



# NON-FINANCIAL PERFORMANCE REPORT 2025

ONET SA FISCAL YEAR 2025

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

# INTRODUCTION

Onet, a services and engineering group, has been a committed player in the field of social responsibility for over 20 years. It voluntarily published an annual Responsible Development Report until 2022 to communicate its CSR approach.

In 2023, the Chair of the Executive Board, Émilie de Lombarès, reaffirmed the ambition to become an impact-driven company, thereby structuring the Group's strategy around commitments accompanied by a three-year roadmap.

That same year, the Onet Group's holding company became a public limited company.

In terms of reporting, this resulted in the publication of Onet SA's Non-Financial Performance Statement (DPEF) for the 2023 and 2024 fiscal years, verified by an Independent Third-Party Organization (ITPO) since the 2023 fiscal year.

For the 2025 fiscal year, the Onet Group's non-financial report will no longer fall under the regulatory framework of the Non-Financial Performance Statement (DPEF). The Group will be subject to the CSRD starting in the 2027 fiscal year.

During this transitional period, Onet has chosen to continue its ESG reporting on a voluntary basis in order to maintain continuity in terms of non-financial transparency and to prepare for alignment with future requirements. An ITPO has once again been appointed to conduct a limited assurance engagement on a selection of ESG indicators from the Group's voluntary non-financial performance report, in accordance with the international standard ISAE 3000.



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# OUR IDENTITY

A COMMITMENT TO SERVICE  
IS IN THE DNA OF OUR FAMILY-OWNED COMPANY



## 1.1 GROUP OVERVIEW

### A global services group

A French family-owned group since 1860, Onet is today an international services and engineering group.

Émilie de Lombarès, appointed Chair of the Onet Executive Board in 2018, represents the 7th generation of the founding family.

Our diversified portfolio (Cleaning & Related Services, Security, Reception, Logistics & Production, Airport Services, Engineering, Nuclear Engineering & Services, and Facility Management) spans 10 countries and is built on the expertise of our 80,000 employees.

Over time, by supporting its clients, our company has developed a wide range of expertise that serves as a strong foundation for its growth.

The Onet Group's mission is to support its clients in creating environments that are increasingly healthy, safe, and reliable.

Supporting our clients relies on the close relationships essential to our service-oriented businesses. We believe that by being closer to our clients and all our stakeholders, we can be stronger together in addressing the challenges facing our society today and tomorrow.



# 1.2 OUR BUSINESS SEGMENTS

## A combined engineering and technical services offering

Our work with our clients is valuable and essential, as it promotes safety, performance, and well-being across all key sectors of our society: workplaces, manufacturing, energy, transportation, healthcare, leisure, and education.

Our combined “services and engineering” approach also allows us to provide an expert third-party perspective based on the experience we’ve gained working with our diverse clients.

Driven by this conviction, we have chosen to operate independently to ensure complete mastery of all our areas of expertise and to continuously invest in the professional development of our employees.

### CLEANING & RELATED SERVICES

- Cleaning Services
- Related Services
- Waste Management

### SECURITY

- Human security solutions
- Electronic security solutions
- Integrated Security Solutions
- Audit, Consulting, and Engineering Solutions

### RECEPTION

- Corporate Reception and Related Services
- Event reception
- Reception and assistance for people with disabilities





**FACILITY  
MANAGEMENT**

Soft FM  
Hard FM  
Industrial FM

**LOGISTICS  
& PRODUCTION**

Logistics consulting and engineering  
Management and coordination of physical and information flows  
Production outsourcing  
Administrative outsourcing

**AIRPORT SERVICES**

Commercial aviation  
Business aviation  
Hub baggage logistics and intermodality

**NUCLEAR ENGINEERING AND SERVICES**

Engineering and services for reactor maintenance and modification  
Manufacturing  
Services to plant owners, operators, and training  
Engineering and services for the nuclear fuel cycle and decommissioning

## 1.3 OUR BUSINESS MODEL

### 1.3.1 REVENUE AND BREAKDOWN

Following the 2024 acquisition of ISS's cleaning, facility management, and logistics operations, as well as SDMS—a company specializing in machining—Onet continues to pursue its growth strategy.

In 2025, Onet Technologies finalized the acquisition of FROMECA, a specialist in precision machining. Onet Luxembourg strengthened its security business with the acquisition of SERIS Luxembourg.

As a result, revenue (adjusted for companies within the scope of financial consolidation) was €2.45 billion in 2025, representing a 4.5% increase compared to 2024. International revenue accounted for 14%.

The Group has an active geographic presence in 9 countries and provides services in more than 20 countries.

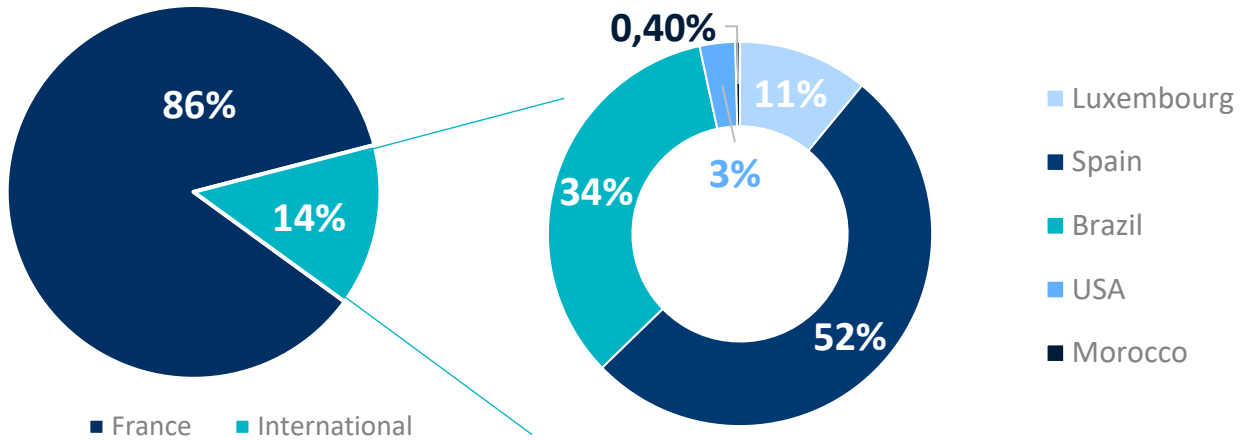
**In 2025, the countries where our companies were established:**

- France
- Spain / Portugal
- Luxembourg
- Italy
- Brazil
- United States
- Japan
- Morocco

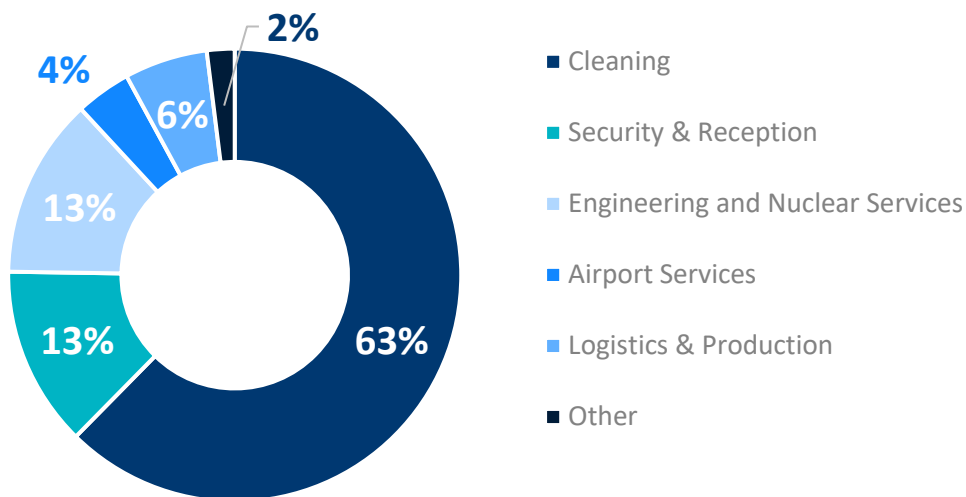
Our selection of acquisitions and partnerships is based on alignment between our values and those of our partners. Our growth can take various forms: organic growth through winning new markets, external growth, local partnerships, joint ventures, and more.

Internationally, Onet exports its know-how and values while prioritizing local expertise and culture. The Onet Group's objective is to expand outside France in a significant and sustainable manner through a diversified offering based on its areas of expertise.

Breakdown of 2025 Group Revenue by Country



Breakdown of 2025 Group revenue by business segment

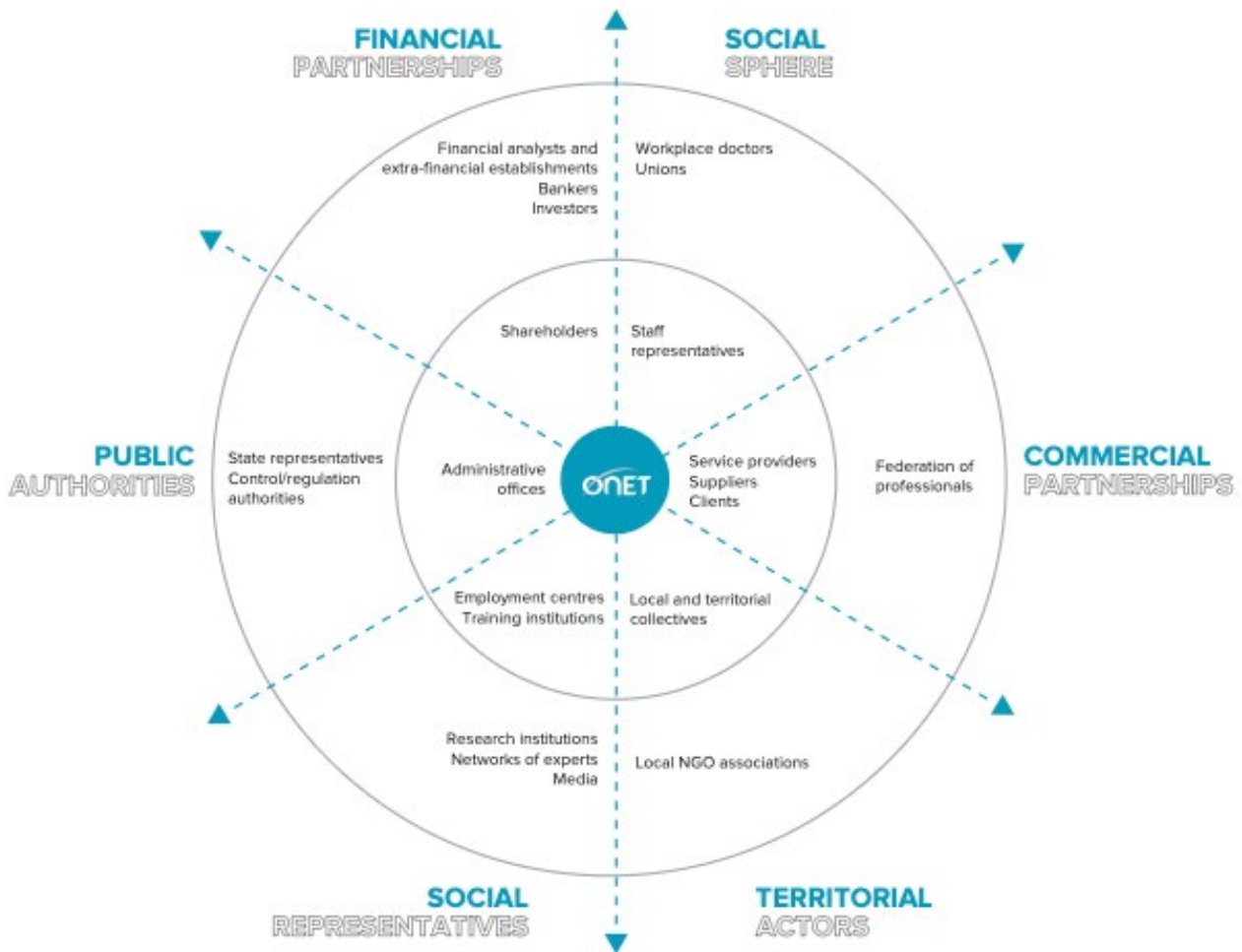


### 1.3.2 ONET’S STAKEHOLDERS

Onet maintains regular dialogue with its stakeholders: parties that participate in, observe, or influence the company’s economic life in all the countries where the Group operates.

The challenge for Onet is to understand expectations, anticipate societal issues, and identify early warning signs to inform its strategic thinking.

The assessment of the level of influence that stakeholders have on Onet—and vice versa—can be categorized into two tiers (see below).





Depending on this breakdown, the form of dialogue and methods can vary according to the target audience, the level of maturity, and the history of the relationship (if any):

- Surveys/studies: The quality of the relationship we maintain with our employees, as well as with our customers, is regularly assessed. In June 2025, Onet surveyed all of its blue-collar employees to better understand their daily lives, their expectations, and their perception of the company (see Chapter 3.3.2, section “Listening to Employees”).
- Workshops: as part of specific projects (double materiality analysis, decarbonization levers, ERP change, etc.)
- Professional committees, trade shows, seminars: In particular, the Sectoral Stakeholder Committee of the Federation of Cleaning Companies (FEP) is chaired by the Group’s Director of Sustainable Development.
- Information materials, social media

The frequency of engagement may also change over time, either temporarily or on a recurring basis.

### 1.3.3 RESOURCES AND VALUE CREATED

The business model description outlines how the company creates value and sustains it over the long term through its products and services, as well as leveraging its human, financial, environmental, and societal capital.



# GOVERNANCE AND STRATEGY

MAKING ONET AN IMPACT-DRIVEN COMPANY



## 2.1 A COMMITTED VISION

In a national and international context marked by economic and social tensions, our Group reaffirms more than ever its commitment to sustainable development and social responsibility. We are convinced that our economic performance cannot be built without a rigorous consideration of our impact on both society and the environment. This conviction has guided our actions throughout the year and has enabled us to achieve significant new milestones.

Onet's strength lies in the diversity of its employees: their backgrounds, skills, experiences, and cultures shape our identity. For many years, we have implemented initiatives to encourage this diversity and turn it into a driver of collective performance. Thanks to the involvement of all our teams, significant progress has been made, particularly in the employment of people with disabilities or those from priority neighborhoods under urban policy.

However, despite women making up the majority of our workforce (60%), our professions remain too gendered, and leadership positions still lack sufficient female representation. To address this, we have launched "Onederful", an ambitious program aimed at strengthening gender diversity, ensuring equal rights, and removing the structural barriers that hinder women's career advancement.

On the environmental front, our commitment to accelerating the ecological transition has been reflected in a steady increase in the electrification of our vehicle fleet, demonstrating our determination to reduce our emissions and transform our practices.

The year 2026 will be dedicated to continuing and strengthening these initiatives: encouraging and developing increasingly responsible and innovative solutions for both our employees and our customers, and supporting projects with a strong social impact. In this regard, the findings of the IPSOS study "From You to Us", conducted in 2025 among our blue-collar employees, provide us with a more detailed understanding of their expectations and enable us to identify immediate and sustainable avenues for improvement.

Transparency and evaluation will remain at the heart of our approach. The postponement of the CSRD's implementation has not altered our commitment to sharing our progress, our ambitions, and the challenges ahead. This voluntary report is a testament to that. It reflects our collective determination to build a sustainable business model, fully aligned with the United Nations Sustainable Development Goals. We know that our success depends on the commitment and responsibility of each and every one of us.

Let us continue together, with rigor, determination, and creativity to build a future where performance goes hand in hand with solidarity and respect for the planet.

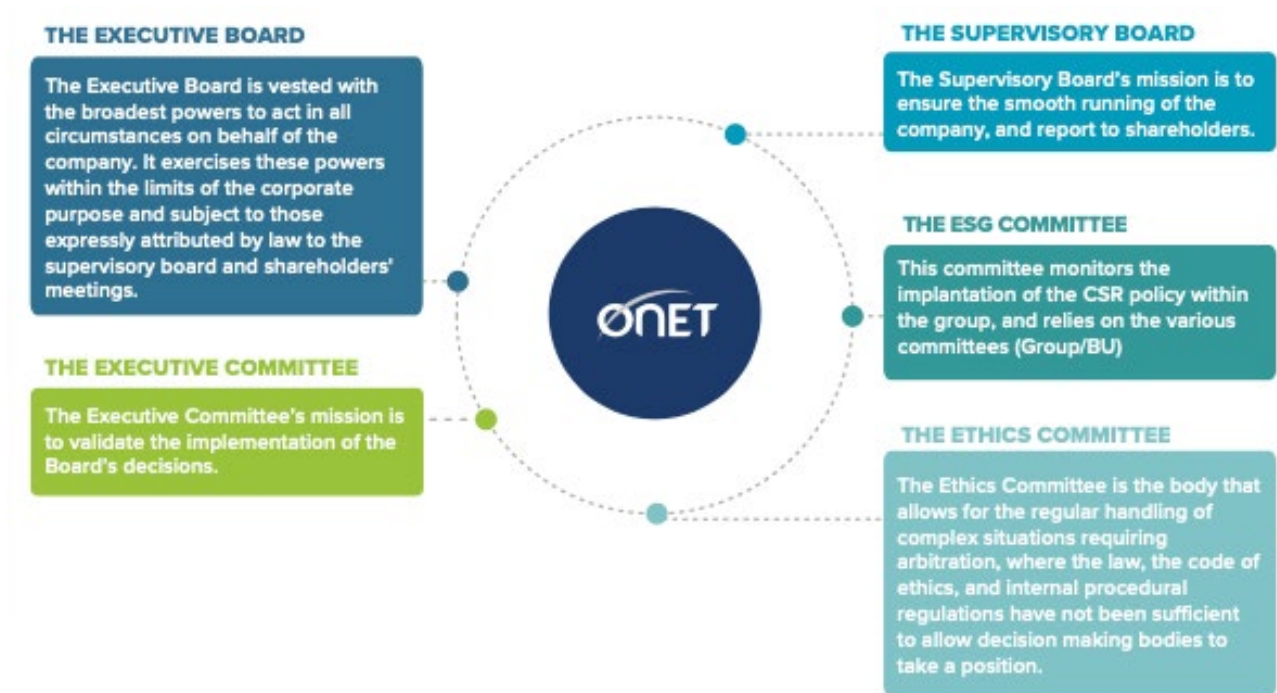
**Émilie de Lombarès**

Chair of the Onet Executive Board



## 2.1.1 GOVERNANCE BODIES OF ONET SA

The governance bodies consist of statutory bodies (Executive Board, Supervisory Board) and non-statutory committees.



## STATUTORY BODIES



### The Executive Board

It is composed of:

- Émilie de Lombarès, Chair
- Alain Gauvin, Chief Executive Officer of Onet Technologies

The members of the Executive Board are appointed by the Supervisory Board for a term of three years, at the end of which the Board is entirely renewed. Members of the Executive Board are always eligible for reelection. They must be natural persons and may be selected from outside the shareholder base.

The members of the Executive Board meet whenever the company's interests require it, and usually at least four times a year.



## The Supervisory Board

Since January 1, 2025, it has consisted of nine members:

**Michel Coquet:** Chair of the Supervisory Board

**Benjamin Coquet:** Vice Chair of the Supervisory Board

**Quentin Coquet-Reinier:** Director, Head of Onet Event Operations

**Stephan Brousse:** Director, Deputy CEO of the Group Brousse Vergez

**Gilles Lafon:** Director

**Maurice de Kervanoël:** Director

**Cécile Angulo Henry:** Director, Group Secretary at EPI

**Nathalie Sénéchault:** Director, Chief Financial Officer of SCALIAN

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

It meets as often as the company's interests require and, in any event, at least four times a year to hear the Management Board's quarterly report. It appoints the Chairman and the members of the Management Board.

The Supervisory Board exercises ongoing oversight of the company's management by the Executive Board. To this end, at any time of the year, it conducts the audits and reviews which it deems appropriate and requests the documents that it considers necessary to fulfill its duties. It deliberates on the company's overall strategy, which is subject to its approval.

The members of the Supervisory Board are appointed by the ordinary general meeting, which may remove them at any time. The term of office for members of the Supervisory Board is three years. Any outgoing member is eligible for reelection.

Each year, the Group's ESG performance and progress on CSR issues are presented to the Supervisory Board.

Members of the Supervisory Board are appointed by the Annual General Meeting, which may remove them at any time. The term of office for members of the Supervisory Board is three years. Any outgoing member is eligible for reelection.

## NON-STATUTORY COMMITTEES

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

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



### The Executive Committee

In 2026, the Executive Committee consists of nine members. It is chaired by Émilie de Lombarès. It meets once a month. It brings together representatives from the company's key operational units. If necessary, decisions may be shared and disseminated internally.





## The Environment, Social, and Governance Committee

This ESG Committee succeeded the Responsible Development Committee, which had existed for nearly 20 years to monitor the implementation of the CSR policy within the Group.

To meet its ambition of becoming an impact-driven company, Onet has incorporated the “PLANET” pillar into its 2023–2026 strategic roadmap, alongside the “PEOPLE” and “TEAM” pillars, with the aim of improving its social and societal impacts while reducing the environmental impact of its operations and developing solutions that directly contribute to preserving the planet.

In this context, since 2023, the ESG Committee has been overseeing the implementation of the Group’s strategic social responsibility guidelines, drawing on the various Group- or business-unit-level project committees contributing to the roadmap.

### In this capacity, it is responsible for:

- The identification of ESG impacts, risks, and opportunities, as well as the associated transition plans
- The ESG reporting process in accordance with DPEF and CSRD requirements
- The effectiveness of actions in terms of ESG performance
- Ensuring that areas for improvement identified by our stakeholders are addressed

The ESG Committee is chaired by Émilie de Lombarès, Chair of the Executive Board of Onet SA, and led by Laurence Grillet Acerbo, Director of Sustainable Development (Group CSR Management).

### The following Group departments participated in this committee:

- Performance Department
- Sustainable Development Department
- Audit and Risk Management Department
- Accounting, Tax & Finance Department
- Project Management Support Department
- Central Management Control Department
- Human Resources Department



## Onet's Ethics Committee

This advisory body was established by a decision of the Executive Board in 2017 to assist the Onet Executive Board in monitoring compliance with ethical standards as part of its general governance responsibilities and, consequently, in the management and overall policy of all subsidiaries, both in France and internationally.

It provides guidance, advice, and education on ethical matters. It facilitates the regular handling of complex situations that require judgment and for which, in particular, the law, the Code of Ethics, internal regulations and procedures, and the whistleblowing mechanism have not been sufficient to enable decision-making bodies to take a position.

### **The committee intervenes in various situations, in particular:**

- It ensures the smooth handling of cases reported through the whistleblowing platform.
- It assists the Executive Board, in coordination with the management of Onet and/or the relevant subsidiary, in determining appropriate actions in response to any ethical concerns within the Group.
- It makes recommendations, particularly regarding initiatives designed to ensure excellence in ethical practices.
- It has jurisdiction over conflicts of interest and determines the measures to address situations presented to it by the Compliance Department.

The Ethics Committee consists of seven members, all natural persons, whose character, competence, and personal ethics ensure the fulfillment of the Committee's assigned responsibilities:

- Four members from within the Onet Group who have knowledge of the business segments and the topics covered by the Code of Ethics, as well as the listening and dialogue skills necessary to ensure their impartiality.
- Three qualified external members recognized for their independent judgment and having no conflict of interest with Onet and/or at least one of its Subsidiaries.

**Its operations are described in internal regulations and their appendix, in which members are named and which is updated with each change in term of office.**

## 2.1.2 ETHICS

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

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



### Code of Ethics

Since 2017, Onet has had a Code of Professional Ethics setting forth a set of guiding principles that not only primarily governs internal company relations but also applies to interactions with external stakeholders.

This code also underscores Onet's commitment to maintaining firm standards on certain issues, and fostering constructive dialogue when facing potentially complex situations in the following areas:

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

The elements described in the Code of Ethics thus complement the body of regulations and laws governing the countries in which we operate. In this context, we are committed to applying international standards such as:

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

This code has been translated into English, Spanish, and Brazilian Portuguese, and has rolled out across all Onet subsidiaries so that all managers can commit to upholding its principles and communicating them to their teams.

It is available on Onet's website for all stakeholders, particularly for our customers and suppliers, as well as on the Group's intranet portal.



## Ethics Committee

The application of these ethical principles is also supported by Onet's Ethics Committee, as described above.

At the end of 2025, a revision of this code was undertaken for release in 2026.

## 2.1.3 COMPLIANCE – BUSINESS ETHICS



### Commitment and Actions Regarding Compliance and Anti-Corruption

Reference: Double Materiality Analysis and European Sustainability Standards (ESRS)

- ESRS G1.3 / Governance / Corruption & Bribery

#### Compliance Governance

Within the Legal and Compliance Department (DJC), a **dedicated Compliance Officer** is responsible for implementing and rolling out a tailored compliance program. This program is specifically designed to meet the requirements of the Group's operations, both in France and internationally.

Its primary objective is to ensure that all operations comply with applicable laws and regulations, particularly regarding:

- Anti-corruption and anti-influence peddling,
- Compliance with competition law,
- Export controls and compliance with embargoes,
- Management of conflicts of interest,
- Duty of care.

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

Onet's anti-corruption framework is a central component of its ethical governance. In 2025, several components were strengthened to address regulatory changes and the international expansion of the Group's activities.

### Governance and Oversight of the Framework

The Executive Committee ensures regular oversight of the program, supported by quarterly monitoring of key indicators.

### Corruption Risk Mapping

The corruption risk map has been updated to reflect the current organization and operations.

This revision has allowed for greater granularity in the scenarios and an adjustment of the associated controls.

### Third-Party Assessment and Due Diligence

The process for assessing the integrity of high-risk third parties has been strengthened through a formalized internal framework and risk criteria that are now better defined and consistent.



### Regulation of lobbying activities

Lobbying activities are strictly regulated to ensure transparency and integrity, in accordance with the Sapin II Act.

In 2025, procedures were updated and dedicated training was provided to the employees concerned.

The company is registered with the High Authority for Transparency in Public Life (HATVP).

### Detection and Awareness of Conflicts of Interest

In 2025, management launched a special campaign to collect conflict of interest disclosures. This initiative was launched in response to recent changes within the Group. The campaign was accompanied by several actions:

- Educational materials including FAQs, a preparatory checklist, and procedures for reporting and managing sensitive situations.
- An online platform to simplify the reporting process.

This campaign aims to identify high-risk situations while raising employee awareness of this critical issue.

### Training and Awareness on Corruption and Competition Risks

In 2025, the Legal & Compliance Department continued rolling out its training program by conducting mandatory in-person training sessions for at-risk employees across all of the Group's subsidiaries and entities.

- Mandatory in-person training sessions are being rolled out across France, covering all business units and sectors, for employees most exposed to the risks of corruption, influence peddling, and anti-competitive practices (business development, procurement, management, human resources, and project managers). This program is structured in two parts: theoretical and practical. It begins with a review of regulations and fundamental principles, followed by practical case studies and role-playing exercises tailored to the Group's activities.
- E-learning modules: For employees with lower exposure, mandatory e-learning modules are rolled out in each business unit. The topics covered include the fight against corruption and influence peddling, and compliance with competition law.

### Compliance with Competition Law

The Group has implemented an **antitrust policy** aimed at regulating commercial practices and preventing any violations of competition law.

- Clear rules and guiding principles governing commercial practices.
- Ongoing training and awareness-raising, with support from legal counsel and the Compliance Officer.
- Support for operational teams to ensure that all business practices strictly comply with applicable regulations.

### Compliance with Economic Sanctions and Export Control Regulations

**The Group is committed to conducting its business in compliance with regulations regarding:**

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

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

Through these enhanced measures, the Group continues its commitment to a **culture of integrity and business ethics**.



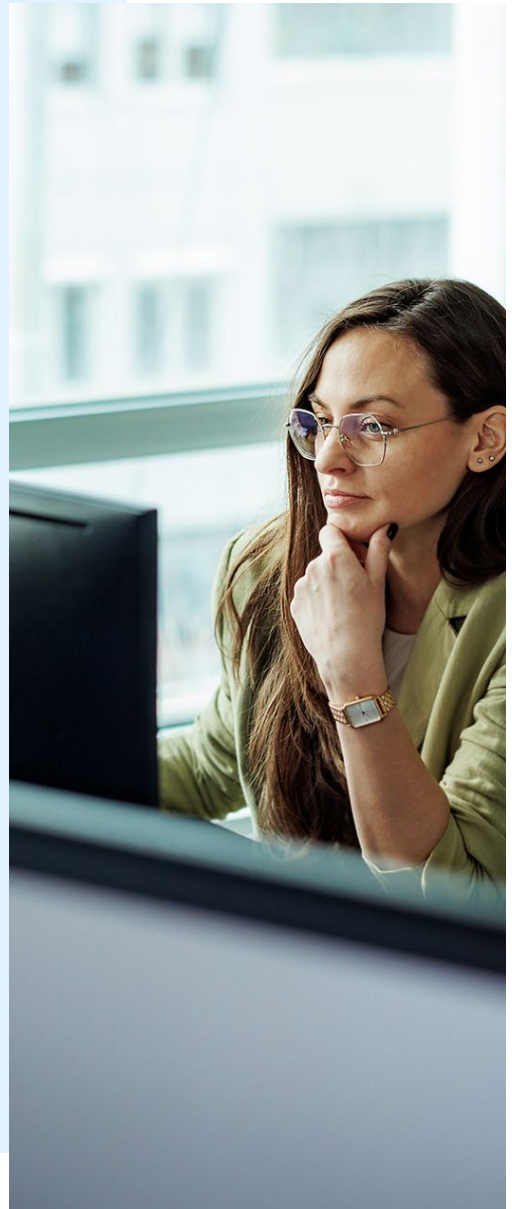
## The Whistleblowing System

This whistleblowing system, established to meet the requirements of the anti-corruption law (SAPIN 2 Act), has been expanded to cover the areas addressed by the Duty of Care for parent companies and contracting entities.

Since 2020, this system has evolved into a digital platform for greater efficiency, particularly on an international scale. This platform is accessible via the [groupeonet.com](http://groupeonet.com) website or by logging in at [onet.whispli.com](http://onet.whispli.com).

Through this platform, Onet employees and Group stakeholders are able to report any misconduct or behavior that poses a significant risk to the ethical principles and values we strive to promote and uphold within Onet.

The operation of this platform is fully secure and guarantees the strictest confidentiality regarding all data related to the report, both concerning the identity of the individuals involved and the facts reported. The exercise of this right to report requires everyone to act responsibly. The detailed operation of this whistleblowing channel is described in the procedure for collecting and processing professional reports.



## 2.2 OUR DOUBLE MATERIALITY ANALYSIS

### 2.2.1 METHODOLOGY

The double materiality analysis conducted by Onet is part of a voluntary initiative in anticipation of the CSRD provisions that will apply to the Group as of the fiscal year-end of December 31, 2027. Indeed, the CSRD requires companies to conduct a double materiality analysis (DMA) to ensure comprehensive and relevant reporting based on business sectors, organizational structures, geographic areas of operation, and the complexity of supply chains.

Onet bases its assessment in part on the work of the Federation of Cleaning, Hygiene, and Related Services Companies (FEP), which conducted the first sector-specific double materiality study for the cleaning sector in France in 2024 and published a guide to the material risks and opportunities in the cleaning sector in 2025.

The DMA covers all of the Onet Group's activities included within the ESG reporting scope, across the entire value chain. The analysis is reviewed annually by the Responsible Development Department and the Audit & Risk Management Department, and is updated at least every three years, except in the event of acquisitions of new companies or other significant changes in business activities.

The issues covered align with the application requirements of Appendix A of ESRS 1 (AR16), which contains the list of sustainability issues covered by thematic ESRSs, classified by themes, sub-themes, and sub-sub-themes. Also included are topics covered by sector-specific ESRSs where they exist, as well as additional entity-specific information if the material sustainability issue is not covered by an ESRS or is covered with insufficient granularity.

**Consequently, the Double Materiality approach was initiated and was carried out in **five** steps:**

1. Review of relevant issues and sub-issues across the Group's various activities.
2. Formulation of Impacts, Risks, and Opportunities (IROs).
3. Organization of workshops to score the various IROs by business segment.
4. Consolidation of the proposed ratings for each business segment and identification of material sub-issues for the Group.
5. Review and validation of the results by the ESG Committee and presentation to the Audit Committee.

Details of these various steps are provided in the methodological note in the appendix.

## **2.2.2 MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES**

The assessment of the materiality of impacts, risks, and opportunities (IROs) is based on criteria of time, impact, and probability that are defined and stable over time. The product of the severity level of the financial impact and the probability level defines financial materiality—in other words, the impact of the external environment on the Group.

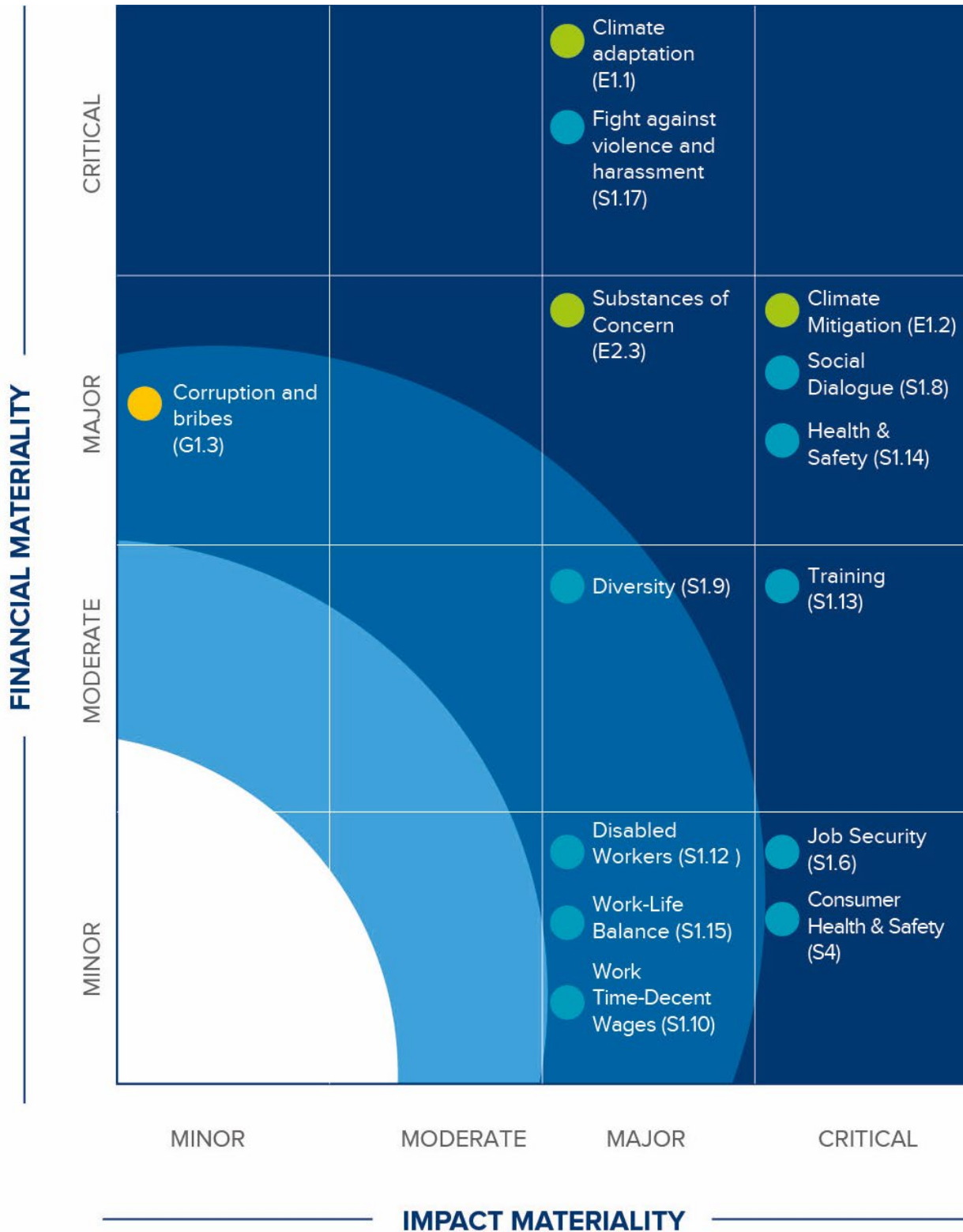
Financial impact is defined as a deterioration or improvement in revenue, operating income, business continuity, and/or the legal impact on the Group.

Impact materiality—that is, the Onet Group’s positive or negative impact on the outside world—is defined as the product of the impact on People, Society, and/or the Environment, based on its magnitude, scope, and irreversibility, and the level of probability.

The final materiality of an ESRS sub-issue is determined by the product of the highest rating for negative and/or positive impacts in terms of impact materiality and that of risks and/or opportunities in terms of financial materiality. A sub-issue is considered material when it has been assessed, in terms of 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 COURSE



#### **Maintaining our financial independence and ensuring the company's long-term viability**

Onet's development strategy is long-term and built around a single goal: to remain an autonomous, independent group that, through its results, provides the means for its own growth. Financial independence gives us the freedom to act in accordance with our values.



#### **Putting people at the heart of our services**

Because our engineering and service businesses are based, above all, on the expertise of our employees, we naturally place people at the heart of our work.



#### **Reaffirming the spirit of service**

We have always been a service company. The very essence of service is to satisfy our clients by seeking solutions they might not have imagined, thanks to our objective perspective and the experience we've gained across our various sectors. This spirit of service has always united us and driven us in our daily work.



#### **Being the benchmark in our fields**

Onet's ambition is to be, and remain, the benchmark in each of our fields; that is, to be recognized by all of its clients for the value it brings, particularly through the roles and assignments it entrusts to its employees.



#### **Becoming an impact-driven company**

Through the essential role of the services it provides, our company already makes a positive contribution to the evolution of society. In the future, we want Onet to become an impact-driven company: that is, we want our contribution to social, societal, and environmental issues to be tracked, measurable, and relevant to all our activities.



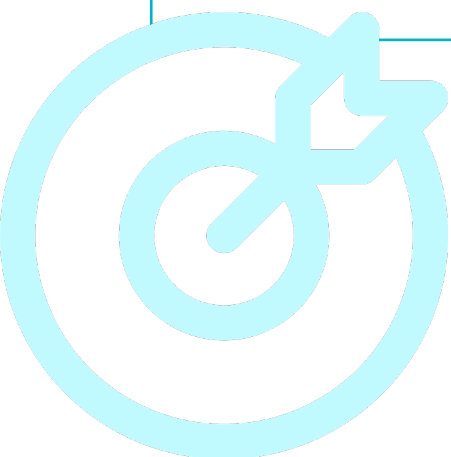
### 2.3.2 OUR “ENTREPRENDS 23.26” ROADMAP

Named “Entreprends 23.26”, our roadmap aims to deploy new solutions and make our impact tangible, while putting people first.

The goals we have set for ourselves will enable us to contribute to the advancement of our activities and to champion the essential role of service in a world seeking new solutions.

#### Our strategic objectives:

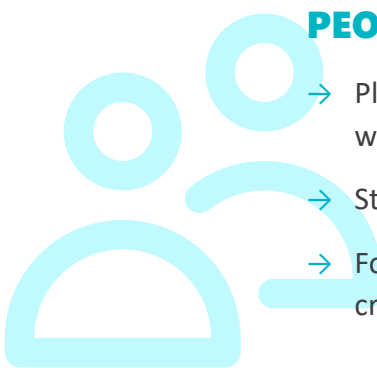
- Achieve controlled growth, viewing results as proof of the value of service.
- Develop increasingly efficient solutions to enhance our clients’ overall performance and protect the planet.
- Organize individual career paths and advance collective management to ensure the successful execution of our projects.
- To implement, measure, and demonstrate the impact of our actions locally and across our regions



Four pillars guide our actions: “**EXPERTISE**”, “**PLANET**”, “**PEOPLE**”, and “**TEAM**”

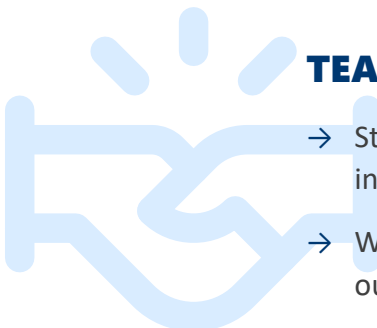
Each pillar is broken down into action plans, which were defined collaboratively with business and support departments. Each action plan sets objectives, targets, indicators, and a lead.

**Since the Expertise pillar focuses on strengthening technical and sector-specific expertise, the priorities addressed in 2025 regarding Corporate Social Responsibility issues primarily concern the following three pillars:**



**PEOPLE**

- Place health and safety at the heart of our operations and work environments.
- Strengthen our systems for listening to our employees.
- Foster our employees’ growth and offer training pathways by creating the Onet Campus.



**TEAM**

- Strengthen our initiatives across all audiences to promote inclusion.
- Work together to develop cross-functional solutions that serve our customers.



**PLANET**

- Measure and take action to reduce the environmental footprint of our operations.
- Review the organization of our initiatives to improve their social and environmental impact.

## 2.4 OUR CONTRIBUTION TO THE SDGs

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



Since 2022, Onet has also been participating in the Marseille-Provence-Corsica regional circle of the Global Compact Network France.

In late 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 everyone to promote prosperity while protecting the planet. They recognize that ending poverty must go hand in hand with strategies that foster economic growth and address a range of social needs, including education, health, social protection, and employment opportunities, while combating climate change and protecting the environment.

**The SDG framework provides a structure that enables the company to:**

- Identify its priorities among the 17 SDGs, based on its activities and locations.
- Forge partnerships with its stakeholders.
- Develop services that create value for the company and society.
- Develop strong and responsible business relationships and interactions with its customers, suppliers, and subcontractors.

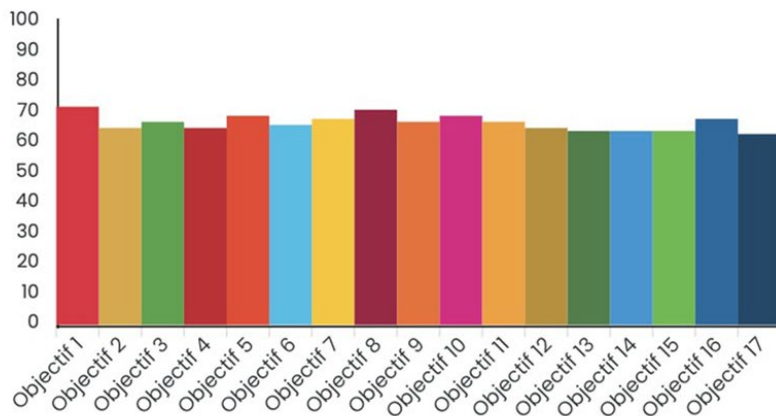
Thus, every policy and action described in this report aligns with the SDGs to which Onet contributes, commensurate with its impacts and the Group's resources.

**SUSTAINABLE DEVELOPMENT GOALS**



In 2025, the top 100 members of our management team took the **TASK** by Sulitest.org, an international certification test based on a psychometric tool designed to assess and certify knowledge of sustainable development. As a result, **84 certifications were awarded**, with an average score exceeding 68%.

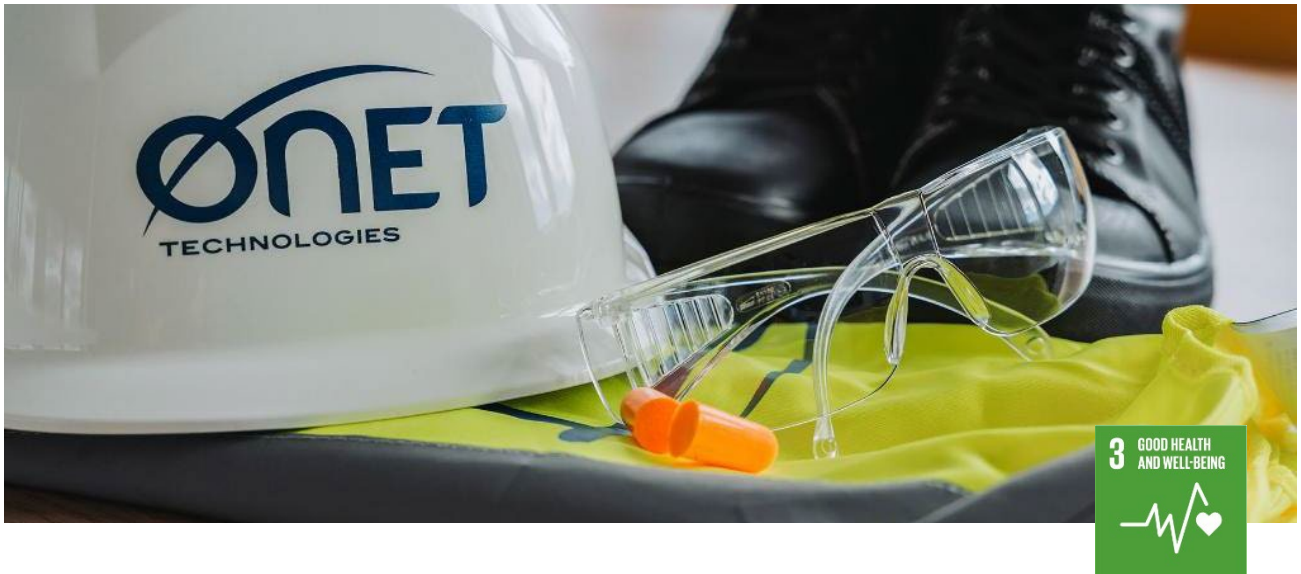
**Scores obtained for each SDG by members of the Strategic Monitoring Committee**  
(completion in 2025 of the TASK™ by Sulitest.org assessment)



# OUR COMMITMENTS TO PEOPLE

PROTECT THE HEALTH AND SAFETY OF OUR EMPLOYEES, AND EMPOWER THEM BY DEVELOPING THEIR SKILLS AND DIVERSITY





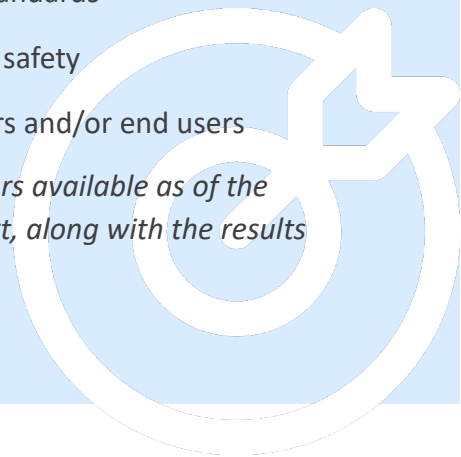
## 3.1 PLACING HEALTH AND SAFETY AT THE HEART OF OUR OPERATIONS

### 3.1.1 IDENTIFIED MATERIAL ISSUES AND SUB-ISSUES

Reference: Double Materiality Analysis and ESRS European Sustainability Standards

- ESRS S1.14 / Company workforce / Working conditions / Health and safety
- ESRS S4 / Consumers and end users / Health and safety of consumers and/or end users

*The key indicators are summarized in the subsections below, but all indicators available as of the end of 2025 are included in the ESG dashboard in the appendix to this report, along with the results from the previous two years.*



### 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



#### 1<sup>ST</sup> PRIORITY: Prevention-oriented management and governance

Senior management is committed to mobilizing both collectively and individually around common objectives:

- Avoiding major risks and accidents. Vital safety rules are thus identified and implemented for each of our business segments. They define essential obligations and prohibitions.
- Encouraging, sharing, and promoting the reporting of best practices as well as risky situations, including with our clients.
- Clearly specifying expected behaviors. A set of guidelines has been established for this purpose to help managers respond appropriately in cases of non-compliance with safety rules or when presented with a best practice for improving safety.
- Reorient our performance indicators toward prevention and the measures implemented, in addition to accident statistics.

## 2<sup>ND</sup> PRIORITY: All managers involved and visible actions

Managers drive the safety culture and must lead by example. They are trained in safety leadership and implement the Group's safety policy.

### As such, Onet managers:

- Ensure every day that the technical, organizational, and human resources are in place to enable a safe work environment.
- Accurately assess risks before any operation, and enforce vital safety rules without exception.
- Organize safety-focused discussions to foster team spirit, encourage feedback, and develop shared vigilance (safety talks, briefings, safety moments).
- Are present on-site to assess the actual implementation of safety measures, particularly through a program of safety inspections.
- Systematically analyze serious safety incidents to prevent their recurrence, with the assistance of safety experts.
- Organize training and awareness programs on risk prevention for employees upon their arrival, and at intervals determined by the work environment and associated risks.



## 3<sup>RD</sup> PRIORITY: All active and proactive employees

### Onet employees:

- Follow safety guidelines and help their team members adopt them.
- Have tools available to report hazardous situations and contribute to the implementation of improvement measures.
- Receive regular training and awareness-raising through innovative educational and communication methods.
- Are supported by a network of health and safety experts.

### 3.1.3 INDICATORS AND KEY ACTIONS

#### Accident Statistics

INDICATORS	UNIT	FRANCE	GROUP
		2025	2025
Frequency rate*	TX	<b>19.0</b>	<b>16.4</b>
Severity rate*	TX	<b>2.23</b>	<b>1.59</b>
Fatalities	NB	1	1
Employees covered by a certified health and safety management system (MASE, ISO 45001, CEFRI)	%	34	55

*\*Indicators in bold have been verified by one of the statutory auditors with a limited level of assurance. For more information, refer to the assurance report presented in the appendix.*

The implementation of the “*Piloter Onet en Prévention*” policy has resulted in France in a decrease in the frequency rate of work-related accidents resulting in lost time (-1 point compared to 2024 and -4 points over 3 years). In international subsidiaries, the frequency rate is also decreasing.

In 2025, managers conducted more than 14,000 safety inspections. This initiative, complemented by the implementation of preventive measures, has certainly contributed to the improvement in this rate.

The severity rate remained stable in France and at international subsidiaries (-0.1 points compared to 2024) despite the decrease in the number of accidents. In fact, the duration of work stoppages increased in 2025 as it did in 2024. The rise in the average age of operational teams largely explains this trend.

#### Management training programs designed to strengthen leadership in prevention

As part of the second pillar of the health and safety policy, the “POP Manager” training program, designed to improve the safety culture among all managers, saw significant rollout in 2025. The Safety, Airport Services, and Cleaning & Related Services business units, including employees from ISS, continued the rollout initiated in 2024. They were joined in 2025 by managers from Onet Technologies. By the end of 2025, more than 2,000 managers and team leaders across the Group had participated in this program.

This training enhances their knowledge and practices regarding new approaches to prevention, accident analysis, safety inspections, and the promotion of best practices. This program will continue in 2026 and will be extended to the business segments of Onet Logistics.

### Initiatives for Employees

In line with the third pillar of the Onet Group's Health and Safety Policy ("**All employees are involved and proactive**"), various innovative initiatives were carried out in 2025, particularly regarding road safety for all business units.

Since 2012, Onet has implemented a road safety initiative that has been enhanced over the years. This risk, identified as a major risk (i.e., one that can cause accidents with irreversible health consequences), cuts across all of our service and engineering business segments. It applies to all travel related to work assignments as well as commutes between home and work.

At the heart of this risk prevention program is the Road Safety Steering Committee. This committee is multidisciplinary (Group Road Safety Manager, safety officers from each of the Group's business segments, Insurance Department). Its main responsibilities are:

- Analyzing data on accidents, near-misses, and hazardous situations.
- Defining and prioritizing corrective or preventive actions to be implemented following these analyses.
- Adapting and targeting the use of training and communication tools for greater effectiveness.

#### Each year, the committee identifies:

- Drivers having had multiple accidents, who are offered enhanced training.
- The twenty branches with the highest accident rates (personal injury accidents and damage claims) within the Group. These branches are subject to specific action plans, such as personalized coaching with measures tailored to the business, environment, and vehicles used. Among this group of branches, by 2025 these programs have reduced personal injury accidents by 50% compared to 2024.

This sample of agencies also helps define priorities for training, awareness campaigns, and best practices to be rolled out nationwide.

#### Training can be delivered:

- In-person on the road, combining traffic safety and eco-driving for light vehicles.
- Via e-learning for a refresher on traffic laws (light vehicles, bicycles).
- Via virtual reality for certain vehicles: launched in 2025 on airport platforms by Onet Airport.

**Various formats are used to reach as many employees as possible:**

- Monthly safety topics and safety briefs covering various themes: cell phone use while driving, speed, safe parking, blind spots and vehicle dimensions, vehicle inspections, tire inflation, etc.
- Webinars or workshops held during internal events (Onet Driving Safety Day) or external events (road safety days, European Mobility Week, etc.). In Brazil, weekly webinars on health and safety are organized and shared on client sites.

**All of these initiatives are informed by dialogue with our stakeholders:**

- With our clients: for example, in 2025, Onet Airport worked with its client Air France to combat traffic accidents at Parisian airports and joined the “zero-accident goal” initiative led by the Airport Traffic Safety Collective (CSCA).
- Within the National Road Safety Council, of which Onet is a member for a new three-year term (decree dated April 29, 2025).
- With our partners in the automotive sector, we monitor new technologies to upgrade the equipment in the vehicles listed in the Group’s catalog.

**Certification of occupational safety management systems**

All Onet Group branches are managed through a health and safety management system. Some have pursued external certification based on a safety management standard to support operational units in managing occupational risks and foster a culture of accident prevention.

In France, MASE certification—designed to coordinate safety between industrial sites and external contractors—has been adopted by 53 of the Group’s branches, representing approximately 25% of all Onet branches. This proportion rises to half of the branches for the Human and Electronic Security and Reception Services divisions.

The number of agencies covered by ISO 45001 certification is growing. In France, all Onet Cleaning and Facility Services operations obtained this certification in 2025. They thus complement the certifications held by Onet Technologies, Onet Iberia, Brazil, and Luxembourg. ISAGO certification covers all eight Onet Airport Services locations in France.

CEFRI certification covers all of Onet Technologies’ operations in France and seven branches of Onet Security and Onet Cleaning and Services. Onet Logistics began the process of obtaining CEFRI certification in late 2025. These certifications attest to the Group’s commitment to a structured approach to improving safety in diverse work environments and to its recognition by third parties.



### **“Piloter Onet en Prévention” Day 2025**

As has been the case for the past nine years, in 2025, the **“Piloter Onet en Prévention”** Day (Guiding Onet in Prevention Day) was organized across all of the Group’s subsidiaries in France and internationally.

The two main topics covered were the prevention of slips and trips from a neuroscience perspective, and the detection of signs of myocardial infarction, which had a focus on distinguishing symptoms between women and men. Workshops were held at various Onet branches in France to raise employee awareness of these issues. Events on these topics were also organized by Onet subsidiaries in Spain, Brazil, Luxembourg, Morocco, and the United States.

Onet Technologies also organized a Safety Challenge focusing on three prevention themes: psychosocial risks (PSRs), road safety risks, and cardiac risks.

Onet Sécurité organized workshops on stress management in collaboration with the Human Resources Department.

For the second year, this event served as an opportunity to recognize the French Onet branches that demonstrated the best performance in road safety (work-related accidents, commuting accidents, driver training, and prevention action plans). The top three received the **Road Safety & Traffic Trophy**: Onet Propreté et Services Perpignan, Onet Propreté et Services Chambéry, and Onet Services Clermont-Ferrand Nord.





## 3.2 SUPPORTING EMPLOYEE GROWTH AND OFFERING TRAINING PATHWAYS

### 3.2.1 IDENTIFIED MATERIAL ISSUES AND SUB-ISSUES

Reference: Double Materiality Analysis and ESRS European Sustainability Standards

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

*The main indicators are summarized in the subsections below, but all indicators available as of the end of 2025, as well as the results from the previous two years, are included in the ESG dashboard in the appendix to this report.*

### 3.2.2 TRAINING POLICY

Identifying training priorities is the first step in developing the Skills Development Plan.

The Skills Development Plan lists all training initiatives implemented by an employer for its employees, some of which are mandatory under an international agreement or legal and regulatory provisions (Article L 6321-2 of the Labor Code). The implementation of a skills development plan is entirely at the employer's discretion, following consultation with employee representatives.

**The general guidelines for training are as follows:**



## 1<sup>ST</sup> PRIORITY: Ensure the health and safety of employees, risk prevention, and compliance with training obligations in this area.

Every facility director must provide their employees with practical and appropriate training in “Workplace Accident Prevention, Health, and Safety.”

The purpose of this training is to instruct employees on the precautions to take to ensure their own safety and that of others in their work environment.

Some of these courses are regulated in terms of content, duration, and training provider. These requirements must be strictly adhered to.

The Ministry of Labor’s “Occupational Health Plan” for 2021–2025 outlines the framework for the actions to be taken and reaffirms the priority given to prevention, quality of life, and working conditions.

In the context of occupational risk prevention, particular attention is paid to risks common to ONET’s various business segments, such as the prevention of psychosocial risks and road safety risks, combined with an eco-mobility approach.

Action plans, which may include training, are also developed to support our clients’ safety initiatives as part of specific certification processes such as MASE or CEFRI. The “*Piloteur Onet en Prévention*” (POP) initiative described in the previous chapter embodies this commitment to training.

## 2<sup>ND</sup> PRIORITY: Supporting the evolution of professions. Developing operational skills through training by promoting the creation of individual career paths.

Building on human resources initiatives for job and career path management, continuing professional development ensures that employees maintain the skills needed to perform their jobs as professions evolve. Jobs change due to the introduction of new services, new organizational structures, or new technologies.

Vocational training is a means of supporting employees through the acquisition of new skills. In this process, the company can draw on the industry observatories established by certain professional sectors.

A skills development plan offers pathways for acquiring new operational skills for new hires and pathways for updating and developing skills for experienced employees. Furthermore, the work our employees perform at our clients’ sites—particularly those in specific sectors (food processing, healthcare, integrated logistics services, etc.)—requires increasingly specialized skills.

**The strategic importance of these business sectors requires:**

- Tailored training for any project restart following a skills assessment
- Regular initiatives to maintain and enhance the knowledge of our employees working in these specific sectors (skill maintenance).

Training activities may be conducted by external or internal providers.

For employees struggling with the French language, in-house or inter-company training courses in “professional writing skills / literacy” may be organized. The CLEA training program offers each employee certification of the basic skills necessary to perform a professional activity. These initiatives are part of Onet’s responsible development commitments to promote social integration.

Access to professional certification is facilitated through the planning and implementation of training programs leading to professional sector certifications (*Certificats de Qualifications Professionnelles*, or *Titre à Finalité Professionnelle*).

### 3<sup>RD</sup> PRIORITY: Strengthen managerial and sales skills to support the implementation of strategic directions.

The company places great importance on the quality of its human relations, both individual and collective, and on quality of life at work.

To reaffirm Onet’s management model: *There is no impactful company without management that has a positive impact.* It is in this spirit that we have decided to reaffirm the Group’s model.

We must share a common vision of the management we want to embody—that is our signature. To implement this commitment, we felt it was important to: reaffirm Onet’s management model in alignment with the strategic plan’s priorities; clarify the behaviors, attitudes, and commitments expected of the company’s managers; further strengthen our shared culture and lay the groundwork for other managers to embrace this signature.

This focus on consolidating managerial and sales competencies encompasses training programs offered by Onet University, which provides a structured training portfolio centered on certification and degree programs that span all of the Group’s business segments and are designed to support employees throughout their professional development.

In management, the University offers progressive programs described in the following chapter.



### 3.2.3 INDICATORS AND KEY ACTIONS

The first pillar of the training policy reflects the priorities outlined in Chapter 3.1 to improve employees' safety culture.

Supporting the evolution of roles and the development of operational skills is achieved primarily through training, by promoting the creation of individual career paths. These paths may be in-person, e-learning, or hybrid.

INDICATORS	UNIT	FRANCE	GROUP
		2025	2025
<b>Training hours per employee*</b>	Rate	4.3	4.3 <sup>+</sup>
Number of Onet University graduates	N°	52	/
Number of Onet University certificate holders	N°	60	/

*\*Indicator in bold has been reviewed by one of the external auditors with limited assurance. For more information, refer to the assurance report presented in the appendix.*

<sup>+</sup>Data is rounded up, and the Group figure corresponds to a consolidation scope covering 86% of the Group workforce (ESG scope excluding Brazil).

Onet University develops the skills of all employees through a diverse and accessible training program, including certification tracks, in partnership with leading universities. It aims to professionalize, harmonize practices, and encourage cross-functional collaboration. Training is the ideal vehicle for strengthening the team.

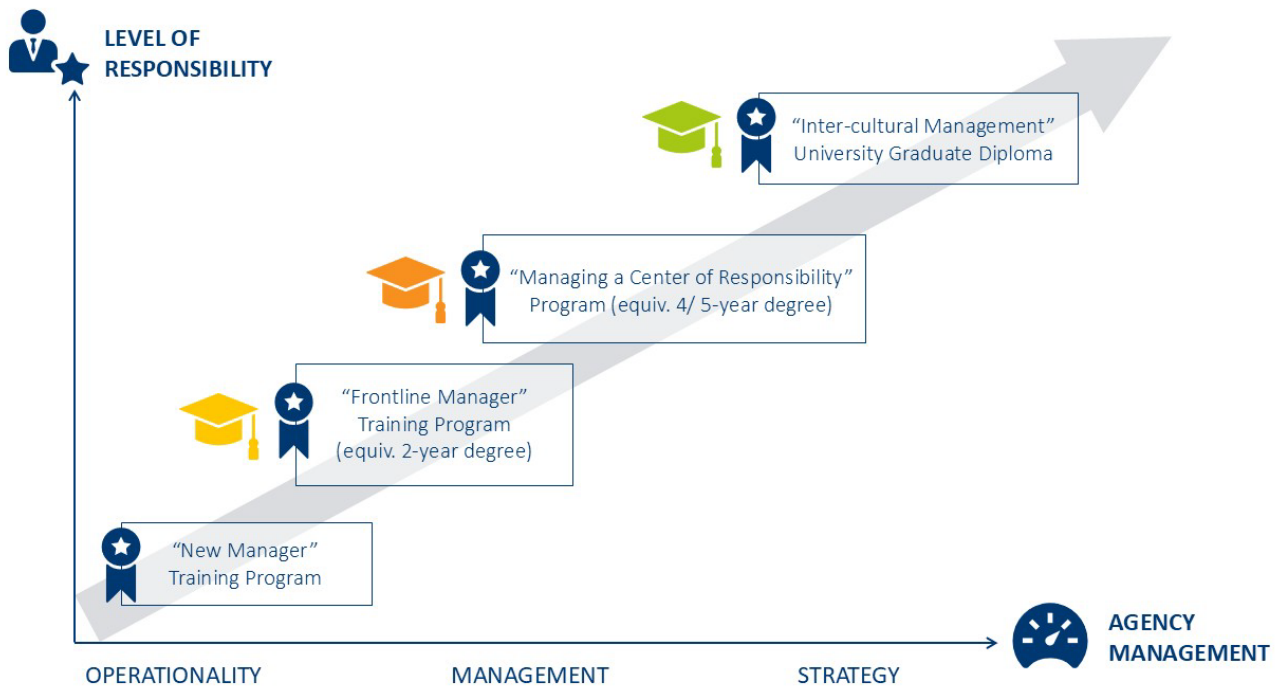
Its mission is to help managers grow and develop their leadership skills while upholding our CSR commitments.

Innovative and forward-thinking, it offers training programs in management and sales excellence, with personalized support delivered in person or remotely. Drawing on both internal and external expertise, as well as strong local roots, it fosters knowledge sharing, collaboration, and skill development among all of the Group’s talent.

In terms of digitalization, the Onet Learn modules for agents have been developed around new topics such as operating procedures and onboarding programs:

“My First Steps” at Onet is an onboarding app designed for our agents. For management, onboarding programs have been developed on the Campus Digital platform. Each role has dedicated digital onboarding programs to support every new employee.

These programs aim to create a seamless, automated employee experience and provide a comprehensive overview of the Group by offering mandatory digital training modules to be completed from the very first days. There are 26 different onboarding programs available on the Campus Digital platform.



To support employees in their career advancement, tailored certification programs continue to be offered through Onet University.

### The “New Manager” Program (Level 1 Management)

This program aims to support our operational staff working in the field who are transitioning into management roles and taking on their first responsibilities with confidence.

Onet University enables regional team leaders or supervisors to complete their training with the support of internal and external trainers. This program supports the transition into the role and fosters an understanding of the scope of managerial responsibilities through personalized coaching. This program is linked to a certification scheme (CSP “New Manager”).

This program, initially rolled out within the Cleaning Business Unit across all regional divisions, has been adapted for our other Business Units, namely Onet Technologies, Onet Security, and Onet Logistics.

All our BUs have a certification program for our field staff transitioning into management roles:

- Common foundation dedicated to management (cross-functional skills – mobility).
- Business-specific modules tailored to each BU.
- The program’s true added value: individualized, personalized support for each employee in an immersive setting, within their field environment.

**The objective of this support is to:**

- Help participants become aware of their level of mastery of the topics covered in training,
- Integrate the knowledge gained throughout the program,
- Develop both technical skills and interpersonal skills,
- Understand, monitor, debrief, and practice.



### The “Frontline Manager” Program

Developed in partnership with CESI in Aix-en-Provence (RNCP Level 5 certification, equivalent to a two-year post-secondary degree). This program aims to enhance the legitimacy of the front-line manager and improve their team’s performance. The program consists of four skill modules validated through practical assessments and oral presentations.

At the end of the program, participants must submit a written professional report and defend their thesis before a jury chaired by representatives from external companies.

#### The objective is to:

- Demonstrate the acquisition of skills,
- Apply the tools covered in training,
- Develop their managerial approach,
- Structure an approach,
- Demonstrate the ability to take a step back.

### The “Managing a Center of Responsibility” Program

Developed in partnership with IFG, the University of Corsica, and INSEEC U (RNCP Level 7; equivalent to a bachelor’s or master’s degree), this program aims to help participants manage the performance of their unit and is designed for unit managers or those on track to become one (branch managers, profit center directors, etc.). The goal is to develop the strategic and financial skills essential for management. At the end of the program, participants present their development plan to a panel composed of members of the training committee and representatives from IFG-INSEEC U, including the Director of Programs. The progress plan is the essential pedagogical pillar of the program. It is a concrete project set in a professional context. It enables participants to analyze a situation, define priority actions, implement them, evaluate results, and make adjustments by mobilizing resources and activating the necessary levers.

### In 2025, Launch of the “*Diplôme d’Étude Supérieur Universitaire (DESU) in Intercultural Management*”: 1st edition

Diversity is in the Group’s DNA. It is a daily challenge for our teams, and even more so for our managers.

Diversity is at the heart of our business segments, our profiles, our activities, and our regions.

Interculturality in the broadest sense of the term is therefore an inherent component of the Group’s operations. It is a strategic priority for Onet.

The goal is to provide our managers with the resources and tools to better navigate management in an increasingly complex environment and to align with best managerial and social practices.

We want Onet to be a company that makes a difference. This training aligns well with our approach, which is to evolve practices and collectively build a work environment that is increasingly open and inclusive.

**The DESU is a tailored response to these challenges:**

- It allows us to address diversity in a structured and academic manner.
- It provides teams with the right tools to tackle the challenges associated with this diversity.
- Strengthens our ability to work together in an intercultural context.
- It exemplifies the synergy between the company and Aix-Marseille University (AMU).

**We decided to launch a pilot group to test and refine the program:**

- 12 participants, including 2 auditors.
- With a mix of HR and operational staff from various business segments who are capable of implementing and applying the concepts learned during the training, supporting teams on the ground, and thus adapting managerial and social models to the intercultural reality of the workplace.



### Lean Management

New training program, part of the “Expertise” pillar, with the following objectives:

- The Lean Culture,
- Managerial Innovation,
- Operational Excellence,
- Continuous Improvement.

Rolled out in 2024 in the Waste Management division, with plans to expand to our other BUs.

Ongoing Training in the Fundamentals of Sales Excellence (in partnership with Kedge Business School)

All new hires (sales and design offices across all our business segments) have completed the “Fundamentals of Sales Excellence” program. They are then equipped to enhance our sales effectiveness and contribute to the Group’s growth.



“OMM” Program: When collective intelligence emerges from the diversity of companies, business segments, and profiles!

Onet University also contributes to a collective initiative called OMM (Open-Minded Manager, or “Opening My World”). This is a development program that brings together managers from different companies for a year-long journey. They meet monthly at one of the participating companies to explore the unique aspects of that company’s business, culture, and management practices, gaining insights to reflect on their own approaches. This program also allows participants to experiment with creative approaches, engage in group discussions with peers, all while developing their leadership skills and building a professional network.





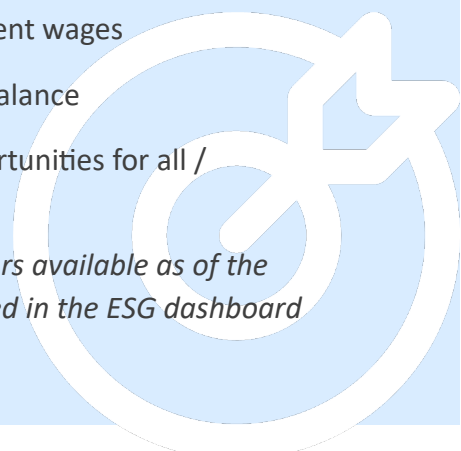
## 3.3 STRENGTHENING OUR MECHANISMS FOR LISTENING TO OUR EMPLOYEES

### 3.3.1 IDENTIFIED MATERIAL ISSUES AND SUB-ISSUES

Reference: Dual Materiality Analysis and ESRS European Sustainability Standards

- ESRS S1.6 / Company workforce / Working conditions / Job security and working hours
- ESRS S1.8 / Company workforce / Working conditions / Social dialogue
- ESRS S1.10 / Workforce / Working conditions / Working hours - Decent 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 key indicators are summarized in the subsections below, but all indicators available as of the end of 2025, along with the results from the previous two years, are included in the ESG dashboard appended to this report.*



### 3.3.2 INDICATORS AND KEY ACTIONS

#### Indicators

INDICATORS	UNIT	FRANCE	GROUP
		2025	2025
Number of employees on permanent contracts	%	86	87
Number of employees on fixed-term contracts	%	14	13
<b>Turnover*</b>	%	<b>13.0</b>	<b>16.1</b>
Percentage of employees covered by a collective bargaining agreement	%	99	99
Employer contributions paid for social security	K€	20,041	/

*\*Indicator in bold has been reviewed by one of the statutory auditors with limited assurance. For more information, refer to the assurance report presented in the appendix.*

#### EMPLOYMENT SECURITY/SOCIAL DIALOGUE

Job security in Onet's business sectors refers to the stability and high proportion of permanent contracts, with 87% of the Group's workforce being on permanent contracts.

A specific provision in the collective bargaining agreements for the cleaning sector (FEP and SAMERA) and the security sector (known as the "transfer" provision) ensures that employees retain their jobs when there is a change in the service provider at a site and that they meet the requirements set forth in the National Collective Bargaining Agreement. This mechanism allows employees to remain in their positions even if the company managing the contract changes, thereby strengthening their job security.

In terms of labor relations, 99% of the Group's workforce is covered by a collective bargaining agreement. The companies not covered are entities affiliated with the Holding Company (ONET S.A.) or support services (Assistance Services), which are governed by company regulations.

The primary objective of social dialogue is to foster consensus and democratic participation among the key stakeholders involved in the world of work. In addition to sector-wide social agreements, company-level agreements are regularly negotiated and signed with representatives of recognized labor unions as part of an ongoing dialogue.

The Group places social dialogue at the heart of its human resources policy, fostering regular and constructive exchanges with its social partners.

Meetings are held regularly, whether as part of mandatory periodic negotiations or ad hoc discussions on specific topics, to address the business’s operational challenges and/or employee expectations, such as work-life balance.

In addition, a structured framework has been established to ensure the smooth operation of Social and Economic Committee meetings and to guarantee transparent information sharing and effective consultation on strategic decisions.

## LISTENING TO EMPLOYEES

For the first time, in June 2025, Onet surveyed all of its blue-collar employees to better understand their daily lives, their expectations, and their perception of the company.

Conducted as part of the People pillar of the Entreprends 23.26 roadmap, the “From You to Us” survey gathered feedback from thousands of blue-collar employees, with a 26% participation rate. The results challenge common assumptions:

- 9 out of 10 respondents say they find their work meaningful and satisfying.
- 86% enjoy working at Onet, a figure higher than the benchmark for blue-collar workers in France, which stands at 65%. A strong sense of pride in belonging is evident. This is driven by satisfaction with a job well done and customer satisfaction, as well as working conditions deemed to be of high quality.
- The relationship with managers also emerges as a strength: 77% feel appreciated by them, and 89% of respondents feel secure.

The study nevertheless reveals certain expectations: a need for clarity regarding career advancement prospects, greater attention to issues such as schedules, payroll, or equipment, as well as a need for information about the Group’s activities. The results confirm the quality of on-the-ground management and pave the way for an initial action plan to make career paths more visible. Designed to be repeated, this study is also part of a principle of “mutual care”: employees who feel good provide the best service to our customers.

Onet has been certified by ChooseMyCompany for this IPSOS “From You to Us” survey. This Employees® Certification demonstrates our commitment to listening to our blue-collar employees and indicates a high level of satisfaction on their part.





## SOCIAL SUPPORT PROGRAM

Onet is also committed to implementing programs that provide social support to employees. Indeed, the vulnerable situations employees face can impact their professional lives and the conditions under which they perform their work at client sites.

**As such, Onet has implemented concrete initiatives to support its employees in the following areas:**

### In France

#### Housing assistance

Through a dedicated service, Onet assists its employees in accessing housing by offering services tailored to each individual’s specific needs.

This promotes residential and professional mobility, in collaboration with ‘Action Logement’. This support has enabled us to provide our employees with over 1,100 various forms of assistance and services in 2025 (access to long-term housing, home purchase loans, renovation loans, and “Mobili-Jeune” assistance) and a cumulative total of over 3,000 over the past three years.

#### Social Services

With the goal of prevention and support, Onet sought to provide practical, hands-on assistance to employees facing difficulties and decided to establish a network of social workers.

This service can assist employees in many areas: accessing benefits (retirement, child support, etc.), family matters (birth, death, separation, etc.), and financial support (debt management, budgeting assistance, etc.).

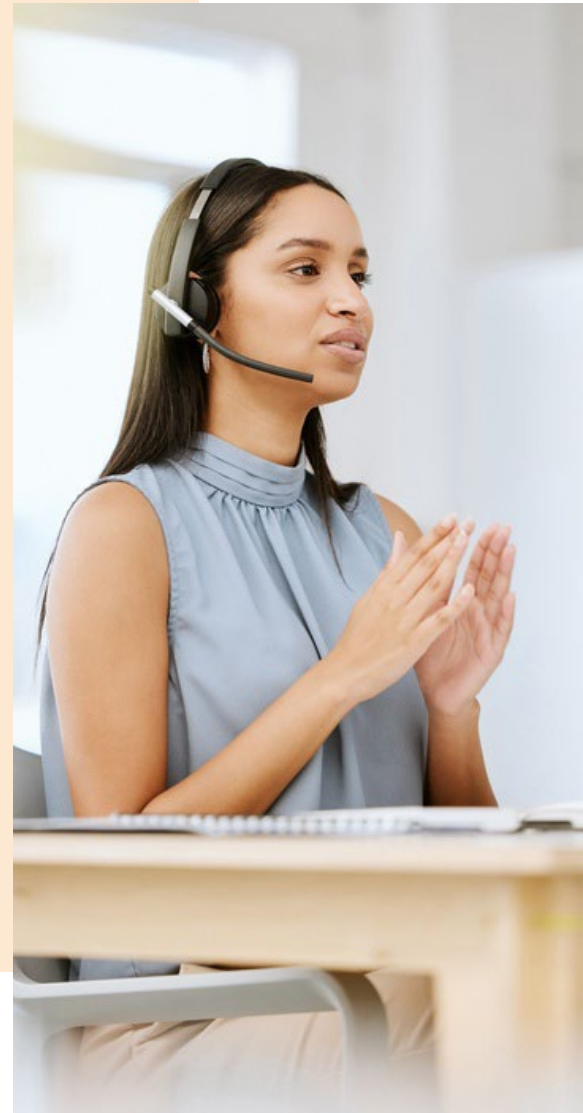
### Psychological Helpline

Since 2009, Onet has operated a hotline in France—a preventive tool aimed at improving the Quality of Life at Work for its employees—managed by an external occupational psychology firm. The purpose of this hotline is to provide:

- A neutral and supportive ear when facing a perceived issue,
- Problem-solving tools,
- Personalized support.

Calls to the toll-free number can also help bring to light situations of collective exposure and alert management.

The workplace reporting platform is also a means of reporting instances of psychological or sexual harassment or sexist behavior. Beyond these listening and reporting channels, a comprehensive psychosocial risk prevention program has been in place for several years and specifically targets the risk of “harassment.” It is based on a Group-wide framework: procedures, appointment of sexual harassment and sexist behavior liaison officers, training programs for HR managers and line managers, and on-the-ground awareness-raising initiatives (posters, videos).



### **Internationally**

Launched in 2019, Onet Club is the platform created by Onet Brasil to promote, encourage, and facilitate access to education and continuing professional development for its employees. By offering discounts on enrollment and monthly fees—ranging from elementary school to university courses and master’s programs in business, strategy, and entrepreneurship—Onet Club fosters the expansion of knowledge and the promotion of training.

## WORK-LIFE BALANCE

### Daytime and/or continuous shifts for cleaning professions

Generally, cleaning services are performed during so-called off-peak hours or intermittently throughout the day, that is, at the end of the day and/or very early in the morning. With the goal of better balancing its employees' work and family lives, Onet continues to promote daytime and/or continuous work schedules to its clients. Daytime work involves performing cleaning tasks as much as possible during time slots that coincide with the use of our clients' premises. Cleaning services performed during the day, rather than in fragmented shifts, offer multiple benefits to all stakeholders:

For our employees, this continuous work schedule allows them to perform their duties during traditional business hours, which are compatible with public transportation schedules and the opening hours of daycare centers and schools. It also represents a real improvement in quality of life for these employees, as it fosters a sense of community. These interactions enrich their work environment, making their assignments more rewarding and better recognized. In some cases, this also allows us to offer additional related services, thereby increasing their monthly earnings.

For our clients and users, daytime work provides greater visibility into the service being performed, with optimal monitoring and real-time feedback on the service. This leads to customer satisfaction because staff adapt to the needs and routines of end-users and quickly resolve incidents. Greater visibility into the service being performed is also reassuring for users. In some cases, a reduction in energy consumption (heating, lighting) has also been observed, as cleaning staff work during the same hours as the site's occupants.





## Remote Work

Since the end of the COVID crisis, a hybrid and flexible work model combining on-site and remote work has been implemented for most Group companies, for positions where this is feasible. The goal is to achieve a better work-life balance, particularly for our employees with long commutes. This also aligns with an environmental objective aimed at reducing our carbon footprint.

These arrangements are covered by company-wide agreements and are accompanied by a guide providing advice and best practices for implementation (available on the Intranet Portal and provided upon hiring).

## The Right to Disconnect

The evolution of work methods (remote work) and the acceleration of digitalization also require respect for the employee's right not to be compelled to process information sent to them electronically by their employer outside of working hours. This right is reiterated and clarified in the Onet IT Resources Usage Policy, provided upon hiring and available on the intranet.



## 3.4 STRENGTHENING OUR INITIATIVES ACROSS ALL AUDIENCES TO PROMOTE INCLUSION

### 3.4.1 IDENTIFIED MATERIAL ISSUES AND SUB-ISSUES

Reference: Dual Materiality Analysis and ESRS European Sustainability Standards

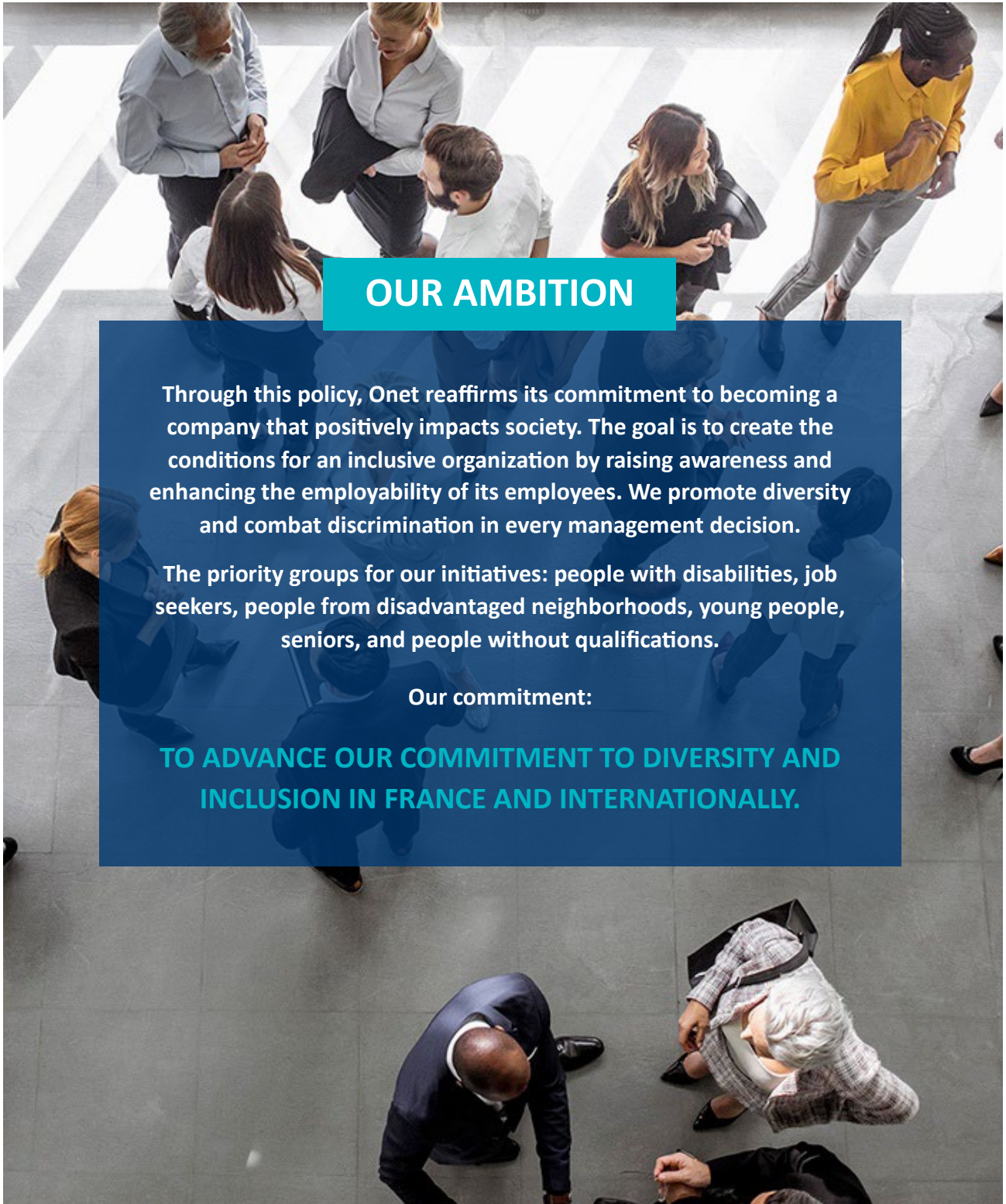
- ESRS S1.9 / Company workforce / Equal treatment and equal opportunities for all / Diversity
- ESRS S1.12 / Company workforce / Equal treatment and equal opportunities for all / Workers with disabilities

*The key indicators are summarized in the subsections below, but all indicators available as of the end of 2025, along with the results from the previous two years, are included in the ESG dashboard in the appendix 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 long-standing: the Group has been a signatory to the Diversity Charter since 2006, a commitment renewed annually.



#### OUR AMBITION

Through this policy, Onet reaffirms its commitment to becoming a company that positively impacts society. The goal is to create the conditions for an inclusive organization by raising awareness and enhancing the employability of its employees. We promote diversity and combat discrimination in every management decision.

The priority groups for our initiatives: people with disabilities, job seekers, people from disadvantaged neighborhoods, young people, seniors, and people without qualifications.

Our commitment:

**TO ADVANCE OUR COMMITMENT TO DIVERSITY AND INCLUSION IN FRANCE AND INTERNATIONALLY.**



## 1<sup>ST</sup> PRIORITY: Communicate, raise awareness, and train

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

- Establish regular and ongoing communication to combat prejudice, break down taboos, and encourage open dialogue,
- Raise awareness and share best practices by leveraging the network of Inclusion Liaison Officers: local employees and volunteers dedicated to supporting the target audiences,
- Develop training programs using appropriate materials.



## 2<sup>ND</sup> PRIORITY: Promote diversity and combat discrimination in all our management practices.

In line with the initiatives already implemented to support people with disabilities, we are continuing to roll out our policy to other diverse groups:

- Recruiting by prioritizing skills over differences and embodying our inclusive values,
- Supporting integration by organizing mentoring and training,
- Supporting skill development to foster retention and maintain employability.

### 3<sup>RD</sup> PRIORITY: Promoting our inclusive values in local communities.

For Onet, this involves implementing, measuring, and demonstrating the impact of our local actions through economic (creation of direct or indirect jobs) and societal (social cohesion, diversity, etc.) initiatives:

- Implementing a responsible procurement policy using the “Inclusion Platform”,
- Establish partnerships within the social and solidarity economy sector and the network of integration-focused nonprofit organizations,
- Develop our socially responsible offerings for our clients and contractors (dedicated offerings and monitoring of social clauses).

### 4<sup>TH</sup> PRIORITY: Evaluate and measure our inclusion policy

It is necessary to develop indicators to measure the sustainability of inclusion initiatives:

- Define diversity indicators,
- Monitor performance in the area of inclusion,
- Share progress made on this major issue.





### 3.4.3 INDICATORS AND KEY ACTIONS

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

In 2025, our key actions continued to focus on our priority targets:

- People with disabilities,
- People who are far from the job market,
- Gender equality.

INDICATORS	UNIT	FRANCE	GROUP
		2025	2025
Women in Top Management Positions	%	/	44 <sup>+</sup>
<b>Women Managers*</b>	%	<b>30.1</b>	<b>30.9</b>
<b>Employees with Disabilities*</b>	%	<b>5.7</b>	<b>5.3</b>

*\*Indicators in bold have been verified by one of the external auditors with a limited level of assurance. For more information, refer to the assurance report presented in the appendix.*

<sup>+</sup>The percentage of women in top management positions refers to the composition of the Group Executive Committee as of December 25. As a result, it is provided only for the Group scope.

## Disability

In France in 2025, the network of 48 Inclusion Liaisons continued to be coordinated. As a key liaison for the disability policy, the Inclusion Liaison Officer supports employees in their efforts to have a disability recognized and assists managers with potential workplace accommodations. This network is facilitated through quarterly webinars that cover regulatory information, practical case studies, and inspirational presentations.

To improve managers' and recruiters' understanding of the subject and their ability to take action, disability awareness modules were created in 2025. More than 640 managers completed these modules.

For the Reception and Security roles, an additional module titled "Welcoming a Person with a Disability" has been made available to operational teams.

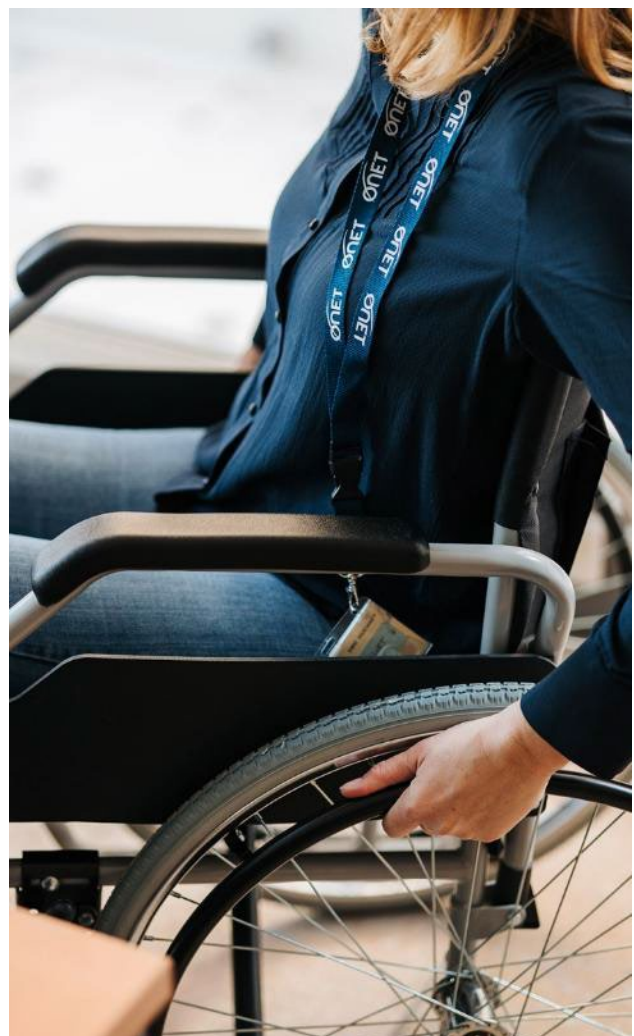
For all employees, regular communication is provided via pay slips, CSR newsletters, or dedicated emails. Thematic webinars are also offered to employees. Additionally, every new employee joining the Group receives an informational flyer on "disabilities" and "housing" upon hiring.

To facilitate the recruitment of people with disabilities, partnerships have been established with France Travail and the APF. In 2025, Onet partnered with France Travail to roll out the "Handimatch" certification nationwide.

This aims to promote inclusive hiring by displaying the "*handi-engagés*" label on our job postings.

The corporate headquarters regularly hosts interns as part of its partnerships with IRSAM (an institute supporting people with visual and hearing impairments) and CLUB HOUSE, an organization that creates spaces to support individuals with mental health conditions in their social and professional reintegration.

In 2025, Onet Contigo continued its mission to facilitate the professional integration of workers with disabilities, and has 54 employees.



## People far from the Labor Market

Onet prioritizes the creation of direct and indirect jobs by promoting recruitment and integration in each local employment area. This proactive policy translates into concrete actions, notably in France through the Group’s involvement in the GEIQ PROPRETÉ initiative. This program enables the year-round recruitment of people far from the job market by offering them 6- to 12-month training programs which lead to a certification.

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

In 2025, 1,113 integration and skills development programs (up 4% from 2024) were completed through 224,321 hours (up 13% from 2024) of work placements at our cleaning agencies located throughout France.

NUMBER OF PEOPLE IN INTEGRATION PROGRAMS THROUGH GEIQ PROPRETÉ 2025	ONET GROUP	
Number of work-study students placed during the year	1,113	
Hires through work-study contracts during the year	732	
Breakdown by type of person hired during the year (Multiple categories possible per person)	%	Number of corresponding hires
People far from the labor market (>1 year)	43%	311
Recipients of basic social assistance	20%	148
People with disabilities	9%	66
Beneficiaries from priority neighborhoods/areas	22%	163
Women	40%	291
Seniors (45 and older)	29%	216
Unskilled youth (under 26)	21%	153

## Internationally, promoting inclusion in recruitment

Onet Iberia continued to support the collective for victims of gender-based violence in 2025, as well as the collective for the inclusion of young people, particularly through their recruitment for internships. The subsidiary has also signed partnerships with local associations to promote the employment of people at risk of social exclusion.

In Spain and Luxembourg, HR teams attended Red Cross job fairs, as well as job fairs dedicated to people with disabilities or facing social exclusion.

Onet Luxembourg met with the president of the Employment Development Agency (ADEM) and established a partnership with the agency by signing the ADEM Employment Charter.

This institutional collaboration demonstrates the company's commitment to the professional integration of job seekers and the inclusion of vulnerable groups, particularly those with international protection status, including more than 20 Ukrainian refugees.



## Gender Equality

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

At the Group level, 61% of our workforce is female, but this breakdown varies significantly by business unit and region.

By 2025, at the Group level, the proportion of female managers is 31%, and the proportion of women in top management positions is 44%.

In France every year, companies with at least 50 employees must publish their professional equality index score. This score is out of 100 points and is calculated based on 4-5 indicators (gender pay gap, disparity in the distribution of individual raises, disparity in the distribution of promotions, number of female employees receiving a raise upon returning from maternity leave, and number of individuals from the underrepresented gender among the 10 highest-paid employees). Companies that have obtained a professional equality index score below 85 must negotiate and publish their improvement targets for each of the index indicators for which the maximum score was not achieved.

**In 2025, the score for French Onet entities subject to this index is 86.4.**

Gender equality in the workplace is a major issue concerning social justice, economic performance, and social cohesion. Despite the progress made in recent decades, inequalities persist in access to employment, pay, career advancement, and the division of professional and family responsibilities.

Aware of these challenges, Onet is firmly committed to achieving true gender equality and is implementing the Onederful program. This action plan, developed in consultation with all stakeholders, aims to identify and address disparities, promote an inclusive culture, and ensure that everyone has equal opportunities for professional development and fulfillment.

Through concrete measures, monitoring indicators, and dedicated governance, we aim to make equality a driver of progress for everyone, in the service of our organization's collective performance and exemplary standards.

**Through a roadmap, three key areas have been defined, each comprising several components:**

1. Ensuring diversity throughout the career path,
2. Establishing the necessary conditions for this gender diversity,
3. Combating sexist behavior and violence.

**Quantified targets for a concrete ambition:**

- Train 100% of management on non-discrimination and stereotypes,
- Promote equal access to management positions and aim for 40% by 2030,
- Ensure gender balance in training programs,
- Implement initiatives to support employees and their families.

In Spain, there is strong momentum around the *Plan de Igualdad*, a three-year plan that companies must implement to ensure gender equality in the workplace. This plan was extended in 2025 to the MTL subsidiary and will include the Impacto subsidiary starting in 2026. It takes the form of a comprehensive action plan encompassing awareness-raising, training, and communication. A pay audit conducted in 2025 confirmed our compliance with all monitoring requirements.

The Equality Plan includes, in particular, equality training for administrative staff (60 participants) and operational staff (2,200 employees across multiple business units).

We also participate in the WEConnect network, which connects women-owned businesses with buyers around the world.



### **Socially Responsible Procurement**

The third pillar of our policy continued in 2025 with the implementation of a procurement policy emphasizing 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, particularly on projects involving waste recycling (Elise), refurbishment, or end-of-life management of electronic equipment (Olinn).

As an extension of this environmental transition initiative, a project to recycle workwear and PPE was launched in 2025. The choice of partner fell on a French company from the Social and Solidarity Economy (SSE), an Adapted Enterprise supporting people with disabilities (Triethic). This initiative is described in section 4.3.4 “Key Scope 3 Actions.”

To accelerate the use of inclusive suppliers (social and inclusive enterprises within the Social and Solidarity Economy sector), Onet regularly launches major internal communication campaigns to promote the government platform

#### “The Inclusion Marketplace.”

This sourcing tool provides access to all suppliers certified as “Disability-Friendly” (EA & ESAT) and “Inclusion through Economic Activity” (IAE).

# OUR COMMITMENTS FOR THE PLANET

REDUCING THE IMPACT OF OUR ACTIVITIES  
AND DEVELOPING SOLUTIONS THAT DIRECTLY CONTRIBUTE  
TO PRESERVING THE PLANET





## 4.1 IDENTIFIED MATERIAL ISSUES AND SUB-ISSUES

Reference: Double Materiality Analysis and European Sustainability Standards (ESRS)

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

*The main indicators are summarized in the subsections below. The indicators available as of the end of 2025 and those for our 2022 reference year, for the carbon footprint section, are included in the ESG dashboard in the appendices to this report.*



## 4.2 ENVIRONMENTAL POLICY



### OUR AMBITION FOR 2030

Propose solutions to help restore and rebalance disrupted ecosystems for all living beings, and ensure a healthy, safe, and reliable environment for future generations.

## 1<sup>ST</sup> PRIORITY: Addressing our carbon footprint to transition from resource efficiency to decarbonization

By measuring its carbon footprint, Onet is implementing its Sustainability Plan, which is structured around the following priorities:

- **Mobility:** reducing employee travel, promoting sustainable transportation, and continuing to optimize and decarbonize our vehicle fleet.
- **Buildings:** reducing our electricity and gas consumption by raising employee awareness of better usage practices and deploying energy-efficient solutions in our buildings and at our clients' sites.
- **Digital:** promoting digital sustainability among employees and prioritizing energy-efficient infrastructure.

## 2<sup>ND</sup> PRIORITY: Preserving biodiversity and ecosystems

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

- Reducing waste and plastic pollution at the source, so that all our stakeholders improve their practices.
- Recycling our waste by standardizing waste stream management and developing Group-wide solutions to facilitate the collection of specific types of waste.
- Conserving water by reducing our consumption and helping to reduce water pollution.

## 3<sup>RD</sup> PRIORITY: Making purchases with sustainability in mind.

Purchasing is a key lever for reducing our impact; therefore, we are acting by:

- Integrating CSR criteria into our procurement process.
- Defining and monitoring action plans for our strategic purchasing categories in partnership with our suppliers.
- Working with our suppliers in accordance with the Group's ethical principles.

# 4.3 OUR INITIATIVES TO MITIGATE CLIMATE CHANGE: ACTIONS AND INDICATORS

## 4.3.1 DECARBONIZATION PATHWAY

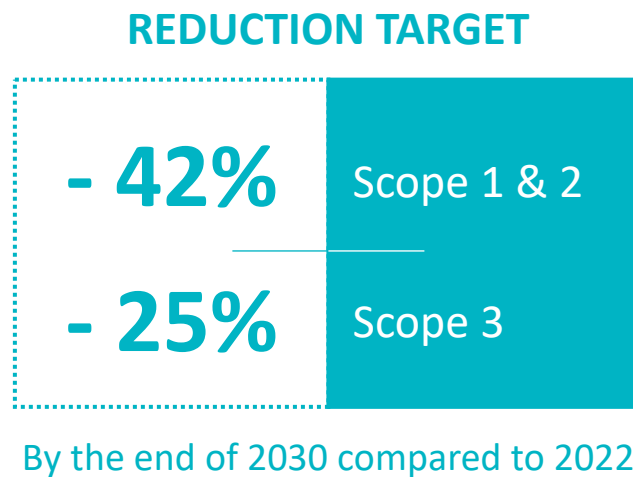
### Objectives, commitments, and assessment

Aware of the impact of its activities on climate change, the Group continues to implement its decarbonization pathway based on measuring, reducing, and managing its greenhouse gas (GHG) emissions. This pathway serves as a structural framework designed to support the maturation of the Group’s carbon management.

Greenhouse gas emissions are tracked across Scopes 1, 2, and 3, in accordance with the principles of the GHG Protocol, primarily based on emission factors from ADEME’s Carbon Database.

Based on its 2022 baseline year, the Group has set reduction targets for 2030 of -42% for Scope 1 and 2 emissions and -25% for Scope 3 emissions.

These targets guide all action plans implemented across the entities.



## Our carbon commitments and assessments (SBTi and CDP)

In 2025, Onet continued to structure this trajectory, preparing for the requirements expected under the Science Based Targets Initiative (SBTi).

Throughout the year, the environmental transition teams worked closely with the various business units through workshops focused on modeling trajectory and developing action plans.

### This work focused on three priority areas across Scopes 1, 2, and 3:

- Fleet Electrification,
- Commuting,
- Procurement.

At the same time, a process of gradually consolidating carbon data was initiated across Onet, covering all scopes—both in France and internationally—and incorporating changes in scope resulting from recent acquisitions (see Methodological Note).

In this context, Onet submitted its application to the SBTi in December 2025, marking a pivotal step in formalizing its decarbonization trajectory.



At the same time, Onet maintained its non-financial climate performance, as assessed by the CDP, achieving in 2025:

- An A score (leader) in supplier engagement,
- A B score for climate performance and strategy.

## Sector-wide approach & collective action

In the cleaning sector, the Group is part of a collective effort to standardize carbon practices by participating in the work led by the Federation of Cleaning Companies.

This work focuses notably on developing a common sectoral methodology, particularly regarding issues related to commuting but also, more broadly, on all factors considered in conducting a carbon footprint assessment.

The goal of this initiative is to promote a harmonized approach within the industry, in order to strengthen the robustness of assessments and enable the implementation of comprehensive yet company-specific action plans.

This collective effort serves as a key driver for enhancing the effectiveness of emission reduction initiatives, enabling industry stakeholders to move forward together in addressing this crucial shared challenge of decarbonization.

## OUR CONSOLIDATED GROUP CARBON EMISSIONS

The emissions reported in the table below correspond to the data calculated as part of our decarbonization trajectory submitted to the SBTi (representing 98.9% of revenue). A breakdown by category is available in the ESG dashboard in the appendix.

INDICATORS	UNIT	FRANCE			GROUP		
		2022	2025	%	2022	2025	%
Scope 1+2+3 (Market-Based)	TCO2e	171,045	155,832	-9%	199,891	186,592	-6.5%
Scope 1&2 (Market-Based)	TCO2e	18,369	16,385	-11%	27,050	22,693	-16%
Scope 1	TCO2e	18,229	16,329	-10.5%	26,861	22,587	-16%
Scope 2	TCO2e	140	56	-60%	189	106	-44%
Scope 3	TCO2e	152,677	139,447	-8.5%	172,842	163,900	-5%
Of which were Purchases of Goods and Services	TCO2e	73,752	66,610	-9.5%	80,903	75,306	-7%
Of which was Commuting	TCO2e	59,178	54,837	-7%	70,564	68,608	-3%

### Analysis of trends

Overall, the Group’s greenhouse gas emissions are on a downward trend of **6.5%** between 2022 and 2025.

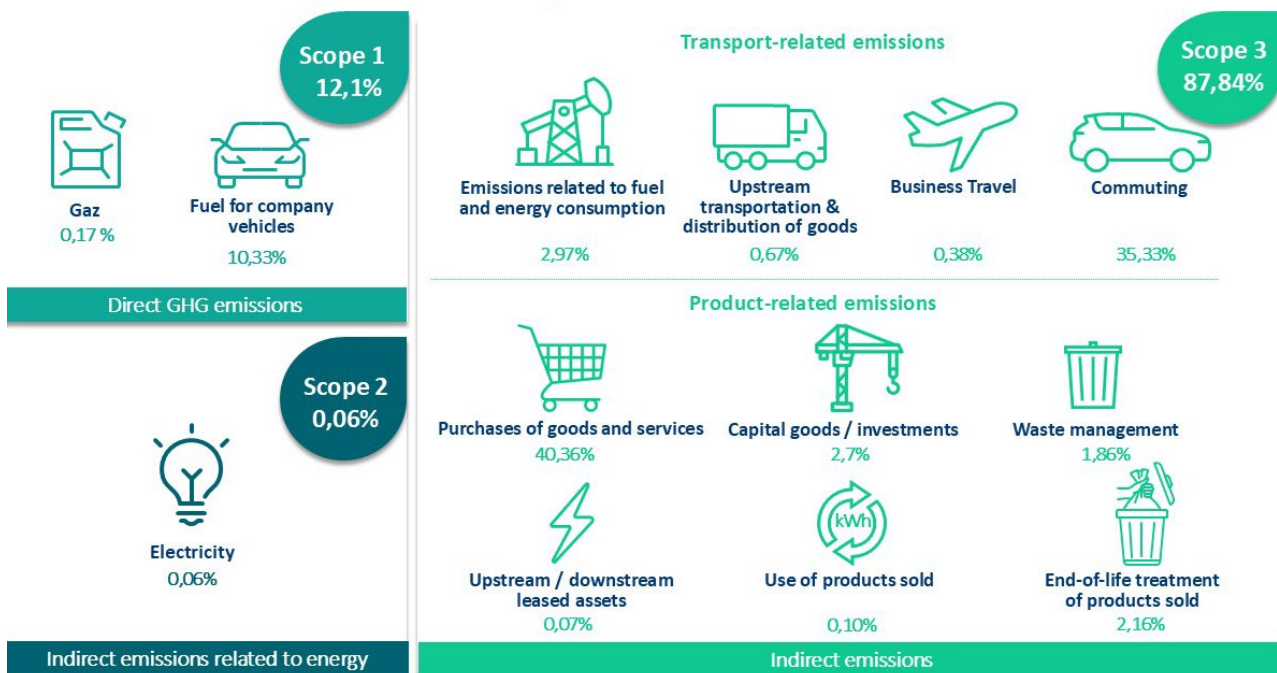
For Scopes 1 and 2, where action plans are most advanced, the initial effects are visible. The gradual electrification of the vehicle fleet and the energy-saving measures implemented are contributing to this reduction in emissions.

Regarding Scope 3, particularly the categories of procurement and services and commuting, action plans are still being developed. Nevertheless, an initial decrease has been observed.

### BREAKDOWN OF EMISSIONS BY CATEGORY

#### Consolidated Group Carbon Footprint 2025

186,592 tonnes of CO<sub>2</sub>e



Scope 3 emissions account for the majority of our emissions, particularly those related to commuting (35%) given the number of employees, and emissions related to the purchase of goods and services (40%). Emissions related to our vehicle fleet rank third, accounting for 10% of the carbon footprint.

## France

In France, efforts focused in particular on improving the reliability of consolidated data and integrating results into existing management tools. In 2025, special attention was given to integrating and calculating carbon data from Onet's recent acquisitions.

## Consolidated Group

Internationally, structuring efforts are being implemented gradually. The integrated data are:

**Scope 1&2 by country:** the integrated data covers Iberia, Brazil, and Luxembourg

**Scope 3:** extrapolation described in the methodology note pending the finalization of consistency checks with the Group methodology.

## Methodological changes and data comparability

Recent significant changes in ADEME emission factors, particularly for items calculated as financial ratios (-40% to -70%), have led Onet to initiate a review of its historical data dating back to 2022.

This initiative aims to ensure the consistency and comparability of emissions tracking over time, particularly in light of the updated emission factors that have led to significant reductions in certain items, so that we can identify the reductions attributable to our action plans.

### 4.3.2 OUR KEY ACTIONS FOR SCOPE 1

Within Scope 1, the majority of the actions undertaken by the Group have focused on the gradual electrification of the vehicle fleet, which has been identified as one of the main levers for reducing direct greenhouse gas emissions.



In July 2025, Group Management decided to accelerate the deployment of electric vehicles within the fleet in line with our trajectory.

This strategic choice reflects Onet's commitment to prioritizing investment in low-carbon mobility solutions, while limiting its growing exposure to regulatory and tax constraints associated with internal combustion engine vehicles.

This decision has been implemented through a structured plan to electrify our branch offices, managed centrally by the Real Estate Department in close coordination with the teams responsible for the vehicle fleet. We have been working with our lessors to coordinate the installation of charging stations. To date, several lessors have chosen to contribute financially to the installation of these stations to enhance the value of their properties and to align with a decarbonization strategy.

In 2025, 61% of vehicles replaced at the Group level are 100% electric.

This rollout is accompanied by the development of related infrastructure, with approximately 130 sites participating in the initiative, including 71 sites already equipped with charging stations.

### 4.3.3 OUR KEY ACTIONS FOR SCOPE 2

#### Electricity consumption in buildings

In France, with the support of Sintéo, our subsidiary specializing in building energy performance, we have defined an initial two-year support plan for our branches, featuring collaborative workshops and the sharing of best practices between 2022 and 2024. This energy-saving plan has helped get our branches on board, and is now fully integrated into our decarbonization trajectory. The goal is to prioritize sites larger than 1,000 m<sup>2</sup>, which are subject to the Eco-Energy Tertiary Program. These sites, which account for 59% of our electricity consumption and 62% of our natural gas consumption, represent a key lever for improving our energy footprint.

We have also implemented a real-time energy consumption monitoring tool to better manage our usage. Enhanced monitoring of energy consumption allows us to identify key areas for improvement and support our branches in implementing targeted actions tailored to their specific needs. Prioritizing sites with significant energy challenges and sharing best practices are key drivers for embedding consumption reduction into operational practices in a sustainable manner.

#### Electricity consumption of our charging stations and data centers in France

Consumption related to charging stations is tracked separately to guide the fleet electrification policy. In 2025, consumption from charging stations accounted for **4.6%** of our total energy consumption.

Energy consumption at our data centers accounted for **8%** of total consumption, whether internal—via the installation of sub-meters—or external, through our service providers.

#### Renewable electricity

The growing use of electricity from renewable sources helps reduce indirect emissions linked to the Group's energy consumption. As a result, 36% of electricity consumption at the Group level comes from renewable sources, directly contributing to the reduction of Scope 2 greenhouse gas emissions.

In Spain, more than 90% of electricity comes from renewable sources.

### 4.3.4 OUR KEY INITIATIVES FOR SCOPE 3

#### ADDRESSING THE LIFE CYCLE TO CONTRIBUTE TO DECARBONIZATION: REDUCING EMISSIONS RELATED TO WORKWEAR



The textile industry is a particularly polluting sector globally. Furthermore, workwear is a significant contributor to Scope 3 greenhouse gas emissions, due to the volumes involved and the emissions generated throughout their life cycle, particularly during raw material production and processing phases.

Workwear is an essential part of our service activities. Onet has therefore implemented a structured environmental approach covering the entire lifecycle of the garments by addressing the entire product lifecycle, from design to use.

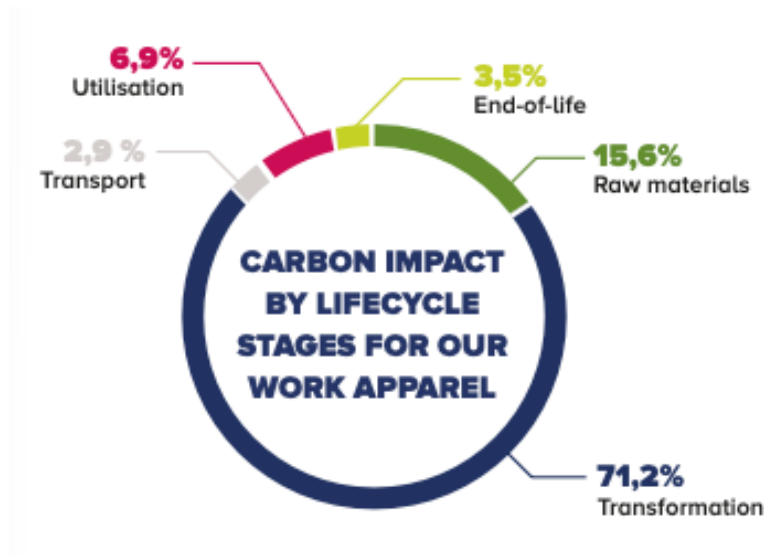
In 2025, new uniforms designed for cleaning services were rolled out. They were the result of a participatory approach aligned with the Onet brand’s ambitions, the Group’s CSR commitments, and the logistical expertise of the Prodim purchasing center (an Onet subsidiary specializing in the distribution of products and equipment for hygiene and cleaning professionals).

Onet implemented an eco-design approach for this collection prior to production, with the aim of planning for the recycling of our garments even before they were manufactured.

Furthermore, 87% of the items’ carbon footprint is linked to raw material production and processing stages. To reduce the impact of our purchases, we prioritized the quality and durability of our garments. We also incorporated recycled fabrics, reducing the carbon impact of each item by an average of 11.4%.

In 2025, 55,600 items were distributed to equip cleaning staff. This reflects a large-scale operational implementation of our approach to reducing indirect emissions.

Our new uniforms were designed with sustainability in mind to prevent premature wear, thereby limiting the frequency of replacement and, consequently, the emissions associated with the production of new clothing. They come with simple, standardized cleaning instructions to facilitate maintenance and maximize the lifespan of our uniforms.



## STRUCTURING A DECARBONIZATION STRATEGY AT THE BUSINESS UNIT LEVEL

Within the procurement scope, the Group launched an initial structuring phase in 2025 aimed at identifying the main levers for decarbonizing Scope 3 emissions, in line with the decarbonization objective.

Workshops were organized with the Cleaning and Nuclear business units to analyze the procurement categories contributing most to indirect emissions and to identify action levers tailored to the specific characteristics of these activities.

Following this initial phase of analysis, several areas of action were identified, without prejudging at this stage their order of implementation or operational timeline. These levers will be prioritized in 2026 to determine which actions to undertake first and the conditions for their implementation.

These levers primarily focus on the gradual engagement of suppliers, strengthening eco-design in procurement processes, optimizing the use and lifespan of equipment and products, and prioritizing local sourcing where relevant.

## STRUCTURING THE APPROACH BASED ON THE RFAR CERTIFICATION FOR ONET TECHNOLOGIES

In November 2025, Onet Technologies obtained the Responsible Supplier Relations and Procurement (RFAR) label. This recognition marks a pivotal step in Onet Technologies' decarbonization strategy, particularly regarding Scope 3 emissions related to procurement. Beyond a compliance initiative, the RFAR label will help strengthen procurement governance, formalize processes, and structure relationships with suppliers with a view to shared progress. It also promotes the gradual integration of environmental and climate criteria into procurement decisions, as well as an approach based on the life cycle of products and services.



Obtaining the label also helps equip procurement teams, strengthen their role in the decarbonization trajectory, and better engage suppliers in emission reduction efforts.

As such, the RFAR label serves as a key lever for structuring, harmonizing, and scaling up Scope 3 decarbonization efforts, and paves the way for scaling up the levers identified in the next stages of the Group's climate trajectory.

## COMMUTING: WIDELY DEPLOYING EXISTING LEVERAGES AND INNOVATING

Commuting is a priority issue for climate change mitigation.

Numerous initiatives aimed at reducing these emissions are already being implemented locally within the entities and business segments.

In 2025, the Group launched a comprehensive initiative to consolidate and align these actions, with a view to preparing to scale-up efforts. Workshops were organized to establish a shared understanding of emissions from commuting, build on existing practices across business segments, and identify the key mitigation levers that can be mobilized at the Group level.

The first levers identified are: the implementation of sustainable mobility allowance schemes, awareness campaigns promoting public transit use and eco-driving, the optimization of work assignments and travel via business planning tools, and the promotion of daytime or continuous shifts for cleaning services

In Luxembourg, 62% of employees surveyed as part of the 2024 carbon footprint assessment commute to work via public transportation. The country's geographical layout and free public transportation contribute to this trend.

## 4.4 TAKING ACTION TO ADAPT TO CLIMATE CHANGE: ACTIONS AND INDICATORS

### 4.4.1 CONTRIBUTING TO OUR CLIENTS' LOW-CARBON STRATEGIES



#### ACT'CARBONE: MEASURING TO MAKE PROGRESS

As part of its commitment to working collaboratively with its clients, Onet developed the ACT'CARBONE initiative in 2025, aimed at measuring, managing, and reducing the carbon footprint of services provided on-site at the client's location.

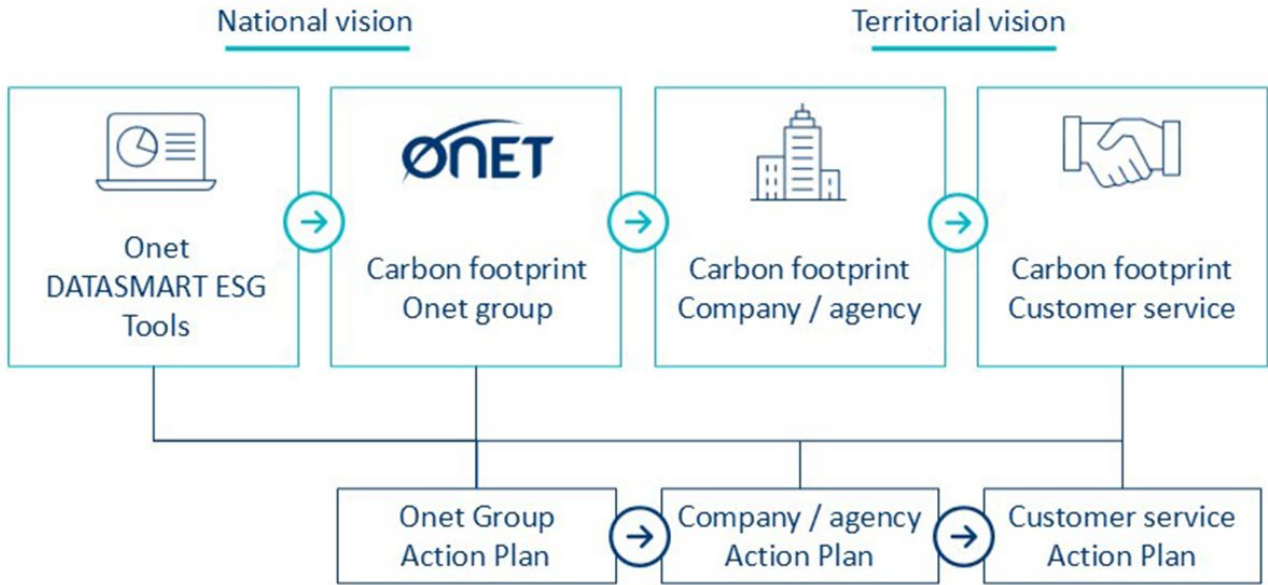
From the start of the service, a carbon assessment is conducted and shared with the client, establishing a common baseline. The service then follows a continuous improvement approach, regularly measuring the impact of jointly implemented actions to identify the most effective reduction strategies.

The tool incorporates several key emission categories, including team and management organization, equipment, supplies, and hygiene products. It also looks at business travel and managers' commutes.

A major challenge also involved accounting for Scope 3 emissions, particularly for procurement, which accounts for a significant portion of emissions. Data reliability was achieved by leveraging quantitative data from the Group's central purchasing office, enabling the processing of a large volume of information.



A national strategy implemented through local actions and at our clients' premises



ACT'CARBONE constitutes a foundational approach to supporting clients by helping to reduce the environmental impacts of their services and by supporting the improvement of their own decarbonization trajectories.

It is also part of a common and consistent methodological framework, enabling the Group to structure the calculation of its emissions at various levels of analysis. It thus serves as a shared foundation for conducting companies' carbon assessments, based on a progressive breakdown of calculations at the branch level and then at the project site level. This approach ensures consistency in scopes, assumptions, and calculation methods, regardless of the chosen level of consolidation.



The carbon footprints calculated as part of the ACT'CARBONE initiative are prepared in accordance with the principles of the GHG Protocol, using consistent and shared emission factors, ensuring the comparability of results over time and across different entities. This methodological harmonization helps ensure the reliability of the Group's carbon data consolidation, strengthens the robustness of analyses, and facilitates the management of the decarbonization trajectory, both for Onet's own operations and in supporting its clients.

The ACT'CARBONE initiative was developed by Onet teams (CSR / Innovation / Marketing / IT) through a collaborative effort. A training program consisting of weekly webinars was conducted from January to March to train our teams on how to use this tool.



## ENVIRONMENTAL PERFORMANCE OF BUILDINGS



Sinteo is both a technical engineering firm and a consulting company specializing in the environmental performance of buildings.

Whether acting as project owner or project manager, Sinteo provides consulting and technical expertise at every stage of a building's lifecycle, including the green building phase (planning, design, construction, site supervision, renovation, conversion, and deconstruction), the operational phase, and strategic support on ESG issues.

Sinteo takes a comprehensive, multidisciplinary approach that enables it to support its clients on issues related to the environmental performance of buildings: energy & carbon, economics, engineering, comfort, water, materials & reuse, and biodiversity.

In this framework, Sinteo offers a wide range of solutions, including: the development of CSR and low-carbon strategies, the preparation of carbon footprint assessments, technical and energy audits of buildings (including compliance with the BACS decree), climate risk audits and adaptation action plans, energy management projects, as well as support for environmental certifications for buildings under construction, undergoing renovation, or in operation (HQE, BREEAM, BBCA, BiodiverCity, etc.).

Sinteo also addresses specific topics such as reuse strategies for buildings undergoing renovation, feasibility studies for the installation of renewable energy systems, biodiversity inventories, as well as specialized engineering consulting services (acoustics, thermal, and fluid dynamics).

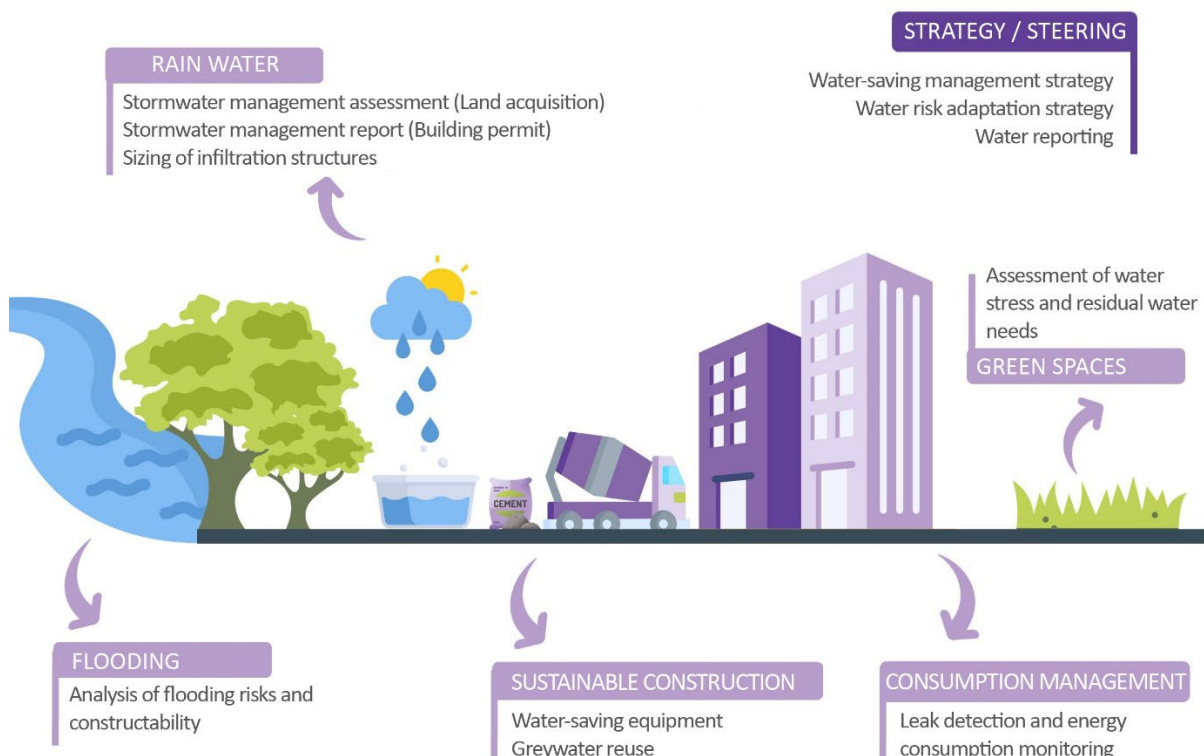
This continuous adaptation of its services enables Sinteo to provide long-term support to building sector stakeholders in reducing their environmental impacts and adapting their assets to the effects of climate change.

## 4.4.2 IMPLEMENTATING WATER-EFFICIENT SOLUTIONS FOR OUR CLIENTS

Against a backdrop of growing pressure on water availability, exacerbated by the effects of climate change (flood risks, increased stormwater runoff, and water stress events), water management is a major challenge for real estate and construction stakeholders. Anticipating, measuring, and controlling water use thus becomes an essential lever for strengthening the resilience of real estate portfolios and limiting environmental impacts.

Through its subsidiary Sintéo, Onet supports its clients in addressing their water-related challenges, at both the portfolio and building levels. This support focuses in particular on defining water-efficient strategies and measures to adapt to water-related risks, managing stormwater, and preventing flood risks, as well as deploying water-saving equipment and solutions for graywater reuse. The approaches implemented also include monitoring water consumption, detecting leaks, and the sustainable management of irrigation and green spaces. The goal is to transform water constraints into a driver of environmental and economic performance by contributing to the design and operation of buildings that are more water-efficient, more resilient, and better adapted to current and future climate challenges.

**We support you with all your water-related challenges, whether at the scale of a single plot or your entire property.**



### 4.4.3 ADAPTATING TO EXTREME WEATHER EVENTS

In light of the increasing frequency and intensity of heat waves, Onet is adapting its organizational structure and operational practices to safeguard the health and safety of its employees and ensure the continuity of services for its clients.

This initiative is part of the regulatory changes introduced by the decree of May 27, 2025, effective as of July 1, 2025, which strengthens obligations regarding the prevention of heat-related risks.

## Prevention Heatwave Risk

**17** *New: Decree 2025-482 of 27/05/2025*

This decree imposes several mandatory measures when temperatures become a threat to workers' health (such as the provision of fresh water, adjustments to working hours, suitable equipment, etc.).

**All measures taken to combat risks linked to heatwaves must be included in the DUERP.**

### Alert levels

- Green alert: seasonal monitoring with no particular vigilance
- Yellow alert: heatwave episode (exposure over a period of 1 to 2 days to intense heat presenting a risk to human health due to working conditions or physical activity) + start of measures
- Orange alert: heatwave period (intense heat or prolonged heatwave likely to constitute a health risk for the entire exposed population) + reinforced measures
- Red alert: extreme heatwave period (exceptional heatwave due to its duration, intensity, or geographical extent presenting a strong health impact for the entire population or likely to hinder the continuation of activities) + reinforced measures.

*Measures to be taken (from "Yellow Alert" onwards):*

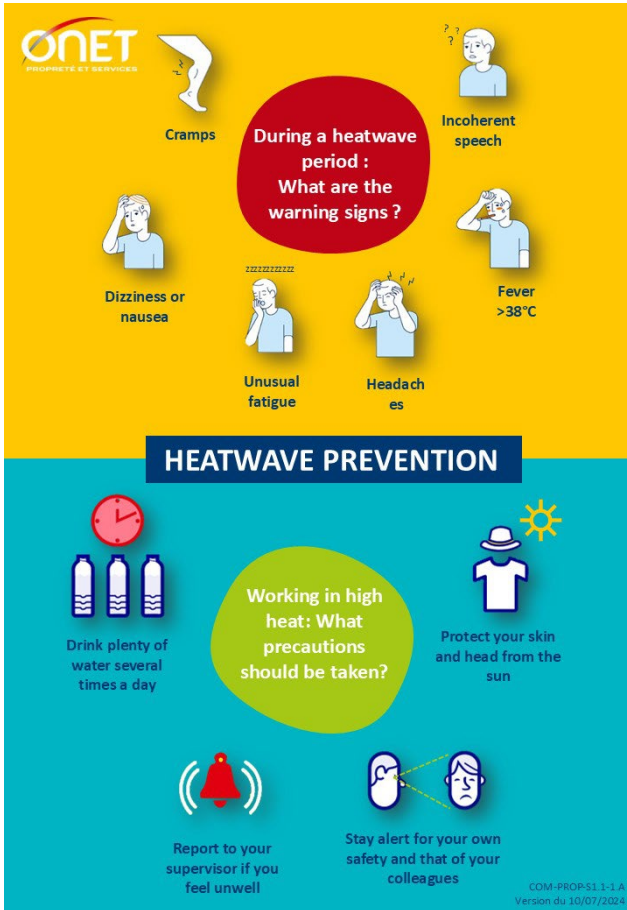
- Provision of fresh water
- Adjustment of working hours
- Suitable equipment (ice vest / cooling towel, etc.)
- Informing employees about the conduct to adopt
- Weather monitoring (alert level)

Let's stay cool, work safely,  
and adopt the right reflexes !

### Our Cleaning and Security Services: Adapting Practices at Client Sites

In these operations, the principles of adapting to extreme heat also involve adjustments to work organization, increased attention to working conditions outdoors or in non-air-conditioned environments, and the dissemination of tailored operational guidelines during periods of weather alerts. These measures contribute to the resilience of our services in the face of increasing climate-related challenges.

All of these actions demonstrate the Group's ability to anticipate the impacts of climate change, incorporate regulatory changes, and adapt its business operations in a practical way, closely aligned with the needs and constraints of its clients.



### Our Logistics Activities: Structured Deployment of a Heat Plan

Within Onet Logistics, a Heat Plan has been formalized and deployed at client sites. It relies on active weather monitoring, with the designation of “heat plan” coordinators responsible for tracking Météo-France’s alert levels (yellow, orange, red) and activating appropriate measures.

The measures implemented combine organizational steps (adjusted schedules, increased breaks, task adaptation, job rotation, monitoring of isolated employees), technical measures (unlimited access to cool water, cooled areas, cooling equipment, fans, misters, shading devices), and human-centered measures based on information sharing and collective vigilance.

To ensure operational adoption of the measures, training webinars have been organized for operations staff, focusing in particular on heatwave risks. These sessions help improve the quality of safety briefings, encourage feedback from the field, and tailor messages to the realities of client sites.

Seminars on heat-related issues also help raise awareness among teams about the risks (dehydration, heatstroke, decreased alertness) and the proper precautions to take, while encouraging everyone to stay vigilant.



## 4.5 MANAGING POLLUTION RISKS FROM SUBSTANCES OF CONCERN

The risks of pollution from substances of concern have been assessed on a material basis for certain activities of Cleaning and Onet Technologies. These risks are managed through the implementation, over the past several years, of a process based on eco-labeled products for cleaning activities and through the management of our facilities classified as environmentally sensitive (ECFs).

INDICATORS	UNIT	FRANCE 2024	FRANCE 2025	GROUP 2025
<b>Cleaning products derived from biotechnology and/or eco-labeled*</b>	%	92%	85%	-
Facilities classified for environmental protection	No.	3	4	-
WEEE and IT equipment collected	Tons	33	38	-
Hazardous waste collected	Tons	306	260	-
Textiles collected	Tons	0	2	-

*\*Indicator in bold that has been verified by one of the statutory auditors with a limited level of assurance. For more information, refer to the assurance report presented in the appendix.*

### 4.5.1 OUR RESPONSIBLE CLEANING SOLUTION: BIOGISTIC

Our comprehensive eco-friendly cleaning solution, Biogistic—derived from biotechnology and designed with a circular economy approach—has been in use since 2019.

The key strength of our solution is the use of ultra-concentrated products, combined with a dilution logistics system that reuses containers. This helps reduce effluent pollution as well as plastic waste. With three 25-liter containers of concentrated products, we can generate 20,000 liters of active solution. Downstream, the empty bottles are collected to be refilled at branch offices in dedicated dilution stations: the Dilumob. Ultimately, this results in 30% less plastic waste compared to a conventional solution.



Biogistic also helps reduce the health impact on our employees and customers, as the products used carry no hazard symbols. They are non-allergenic and bear the European Ecolabel.

In France, this year was marked by the gradual rollout of Biogistic across our new Onet Propreté Facility Services branches resulting from the acquisition of ISS France, which had not previously used this process. Thus, at the national level, our use of biotechnology-based and/or eco-labeled cleaning products dropped to 85% in 2025, compared to 92% in 2024. It should be noted that our legacy branches still maintain a 92% usage rate. The use of this process accounts for 47% of Group revenue.

Internationally, these same products can be deployed according to country-specific organizational structures and are therefore accounted for by client site rather than by quantity used.



### Biogistic and the Economy of Functionality

Biogistic is also a concrete and innovative example of the functional economy. Breaking with traditional approaches that start with the product and move toward the service, Onet took the opposite approach: starting with the service need to rethink the product.

**The initial objective was clear:** to offer its customers a more eco-friendly cleaning solution, based on products that respect the environment and human health, at no extra cost compared to a traditional chemical cleaning service. This requirement addresses a dual concern: protecting the health of employees exposed to cleaning products and improving the quality of the environments where work is performed at customer sites.

To achieve this, Onet went back to the most basic component of the service: the plastic cleaning bottle. Long considered a mere consumable, it was placed at the center of the analysis. The entire process was re-examined, from purchase to end-of-life, to shift from a disposal-based approach to a reuse-based approach involving a significant reduction in plastic.

## 4.5.2 OUR ENVIRONMENTALLY-CLASSIFIED FACILITIES

Currently, Onet has four environmentally classified facilities (ECFs, or *Installations Classées pour la Protection de l'Environnement-ICPEs* in French) subject to Declaration, Registration, or Authorization.

**PRODIM:** A warehouse located in Vitrolles (13), subject since 2022 to the regulations for Classified Facilities for Environmental Protection under category 1510

*“Storage of combustible materials, products, or substances in covered warehouses”*, under the Declaration with Periodic Inspection regime.

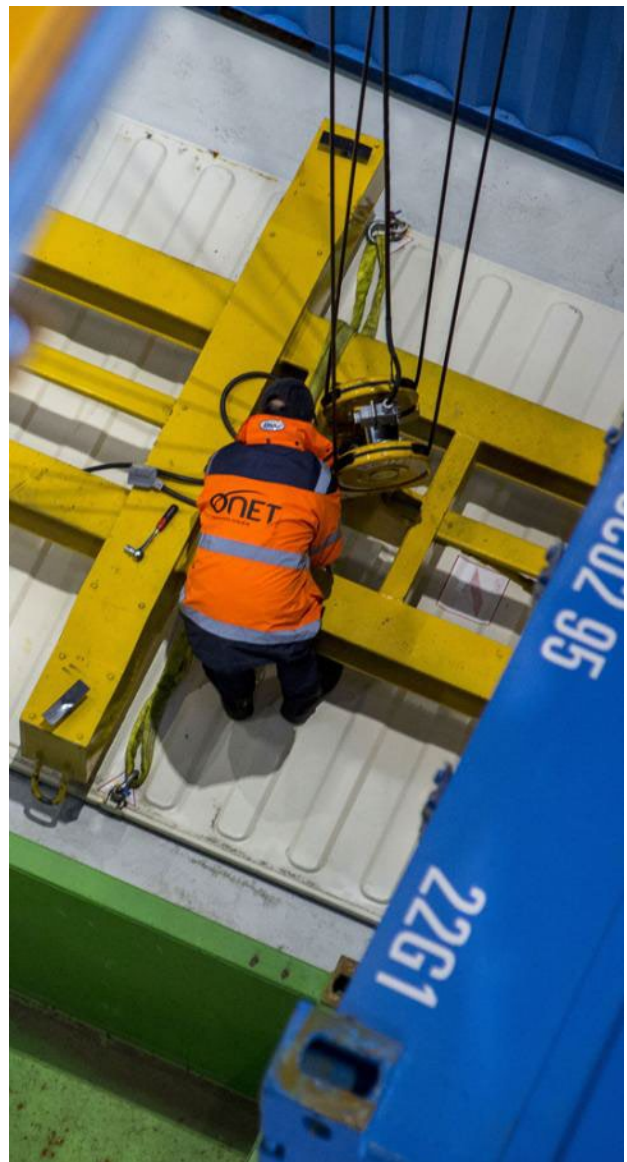
Significant upgrades were carried out at the site in 2024 to enhance its fire protection equipment.

**SOGEVAL:** Warehouse located in Pierrelatte (26) subject since 2022 to the regulations governing Classified Facilities for Environmental Protection under categories 176 and 2797 for the storage of radioactive substances under the Authorization (A) regime. In late 2024, work began on upgrading the stormwater system and inspecting the networks to reduce our environmental impact.

**SDMS:** A mechanical welding and sheet metal fabrication shop located in Saint Romans (38), which has been subject since 2012 to the regulations governing Classified Facilities for Environmental Protection under categories 2560 for the mechanical processing of metals and alloys, and 4718 for the storage of flammable gases, under the Declaration with Periodic Inspection (DC) regime on the one hand, and under heading 2565 for the treatment of metal or other coatings by electrolytic or chemical means, under the Registration (E) regime on the other hand.

### Storage and repair of wooden pallets:

Warehouse located in Outreau (62) subject since 2025 to the regulations for Classified Facilities for Environmental Protection under heading 1532 for the storage of wood or combustible materials, under the Declaration (D) regime. Major upgrades were carried out at the site starting in late 2025 to enhance its fire protection equipment.



### 4.5.3 OUR INITIATIVES FOR THE COLLECTION, REUSE, AND RECYCLING OF OUR WASTE

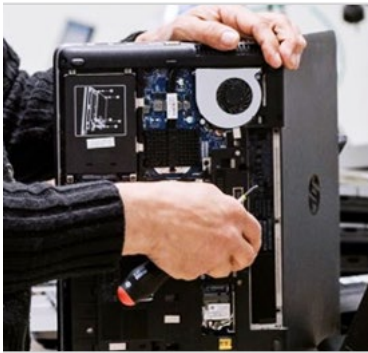
Although the issue of waste was not identified as material in our double materiality analysis, we are committed to improving our electronic waste management systems to support the circular economy, and to raising awareness among all employees regarding the improvement of our waste sorting and recycling systems.

#### OUR IT EQUIPMENT

In France, Olinn, a socially responsible company that employs individuals in reintegration programs, partners with us to manage the recycling and reuse of our IT and telephone equipment waste.

Deployed nationwide, this solution allows each region to organize its own equipment pickups. In 2025, 997 pieces of IT equipment were collected, representing 3.7 tons of equipment that was reused or recycled.

Additionally, 1.7 tons of IT equipment were recovered by Recyclea, a certified social enterprise, within the service area of Onet Propreté and Facility Services.



#### OUR ELECTRICAL AND ELECTRONIC EQUIPMENT

We have also established a national partnership with the eco-organization Ecosystem. This agreement, which covers the collection of waste electrical and electronic equipment (WEEE), contributes to the development of large-scale waste collection. This solution drives environmental, economic, and social performance.

In 2025, 32.9 tons of WEEE were collected through Ecosystem in France.



## END-OF-LIFE FOR OUR CLOTHING

Since 2025, with the revision of the AGEC Law, companies have been required to sort their textile waste at the source.

In this context, Onet has initiated collection and recycling trials for its workwear at various pilot sites. Following this pilot phase and after site visits, we selected Triethic, a Social Enterprise that employs people with disabilities and specializes in the collection and recycling of workwear and PPE.

To facilitate the rollout of the Triethic solution, an operational procedure was communicated to all branches, with the following process:



Branches request Triethic to deliver containers for collecting workwear, helmets, and shoes. After collection, once the containers are full, Triethic picks them up and sorts the items in the Île-de-France region. The materials are directed to the appropriate processing channels. All recycling is carried out in France.

Triethic prioritizes the removal of logos from clothing in good condition. These items are donated to EA/ESAT organizations or training centers to give them a second life.

The remaining clothing, consisting of more than 50% cotton, will be sent to service providers for shredding, sorted by composition and color, for material recovery.

Finally, heavily worn clothing or items composed mainly of polyester will be converted into Refuse-Derived Fuel (RDF) for energy recovery.

Upon arrival at the sorting center, shoes are disassembled in three distinct steps:

- The sole: The material (rubber or polyurethane) making up the sole will be shredded and used to manufacture playground surfacing.
- The toe cap: The toe caps, made primarily of metal, will be sent to their metal recycling partner for recovery.
- The upper: The remaining materials are shredded and converted into Refuse-Derived Fuel (RDF is used to fuel district heating networks and generate energy).

Upon arrival at the sorting center, the helmets are sorted according to their plastic composition. They are then shredded at the processing site. The resulting pellets are sent to the plastics industry for recovery. The recycling rate is 100%. The materials are transformed into finished products.

Since the rollout of this sustainable recycling solution for our clothing and PPE, 35 branches have joined the initiative, enabling the recycling of 2 tons of textiles by 2025.

## EMPLOYEE AWARENESS

Throughout the year, we raise our employees' awareness of regulatory changes under the AGEC law and the impact of recycling our waste by distributing practical guides and newsletters and conducting awareness campaigns.

We have several framework agreements with national waste collection and recycling providers, available to our branches, which are responsible for managing their own waste.

At our headquarters, 80% of the waste we generate was recycled. To mark World Environment Day, we held an awareness week which focused on food waste, as food waste accounts for 19% of our waste stream. During that week, we observed a 16% reduction in food waste per guest, thanks to increased awareness and improved practices.

During Environment Week, we also distributed a guide on best practices for waste sorting, covering reminders from the AGEC Law, optimization of the sorting system, the fate of recycled waste, as well as key information regarding our waste management providers and the solutions available through eco-organizations.



# OUR COMMITMENTS TO SOCIETY

BUILDING PARTNERSHIPS WITH OUR STAKEHOLDERS BASED ON SHARED VALUES



## 5.1 LOCAL ROOTS AND PARTNERSHIPS

Seeking to increasingly rely on its ecosystem to create value, Onet works closely with its stakeholders. The goal is to foster a local dynamic and contribute directly or indirectly to policies addressing key material challenges related to social cohesion, diversity, the fight against precariousness, and environmental impact.

### 5.1.1 PROMOTING INCLUSION AND EQUAL OPPORTUNITY

In addition to the partnerships established with the various organizations described in Section 3.4 regarding inclusion and diversity, Onet has continued its partnerships in support of inclusion.

#### IN FRANCE

##### FACE

The FACE Foundation is an independent organization that brings together corporate initiatives for inclusion; it has been active since 1993 with the goal of combating all forms of exclusion, discrimination, and poverty. In 2025, Onet signed a national partnership and joined the “**ONE IN THREE Women**” corporate network, formalized by signing the Charter of Commitment against Domestic Violence.

##### Nos Quartiers ont duTalent (NQT)

NQT is an association that promotes the professional integration of young graduates with a bachelor’s degree or higher who reside in priority neighborhoods. Onet has been a partner of this association since 2014. Each year, “mentor” employees support an increasing number of young people, approximately 8 out of 10 of whom find employment upon completing the program.

##### Institut Télémaque

Onet continues to carry out initiatives through a partnership, signed in 2019, with this institute. It offers middle school students in priority education zones the opportunity to be mentored by employees to develop cultural enrichment programs during their free time.

##### Énergie Jeunes

Since 2020, Onet has been working with Énergie Jeunes. This association, recognized as a public interest and accredited by the Ministry of National Education, is dedicated to academic success for all. Onet employees are thus involved in rolling out an innovative educational program called “My Success in Middle School”, based on the work of world-renowned neuroscience experts. This partnership also helps forge a connection between our company and its local ecosystem. Beyond skills-based sponsorship, it also involves in-kind sponsorship, as Onet hosts the regional delegation at its headquarters

## IN LUXEMBOURG

### Red Cross

Onet Luxembourg took advantage of the Onet Foundation's Housing Solidarity Day (JSL) to officially launch a partnership with the Red Cross and sign the Let's Work charter—a project aimed at improving the employability of International Protection Seekers. By signing this charter, we commit to:

- Offering mentoring and volunteer opportunities to support professional integration,
- Introducing people to our company,
- Understanding and utilizing the Temporary Work Permit to recruit a newcomer.

Two JSL volunteers with refugee status will be hired under this initiative in January 2026.

## IN SPAIN

### Red Acoge

Red Acoge is a federation of Spanish associations founded in 1991, dedicated to defending the rights of migrants, refugees, and people facing social exclusion. The organization offers comprehensive support for social, economic, and legal integration, thereby facilitating the integration of migrants into Spanish society. Through its network of local associations, it plays a key role in promoting human rights and equal opportunities in Spain.

### Association for the Prevention, Reintegration, and Care of Sex Workers (APRAMP)

APRAMP is an association dedicated to protecting the rights of women and girls who are victims of trafficking for sexual exploitation. It provides comprehensive and personalized support, including the identification and safeguarding of victims, access to rights and guidance, as well as housing and support for integration or voluntary return under safe conditions.

### Fundación Horizontes Abiertos

The foundation supports highly vulnerable populations, such as the homeless, individuals reintegrating after serving a prison sentence, people struggling with substance abuse, mothers in precarious situations with children, and refugees. It does this by offering comprehensive support, adapted housing, social services, and opportunities to rebuild their lives and achieve sustainable integration into society.



## IN BRAZIL

### **Costurando Sonhos**

This organization aims to provide women and girls in socially vulnerable situations with the opportunity to acquire skills and enter the workforce, particularly in the fashion industry.

### **Capão Cidadão**

Founded in 2004 in the working-class neighborhood of Capão Redondo (São Paulo), the Capão Cidadão association—led primarily by local women—supports nearly 120 families. It offers educational and cultural activities for children aged 6 to 12 and direct support to families (food aid, hygiene products, social and psychological support). Recognized as a Food Culture Center by the State of São Paulo, it also works to promote healthy eating and combat child malnutrition, and plays a key role in local community development.

## IN MOROCCO

Community engagement with Dar Lekbira, a non-governmental organization with no political or religious affiliation. Its goal is to help children in distress, regardless of gender, religion, or race.

## 5.1.2 TAKING ACTION FOR THE PLANET

### The Climate Enterprise Convention (CEC)

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

In late 2022, Onet joined the CEC Provence-Corse, an offshoot of this initial Convention, which aims to redefine business models and make them compatible with planetary boundaries and European carbon emission reduction targets. In 2023, the participation of our President, accompanied by members of the Executive Board, enabled the co-creation of our 2030 ambition regarding ecological transition.

In 2025, Onet participated in the CEC's "Social and Environmental Dialogue Program." This is a unique collaborative approach that brings together elected officials, union representatives, and HR professionals around a journey of awareness-building.



### The Shift Project

This "think tank", a French non-profit organization under the 1901 law, was founded in 2010 by a group of experts, including Jean-Marc Jancovici, Geneviève Féron-Creuzet, and Michel Lepetit. The Shift Project's mission is to inform and influence the debate on the energy transition, guided by the need for scientific rigor.

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

Since September 2022, Onet has joined the association and become a member of the donor council to support their work. Beyond the Shift Project's mission, this membership also allows us to engage with stakeholders and organize events (climate fresks, etc.).





**NEW ENERGIES**  
The energies coalition for transport & logistics

## New Energies Coalition

**Onet**, an international engineering and services company, has joined the **New Energies Coalition**, a consortium that now has twenty members committed to decarbonizing transportation and logistics.

Launched in 2019 by the CMA CGM Group, the New Energies Coalition brings together major players in international supply chains. Together, they are working to develop innovative energy and technology solutions to accelerate the transition to more sustainable modes of transportation and logistics.

Moving forward, Onet will leverage its expertise to actively support the New Energies Coalition in the low-carbon transition of industrial and transportation infrastructure. Its contributions may include innovative on-site logistics solutions tailored to complex environments such as port, airport, and rail hubs, as well as inspection and monitoring services dedicated to sensitive structures.

Thanks to its engineering expertise, particularly in optimizing energy performance, Onet will also be able to offer operational innovations at the heart of logistics processes. These solutions will help significantly reduce the carbon footprint while enhancing the efficiency and sustainability of the relevant infrastructure.



### Partnership with Skipper Fabrice AMADEO

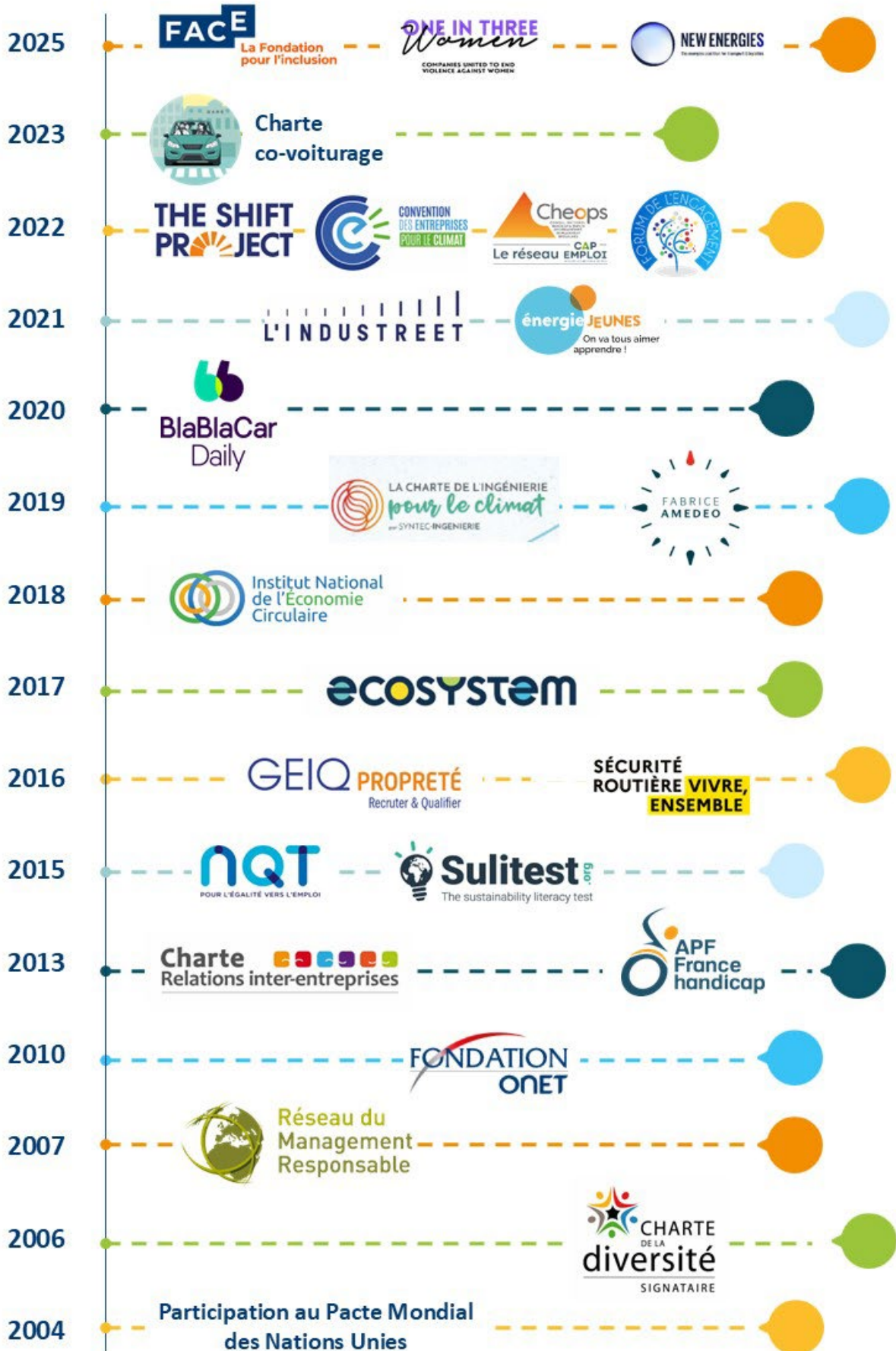
For over seven years, Onet has been supporting Fabrice Amedeo in a unique project where athletic performance is combined with the generation of scientific knowledge. Starting in 2019, the Group opted for impact-driven sponsorship by supporting the installation of scientific sensors aboard the skipper's IMOCA.

During the 2024 Vendée Globe, these devices collected essential data (water temperature, dissolved CO<sub>2</sub> levels, presence of microplastics) in oceanic areas rarely covered by traditional research. This data, made available to the scientific community, contributes to a better understanding of the effects of climate change on the oceans.

By renewing this partnership through 2028, Onet and Fabrice Amedeo have chosen to continue and expand this initiative. The coming years will allow for the exploration of new research areas while consolidating the scientific missions already underway, particularly those focused on environmental DNA.

This project is also accompanied by awareness-raising and mobilization initiatives. More than 300 Onet employees and their families have already had the opportunity to discover the IMOCA and the challenges of the scientific project. Fifteen school classes have been educated about marine biodiversity, and several coastal cleanup operations have mobilized nearly 400 participants.

This long-term commitment illustrates Onet's commitment to leveraging elite sports to advance scientific research and ocean conservation by taking concrete action to address environmental challenges.



## 5.2 OUR CORPORATE FOUNDATION

Established in 2010, our corporate foundation's primary objective is to support initiatives promoting solidarity and combating substandard housing and housing insecurity.

The foundation is chaired by Émilie de Lombarès, Chair of the Executive Board. An annual activity report is published and available on the Foundation's website.

### WORKING TOWARD A DIFFERENT WORLD

#### Putting people's well-being at the heart of our thinking

To contribute to human development in a healthy and safe environment, our foundation relies on the commitment of the Group's employees and the development of partnerships with organizations. We implement concrete actions to support people in precarious situations, improving their housing and providing them with access to sanitation and food assistance.



#### Support & Assistance: Our Approach

Last October, the Foundation celebrated its 15th anniversary. By 2025, it had supported nearly 90 organizations in France through fundraising, the Solidarity and Housing Day, skills-based volunteer initiatives, and in-kind donations. 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 companies working alongside their employees to support organizations in the Aix-Marseille-Provence region that combat poverty and substandard housing. These first two years of operation confirm the effectiveness of this approach. In 2025, the fund supported 30 local organizations, assisting approximately 600 people, notably by allocating €165,000 in financial support.

## Caring for others' needs every day

The foundation is managed on a daily basis by a team of two full-time staff members and a work-study student serving as communications coordinator.

Together, they implement and coordinate our initiatives and projects. Serving as a vital link between the organizations, the needs of the most vulnerable, and the Group, they work to find solutions that meet everyone's needs.

Every year, our employees come together for Solidarity and Housing Day to improve the living conditions of people in precarious situations.

Since 2011, Solidarity and Housing Day has helped 145 shelters thanks to the support of more than 2,900 volunteers—for the past four years, the event has also been held internationally.

In 2025, 25 projects were carried out by 400 volunteer employees, providing support to nearly 5,700 people in precarious situations.

For the fourth year, international projects were launched, led by teams in Brazil, Spain, Luxembourg, and Morocco.

As part of the collective project “Entreprendre pour toi”, our foundation, alongside local businesses and organizations, has sustained its efforts to support displaced households in Marseille in finding sustainable housing through concrete solutions in training, integration, health support, access to housing, and mobility.

## Ensuring access to hygiene and food aid

Every year, the Foundation partners with food banks as part of their major food drive. As part of this nationwide initiative, employee volunteers organize a collection drive at their workplace and donate the collected items to their local food bank or to a partner organization involved in food distribution.

The Foundation also organizes a major hygiene product drive every March to meet the needs of our partner organizations.





### Enabling employees to get involved with local organizations

Since October 2024, the Group has strengthened its social commitments by allowing every employee in France to dedicate two days per year of their work time to public service projects. Skills-based volunteering is now recognized as an essential link in the chain of solidarity in our communities and helps address the needs of organizations and the growing demand from employees to get involved.

In 2025, three team projects were carried out through skills-based volunteering:

- The Regional Cleaning & Services Division and the Security & Reception Zone Division assembled hygiene kits for the UNISOAP association in Lyon,
- The Marketing and Communications Department worked on branding and digital strategy as well as on business development for the Hop Hop Food association in Marseille,
- The Legal and Compliance Department sorted work clothes at the Cravate Solidaire association in Marseille.

**Ten individual projects were also carried out nationwide.**

Finally, a “Commitment Breakfast” was organized at the Group’s headquarters to present the needs of four partner organizations (Maison des Femmes Marseille Provence, Banques Alimentaires 13, NQT, and Energie Jeunes). About 100 employees attended.

**The Foundation coordinates the rollout of the skills-based volunteering program by identifying the needs of organizations nationwide to connect employees with local nonprofit groups.**



The Onet Foundation is a founding member of the *Entreprendre pour Toi* endowment fund. This fund, chaired by Emilie de Lombarès, enables companies to engage with their employees in support of organizations and public entities to combat social vulnerability in the Aix-Marseille-Provence region. This collective, which brings together companies of all sizes and from all sectors, addresses all aspects of precariousness: access to housing, employment, education and training, food, and health.

In practice, *Entreprendre pour Toi* is based on a joint initiative by companies and employees (financial sponsorship, skills-based sponsorship, in-kind donations, provision of goods, etc.) and the pooling of companies' human, material, and financial resources to amplify the impact of community organizations on the ground.

In this context, the *Entreprendre pour Toi* Platform was created, which strengthens ties between companies and nonprofit organizations by enabling employees to offer their skills and expertise to community projects that positively impact their local area. It raises awareness among companies and their employees about the needs of nonprofit organizations for skills-based sponsorship or volunteer work, while facilitating the relationship between nonprofit organizations and employees as well as the monitoring of engagement within the company.

# APPENDICES



## Group ESG Dashboards

The indicators highlighted in bold were audited in 2025 by one of the external auditors with a limited level of assurance. For more information, please refer to the assurance report included in the appendix.

WORKFORCE																
INDICATORS	UNIT	GROUP			FRANCE			IBERIA			BRAZIL			LUXEMBOURG		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Registered workforce as of 12/31 (Financial Consolidation)	No.	67,089	78,481	77,450	48,229	61,046	59,547	8,927	8,538	7,301	8,820	7,731	9,444	1,012	1,085	1,071
<b>Registered workforce as of 12/31 (ESG scope)</b>		<b>65,808</b>	<b>64,608</b>	<b>77,105</b>	<b>48,022</b>	<b>48,343</b>	<b>59,289</b>	<b>7,954</b>	<b>7,468</b>	<b>7,301</b>	<b>8,820</b>	<b>7,731</b>	<b>9,444</b>	<b>1,012</b>	<b>1,085</b>	<b>1,071</b>
Female / Male	%	61/39	60/40	61/39	57/43	57/43	59/41	84/16	83/17	80/20	58/42	57/43	60/40	83/17	83/17	85/15
Full-time / Part-time	%	48/52	47/53	47/53	43/57	43/57	40/60	25/75	25/75	32/68	100/0	100/0	100/0	28/72	28/72	29/71
Full-time F/M	%	41/59	40/60	42/58	31/69	31/69	32/68	66/34	62/38	60/40	58/42	57/43	60/40	54/46	53/47	56/44
Part-time F/M	%	80/20	79/21	78/22	77/23	76/24	77/23	90/10	90/10	89/11	-	-	-	95/5	95/5	96/4
Permanent/Temporary Contract	%	88/12	87/13	87/13	87/13	86/14	86/14	86/14	82/18	81/19	100/0	100/0	100/0	90/10	92/8	92/8
Permanent Contract (M/F)	%	61/39	60/40	61/39	58/42	57/43	59/41	84/16	83/17	80/20	58/42	57/43	60/40	84/16	84/16	85/15
Temporary Contract (M/F)	%	60/40	62/38	61/39	55/45	57/43	58/42	86/14	85/15	80/20	-	-	-	73/27	73/27	80/20
Legal FTE Headcount	No.	45,474	43,754	51,788	30,506	30,252	36,434	5,460	5,036	5,165	8,820	7,731	9,444	688	735	745
Female / Men	%	53/47	52/48	53/47	46/54	45/55	47/53	81/19	78/22	75/25	58/42	57/43	60/40	78/22	78/22	79/21
Staff turnover	%	-	16.6 <sup>1</sup>	16.1	-	13.6	13.0	-	12.8 <sup>1</sup>	13.1	-	38.6 <sup>1</sup>	42.9	-	18.3	15.4

<sup>1</sup> The 2024 data on the number of employee departures for Onet Iberia and Onet Brazil has been retroactively adjusted following the identification of an error in the reporting of this information. Previously, the subsidiaries reported all departures for the year rather than only those of employees on the books as of January 1 of the fiscal year, in line with the methodology used in France. This also affects the turnover rate at the Group level.

HEALTH & SAFETY																
INDICATORS	UNIT	GROUP			FRANCE			IBERIA			BRAZIL			LUXEMBOURG		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Employees covered by a certified health and safety management system	%	-	64 <sup>2</sup>	55	-	45 <sup>2</sup>	34	-	100	100	-	100	100	-	100	100
<b>Fatalities</b>	<b>No.</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Frequency Rate</b>	<b>Rate</b>	<b>16.9</b>	<b>17.0</b>	<b>16.4</b>	<b>20.7</b>	<b>20.0</b>	<b>19.0</b>	<b>18.1</b>	<b>19.9</b>	<b>23.9</b>	<b>5.1</b>	<b>6.3</b>	<b>4.4</b>	<b>31.0</b>	<b>36.4</b>	<b>27.9</b>
Work-related accidents resulting in lost time	No.	1,346	1,377	1,496	1,045	1012	1135	172	199	240	96	123	88	33	43	33
<b>Severity Rate</b>	<b>Rate</b>	<b>1.58</b>	<b>1.58</b>	<b>1.59</b>	<b>2.27</b>	<b>2.28</b>	<b>2.23</b>	<b>1.08</b>	<b>1.06</b>	<b>1.04</b>	<b>0.04</b>	<b>0.03</b>	<b>0.03</b>	<b>0.94</b>	<b>1.23</b>	<b>0.93</b>
Days lost (work-related)	No.	125,898	128,443	145,493	114,413	115,720	133,305	9,788	10622	10,508	700	654	576	997	1,447	1,104
Commuting accidents resulting in leave	No.	-	567	586	-	435	467	-	26	35	-	89	65	-	17	19
Hours of training dedicated to safety	No.	-	-	-	105,023	187,046	168204	-	-	-	-	-	-	-	-	-
Expenditures on safety training	€K	-	-	-	4,397	8,539	7728	-	-	-	-	-	-	-	-	-
Medical Absenteeism	%	-	-	-	7.5	7.5	7.5	-	-	-	-	-	-	-	-	-
Work-related Illnesses	No.	122	117	169	122	114	167	0	3	2	0	0	0	0	0	0

<sup>2</sup> The 2024 figure for the percentage of our employees covered by a certified health and safety management system for Onet France has been retroactively adjusted following an error identified in the calculation of the data. Previously, an error was made by dividing the FTE workforce covered by the total registered workforce, rather than the total FTE workforce. This also affects the coverage rate at the Group level.

DIVERSITY & INCLUSION																
INDICATORS	UNIT	GROUP			FRANCE			IBERIA			BRAZIL			LUXEMBOURG		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Women in Top Management Positions	%	57	40	44	57	40	44	-	-	-	-	-	-	-	-	-
<b>Women Managers</b>	%	<b>29.9<sup>3</sup></b>	<b>29.8<sup>3</sup></b>	<b>30.9</b>	<b>28.8</b>	<b>29.0</b>	<b>30.1</b>	<b>42.6</b>	<b>45.0</b>	<b>44.6</b>	<b>-<sup>3</sup></b>	<b>17.1<sup>3</sup></b>	<b>22.2</b>	<b>60.0</b>	<b>59.4</b>	<b>57.1</b>
Gender Equality Index	-	-	-	-	88.3	86.8	86.4	-	-	-	-	-	-	-	-	-
<b>Employees with Disabilities</b>	%	<b>5.3</b>	<b>5.6</b>	<b>5.3</b>	<b>5.8</b>	<b>5.8</b>	<b>5.7</b>	<b>7.4</b>	<b>9.6</b>	<b>8.2</b>	<b>1.6</b>	<b>1.7</b>	<b>1.7</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>
Female / Male	%	-	61/39	62/38	59/41	60/40	61/39	-	68/32	69/31	-	49/51	49/51	-	100/0	100/0
DOETH Rate	%	-	-	-	5.6	5.9	-	-	-	-	-	-	-	-	-	-
Nationalities																
French	%	-	-	-	69	67	65	-	-	-	-	-	-	-	-	-
Europeans	%	-	-	-	6	6	7	-	-	-	-	-	-	-	-	-
Outside Europe	%	-	-	-	25	26	27	-	-	-	-	-	-	-	-	-
Age pyramid																
Under 18	%	-	0.1	0.0	0.1	0.1	0.0	-	0.0	0.0	-	0.0	0.1	-	0.0	0.0
Ages 18–24	%	-	5.1	5.7	5.2	5.3	4.9	-	3.0	3.5	-	5.5	12.3	-	4.7	5.4
Ages 25–29	%	-	5.6	6.1	5.4	5.6	5.2	-	3.0	3.3	-	8.3	13.1	-	7.2	8.5
Ages 30–34	%	-	7.3	7.5	7.5	7.3	6.9	-	4.4	4.9	-	9.7	13.3	-	11.4	9.3
Ages 35–39	%	-	9.6	9.6	9.9	9.7	9.1	-	6.7	7.0	-	11.8	14.7	-	12.9	13.3
Ages 40–44	%	-	12.2	11.9	12.2	12.3	11.9	-	10.2	9.8	-	13.1	13.8	-	14.1	13.4
Ages 45–49	%	-	13.7	13.6	14.2	13.8	13.7	-	13.8	14.4	-	13.9	12.7	-	11.4	12.1
Ages 50–54	%	-	16.4	15.5	17.0	16.7	16.4	-	17.7	17.0	-	13.3	9.3	-	17.1	15.7
Ages 55–59	%	-	15.7	15.6	16.0	15.7	16.6	-	20.7	19.8	-	11.8	6.6	-	12.0	13.2
Ages 60–64	%	-	10.7	10.6	9.6	10.2	11.1	-	17.0	16.7	-	8.3	3.1	-	8.8	8.3
65 and older	%	-	3.4	3.4	3.0	3.3	3.9	-	3.3	3.5	-	4.3	1.1	-	0.5	0.7
Share of work-study hires	%	-	-	-	0.6	0.9	0.6	-	-	-	-	-	-	-	-	-

<sup>3</sup> The 2024 data on the proportion of female managers for Onet Brazil has been retroactively adjusted following a review of the types of positions included in the definition of “manager.” This also affects the rate at the Group level. The 2023 data has been retroactively removed because it was not possible to recalculate historical figures using this new methodology. For 2023, the Group’s female manager rate is recalculated excluding Brazil.

SKILLS MANAGEMENT																
INDICATORS	UNIT	GROUP			FRANCE			IBERIA			BRAZIL			LUXEMBOURG		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Training hours	Thousands of hours	259	281	288	227	261	257	32	20	26	-	-	-	-	-	6
<b>Training hours per employee</b>	<b>Rate</b>	-	-	-	<b>4.7</b>	<b>5.4</b>	<b>4.3</b>	<b>4.0</b>	<b>2.7</b>	<b>3.5</b>	-	-	-	-	-	-
Female / Male	Rate	-	-	-	-	2.4/9.4	2.1/7.4	-	1.8/7.2	2.4/7.7	-	-	-	-	-	-
Employees trained	%	-	-	-	22	27	25	-	31	49	-	-	-	-	-	-
Certificate or degree programs completed	No.	-	-	-	-	7312	6125	-	-	-	-	-	-	-	-	-
Total payroll spent on training	%	-	-	-	2.6	2.9	2.6	0.3	0.4	0.4	-	-	-	-	-	-

ONET UNIVERSITY																
INDICATORS	UNIT	GROUP			FRANCE			IBERIA			BRAZIL			LUXEMBOURG		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Onet University Graduates	No.	-	-	-	25	29	52	-	-	-	-	-	-	-	-	-
Onet University Certified	No.	-	-	-	35	57	60	-	-	-	-	-	-	-	-	-

WORKPLACE CLIMATE																
INDICATORS	UNIT	GROUP			FRANCE			IBERIA			BRAZIL			LUXEMBOURG		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Employer contributions paid for social security	€m	-	-	-	14.9	16.5	20.0	-	-	-	-	-	-	-	-	-
Employees covered by social security	%	-	100	100	-	100	100	-	100	100	-	100	100	-	100	100
Employees covered by a collective bargaining agreement	%	-	99	99	-	99	99	-	100	100	-	100	100	-	97	97
Employees covered by an employee representative	%	-	96	96	-	99	99	-	76	73	-	-	-	-	-	-

ENVIRONMENT																
INDICATORS	UNIT	GROUP			FRANCE			IBERIA			BRAZIL			LUXEMBOURG		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Renewable electricity consumption	%	31.5	32.0	36.0	30.4	30.3	34.4	98.0	97.9	90.7	0.0	0.0	0.0	0.0	0.0	0.0
Vehicles replaced with <50g CO2e/km	%	-	-	-	14	20	62	-	-	-	-	-	-	-	-	-
Vehicles replaced with 100% electric models	%	-	18	61	11	19	61	-	-	-	-	-	-	-	-	40
Share of 100% electric vehicles	%	4.3	6.4	11.7	4.4	6.6	12.1	1.6	2.3	2.3	0.0	0.8	0.5	10.3	9.1	17.5
Electric charging stations installed at branches	No.	113	180	271	104	159	250	8	14	14	-	1	1	1	6	6
Electric charging stations installed at employees' homes	No.	68	113	135	68	113	135	0	0	0	0	0	0	0	0	0
Hazardous waste collected	Tons	-	-	-	273	306	260	-	-	-	-	-	-	-	-	-
Waste collected (commercial WEEE)	Tons	-	32.0	32.9	28.9	31.6	32.9	-	0.4	0.0	-	-	-	-	0.1	0.0
Waste collected (IT equipment)	Tons	-	-	-	1.5	1.7	5.4	-	-	-	-	-	-	-	-	-
Waste collected (Work clothes and textiles)	Tons	-	-	-	-	-	2.0	-	-	-	-	-	-	-	-	-
<b>Cleaning products derived from biotechnology and/or eco-labeled</b>	%	-	-	-	93.3	92.0	85.0 <sup>4</sup>	-	-	-	-	-	-	-	-	-
Water consumption	M <sup>3</sup>	4,939	6,315	-	3,130	3,255	-	194	186	-	1,615	2,874	-	-	-	-
Amount of environmental liability coverage	K€	5,000	5,000	5,000	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-
Amount of provisions for environmental claims reported during the period	K€	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-
Environmental claims for the fiscal year	No.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

<sup>4</sup> The 2025 figure for the percentage of cleaning products derived from biotechnology and/or eco-labeled for Onet France takes into account the inclusion of the former ISS France entities acquired in 2024 and integrated into the ESG reporting scope in 2025. The consolidated 2025 figure for France, excluding the former ISS France entities, is 92.4%.

## Onet Group Comprehensive Carbon Footprint

INDICATORS	UNIT	GROUP		FRANCE	
		2022	2025	2022	2025
Scope 1 + 2 + 3 (location-based)	TeCO2	200,186	186,906	171,279	156,090
Scope 1 + 2 + 3 (market-based)	TeCO2	199,891	186,592	171,045	155,832
Scope 1	TeCO2	26,861	22,587	18,229	16,329
Scope 1.1 - Stationary combustion sources	TeCO2	263	276	259	271
Scope 1.2 - Mobile combustion sources	TeCO2	26,598	22,311	17,970	16,058
Scope 1.3 - Direct process emissions	TeCO2	-	-	-	-
Scope 1.4 - Direct fugitive emissions	TeCO2	-	-	-	-
Scope 2 – (location-based)	TeCO2	483	420	374	314
Scope 2 – (market-based)	TeCO2	189	106	140	56
Scope 3	TeCO2	172,842	163,900	152,677	139,447
Scope 3.1 - Purchased Goods and Services	TeCO2	80,903	75,306	73,752	66,610
Scope 3.2 – Capital goods	TeCO2	3,527	5,044	3,312	4,782
Scope 3.3 - Fuel and energy-related emissions	TeCO2	5,818	5,414	5,159	4,613
Scope 3.4 - Upstream freight transport	TeCO2	-	-	-	-
Scope 3.5 - Waste Management	TeCO2	3,338	3,465	2,633	2,603
Scope 3.6 - Business Travel	TeCO2	793	610	776	590
Scope 3.7 - Commuting	TeCO2	70,564	68,608	59,178	54,837
Scope 3.8 - Upstream leased assets	TeCO2	20	29	15	23
Scope 3.9 - Downstream freight transport	TeCO2	3,377	1,053	3,373	1,048
Scope 3.10 - Processing of products sold	TeCO2	-	-	-	-
Scope 3.11 - Use of sold products	TeCO2	406	181	406	181
Scope 3.12 - End of life of products sold	TeCO2	3,941	4,031	3,940	4,031
Scope 3.13 - Downstream leased assets	TeCO2	121	124	96	95
Scope 3.14 - Franchises	TeCO2	-	-	-	-
Scope 3.15 - Investments	TeCO2	36	34	36	34

## ESG dashboards by French companies with more than 500 employees

WORKFORCE												
INDICATORS	UNIT	REINIER	ONET SECURITY HUMAN SOLUTIONS	ONET RECEPTION	ONET SERVICES	ONET TECHNOLOGIES IT	ONET TECHNOLOGIES ND	ONET TECHNOLOGIES CN	ONET AIRPORT SERVICES PARIS	ONET CLEANING AND FACILITY SERVICES	ONET LOGISTICS AND PRODUCTION	ONET LOGISTICS
		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Registered workforce as of 12/31 (ESG Scope)	No.	2,628	5,566	494	30,313	1,496	811	497	695	11,622	1,200	763
Women / Men	%	32/68	15/85	80/20	72/28	29/71	19/81	12/88	3/97	72/28	27/73	18/82
Full-time / Part-time	%	64/36	87/13	64/36	24/76	98/2	97/3	69/31	99.7/0.3	21/79	97/3	98/2
Full-time F/M	%	26/74	15/85	82/18	46/54	28/72	17/83	16/84	3/97	43/57	26/74	18/82
Part-time F/M	%	42/58	13/87	75/25	80/20	75/25	65/35	3/97	50/50	79/21	50/50	31/69
Permanent/Temporary Contract	%	80/20	92/8	81/19	84/16	98/2	94/6	96/4	67/33	86/14	97/3	93/7
Permanent Contract (M/F)	%	33/67	14/86	80/20	73/27	29/71	18/82	12/88	3/97	73/27	27/73	17/83
Temporary Contract (M/F)	%	27/73	19/81	80/20	65/35	41/59	29/71	14/86	4/96	64/36	20/80	27/73
Legal FTE Headcount	No.	2,133	5,026	370	15,419	1,543	750	468	548	5,372	1,240	927
Women / Men	%	30/70	14/86	81/19	64/36	29/71	18/82	12/88	3/97	61/39	27/73	16/84

## HEALTH & SAFETY

INDICATORS	UNIT	REINIER COMPANY	ONET SECURITY HUMAN RESOURCES	ONET RECEPTION	ONET SERVICES	ONET IT TECHNOLOGIES	ONET ND TECHNOLOGIES	ONET CN TECHNOLOGIES	ONET AIRPORT SERVICES PARIS	ONET CLEANING AND FACILITY SERVICES	ONET LOGISTICS AND PRODUCTION	ONET LOGISTICS
		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Employees covered by a certified health and safety management system	%	21	58	0	19	100	100	100	100	100	10	35
<b>Fatalities</b>	<b>No.</b>	0	0	0	0	1	0	0	0	0	0	0
<b>Frequency Rate</b>	<b>Rate</b>	25.2	10.5	20.8	23.4	9.3	5.1	9.0	15.1	20.3	23.7	19.7
Work-related accidents resulting in lost time	No.	86	93	12	603	22	6	7	17	179	42	23
<b>Severity Rate</b>	<b>Rate</b>	2.45	1.76	2.76	2.89	1.61	0.66	0.52	2.85	37.63	29.94	1.91
Days lost due to work-related injuries	No.	8,369	15,588	1,590	74,495	3,813	780	405	3,217	16,252	2324	2,224
Commuting accidents resulting in leave	No.	32	34	8	287	6	2	3	10	0	0	0
Hours of training dedicated to safety	No.	4,220	27,445	30	25,148	65,020	18,003	8418	2365	5600	4129	2,979
Expenditures on safety training	K€	151.8	933.7	0.4	1,078.0	3,255.0	906.8	489.7	87.2	257.0	167.2	135.7
Medical Absenteeism	%	8.0	5.1	9.9	9.3	6.6	3.9	3.4	4.8	7.6	6.1	7.6
Work-related Illnesses	No.	8	0	0	90	0	0	0	0	0	0	0

## DIVERSITY & INCLUSION

INDICATORS	UNIT	REINIER COMPANY	ONET SECURITY HUMAN SOLUTIONS	ONET RECEPTION	ONET SERVICES	ONET IT TECHNOLOGIES	ONET ND TECHNOLOGIES	ONET CN TECHNOLOGIES	ONET AIRPORT SERVICES PARIS	ONET CLEANING AND FACILITY SERVICES	ONET LOGISTICS AND PRODUCTION	ONET LOGISTICS
		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Women Managers	%	21.4	10.4	80.0	30.1	22.6	19.4	13.7	50.0	41.8	25.6	31.7
Gender Equality Index	-	90	79	85	90	89	87	89	-	89	89	90
DOETH Rate <sup>5</sup>	%	7.4	3.9	7.0	6.7	4.6	2.6	2.8	6.1	-	-	7.0
Nationalities												
French	%	58	76	92	61	97	97	95	72	58	93	77
Europeans	%	4	2	2	9	1	1	1	2	8	2	4
Outside Europe	%	38	22	6	30	2	2	5	26	34	6	19
Percentage of work-study hires	%	1.4	0.3	0.1	0.1	8.9	14.4	16.7	59.2	0.1	1.6	4.9

<sup>5</sup> The DOETH rate data presented in the table above correspond to fiscal year N-1 (2024). Data for the current fiscal year is not available until May of each year and therefore cannot be included in the annual report published in April.

## SKILLS MANAGEMENT

INDICATORS	UNIT	REINIER COMPANY	ONET SECURITY HUMAN SOLUTIONS	ONET HOSPITALITY	ONET SERVICES	ONET IT TECHNOLOGIES	ONET ND TECHNOLOGIES	ONET CN TECHNOLOGIES	ONET AIRPORT SERVICES PARIS	ONET CLEANING AND FACILITY SERVICES	ONET LOGISTICS AND PRODUCTION	ONET LOGISTICS
		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Training hours	Thousand hours	8.3	48.3	0.8	56.2	69.6	21.6	10.3	3.2	12.2	5.4	3.7
Training hours per employee	Rate	3.1	8.7	1.6	1.9	46.6	26.7	20.7	4.5	1.1	4.5	4.9
Women / Men	Rate	2.5/3.5	9.2/8.6	1.4/2.4	1.4/3.1	35.6/51.1	20.2/28.2	10.3/22.1	11.1/4.3	0.6/2.2	5.8/4.0	5.0/4.9
Employees trained	%	37	47	37	17	100	100	87	45	8	35	31
Certificate or degree programs completed	No.	537	1,576	57	1,528	656	534	181	34	234	171	176
Share of payroll allocated to training	%	2.2	2.2	1.7	2.3	7.8	4.3	3.8	1.6	1.8	1.7	2.2

## ONET UNIVERSITY

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 CLEANING AND FACILITY SERVICES	ONET LOGISTICS AND PRODUCTION	ONET LOGISTICS
		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Onet University Graduates	No.	4	5	1	16	3	3	3	0	0	0	3
Onet University Certified	No.	2	7	2	31	2	5	4	0	0	0	6

## ENVIRONMENT

INDICATORS	UNIT	REINIER COMPANY	ONET SECURITY HUMAN RESOURCES	ONET HOME	ONET SERVICES	ONET IT TECHNOLOGIES	ONET ND TECHNOLOGIES	ONET CN TECHNOLOGIES	ONET AIRPORT SERVICES PARIS	ONET CLEANING & FACILITY SERVICES	ONET LOGISTICS AND PRODUCTION	ONET LOGISTICS
		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Renewable electricity consumption	%	24.9	30.0	0.0	29.7	29.7	29.5	29.2	0.0	100	0.0	18.1
Share of vehicles replaced with <50g CO2e/km (LOM law)	%	73.0	38.1	25.0	54.6	94.2	87.4	95.0	33.3	47.1	44.4	41.7
Vehicles replaced with 100% electric models	%	73.0	38.1	25.0	54.3	94.2	85.3	95.0	33.3	47.1	44.4	41.7
100% electric vehicles	%	12.3	11.0	9.1	10.3	14.9	22.7	37.5	71.4	4.3	4.8	12.3
Electric charging stations installed	No.	10	9	-	132	40	39	4	2	2	2	5
Hazardous waste collected	Tons	6.9	-	-	45.8	-	1.2	-	-	3.4	0.3	-
Waste collected (commercial WEEE)	Tons	0.7	-	-	16.2	-	-	-	-	-	-	-
Waste collected (computer equipment)	Tons	-	-	-	1.0	0.4	1.0	0.4	-	-	-	-
Waste collected (Work clothes and textiles)	Tons	-	0.2	-	0.1	-	-	-	-	-	-	-
Cleaning products derived from biotechnology and/or eco-labeled	%	91.3	-	-	92.8	-	-	-	-	54.5	-	-

## Carbon Footprint by French companies with more than 500 employees

INDICATORS	UNIT	ONET SERVICES	ONET CLEANING AND FACILITY SERVICES	ONET SECURITY HUMAN RESOURCES SOLUTIONS	REINIER COMPANY	ONET IT TECHNOLOGIES	ONET LOGISTICS AND PRODUCTION	ONET TECHNOLOGIES ND	ONET LOGISTICS	ONET AIRPORT SERVICES PARIS	ONET TECHNOLOGIES CN	ONET HOSPITALITY
		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
Scope 1 + 2 + 3 (location-based)	TeCO2	54,038	16,414	9,647	5,259	5,935	2,939	5,481	2,753	1,933	6,918	678
Scope 1 + 2 + 3 (market-based)	TeCO2	53,967	16,396	9,643	5,258	5,910	2,939	5,439	2,752	1,933	6,910	678
Scope 1	CO2e	5,469	2,843	785	442	684	268	621	193	20	1,694	59
Scope 2 – (location-based)	TeCO2	80	17	5	1	30	0	49	1	0	10	0
Scope 2 – (market-based)	TeCO2	10	0	1	0.2	4	0	6.66	0.48	0	1.36	0
Scope 3	TeCO2	48,488	13,554	8,857	4,816	5,222	2,671	4,812	2,558	1,912	5,215	619
3.1 Purchased Goods and Services	TeCO2	17,956	4,561	2,422	2,191	1,402	1,205	2,827	1,301	710	4,030	86
3.7 Commuting	TeCO2	26,257	7,636	6,006	2,112	3,517	1,313	1,329	1,143	1,133	299	513

## Methodological Note

### Background

To illustrate its commitments and achievements in the area of corporate social responsibility, Onet published a voluntary annual Responsible Development report covering France until 2022.

In 2023, the Onet Group sought to evolve its organization and governance by carrying out a merger-absorption between Holding Reinier (SAS) and Onet SA. This has consequently changed the requirements regarding the disclosure of non-financial information.

The transposition of the European NFRD Directive 2014/95/EU into national law has impacted our disclosures for the 2023 and 2024 fiscal years:

- In France, this involves Onet S.A.'s Non-Financial Performance Statement (*Déclaration de Performance Extra-Financière*, DPEF), verified by an Independent Third-Party Body, within its financial consolidation scope, in accordance with Article L. 233-16.
- In Spain, Law 11/2018 of December 28 also transposes this European directive. As such, Onet Iberia has also published an individual statement covering the activities of its Spanish entities, known as the Statement of Non-Financial Information (*Estado de Información No Financiera*, EINF), in accordance with national regulations.

As European Directive 2022/2464, known as the CSRD, has been transposed into French law, the regulatory framework of the DPEF no longer applies; however, due to the new implementation timeline (OMNIBUS), the Onet Group will not be subject to the CSRD until the 2027 fiscal year.

During this transitional period (fiscal years 2025 and 2026), Onet has chosen to continue its reporting and to publish a non-financial performance report on a voluntary basis in order to maintain continuity in non-financial transparency and to prepare for alignment with future requirements. An Independent Third-Party Organization has once again been appointed to perform a limited assurance engagement on a selection of ESG indicators in this report, in accordance with the international standard ISAE 3000.

For the same 2025 fiscal year, Onet Iberia continues to publish the EINF document, in accordance with its national regulations, as Spain has not yet transposed the CSRD.

## Scope of reporting

The Onet Group operates in 9 countries with 77,000 employees and consolidated revenue of €2.45 billion as of December 31, 2025.

Data on the workforce is based on the scope of financial consolidation, which includes all subsidiaries of the Onet Group, as of December 31 of the reporting year.

ESG indicators are based on a reduced scope that builds upon the financial consolidation scope and from which exclusions were made based on:

- Integration into HRIS tools: only French companies integrated into HR information systems are considered.
- Company headcount: only companies employing 50 or more employees are considered,
- Corporate purpose: companies whose sole purpose is to acquire equity interests or hold real estate are excluded;
- Transactions in progress: when companies are acquired during the fiscal year, their inclusion in the ESG reporting scope is only effective after a full year of operations from January 1 to December 31. When companies are divested during the fiscal year, the data available for the reporting year is included in the consolidation for that same fiscal year.

The subsidiaries included in the ESG reporting scope are therefore the French companies integrated into the HRIS, Iberia, Brazil, and Luxembourg. The subsidiaries excluded from the ESG reporting scope are the French companies not integrated into the HRIS, companies acquired in 2025, Japan, Morocco, the United States, and Canada.

For this last group, we consider that the cost of obtaining environmental, social, and governance data is disproportionate to the share of revenue they represent.

The coverage rate of the reporting scope for the year 2025 is therefore:

- 98.2% of the total revenue of the Onet Group's subsidiaries,
- 98.4% of the Group's total workforce.

## Methodological Notes

This report is part of a multi-year continuous improvement initiative aimed at structuring and strengthening the internal reporting process covering the collection, consolidation, and verification of indicators.

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

- National/international legislation and local specificities,
- The difficulty of collecting certain data without IT tools, necessitating manual data entry: the reliability of this data depends on the quality of the information reported by teams,
- The limited availability of certain data within a restricted scope,
- The uncertainty inherent in the state of scientific knowledge and the quality of the external data used.

## SOCIAL INDICATORS

Unless otherwise specified, the scope of social indicators excludes interns, temporary workers, and employees with suspended contracts.

Certain indicators are published on a limited scope for several reasons, including specific French regulations, the absence of defined concepts in one or more countries, or the lack of resources to report reliable data by 2025. These indicators are summarized below:

### Indicators relevant only at the consolidated Group level:

- Proportion of Women in Top Management Positions (refers to the Executive Committee (COMEX) based in France that oversees all of the Group's activities)

### Indicators relevant only at the level of France:

- Professional Equality Index (specific to French regulations),
- DOETH Rate (Mandatory Declaration of Employment of Disabled Workers) (specific to French regulations). This rate is calculated according to criteria and coefficients specific to French law. To standardize a methodology across the Group, we track the Rate of Disabled Workers (TH) separately, which counts the number of disabled workers present during the year out of the workforce as of December 31,

- Nationalities (indicator not tracked internationally),
- Proportion of work-study hires (the concept of work-study programs does not exist at our international locations),
- Number of Onet University graduates (Program not developed internationally),
- Number of graduates from Onet Vocational Programs (Program not offered internationally),
- Number of certification or degree programs completed (Program not offered internationally).

**Indicators covering a limited scope in accordance with the CSRD:**

- Employees covered by an employee representative. This covers only France and Onet Iberia, representing 86% of the workforce within the ESG scope, due to ESRS requirements to focus solely on EEA countries where the company has a significant presence, defined as at least 50 employees and representing at least 10% of its total workforce.

**Indicator covering a reduced scope due to a lack of resources in 2025:**

- The training indicators listed below cover only France, Onet Iberia, and Onet Luxembourg, representing 88% of the workforce within the ESG scope, due to the absence of dedicated training monitoring tools in Brazil):
  - Training hours (F/M),
  - Percentage of employees trained,
  - Employees trained,
  - Percentage of total payroll allocated to training.
- The training indicators listed below cover only France, representing 77% of the workforce within the ESG scope, due to the absence of data in 2025:
  - Training hours dedicated to safety,
  - Expenditures on safety training.
- Employer social security contributions (this indicator covers France only, representing 77% of the workforce, and excludes Onet Iberia, Onet Luxembourg, and Onet Brasil in 2025 to harmonize our monitoring methods and ensure the reliability of the consolidated group figure).

## ENVIRONMENTAL INDICATORS

Certain indicators are published on a limited scope for several reasons, including specific French regulations, the absence of defined concepts in one or more countries, and a lack of resources to report reliable data in 2025. These indicators are summarized below:

### Indicators relevant only at the Group level:

- Amount of coverage for environmental damage (the Civil Liability policy covers all accidental environmental damage caused by the Onet Group in France and internationally),

### Indicators relevant only in France:

- Proportion of vehicles replaced with emissions <50g CO<sub>2</sub>e/km (the indicator covers France only, representing 99% of vehicles replaced in 2025, due to national regulations (LOM Law)),
- Amount of recycled waste (WEEE) (this indicator covers France only, representing 86% of the Group's adjusted revenue (ESG scope), due to the lack of international data in 2025),
- Percentage of cleaning products derived from biotechnology and/or eco-labeled.

**Note:** “Biogistic” is a comprehensive responsible cleaning solution that combines integrated logistics from ordering to on-site product use. The cleaning products used are biotechnology-based, supplied by Innuscience, as well as Ecolabel and Ecocert-certified products. This indicator covers the cleaning business in France, with the exception of a few single-client industrial agencies or single-activity operations outside the service sector. This solution, deployed in France since 2018, is now the standard solution used in the service sector by our operators. This year, the indicator has decreased due to the integration in 2025 of the former ISS France entities, which are currently in the process of deploying the solution. The indicator “Percentage of cleaning products derived from biotechnology and/or eco-labeled” is specific to France due to differences in monitoring methodology between France and the rest of the world.

### Indicator covering the Group scope, excluding Brazil:

- Share of 100% electric vehicles (the indicator does not include Onet Brasil, hence 96% 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 include Onet Brasil due to the lack of electric mobility infrastructure in Brazil);

#### **Indicator covering a reduced scope due to a lack of resources in 2025:**

- Water consumption (the indicator does not include Luxembourg, hence 98% of the Group's adjusted revenue (ESG scope), because the water contracts for our buildings at the Onet Luxembourg headquarters are managed by the lessor, who has not provided details of our consumption in m<sup>3</sup>).

## CARBON INDICATORS

The comprehensive carbon footprint published in this non-financial performance report corresponds to the emissions covered in our carbon trajectory submitted for validation by the Science-Based Targets initiative (SBTi). Certain adjustments were made to the base year to enable tracking of our reductions on a comparable basis, while accounting for acquisitions and divestitures. Emissions related to Brunelle, which was divested at the end of 2023, are excluded from the base year, while those related to the recent acquisitions of ISS France and SDMS have been retroactively included in the 2022 base year to ensure data comparability.

To account for all emissions, we had to perform several extrapolations of Scope 3 emissions from our operations in Iberia, Brazil, and Luxembourg, as well as from the recently acquired metal fabrication subsidiary SDMS, until these subsidiaries implement reliable measurement tools. The extrapolations are based on equivalent business segments in France relative to revenue growth. These account for approximately 29% of the carbon footprint and primarily concern Scope 3, as Scope 1 & 2 have been calculated to nearly 99%.

Emissions from activities outside the ESG scope (see the "reporting scope" section of the methodology note), such as Onet Morocco, Onet Japan, and Onet USA, have been extrapolated but excluded from the emissions included in our carbon trajectory. Our carbon trajectory covers 98.9% of our activities in terms of revenue.

## Data Collection and Consolidation Methods

The KPIs associated with the major risks identified are presented in each section of the NFPR. The complete list of indicators tracked under the Responsible Development policy is presented in the appendix to the NFPR, “Onet Group ESG Dashboard”, by country and for the 11 French companies with a registered workforce of more than 500 employees.

The collection of consolidated information to produce this ESG dashboard and the NFPR relies on an internal tool developed in 2024 to improve the monitoring of our environmental trajectory and automate the calculation of our carbon footprints.

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

## Controls

Consistency and variance checks are performed at various stages of the process (business experts, data experts, Group Sustainable Development Department).

These controls aim to detect and explain any suspicious information in light of the indicator’s definition, the data’s history, or general knowledge of the Group and its entities.

The data, like the entire present NFPR, is subject to an annual audit by an independent third-party organization.

## Periodic Review and Updates

A reporting procedure and the associated “indicator” sheets specify the ESG reporting process and the method for managing indicators. These documents are reviewed annually to make any necessary updates. These documents are also audited by an independent third party, as is the data associated with the audited indicators.

Certain data calculated for previous fiscal years may, in exceptional cases, differ from that reported in our 2024 Non-Financial Performance Report, particularly when adjustments or updates to calculations or emission factors have been identified.

If changes in methodology were made between 2024 and 2025, this is noted in a footnote for the relevant indicator.

## Major Changes in 2025

- Inclusion of data from former ISS France entities in the calculation of all our environmental indicators,
- Historical recalculation of our Scope 3 carbon emissions since 2022 following major changes made by ADEME to the monetary emission factors in the Carbon Database. Indeed, version 23.5 of the Carbon Database archives the previously used emission factors and replaces them with several significantly lower emission factors (40 to 70%) on an annual basis. We had to perform this recalculation to enable consistent tracking of our decarbonization trajectory, particularly in the context of our SBTi submission in December 2025.

## Contributors

Onet's Sustainable Development Department would like to thank everyone who contributed to the preparation of the 2025 edition of its Non-Financial Performance Report:

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

## ESG Indicators

### SOCIAL INDICATORS

#### Registered Workforce

Employees on the payroll as of December 31. Each employee counts as 1 regardless of their working hours. Employees whose contracts end on December 31 are included in the headcount for the fiscal year.

#### Legal FTE Headcount

Full-Time Equivalent (FTE) is a unit of measurement proportional to the number of hours worked by an employee. This includes full-time permanent employees in their entirety, part-time permanent employees on a pro-rata basis based on their contractual hours, and the average headcount over the last 12 months, prorated according to time present and working hours for fixed-term and temporary contracts. The legal monthly working hours in each country are determined by the applicable collective bargaining agreement.

#### Proportion of Women in Top Management Positions

Top management is defined as Onet's Executive Committee (COMEX). It is based in France and comprises representatives from the Group's key operational units.

#### Proportion of Female Managers

Percentage of female managers out of the total number of managers. The definition of "manager" varies by country as there are no exact equivalents across subsidiaries. The positions included in the

definition of "manager" aim to capture the percentage of women in decision-making roles without necessarily managing a team. In France, employees with the CSP statuses "Cadre", "Assimilé Cadre", and "Cadre Dirigeant" are considered managers. These French CSP statuses do not exist internationally.

#### Professional Equality Index

An indicator specific to French regulations for companies with more than 50 employees, reported annually to the relevant administrative authorities in March for the fiscal year. The calculation is performed using a simulator-calculator made available online by the Ministry of Labor, Employment, and Social Integration.

#### Proportion of Workers with Disabilities

The number of workers with disabilities present during the year, regardless of their working hours and the period of presence during the fiscal year, as a percentage of the total workforce as of December 31. Employees who leave the company during the fiscal year are included in the count. The criteria for recognizing the status of a worker with a disability are set by the competent administrative authorities in each country.

#### DOETH Rate

Rate of the obligation to employ workers with disabilities (DOETH). An indicator specific to French regulations reported to the competent administrative authorities annually in May. We therefore report, in our reports published in April, the DOETH rate for the year N-1.

Included are individuals with a recognized disabled worker status (RQTH) issued by French administrative authorities, victims of workplace accidents or occupational diseases (AT-MP), disability pensioners, war veterans and those in similar categories, and holders of a disability card or the Allowance for Disabled Adults (AAH). In France, the regulatory requirement is 6%.

A coefficient is applied based on legal criteria such as age, whether the person comes from the employment center or from adapted environments, the validity period of the disability certification, long-term unemployment status, etc.

#### Percentage of Work-Study Hires

Proportion of employees under 26 years of age on work-study contracts (including apprenticeship contracts and professional training contracts), included in the workforce during the reporting period based on the headcount as of December 31.

Only employees who were under 26 years of age at the time of their work-study hire are counted. All employees who held a work-study position during the reporting period (both existing employees and new hires) are counted, including those whose contracts ended during the period.

Indicator reported for France only. The concept of work-study programs does not exist internationally.

### **Employees covered by a certified health and safety management system**

Included are FTE employees assigned to Onet agencies that hold one of the following health and safety certifications obtained, renewed, or valid during the fiscal year: ISO 45001, MASE, CEFRI, ISAGO.

### **Immediate fatal accidents (AT)**

Immediate deaths (i.e., within 24 hours) occurring during the fiscal year, observed at the workplace or in the course of work, or during the commute between home and work, regardless of the cause, or if the death occurs while being treated by emergency services or on the same day of admission to the hospital following one of these situations.

### **Frequency Rate**

The ratio of the number of work-related accidents (AT) occurring at the workplace or in the course of work, resulting in at least one day of lost work (excluding the day of the accident), multiplied by 1,000,000, to the number of hours worked over a 12-month period. Employees who left the workforce during the calculation period must be included in the tally of accidents and days of work stoppage.

For Onet Iberia, the calculation uses theoretical rather than actual working hours. The risk of underestimation is estimated at 2% based on Group data.

### **Severity Rate**

The ratio of the number of days lost due to work-related absences (WRAs) resulting from an accident occurring at the workplace and in the course of work, which led to at least one day of absence (excluding the

day of the accident), multiplied by 1,000, to the number of hours worked over a 12-month period.

### **Work-related accidents (WRA) resulting in lost time**

Number of accidents, excluding commuting accidents, resulting in time off work of 24 hours or more, that occurred during the fiscal year.

Included are work-related accidents resulting in an absence of at least one day (even if local regulations require reporting only for accidents resulting in an absence of more than 3 days) and accidents occurring during business travel (business-related accidents).

The following are not included: commuting accidents (home-to-work), accidents resulting in no absence (other than the day of the accident), relapses, work-related accidents rejected and classified by the national administration, and fatal accidents.

### **Number of days lost due to work-related injury**

Number of days lost due to work-related sick leave following an accident occurring at the workplace and in the course of work. The count of sick leave days begins the day after the work-related accident.

Included are days of absence in year N resulting from an accident that occurred in a previous year, and days of absence due to accidents contested by the employer but on which the administrative authority has not yet ruled as of the reporting cutoff date.

### **Safety training hours**

Training hours, whether in-person or digital, completed and delivered during the reporting period on the topic of health and safety. It is possible to filter by training areas using a category code.

The subsidiaries Onet Brésil and Onet Luxembourg are excluded from the reporting scope due to the lack of a training tracking tool.

### **Staff turnover**

Registered employees who left the workforce during the reporting year for any reason (excluding the end of fixed-term contracts, the end of apprenticeships, and transfers) out of the total workforce registered as of January 1.

### **Medical absenteeism**

Total hours of absence recorded based on working days during the reporting period, adjusted to employees' theoretical (contractual) working hours.

The following reasons for absence are taken into account: Illness, Occupational illness, Authorized or unauthorized absence, Commuting accident, Work-related accident, Unpaid leave, Therapeutic part-time work, and Relapse. Employees who joined or left during the year are included in the calculation of the indicator.

This indicator is tracked in France only.

### **Work-related illnesses**

Illnesses recognized as work-related by the national administration, based on the disease codes adopted by the latter in each country during the reporting period.

Work-related illnesses on which the administrative authority has not ruled as of the closing date of the annual report will not be recorded in fiscal year N but in the fiscal year of their recognition.

### Training Hours

All completed training sessions, whether in-person or digital, delivered during the reporting period are included. "Completed" refers to training sessions for which ONET has received, from training organizations, all documents necessary to close the file. Training hours completed by an employee who left during the fiscal year are included.

The subsidiaries Onet Brésil and Onet Luxembourg are excluded from the reporting scope due to the absence of a training tracking tool for this year.

### Number of employees trained

Number of employees who completed training during the fiscal year out of the total number of employees on the books as of December 31.

### Percentage of total payroll allocated to training

Training expenses as a percentage of total personnel expenses (=total payroll). Total personnel expenses are the sum of salaries and payroll taxes paid.

### Number of Onet University graduates

Graduates include completed certification programs leading to a diploma validated according to internally defined award criteria. "Completed" refers to training sessions for which Onet has received all necessary documents to close the file.

Onet's diploma programs include the following courses: Frontline Manager and Center of Responsibility Manager

This metric is tracked within France only, as the program is not offered internationally.

### Number of Onet University certificate holders

Certified individuals include those who have completed certified training programs that have been finalized and awarded a diploma validated according to internally defined criteria. "Finalized" refers to training sessions for which Onet has received all the necessary documents to close the file.

Onet's certification programs include the following courses: New Managers (e.g., Regional Tracks), Sales Excellence, and Lean Management.

This indicator is tracked only within France, as the program is not offered internationally.

## ENVIRONMENTAL INDICATORS

### Scope 1 GHG Emissions

Emissions accounted for in accordance with the GHG Protocol method using the "operational control" approach. Scope 1 includes sub-items 1.1 direct emissions from stationary sources (gas consumption in buildings) and 1.2 mobile sources (fuel consumption of owned vehicles, long-term leases (LTL), and all other equipment and machinery used in the course of our services). Sub-items 1.3 (direct process emissions) and 1.4 (direct fugitive emissions) do not apply to our activities.

Only the "combustion" components of the emission factors are accounted for here.

### Scope 2 GHG Emissions

CO2e emissions accounted for in accordance with the GHG Protocol method using the "operational control" approach. Included are electricity consumption for all our leased or owned buildings, electric vehicle charging stations installed at branch offices and at our employees' homes, and data centers.

"Location-based" Scope 2 accounts for electricity consumption using the emissions factor (the "combustion" component) of the country's average energy mix, while "market-based" Scope 2 considers suppliers' specific emissions factors, as well as renewable energy contracts.

Indirect emissions related to energy consumption other than electricity are excluded from the scope as they are not relevant to the Group's activities.

### Scope 3 GHG Emissions

CO2e emissions accounted for in accordance with the GHG Protocol methodology using the "operational control" approach. Scope 3 covers all 15 mandatory sub-categories.

Emissions from sub-item 3.4 "Upstream Freight Transport" are accounted for in 3.1 "Purchases of Goods and Services" via the Carbon Base's emission factors, which do not allow for the separation of the manufacturing portion from the transport portion.

The following emissions sub-items are excluded as they do not apply to the Group's activities: 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).

### **Scope 3.1 GHG Emissions - Purchased Goods and Services**

Emissions corresponding to the manufacturing and transportation of goods and services purchased during the fiscal year. Purchases of goods intended for resale are also included.

The CO2 calculation is performed by multiplying expenses in euros per cost account and sub-account, or by unit weight and quantity delivered when available, by emission factors available on the ADEME Carbon Database.

### **Scope 3.2 GHG Emissions – Capital Goods**

Emissions corresponding to capital equipment purchased or acquired during the fiscal year. All manufacturing and transportation emissions are accounted for in the year of acquisition, in accordance with regulations.

A fixed asset is generally considered to be an asset with a unit value exceeding €500, excluding tax. For buildings, only those for which Onet is the “first user” are taken into account—see definition in the SBTi sectoral guide “Buildings.”

### **Scope 3.3 GHG Emissions - Emissions related to fuels and energy (not included in Scope 1 or 2)**

Emissions corresponding to the “upstream” stages (extraction, processing, transport, and distribution) of fuels (petroleum, natural gas) and electricity consumed in the course of our operations.

### **Scope 3.5 GHG Emissions - Waste Management**

Emissions resulting from the treatment of waste generated by our operations. This category includes emissions from the disposal of our WEEE, hazardous waste, non-hazardous waste (Ordinary Industrial Waste), clothing, PPE, and wastewater.

The data is calculated based on the quantities of waste collected by our waste management providers. There may be instances of double-counting of waste appearing in two reports simultaneously (e.g., hazardous waste and WEEE). For simplicity, duplicate values are not eliminated.

### **Scope 3.6 GHG Emissions - Business Travel**

CO2e emissions corresponding to business travel by plane and train. Reporting is centralized by our travel agency service provider.

### **Scope 3.7 GHG Emissions - Commuting**

Emissions corresponding to employees' travel between their homes and their workplaces in personal vehicles. Excluded are company vehicles already accounted for in Scope 1 via fuel consumption, as well as employees who receive reimbursement for public transportation.

The CO2 calculation is performed by multiplying the distances traveled between the INSEE municipality codes of employees collected in our HRIS system and the addresses of the first and last job sites of the day collected in the GTA. The “upstream (fuel)”, “combustion (fuel)”, and “manufacturing” components of the emission factor are accounted for.

### **Scope 3.8 GHG Emissions - Upstream Leased Assets**

Emissions corresponding to the use of leased cleaning equipment during services at the customer's site. Emissions are calculated for lease contracts in effect during the fiscal year, prorated by the number of active months in the year.

For each type of machine, several estimates from the sales departments are used, including the average daily usage time, frequency of use, and estimated average power. The result is the average number of kWh/year, multiplied by the emission factor (the “combustion” component) of the average French energy mix.

Long-term leased vehicles are excluded because they are already accounted for in Scope 1 via fuel consumption. Leased real estate is excluded because it is already accounted for in Scope 1 and 2 via gas and electricity consumption, respectively.

### **Scope 3.9 GHG Emissions - Downstream Freight Transport**

Emissions corresponding to the Group's expenditures for the cost center “Freight and Equipment Transportation” derived from the Group's purchasing records.

### **Scope 3.11 GHG Emissions - Use of Products Sold**

Emissions corresponding to the use of cleaning machines sold by our purchasing center to customers outside the Onet Group. The CO2 calculation is performed by machine sub-family, by multiplying the quantity delivered by a specific emissions factor, estimated by Onet based on several estimates from the sales departments, including the average daily usage time, frequency of use, and estimated average power.

The result is the average number of kWh/year, multiplied by the emissions factor (combustion component) of the average French energy mix.

We also assume that the machines are used for an average of 5 years. We therefore multiply the annual power consumption by 5 to estimate consumption over the equipment's lifespan. Emissions are not amortized; all emissions from the use of the machines throughout their lifespan are accounted for in the year of sale.

### **Scope 3.12 GHG Emissions - End-of-life of products sold**

Emissions corresponding to the disposal and treatment of waste from products sold by our purchasing center to customers outside the Onet Group. The CO2 calculation is performed by product sub-category by multiplying the quantity delivered by an emission factor. All emissions from this category are recorded in the year of sale.

### **Scope 3.13 GHG Emissions - Downstream Leased Assets**

Although Onet does not rent out the machines it owns to customers, we consider our machines to be "made available" to customers when we provide services at their sites.

The CO2 calculation is performed by multiplying the number of owned machines by an emissions factor estimated by Onet based on several estimates for each machine category, including average daily usage time, frequency of use, and estimated average power. These estimates are derived from assumptions made by the cleaning industry's sales departments. The result—the average number of kWh/year—is multiplied by the emission factor (the "combustion" component) of the

average French energy mix.

### **Share of renewable electricity consumption**

Electricity consumption corresponding to contractual subscriptions is considered renewable. We sign "renewable energy option" contracts with certain suppliers, which guarantee a quantity of electricity from renewable sources equivalent to the commitment levels (as a percentage of electricity consumption) fed into the grid.

Energy suppliers provide a statement certifying the consumption, as well as certificates of origin issued by a body designated by the administrative authority for each unit (MWh) produced.

### **Share of vehicles renewed <50g CO2e/km**

Ratio of the number of vehicles emitting <50g CO2e/km to the total number of vehicles in the fleet (excluding trucks) as of December 31. All company and employee vehicles are included, whether under long-term lease (LTL) or owned.

This indicator is tracked only in France in accordance with the LOM Act regulations.

### **Share of 100% electric vehicles**

Ratio of the number of 100% electric vehicles to the total number of vehicles in the fleet (excluding trucks) as of December 31. All company and employee vehicles are included, whether under long-term lease (LTL) or owned.

In 2024, we modified the methodology to include

vehicles ordered during the fiscal year but awaiting delivery in the renewal rate. This indicator is not tracked in Brazil due to the lack of electric mobility infrastructure.

### **Number of electric charging stations installed at agencies**

Electric charging points installed for charging electric and plug-in hybrid vehicles. One charging point corresponds to the number of charging spaces available simultaneously. A single-port charger will therefore count as one unit, while a dual-port charger will count as two units.

Excluded are charging stations installed prior to our contract with ZeWatt, our national charging station integration provider since July 2022.

### **Collected Waste (WEEE)**

Waste electrical and electronic equipment collected for recycling and recovery. Excluded from the reporting scope are IT equipment recovered by employees upon their departure from the company, and WEEE collected outside of framework contracts. Some branches may occasionally use other service providers; however, since these collections are not linked to the Group's WEEE recovery projects, they are excluded from the scope.

### **Percentage of cleaning products derived from biotechnology and/or eco-labeled**

Rate calculated by dividing the pre-tax purchase volume (in €) of these "green" cleaning products by the total purchase volume of cleaning products, including

all so-called “conventional” chemical products with equivalent uses.

So-called “biotechnology” products are bio-based products derived from microorganisms and/or fermentation extracts. The “Biogistic” designation encompasses a range of biotechnology products supplied by Innuscience, Ecolabel, and Ecocert. Revenue corresponds to product sales invoiced to agencies by PRODIM, not to product purchases from suppliers.

The indicator covers only cleaning activities in France

#### **Water consumption (headquarters)**

Billed water consumption at our headquarters in each country. Water consumption at branch offices and

client sites is excluded due to current difficulties in tracking this indicator.

#### **Amount of coverage for environmental damage**

Amount of insurance coverage for accidental environmental damage under the Onet Group’s Civil Liability insurance policy. The Civil Liability policy covers all accidental environmental damage caused by the Onet Group in France and internationally.

#### **Amount of provisions for environmental claims reported during the period**

Consolidation of the amounts of provisions for environmental claims reported during the year and provisions set aside in prior years. The amount of environmental provisions reported is an annually

updated cumulative total.

#### **Number of environmental claims during the fiscal year**

These are environmental claims for which the company is held liable and reported during the reporting period. An environmental incident is defined as any harm to the environment, such as the emission, dispersion, discharge, or deposition of any solid, liquid, or gaseous substance released into the atmosphere, soil, or water; or the production of odors, noise, vibrations, temperature fluctuations, waves, radiation, or emissions exceeding regulatory limits.

## Double Materiality Analysis

Our double materiality analysis, mentioned in section 2.2.1, was conducted 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 across the Group's various activities by the Responsible Development Department based on the list in ESRS 1 – Appendix A (AR16). Following interviews with business unit representatives, support functions, QSE, and HR, several sub-issues are identified, along with information on the relevant BUs and/or business sectors and their positioning in the value chain. As part of a continuous improvement process, we take into consideration exchanges with our stakeholders throughout the year when identifying sub-issues that may become material.
2. Formulation of IROs (Impacts, Risks, Opportunities) by the Responsible Development Department and validation of scenarios and assumptions with business unit, support, QSE, and HR representatives. The approach used in formulating IROs is the concept of the "maximum credible scenario." The assumptions used in formulating the scenarios are based on credible scientific evidence. For IROs related to chronic climate risks, we rely on the IPCC's most pessimistic projections regarding global warming (SSP5-8.5; +4°C by 2100). For IROs related to climate transition risks, we rely on the IPCC's most stringent projections for societal transition toward carbon neutrality by 2050 [SSP1-2.6 (+2°C by 2100) and SSP1-1.9 (+1.5°C by 2100)].
3. Organization of workshops to rate the various IROs by business segment. In accordance with CSRD requirements, IROs are rated using a "baseline" analysis, meaning "in the absence of existing or planned actions." Indeed, the purpose of this exercise is not to identify corporate risks, but to identify material issues affecting the Group's activities from the perspective of non-financial reporting obligations (CSRD).

In terms of financial materiality, the risk and opportunity score is calculated by multiplying the severity score by the probability score.

### In terms of impact materiality:

- The rating of actual negative impacts and potential negative impacts on human rights is calculated by multiplying severity (the average of the ratings for magnitude, scope, and irreversibility) by the maximum probability ("4").
  - The rating for potential negative impacts is calculated by multiplying the severity (the average of the ratings for magnitude, scope, and irreversibility) by the probability.
  - The rating for actual positive impacts is calculated as the average of magnitude and scope, multiplied by the maximum probability ("4").
  - The rating for potential positive impacts is calculated as the average of magnitude and scope, multiplied by probability.
4. Consolidation of the proposed ratings for each business unit and identification of material issues and sub-issues for the Group. We do not apply any weighting between the ratings of different BUs or between hierarchical levels. If an IRO is common to several BUs and the ratings are consistent, then the average of the ratings is used. If an IRO is particularly critical for a BU or business sector, then the highest rating is used. We consider that if an IRO is material for a BU/business, then it is material for the Group.
  5. Review and validation of results by the ESG Committee

ISSUES	SUB-ISSUES	THEME	IROs	VALUE CHAIN	BU Onet	TITLE
ESRS E1 Climate	E1.1-Adaptation to Climate Change	Societal transition toward carbon neutrality	Risk	Authorities	Group	Stricter penalties and regulatory requirements for access to public procurement
			Risk	Customers	Cleaning	Decline in business due to our customers' transition to carbon neutrality by 2050
			Risk	Regulatory Authorities	Group	Tighter environmental regulations related to mobility
			Risk	Proprietary Operations	Group	Increase in costs associated with internal combustion engine vehicles and fossil fuel-based fuels
			Positive Impact	Company	Onet Technologies	Sintéo's activities considered sustainable in accordance with the EU Green Taxonomy
			Opportunity	Proprietary Transactions	Onet Technologies	Increased business for Sintéo linked to the company's transition to carbon neutrality by 2050
			Opportunity	Internal Transactions	Onet Technologies	Revenue growth for OTCN linked to the revival of the nuclear subsidiary in France
			Positive Impact	Company	Onet Technologies	OTCN's activities are considered sustainable in accordance with the EU Green Taxonomy
		Access to natural resources	Risk	Authorities	Cleaning	Increased complexity of services due to restrictions during drought events

ISSUES	SUB-ISSUES	THEME	IROs	VALUE CHAIN	BU Onet	TITLE	
		Extreme weather conditions	Risk	Customers	Cleaning	Increased complexity of services in certain cleaning sectors due to clients' sustainability goals	
			Risk	In-House Operations	Group	Increase in extreme weather events causing localized or widespread temporary business interruptions across the region	
			Negative Impact	Employees	Cleaning	Deterioration of working conditions due to the chronic climate impacts of hotter days	
	E1.2-Climate Change Mitigation	Carbon Performance	Risk	Customers	Group	Increasing customer demands regarding our climate performance	
			Negative impact	Nature	Group	Contribution of our vehicle fleet's GHG emissions to climate change	
			Negative Impact	Nature	Group	Contribution of GHG emissions from our purchases of goods and services to climate change	
	ESRS E2 Pollution	E2.3 - Substances of Concern	Chemicals	Risk	Clean Operations	Cleaning Onet Technologies	Uncontrolled pollution incidents
			Nuclear	Opportunity	In-House Operations	Onet Technologies	Increase in OTND's business volume linked to the relaunch of the nuclear subsidiary in France

ISSUES	SUB-ISSUES	THEME	IROs	VALUE CHAIN	BU Onet	TITLE
		Nuclear	Positive Impact	Company	Onet Technologies	Expertise in the decommissioning of nuclear facilities, decontamination, and treatment of associated waste
		Corruption	Risk	Customers	Group International	Operations in countries identified by international organizations as having a high level of corruption
ESRS S1 Own Employees	S1.6 - Characteristics of the company's employees	Job Security	Positive Impact	Employees	Group	Most employees on permanent contracts
	S1.8 - Social Dialogue	Social Dialogue	Risk	Group Employees	Group	Deterioration in service levels caused by an increase in labor unrest, strikes, and other social tensions
			Positive Impact	Employees	Cleaning	Impact of the sector on social dialogue and the improvement of the work environment for our employees
	S1.9 - Diversity	Gender Diversity	Negative Impact	Employees	Group	Gender Diversity in Management Positions
		People Disconnected from the Labor Market	Positive Impact	Employees	Cleaning Airport Logistics Security	Employability of foreign nationals and people who are far from the job market.

ISSUES	SUB-ISSUES	THEME	IROs	VALUE CHAIN	BU Onet	TITLE
	S1.10 - Decent wages	Working Hours/Part-Time Work	Negative Impact	Employees	Cleaning Security	The high proportion of part-time contracts may affect wage levels (although the hourly rate is equal to or higher than the legal minimum)
	S1.12 Workers with Disabilities	Disabled Workers	Positive Impact	Employees	Cleaning	Employability of People with Disabilities
	S1.13 - Training and Skills Development	Training	Risk	Employees	Group	Loss of technical and interpersonal skills among our employees, hindering the development of current and future business activities
			Positive Impact	Employees	Group	Onet University
	S1.14 Health and Safety	Work-related Illnesses	Risk	Cleaning Employees	Cleaning Technologies Airport Logistics	Reported cases of occupational illnesses among our employees
			Negative Impact	Employees	Cleaning Technologies Airport Logistics	Exposure of our employees to physically demanding and repetitive tasks that increase the risk of musculoskeletal disorders
			Positive Impact	Cleaning Employees	Cleaning	Biogistic's impact on our employees' health by reducing chemical risks
			Positive Impact	Cleaning Employees	Technologies	OTCN/OTTI expertise in radiation protection & external training
		Psychosocial Risks	Risk	In-House Staff	Group	Reported psychosocial risk cases among our employees
		Accident Statistics	Risk	Employees	Group	Reported workplace accidents among our employees

ISSUES	SUB-ISSUES	THEME	IROs	VALUE CHAIN	BU Onet	TITLE
	S1.15 - Work-life balance	Discontinuous and/or shift work	Negative Impact	Employees	Cleaning Airport Technologies Security	Split Shifts and Shift Work
	S1.17 Human Rights Violations	Combating Violence and Harassment in the Workplace	Negative Impact	Employees	Cleaning Security	Employees' exposure to situations conducive to workplace harassment
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 customers in creating environments that are increasingly healthy, safe, and reliable.



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# Onet SA

## Rapport d'assurance limitée de l'un des commissaires aux comptes portant sur une sélection d'informations ESG

Exercice clos le 31 décembre 2025

Onet SA

36, boulevard de l'Océan CS20280  
13258 Marseille Cedex 09

KPMG S.A., société d'expertise comptable et de commissaires aux comptes inscrite au Tableau de l'Ordre des experts comptables de Paris sous le n° 14-30080101 et rattachée à la Compagnie régionale des commissaires aux comptes de Versailles et du Centre. Société française membre du réseau KPMG constitué de cabinets indépendants affiliés à KPMG International Limited, une société de droit anglais (« private company limited by guarantee »).

Société anonyme à conseil d'administration  
Headquarters:  
Tour EQHO  
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CS 60055  
92066 Paris La Défense Cedex  
Capital social : 5 497 100 €  
775 726 417 RCS Nanterre



## Onet SA

36, boulevard de l'Océan CS20280  
13258 Marseille Cedex 09

### Rapport d'assurance limitée de l'un des commissaires aux comptes portant sur une sélection d'informations ESG

Exercice clos le 31 décembre 2025

À la Direction Générale,

En notre qualité de commissaire aux comptes de votre société, nous avons mené des travaux visant à formuler une conclusion d'assurance limitée sur une sélection d'informations ESG<sup>1</sup> déterminées et établies volontairement par Onet (ci-après « l'Entité »), au regard de critères ad hoc définis par l'Entité (ci-après le « Référentiel »), pour l'exercice clos le 31 décembre 2025 (ci-après les « Informations »), présentées dans le Rapport de Performance Extra-Financière 2025, publiées sur le site internet d'Onet et listées en annexe du présent rapport.

Notre intervention ne porte pas sur toutes les informations présentées dans le Rapport de Performance Extra-Financière 2025 de l'Entité autres que celles mentionnées dans notre rapport.

### Conclusion d'assurance limitée

Sur la base des travaux que nous avons mis en œuvre, tels que décrits dans la partie « Nature et étendue des travaux », et des éléments que nous avons collectés, nous n'avons pas relevé d'anomalie significative de nature à remettre en cause le fait que les Informations ont été établies, dans tous leurs aspects significatifs, conformément au Référentiel.

### Préparation des Informations

L'absence de cadre de référence généralement accepté et communément utilisé ou de pratiques établies sur lesquels s'appuyer pour évaluer et mesurer les Informations permet d'utiliser des techniques de mesure différentes, mais acceptables, pouvant affecter la comparabilité avec celles d'autres entités et au fil du temps.

Par conséquent, les Informations doivent être lues et comprises en se référant au Référentiel disponible sur demande auprès du siège de l'Entité, dont les éléments significatifs sont présentés dans le Rapport de Performance Extra-Financière 2025.

### Limites inhérentes à la préparation des Informations

Comme mentionné dans la note méthodologique en annexe du Rapport de Performance Extra-Financière 2025 de l'Entité, les Informations peuvent être sujettes à une incertitude inhérente à l'état des connaissances scientifiques et à la qualité des données externes utilisées. Certaines informations sont sensibles aux choix méthodologiques, hypothèses et/ou estimations retenus pour leur établissement.

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<sup>1</sup> Surlignées en gras dans les « Tableaux de bord ESG groupe Onet » présentés en annexe du Rapport de Performance Extra-Financière 2025



## Responsabilité de l'Entité

Les Informations ont été établies sous la responsabilité de la Direction, et il lui appartient de :

- sélectionner ou établir des critères appropriés pour la préparation des Informations (*i.e.* le Référentiel) ;
- préparer les Informations en appliquant le Référentiel ; et
- concevoir, mettre en œuvre et maintenir un contrôle interne qu'elle estime nécessaire à l'établissement des Informations, ne comportant pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs.

## Responsabilité du commissaire aux comptes

Il nous appartient de :

- planifier et réaliser les travaux pour obtenir une assurance limitée sur le fait que les Informations ont été établies, dans tous leurs aspects significatifs, conformément au Référentiel et ne comportent pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs ;
- formuler une conclusion indépendante basée sur les travaux que nous avons mis en œuvre et les éléments que nous avons collectés ;
- communiquer notre conclusion à la Direction de l'Entité.

Comme il nous appartient de formuler une conclusion indépendante sur les Informations telles que préparées par la Direction, nous ne pouvons pas être impliqués dans la préparation desdites Informations, car cela pourrait compromettre notre indépendance.

## Doctrine et Norme professionnelles appliquées

Nos travaux décrits ci-après ont été effectués conformément à la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes (CNCC) relative à cette intervention et à la norme internationale ISAE 3000 (révisée) *Assurance Engagements other than Audits or Reviews of Historical Financial Information* publiée par l'IAASB (International Auditing and Assurance Standards Board).

Ils ne constituent ni un audit ni un examen limité au sens des normes d'exercice professionnel (NEP) applicables en France. Ils ne constituent pas non plus une certification conformément aux lignes directrices de la Haute Autorité de l'Audit (H2A).

## Indépendance et contrôle qualité

Notre indépendance est définie par les dispositions prévues à l'article L821-28 du code de commerce, par le code de déontologie de la profession de commissaire aux comptes ainsi que par le Code d'éthique de l'IESBA (*International Code of Ethics for Professional Accountants (including Independence Standards)*). Celui-ci repose sur le respect des principes fondamentaux d'intégrité, d'objectivité, de compétence et diligence professionnelles, de respect de la confidentialité et du comportement professionnel.

Par ailleurs, nous appliquons la norme International Standard on Quality Management 1 et en conséquence nous avons mis en place un système de contrôle qualité comprenant des politiques

### Onet SA



et des procédures documentées visant à assurer le respect des règles déontologiques, des normes professionnelles et des textes légaux et réglementaires applicables ainsi que de la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes relative à cette intervention.

### **Nature et étendue des travaux**

Nous avons planifié et effectué nos travaux, décrits ci-après, en prenant en compte le risque d'anomalies significatives sur les Informations. Dans le cadre de notre prestation d'assurance limitée et sur la base de notre jugement professionnel, nous avons :

- mis à jour notre connaissance de l'Entité, de son environnement y compris des éléments du contrôle interne pertinents pour la préparation des Informations ;
- apprécié le caractère approprié du Référentiel au regard de sa pertinence, son exhaustivité, sa fiabilité, sa neutralité et son caractère compréhensible, en prenant en considération, le cas échéant, les bonnes pratiques du secteur ;
- pris connaissance des procédures de contrôle interne mises en place par l'Entité visant à la conformité des Informations avec le Référentiel ;
- apprécié si les méthodes utilisées par l'Entité pour établir les Informations sont appropriées au regard du Référentiel et le cas échéant, apprécié la pertinence des changements de méthodes et hypothèses ;
- vérifié que les Informations ont été établies sur le périmètre indiqué dans le Référentiel ;
- vérifié les Informations que l'Entité a considérées les plus importantes, pour lesquelles nous avons :
  - mis en œuvre des procédures analytiques sur les Informations, consistant à vérifier la cohérence de leurs évolutions et demander à la Direction, le cas échéant, des explications concernant des éléments inhabituels identifiés ;
  - réalisé des tests de détail sur la base de sondages ou d'autres moyens de sélection consistant à vérifier la correcte application des méthodes de calcul et hypothèses décrites dans le Référentiel et à rapprocher les données sous-jacentes des pièces justificatives ;
  - par entretien avec la Direction, pris connaissance des estimations mises en œuvre et apprécié le caractère approprié et la correcte application de ces méthodes d'estimation ainsi que le caractère approprié des sources d'informations utilisées ;
- apprécié la cohérence d'ensemble des Informations par rapport à notre connaissance de l'Entité.

Nous estimons que les éléments que nous avons collectés sont suffisants et appropriés pour formuler notre conclusion.

Les procédures mises en œuvre dans le cadre d'une assurance limitée sont moins étendues que celles requises pour une assurance raisonnable effectuée selon la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes ainsi que selon la norme internationale ISAE 3000 (révisée) ; une assurance de niveau supérieur aurait nécessité des travaux de vérification plus étendus.

### **Onet SA**

Rapport d'assurance limitée de l'un des commissaires aux comptes portant sur une sélection d'informations ESG  
Exercice clos le 31 décembre 2025



## Restrictions sur la distribution et l'utilisation

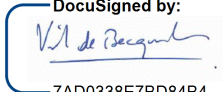
Ce rapport est établi à votre attention dans le contexte précisé au premier paragraphe et ne doit pas être utilisé, diffusé ou cité à d'autres fins.

Les diligences mises en œuvre dans le cadre du présent rapport ne sont pas destinées à remplacer les enquêtes et diligences que les tiers ayant eu communication de ce rapport pourraient par ailleurs mettre en œuvre, et nous ne portons pas d'avis sur leur caractère suffisant au regard de leurs propres besoins.

Marseille, le 31 mars 2026

KPMG S.A.

DocuSigned by:  
  
9651C0C1CC864BC...  
Cécile Bourguignon  
Actionnaire Signataire  
Commissaire aux comptes

DocuSigned by:  
  
7AD0338E7BD84B4...  
Vincent De Becquevort  
Associé

DocuSigned by:  
  
4EF5652DC20E4F4...  
Fanny Houlliot  
Associée Spécialiste ESG



## **Annexe – Informations couvertes par l'assurance limitée**

### Informations sociales (périmètre Groupe) :

- Effectif inscrit au 31/12 (Femme / Homme & Temps plein / partiel)
- Part de femmes managers
- Accidents mortels immédiat (AT)
- Taux de fréquence
- Taux de gravité
- Heures de formation par salarié inscrit
- Turnover
- Part de travailleurs handicapés

### Informations environnementales (périmètre France) :

- Taux de produits de nettoyage issus des biotechnologies et/ou écolabellisés