered to be the most important, presented in the Appendices, we implemented:
 - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,
 - tests of details, using sampling techniques, in order to verify the proper application of definitions and procedures and reconcile the data with supporting documents. This work was carried out on a selection of contributing entities and covers between 82% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests,
- We assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities' activities.

³ Onet France, Onet Spain



The procedures performed in a limited assurance review are less in extent than for a reasonable assurance opinion in accordance with the professional guidance of the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*), a higher level of assurance would have required us to carry out more extensive procedures.

Marseille, July 25th, 2025

KPMG S.A.

Cécile Bourguignon
Partner

Fanny Houlliot
ESG Expert

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Appendix

Qualitative information (actions and results) considered most important

Procedures for the collection and processing of professional whistleblowing alerts

Social assistance measures

Measures to improve the working conditions of part-time employees

Measures for the prevention of psychosocial risks

Key performance indicators and other quantitative results considered most important

Headcount as at 31/12 (Male/Female & Full-time/Part-time)

Share of Women managers

Turnover rate

Share of disabled workers

Hours of training per employee

Frequency rate

Severity rate

Immediate fatal accidents (AT)

GHG Emissions Scope 1

GHG Emissions Scope 2

GHG Emissions Scope 3

Share of renewable electricity consumption

Share of 100% electric vehicles

Rate of cleaning products from biotechnology and/or eco-labeled

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