

Vigilance Plan



The Samsic Group

Global footprint
Services



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THE SAMSIC GROUP

KEY FIGURES FOR 2024

€3.7

billion in sales

33,000

clients

130,000

employees

27

countries

Over 900

agencies

1. GLOBAL FOOTPRINT

The Samsic Group takes action every day at the heart of living and working environments to ensure comfort, well-being and peace of mind.

The Group has a strong presence in France and across Europe, particularly within the member states of the European Union, both through its activities and the geographical spread of its workforce. These countries are recognised for upholding some of the world's most demanding standards in environmental protection, human rights, working conditions, and ethical conduct.



€2.0

billion in sales



€1.25

billion in sales



€450

million in sales

Breakdown of sales by region:



- 62% France
- 30% Europe
- 2% North America
- 6% Africa / Middle East

2. SERVICES

Samsic is a **service group dedicated to businesses and their occupants**, specialising in providing professional support.

The group's activities are structured around three main divisions:

Samsic Facility

Sees to all living and working environments to ensure that everyone feels comfortable there.

Samsic RH

Sees to the development of talent by supporting professional career paths, while placing client satisfaction and operational excellence at the heart of its commitments.

Samsic Airport

Sees to the safety and peace of mind of travellers in airport facilities by providing services tailored to their needs, combining high standards, reliability, and proximity.

1. BACKGROUND

INTRODUCTION

The French law of 27 March 2017 on the duty of vigilance came in response to the challenges of a globalised economy. That law encourages multinational companies to be vigilant in all their activities and to control their impact, as they may be held criminally and/or civilly liable for violations that occur within their value chain.

Beyond the legal requirements, the actions set out in this plan are already aligned with our ESG (Environmental, Social and Governance) approach. In other words, this plan is a driver for the sustainable transformation of the Samsic Group. Faced with changing business models and emerging societal aspirations, **placing integrity at the heart of its actions** is fundamental for the group. This will enable the Group to continue growing, rise to the challenges of this new era, and preserve its identity.



The Samsic Group is determined to uphold its four guiding principles: high standards, strong drive, diversity, and proximity:

HIGH STANDARDS

We hold ourselves to the highest standards, which enables us to earn the trust of our customers. Professionalism, attention to detail, and determination are the foundations of the high expectations we set for ourselves.

DIVERSITY

We encourage diversity to better ourselves, and we open up to new horizons to broaden our experiences, perspectives and ambitions. Diversity is a valuable asset that brings us together and inspires us.

PROXIMITY

Customer focus and availability are the key to the lasting relationships we build with our stakeholders. By understanding their needs, we remain closely attuned to their expectations.

STRONG DRIVE

Always moving forward, we innovate continuously, anticipating needs and adapting to change. Our energy is the driving force behind our growth.

4 GUIDING PRINCIPLES



The Group is committed to **communicating its vision and the tangible actions** that embody its role as a responsible company.

2. GOVERNANCE

The governance of the vigilance plan is based on a **structured organisation designed to ensure the identification, prevention, and management of risks** related to the group's activities and value chain.

The CSR & Sustainable Development, Legal, Human Resources, Purchasing, and Information Systems departments contribute to the drafting of this Vigilance Plan and implement the necessary actions with close monitoring. Each of these roles is overseen by a steering body, as set out below.



2.1. Strategic direction & control

Executive Committee

The Executive Committee sees to the implementation of the strategy through structured governance and performance monitoring. It proposes and approves the Group's general policy, ensuring that the company's commitments to social responsibility and vigilance are fully integrated. Its actions are part of a forward-looking approach to economic, social, and environmental challenges, ensuring sustainable development in line with Samsic's values and ambitions.

Sustainable Development Committee

Reporting to the Director of CSR & Sustainable Development, the Sustainable Development Committee sets out the Group's ESG priorities and ensures their incorporation into the overall strategy. It assists the Executive Committee by actively monitoring regulatory and societal developments, identifying key issues, and proposing strategies consistent with the company's sustainability ambitions.

The committee evaluates ESG key performance indicators from across all the countries where the Group operates. This analysis enables it to measure the impact of actions undertaken, adjust objectives accordingly, and maintain a continuous improvement momentum. Drawing on its expertise, the Sustainable Development Committee ensures the consistency and effectiveness of initiatives, thereby strengthening the embedding of ESG commitments into the Group's governance.



2.2. Operational steering

The Group has established several thematic ESG committees, bringing together the various countries where it operates, to guide policy development, optimise processes, and promote the sharing of best practices. Their role includes identifying impacts, risks, and opportunities, defining relevant indicators, and proposing objectives that align with the Group's vision.

3. SUSTAINABLE DEVELOPMENT STRATEGY

Since 2005, Samsic has been committed to complying with the **UN Global Compact Principles on Human Rights, Working Conditions, the Environment, and Anti-Corruption**. Samsic contributes to 10 Sustainable Development Goals. The group publishes an annual report on its progress, called "Communication On Progress".



The Group's CSR strategy, 'Samsic Planet 2030', is focused on four key areas and 13 commitments. The aim is to address the major social, environmental, and societal challenges associated with our activities.



The '**Planet 2030**' strategy extends across the entire value chain. Guided by an action plan, it provides a common foundation and a unified approach at every level: countries, subsidiaries, regions, and branches. Each subsidiary brings it to life through its CSR roadmap.

The Samsic Group is implementing a certification process based on ISO standards, which are recognised international benchmarks for organisational management. The following certifications have been rolled out for specific scopes within our entities:



At the same time, Samsic is expanding its European Ecolabel certifications for interior cleaning services in France and internationally. Those certifications guarantee high standards in terms of the environmental impact of services and the health of employees and users.

ECOVADIS
SCORE 69/100

To demonstrate its performance, the group undergoes several external audits, including ECOVADIS, reflecting its ability to transparently evaluate its business model in environmental, social, and ethical terms.



01.

Risk mapping

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RISK MAPPING

The Group relies on precise and detailed risk mapping, a key component in the effective management of its action plan.

1. OBJECTIVES

Risk mapping is the **cornerstone of the vigilance plan**. It is a dynamic tool used to identify, assess, and manage potential threats that may affect the Group, while reflecting the specific characteristics of its business model.

It meets the following objectives:



By identifying and understanding risks, the Samsic Group bolsters its capacity to control their impact. Furthermore, this vigilance plan is organised according to well-defined phases.

2. METHODOLOGY

The group drew up its initial risk mapping with a specialised consulting firm.

A cross-disciplinary working group led by the CSR-Sustainable Development and Legal Departments has then been set up, incorporating key functions: Human Resources, Administration and Finance, Commerce, Information Systems, Purchasing, as well as experts from different business lines.

a. Stakeholder Consultation

In all, the Group's three business divisions were represented during consultations conducted in France and internationally. The breakdown of respondents is as follows: 57% from the Facility division, 29% from the HR division, and 14% from the Airport division.



57%
FACILITY



29%
RH



14%
AIRPORT



More than 70 stakeholders were consulted.

The Samsic Group analysed strategic and sectoral documents, then conducted interviews with key stakeholders. These steps have added to the depth of its analysis.



b. Analysis

Initial analysis

The objective of the initial analysis is to identify risks relating to CSR, vigilance, and corruption. These risks are then assessed and categorised, in particular by drawing up risk matrices.

From that initial analysis, the Group has improved its understanding of the various risks to which it is exposed. These risks were categorised by type, severity, and frequency, allowing for their prioritisation. This process was further honed based on knowledge of the level of exposure, perception of the level of control, and analysis of risk mitigation measures.

The following assessment system sets out two levels of risk:



SEVERITY, FREQUENCY, CONTROL

This risk assessment method uses a quantity-based approach with **three criteria**:



Additional double materiality analysis

As the sustainability report was being drawn up, a dual materiality analysis was conducted to identify the impacts, risks, and opportunities associated with the business model. Over 70 internal and external stakeholders were consulted to that end, so that the risk mapping could be updated.

The group began by setting out its main environmental, social, and governance issues. A list of issues was established, covering aspects such as climate, health & safety, and ethics. Each of these issues was then associated with impacts, risks, and opportunities.

Finally, the impacts, risks, and opportunities were assessed, taking into account both social and financial considerations. The results were presented in the form of a matrix and enabled the updating of the existing mapping.

3. RESULTS

The following map summarises the ESG risk analyses carried out by the Group. It is based on a four-level criticality scale: low, moderate, significant, and high, allowing the identified risks to be prioritised according to their importance and potential impact.

The map includes the level of control associated with each identified risk, taking into account the policies, procedures, internal control mechanisms, and preventive measures already in place within the Group. The analysis of net risks therefore allows for an assessment of:

- The residual level of exposure after implementing risk control measures.
- The effectiveness of the action plans.
- Opportunities for improvement in prevention and risk reduction.

Topics	Risk categories	Description of mitigation measures	Net risks		
			Facility	RH	Airport
Social Human Rights Health and Safety	Human Rights & Basic Freedoms	02.A	●	●	●
	Health & safety, Quality of Life at Work	02.B	●	●	●
Environment	Climate change	03	●	●	●
	Resources and Circular economy	03	●	●	●
	Pollution & waste	03	●	●	●
Ethics, Governance	Business conduct	05.A	●	●	●
	Relationships with suppliers and subcontractors	04	●	●	●
	Cybersecurity and data confidentiality	05.B	●	●	●

● Low risk
● Moderate Risk
● Significant Risk
● High Risk

In this net risk assessment, no "high risk" levels were identified.

As of 31 December 2024, this net risk mapping approach aims to provide both a theoretical and operational overview to help guide the roadmaps established and implemented in 2025.

The Group continuously monitors the evolution of risks that could impact its activities. This approach relies on proactive monitoring of the internal and external environment, including regulatory, economic, technological, and operational developments.

Consequently, the risk mapping is regularly updated to reflect these changes and enable the adoption of appropriate prevention and mitigation measures.



02.

Human rights & Social issues

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HUMAN RIGHTS & SOCIAL ISSUES

People are at the heart of the Group's business activities. Samsic is therefore unwaveringly committed to guaranteeing respect for fundamental rights, fostering constructive social dialogue, and ensuring safe and dignified working conditions.

A. HUMAN RIGHTS, BASIC FREEDOMS, AND SOCIAL DIALOGUE

1. DESCRIPTION

Throughout its activities and across its value chain, the Group is committed to upholding **human rights, basic freedoms, and social dialogue**. The Group is particularly focused on preventing child labour and forced labour, respecting freedom of association, and combating all forms of discrimination. Based on international standards such as the United Nations Guiding Principles, Samsic ensures that due diligence measures are implemented to prevent, identify, and address situations that may infringe upon fundamental rights.

The **Diversity, Inclusion, and Human Rights Committee** works to promote equal opportunities, diversity, and respect for human rights at every stage of the value chain. It develops policies compliant with international standards and submits them as proposals to the Sustainable Development Committee.

2. ASSESSMENT PROCEDURE

The Samsic Group operates in 27 countries, mostly in Europe. Aware that the laws and situations relating to social dialogue vary from one country to another, the Group relies on local human resources and operational departments.

The Group's entities consult with the existing employee representative bodies to set out assessment procedures and structure work organisation that promote respect for human rights and high-quality social dialogue.

Social audits within the Samsic Group are conducted on a voluntary basis or at the request of certain clients and partners. These audits typically focus on:



Compliance with labour laws (working hours, remuneration, safety, etc.)



Non-discrimination, diversity, and equal treatment



Social dialogue and employee representation



Respect for basic freedoms (prohibition of forced labour, child labour, etc.)

Each year, the managers, in conjunction with the HR departments, schedule annual review meetings with their employees. Those discussions provide an opportunity for each employee to engage in constructive and objective dialogue with their manager and assess their skills. It is also an opportunity for the employees to express their wishes regarding career development and training. Those discussions contribute to high-quality social dialogue throughout the Group and its entities.

The Samsic Group has also put in place a whistleblowing system. That system allows for the reporting of behaviour that violates human rights and basic freedoms, particularly in order to combat all forms of discrimination or harassment. For further details, see Chapter 6.

3. MITIGATION AND PREVENTION MEASURES

The Group's Human Resources Department coordinates with local HR teams to roll out programmes, policies, and procedures aimed at reducing human and social risks.

3.1. Human rights, basic freedoms, and ethical conduct

The Samsic Group is committed to upholding the Universal Declaration of Human Rights, the Declaration on Fundamental Principles and Rights at Work of the International Labour Organisation (ILO), the United Nations Guiding Principles on Business and Human Rights, the standards and principles of the Organisation for Economic Co-operation and Development (OECD) on responsible business conduct, as well as local legislation.

Within the Group Human Resources Department, the labour relations team is responsible in particular for programmes to prevent violations of human rights and basic freedoms, and for corrective measures related to such issues.

3.2. Inclusion and diversity

For the implementation of inclusion and diversity programmes, the Human Resources Department relies on dedicated Employment and Disability Departments, as well as in-house Training centres, both at Group level and within local entities.

The Payroll teams ensure that all employees receive remuneration and social benefits in accordance with local regulations and gender equality.



The integration of people with disabilities and their continued employment are among the Group's **long-standing and key commitments**.

In France, the employment rate for people with disabilities stands at 9.14%.

Many of the Group's subsidiaries are also committed to integration, diversity, and inclusion. For example, in Spain, Samsic collaborates with local specialised institutions that work towards recruiting individuals who are distant from employment or living with disabilities. Additionally, in the United Kingdom, a software has been implemented to translate training materials into over 100 languages for employees whose first language is not English.

To promote equal opportunities and strengthen inclusion the Samsic Group is committed to providing all its employees with fair opportunities for skills development.

Training and support programmes are put in place to enable each individual to grow in their professional career.

The Samsic Group is particularly committed to **combating language barriers and illiteracy** by offering voluntary employees training to acquire fundamental skills in reading, writing, and arithmetic.

Since 2015, more than 670 employees in France have benefited from such courses, reflecting the Group's commitment to literacy and language skills development.

Beyond its initiatives in support of social integration, disability inclusion, and the reduction of language barriers, the Group places gender diversity at the heart of its priorities. It is committed to enhancing the representation of women in strategic and leadership positions. In line with this ambition, the Samsic Group has set a target of achieving 34% female representation in its management bodies by 2025.

3.3 Social dialogue

Balanced labour relations foster a calm and constructive social climate, conducive to improved working conditions.

Samsic maintains continuous social dialogue and active listening at every level of the organisation, with the aim of pursuing a constructive labour relations policy with its internal stakeholders.

Direct interaction between employee representative bodies and operational management enables more effective information sharing, swifter decision-making, and more responsive follow-up. This approach supports a culture of ongoing dialogue with staff representatives, helping to anticipate and prevent potential conflicts.

Collective and sectoral agreements implemented across all our subsidiaries establish regular exchanges at every level, thereby ensuring a working environment based on listening and trust.

1. DESCRIPTION

The Group's performance and sustainability fundamentally depend on the health, safety, and quality of life of its employees. These priorities form an essential foundation for protecting our teams and ensuring the continuity of operations. Particular attention is given to preventing situations that may adversely affect the physical or mental health of our employees, particularly in environments exposed to specific risks (hazardous substances, manual handling, etc.). The Group also strives to promote a respectful working environment that fosters professional fulfilment.

2. ASSESSMENT PROCEDURES

The ISO 45001 standard provides an international benchmark across the entire Samsic Group to enhance its occupational health and safety management system, with the aim of preventing accidents and occupational illnesses and promoting a safe and healthy working environment. This approach also facilitates integration with other management systems already implemented within the Group, notably the ISO 9001 quality standard and the ISO 14001 environmental standard.

Within the framework of service contracts, the Group's teams establish Prevention Plans. These plans provide a risk analysis associated to the related service provision and identify preventive measures, especially where multiple activities are carried out simultaneously. The Prevention Plan must be presented to all employees working on site.

Several tools are made available to our employees to help them monitor the proper implementation of the preventive measures put in place, including:

- Quality checks, which focus on using personal protective equipment and following the safety rules at workstations.
- Safety inspections, which involve observing work situations from a health and safety perspective. An action plan is then drawn up to address any shortfalls identified.
- In-house Quality, Safety, and Environment audits, which help identify strengths as well as areas for improvement.

The purpose of those these various tools is to measure and monitor the implementation of a genuine Health and Safety culture.

In France, the historical home of the Samsic Group, which accounted for 59% of the Group's employees in 2024, all agencies are required to draw up a Single Document for the Assessment of Occupational Risks ("DUERP" from the French acronym).

The DUERP enables the identification, evaluation, and prevention of occupational risks that may affect employees' health and safety. It lists hazardous situations and practices in the company, such as physical, chemical, or psychosocial risks, analyses their severity and probability, and then proposes preventive measures.

3. MITIGATION AND PREVENTION MEASURES

Samsic takes a proactive and educational approach, focused on preventing both physical and psychosocial risks, tailored to the specific characteristics of each work environment. Through awareness-raising initiatives, practical training, and new practices, the Group ensures that everyone can carry out their work with confidence in a safe environment.

Protecting the health, safety, and well-being of our employees is Samsic's top priority, and applies across all levels of the Group.

Samsic's occupational health and safety performance is based on four guiding principles:

- Analyse the risks and implement preventive measures
- Set an example for others in your daily work
- Train the employees and use feedback to drive progress
- Share objectives and manage improvement plans

Across the Group's entities in France and abroad, the health and safety experts are responsible, within their scope of action, for:

- Implementing the health and safety policy and programme in practice
- Conducting audits
- Monitoring indicators to measure performance
- Producing monthly reports

Agency managers must report on their health and safety performance to senior management, and communicate it to their teams.

The Group has implemented specific measures to address the occupational health and safety risks identified.

Combating Musculoskeletal Disorders (MSDs)

The prevention of risks linked to musculoskeletal disorders (MSDs) is another major priority for the Group in fostering a genuine safety culture. To reduce these risks, Samsic has introduced a range of practical measures:



Training for both management and operational teams, in particular through modules dedicated to the prevention of occupational risks.



Provision of **ergonomic equipment and materials.**



As an example, in France, Samsic has established itself as a major participant in the TMS PRO programme, a national initiative on musculoskeletal disorder (MSD) prevention. Developed by the French Cleaning Federation and the National Institute for Research and Safety, the programme enables employees to take an active role in prevention, identifying and controlling risks to sustainably transform and improve the working environment.

Ten Golden Rules on health and safety have been formalised in the following document.

These 10 fundamental rules guide the prevention of workplace risks and embody the Group's strong commitment to health and safety. They are shared and reinforced on site, notably during regular safety talks.

Communication and risk awareness

To address health and safety risks at work, the Group has introduced a range of communication and awareness-raising initiatives

Safety instructions for roles or work situations that present particular risks, such as working at height or handling hazardous chemicals, are drawn up locally with the support of the HSE representative.

Regular 'safety awareness minutes' are also held with field employees providing opportunities to raise awareness and reinforce safety practices, tailored to their working environment.

Personal Protective Equipment

Upon hiring, and depending on their position, new employees receive the necessary personal protective equipment (PPE) required for their duties, such as gloves, goggles or masks. They are also made aware of the importance of using this equipment, particularly when handling products, and of the consequences of non-compliance.

Similarly, office staff are provided with posture guidance and ergonomic equipment across all Group's sites

"La Bonne Conduite" (Safe Driving): a programme to reduce road risk

Road risk is the leading cause of fatal work accidents. To reduce accidents and vehicle insurance claims, the Samsic Group has introduced a comprehensive approach: 'La Bonne Conduite' programme. It combines e-learning modules with various awareness initiatives delivered through blogs, practical guides, and posters.



Balanced labour relations foster a calm social climate, conducive to better working conditions.



03.

Environment

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ENVIRONMENT

Through its service activities, the Group is striving to limit its impact on the climate and to safeguard natural resources and ecosystems. This commitment extends across the entire value chain, from procurement to waste management.

1. DESCRIPTION

- Samsic is aware of the challenges associated with **climate change** and is keen to adopt a virtuous approach. Taking into account its entire value chain, the Group is implementing a strategy to reduce its greenhouse gas emissions in order to limit its exposure to climate risks. At the same time, Samsic is drawing up an adaptation plan to address the consequences of climate change and plan ahead for developments that may affect its activity sectors (exposure to extreme weather events, evolving regulatory requirements, etc.). This dual approach of mitigation and adaptation is essential to the Group's operational resilience and sustainable growth.
- Furthermore, within its various service activities, the Group is mindful of the challenges of the **circular economy and resource management**. The procurement of equipment, consumables and machinery required for the provision of services represents a strategic issue.
- The Samsic Group also pays particular attention to the risks of **pollution** associated with the use of products, especially in the industrial and agri-food sectors. The Group ensures the prevention of any inappropriate disposal or use that could impact the environment and society. Likewise, the management of waste generated through its activities, such as packaging or equipment, is subject to tailored procedures designed to guarantee compliant treatment and to minimise their impact.



The Samsic Group measures its greenhouse gas emissions every year.

The **Environment Committee** identifies and plans ahead for environmental and climate risks that could affect the Group. It sets out practical guidelines for reducing environmental footprints, conserving resources, and protecting biodiversity, while ensuring alignment with international standards. It makes recommendations to the Sustainable Development Committee based on key performance indicators.

2. ASSESSMENT PROCEDURE

Each year, the Group measures its greenhouse gas (GHG) emissions across Scopes 1, 2 and 3 in order to gain a comprehensive view of the impact of its activities on climate change. The Bilan Carbone® methodology, developed by the French Environment and Energy Management Agency (ADEME), has been adopted for the Group's greenhouse gas emissions inventory. This approach is structured into five categories, which broadly correspond to the three scopes of the GHG Protocol. The main difference lies in the accounting for fixed assets, which are

included in the Bilan Carbone® method but not in the GHG Protocol.

The emission factors applied are mainly taken from the ADEME Carbon Database and the International Energy Agency (IEA). In addition, factors specific to the group's activities have been developed by a consulting firm specialised in environmental impact engineering, based on ISO 14040 standards, the Ecoinvent v4.0 database and the European rules for assessing environmental footprints.

Greenhouse gas emissions	2024
Gross GHG emissions from scopes 1 & 2 (metric tons of CO2 eq.)	28 223
Gross Scope 3 GHG emissions (metric tons of CO2 eq.)	211 010

- **Scope 1** : Includes all direct GHG emissions generated by fixed or mobile sources owned or directly controlled by Samsic. In other words, these are fuels used for company vehicles or motorised equipment necessary for providing services to clients. This also includes the consumption of fossil fuels to heat buildings: natural gas or fuel oil; as well as so-called fugitive emissions caused by refrigerant leaks in air conditioning systems.
- **Scope 2** : Covers indirect emissions linked to the Group's consumption of electricity, heating, or cooling. These emissions come mainly from the electricity used to power offices, IT equipment, lighting and air conditioning, as well as for electric vehicles.
- **Scope 3** : Includes all other indirect emissions related to the entire value chain, upstream and downstream of the group's activities. Upstream, the most significant sources of emissions are employee commuting, purchases of goods and services (subcontracting, equipment and materials, consumables, chemicals, work clothes, PPE, etc.), as well as all fixed assets (vehicle fleet, GSE, buildings, IT equipment, etc.). Downstream, emissions are virtually non-existent: only the end of life of certain products is taken into account.

To ensure the reliability and comprehensiveness of its carbon emissions assessment, the Group relies on a community of Carbon Officers deployed across all its entities. Those local officers are responsible for collecting and consolidating data on GHG emissions, working directly with operational teams. Their role is essential in ensuring accurate reporting and strengthening ownership of climate issues within the organisation. This collaborative approach helps to harmonise practices and to identify the most relevant levers for emission reduction at Group level.

3. MITIGATION AND PREVENTION MEASURES

The Samsic Group's environmental commitment involves understanding, controlling, and reducing the impact of its activities. More broadly, through its commitments and actions, the group seeks to achieve a dual objective: reducing its

own carbon footprint and supporting its clients in achieving their environmental goals. In this way, the Samsic Group contributes to the development of innovative and sustainable solutions that foster ecological and social transition.

3.1 Low Carbon Trajectory

The Samsic Group has made combating climate change a central commitment. In 2023, as part of this ambition, the Group set itself the target of reducing its carbon emissions by 26% by 2030. This objective is consistent with a warming scenario well below 2 °C, as set out in the Paris Agreement, and aligned with the objectives of the Science Based Targets initiative.

Led in collaboration with all of its stakeholders, the Samsic Group's Low Carbon Trajectory collaborative project is focused on three key areas:

Raising employee awareness of environmental issues, with employees acting as the first ambassadors of the Group's sustainable offering.

Integrating these issues into each of the Group's branches and activities, essential for engaging and bringing teams together around this shared project.

Co-building with all key Samsic stakeholders, both internal and external, across all territories and in every stage of the project.


-26%
carbon
emissions
by 2030

Across all activities, 66% of the Group's emissions are linked to employee mobility, mainly commuting between home and work. A further 28.5% are attributable to purchases (products, equipment, materials, PPE, etc.) and fixed assets (vehicle fleet, machinery, IT equipment, etc.), 3% to freight, and the rest to energy consumption in our buildings.

Taken together, mobility, procurement and fixed assets account for nearly 95% of emissions, and therefore represent the Group's main priorities for action.

Thanks to the mobilisation of its entire ecosystem, more than one hundred potential levers have been identified to accelerate the Group's decarbonisation. Twelve of them have been selected as key measures. Some are already being implemented, such as replacing combustion-engine vehicles with electric ones, improving the circularity of operating equipment, and selecting the most environmentally friendly products and materials.



Measuring environmental impacts using the performance calculator

As part of its climate strategy and in order to meet its clients' growing needs in terms of measuring their environmental footprint, Samsic Facility has designed an environmental performance calculator for its cleaning, security, and reception services.

The aim is to provide information on the environmental impact of its services, assist in decision-making to manage impact reduction, and propose improvement scenarios to its clients.

The method applied is based on a life-cycle analysis of the service, from the extraction of raw materials through to end-of-life stage of waste. The tool has been designed to go beyond simply measuring the carbon footprint of services, offering six additional impact indicators, such as water footprint and the depletion of mineral and energy resources.

This tool is essential to the successful implementation of all actions under the Low-Carbon Trajectory. It provides the initial diagnosis on which the Group and its clients draw up a commitment plan to reduce service impacts.



Environmental performance calculator used by over **50 strategic sites.**



Sustainable mobility programme

As a key part of its Low Carbon Trajectory, the Samsic Group is bolstering its sustainable mobility policy by rolling out local action plans tailored to specific regional characteristics. Gaining a Better understanding of modes of transport is essential to reducing the emissions linked to employee mobility. To this end, a mobility survey was sent to the group's employees, generating around 15,000 responses. Following analysis, mobility plans were developed, reflecting employee needs as well as client distribution and local transport availability.

Among the proposed alternatives are:



**Promoting
public
transport**



**Encouraging
employees
to carpool**



**Promoting
non-polluting
modes of transport,
such as cycling**



**Optimising
business
travel**

Electrification of the vehicle fleet and sustainable mobility

Given the nature of the Group's activities and the technological limitations of electric vehicles, the fleet is being diversified.

Thus, when the fleet is renewed, an increasing number of petrol-powered vehicles are replacing commercial vehicles previously equipped with diesel engines. Plug-in hybrid vehicles, engines compatible with biofuels - particularly for vehicles operating on airport runways - as well as certain gas-powered vehicles are gradually being added to the existing fleet. 95% of the vehicles in our fleet comply with the Euro 6 standard

An initial target has been set for 2030: 25% of the fleet will consist of electric vehicles.

Samsic is accelerating the transition to an electric fleet; over the past several years, we have been installing charging stations at the group's main sites.



To diversify its fleet, the Group is also investing in sustainable transport by introducing electrically assisted bicycles on its sites and for shared use in regional offices. For example, electric bikes have been made available to employees at the Group's head office in Rennes and at the head office of its subsidiary in Germany. In addition, further bicycles are being deployed at client sites to facilitate employee travel, particularly where distances between buildings on the same site are significant.

As part of the Samsic Group's Employer Mobility Plan, carpooling schemes are gradually being rolled out across France to facilitate employees' commutes to and from work. Our international sites are looking into ways to promote public transport.



**95% of
the vehicles
in our fleet
are Euro 6
compliant.**

Circularity

The group initiated a dialogue with its suppliers during the carbon footprint calculation process.

On this occasion, Samsic requested data from its suppliers on purchases, in order to better integrate and account for them in its own carbon footprint assessment.

Building on this approach, collaborative work with suppliers was organised to explore how respective strengths and expertise can be pooled to make progress together. Samsic's objective: to overhaul its product range in order to prioritise the most environmentally responsible solutions. This includes certified products, such as those bearing the European Ecolabel, which we promotes to clients. Samsic Facility also offers clients the opportunity to go one step further by certifying their sites under the EU Ecolabel framework for cleaning services.

Several alternative chemistry solutions, such as water electrolysis or osmosis-treated water, have already been deployed across a number of client sites. Similarly, solutions such as dilution systems combined with the use of concentrated products, cleaning techniques like pre-soaking, and the use of water-efficient and energy-efficient equipment are under close review. The Group also has an Innovation Hub dedicated to identifying the solutions of tomorrow. It brings together business experts who scrutinise the latest technologies and assess the potential of robotics in service provision.

3.2 Contributing to Biodiversity Protection and Forest Regeneration

The "Caring For Forests" programme

In 2021, the Samsic Group initiated a forest regeneration programme called "Caring for Forests", with the aim of planting 100,000 trees in the areas where it operates by the

end of 2027. Supported by Reforest'Action in the setting up and monitoring of this project, the Group contributes to the restoration of forests.

**Caring
for Forests**

- An initial reforestation initiative was carried out in December 2022 at the Château de Bienassis estate in Brittany, with 7,950 trees planted across five hectares. Since then, the programme has expanded internationally: 8,772 trees were planted in Spain, followed by further plantations in Portugal. In 2024, a new project was launched in Amblève, Belgium, where 23,260 trees were planted. Both clients and employees of the Group are actively involved in this reforestation programme, contributing enthusiastically to its success.



Biodiversity Chair - University of Rennes Foundation

Through the Christian Rouleau Endowment Fund, the Samsic Group reaffirms its commitment to preserving biodiversity and combating climate change.

By supporting the 'Biodiversity and Climate Change' Chair of the University of Rennes Foundation, Samsic contributes to the advancement of scientific knowledge and its dissemination among socio-economic stakeholders, with a view to building local and sustainable solutions. This partnership reflects the Group's determination to play an active role in protecting ecosystems, which are vital to quality of life and to future ecological balance.



04.

Responsible purchasing

Vigilance plan | Samsic Group

RESPONSIBLE PURCHASING

Responsible purchasing is key to ensuring the Samsic Group's social, environmental, and ethical responsibility. It is built on strong and transparent relationships with suppliers and subcontractors.

1. DESCRIPTION

The Group pays particular attention to the integrity of its business partners and to maintaining **relationships with suppliers and subcontractors**, with the aim of managing social, environmental, and ethical risks across its supply chain.

Employees responsible for operational relationships are involved in assessing the reliability and compliance of third parties, supported by dedicated control procedures and tools. This approach strengthens transparency and accountability in the Group's purchasing practices.

The **Responsible Purchasing Committee** assesses ESG risks across the supply chain and develops guidelines to promote responsible purchasing practices. It submits recommendations to the Sustainable Development Committee on measures to strengthen the integration of ESG criteria into the purchasing process and to promote an eco-responsible offer. The Committee upholds consistency between the Group's actions, commitments, and international standards.

2. ASSESSMENT PROCEDURE

2.1 Responsible Purchasing Policy

The Purchasing Department implements a **Responsible Purchasing Policy** that includes evaluation of suppliers and monitoring procedures, in close alignment with the Group's CSR commitments. These commitments include five strategic areas:

- Decarbonising purchasing practices and contributing to the "Low Carbon Trajectory" to accelerate the transition towards carbon neutrality by 2050.
- Encouraging innovation to offer eco-designed and sustainable solutions.
- Promoting the circular economy and preserving resources.
- Reinforcing ethical business conduct and transparency throughout the supply chain in accordance with the Code of Conduct and the ESG Charter for Suppliers and Subcontractors.
- Ensuring respect for basic rights and promoting social inclusion throughout the entire value chain.

2.2. ESG Charter for Suppliers and Subcontractors

For suppliers and subcontractors with whom the Group maintains a strategic business relationship, assessments are carried out on the basis of the Suppliers and Subcontractors ESG Charter.



This Charter clearly sets out the commitments expected by the Group from its partners in relation to:

- Respect for human rights and labour standards
- Protection of people's health and safety
- Environmental conservation
- Ethical business conduct

Shared from the call-for-tender stage, this Charter is submitted for **signature** to the Group's suppliers and subcontractors, to ensure that it is properly understood and taken into account.

The Charter sets out the minimum requirements that partners must adhere to in terms of integrity and professional conduct when working with Samsic. The supplier or subcontractor undertakes to promote and apply the principles of this Charter to its own suppliers, subcontractors, and other service providers, thereby ensuring a consistent level of standards across the supply chain.

For example, in 2024, 77% of suppliers operating in France had signed up to this ESG Charter. This Charter also **provides for the acceptance of assessments or audits** at Samsic's request.

2.3. ESG survey

The **ESG survey**, sent out as part of the Responsible Purchasing Policy, supports the Samsic Group's commitment to greater vigilance over the origin of its purchases. Suppliers are assessed on three main criteria:



These evaluations are carried out throughout the collaboration with the supplier, particularly at the time of listing, during the Request for Information (RFI) phase. In parallel, to ensure effective monitoring and build long-term partnerships with its strategic suppliers, the Group is developing an **annual audit programme**.

3. MITIGATION AND PREVENTION MEASURES

Samsic is implementing a series of measures designed to mitigate or prevent risks in its supply chain.

3.1. Prevention

ESG clauses are systematically included in all supplier contracts. This approach makes sustainability and ethical considerations an explicit part of commercial relationships.

Furthermore, **responsible purchasing training for buyers** is a key lever to strengthen accountability and vigilance with regard to ESG risks, as well as to prevent corruption. With the necessary skills and awareness, these professionals are able to articulate their expectations clearly, helping to foster a culture of sustainable purchasing and to build strong partnerships with suppliers who share the same values.

To support this momentum, a **dedicated network of Procurement Leaders** has been established, structured around the **Responsible Purchasing Committee**.

Finally, **sector-specific programmes** have been developed, including enhanced monitoring of subcontractors involved in sensitive activities such as private security, to ensure greater vigilance and strict compliance with ethical and regulatory standards.

3.2. Mitigation

Following the assessment and audit phase, corrective actions are implemented when standards are not met. These may include an **improvement plan** with close monitoring and, in cases of serious compliance breaches, may extend to delisting the supplier.





05.

Ethics and cybersecurity

Vigilance plan | Samsic Group

ETHICS AND CYBERSECURITY

The conduct of business within the Group is guided by principles of integrity, transparency, and compliance. These principles govern business relationships and also include cybersecurity, a growing priority in protecting ethics and confidentiality.

A. ETHICS

1. DESCRIPTION

The Group **conducts its business** within a demanding framework of integrity, fairness, and transparency. As such, it ensures that interactions involving external third parties are strictly regulated, particularly in the case of negotiations or commercial transactions. Compliance with legal frameworks and ethical principles is essential to prevent conflicts of interest and ensure **responsible business practices**.

When intermediaries are brought into the process, strict protocols are in place to regulate relationships and ensure traceability. This vigilance applies in particular to subcontracting, especially in regulated sectors such as private security or airport

security, where regulatory requirements are more stringent.

Although the Group operates mainly in Europe, it remains attentive to the specific characteristics of the environments in which it operates internationally. Geopolitical, economic, legal or cultural changes may constitute risk factors that need to be anticipated. For example, in the case of acquisitions abroad, due diligence checks are systematically carried out.

The Group also ensures compliance with applicable sanctions and embargo regimes and plays an active role in combating money laundering and the financing of terrorism.

The **Ethics Committee** manages risks related to integrity, transparency, and accountability. It monitors compliance with the Code of Conduct, ensuring that employees behave in a manner consistent with the Group's core values and ethical standards. It also ensures that policies are aligned with international standards and shares its recommendations with the Sustainable Development Committee.

2. ASSESSMENT PROCEDURE

The Group has already established internal policies and procedures on business conduct. These must be well understood across the organisation, shared, and continuously improved. The introduction of new procedures must be proportionate to the risks to which Samsic is exposed. For detailed information on the monitoring of our value chain, please refer to Chapter 4.



The group ensures that its interactions comply with **legal frameworks and ethical principles**.

3. MITIGATION AND PREVENTION MEASURES

The Group is rolling out a Compliance roadmap based on three pillars: Code of Conduct, Training, and Whistleblowing System. For detailed information regarding the Whistleblowing System, please refer to Chapter 6.

3.1 Code of Conduct

As a trusted partner, the Samsic Group has a **Code of Conduct** that applies across its entire value chain.

This Code of Conduct covers the following issues:

- **Integrity in the workplace:** Human rights, health and safety, employee well-being, prevention of harassment, diversity, and the inclusion of people with disabilities.
- **Integrity in business practices:** fair competition, anti-corruption, prevention of influence peddling and facilitation payments, financial transparency, anti-money laundering, and compliance with international economic sanctions.
- **Integrity in individual conduct:** prevention of conflicts of interest, protection of assets, protection of confidential information, and protection of personal data.
- **Environmental and social commitment.**

In consultation with employee representative bodies, this set of rules is being progressively embedded into the internal regulations of the Group's entities.

Employees with questions about the application of the Code of Conduct may turn to their line manager, and, depending on the matter, to the Human Resources Department, the Legal & Compliance Department, or the CSR & Sustainable Development Department.

The Code of Conduct is accessible through multiple channels: the Group's corporate website, the intranet, and on-site in its agencies and facilities.

3.2 Training

A compliance training program is delivered to support understanding of the Code of Conduct.

To strengthen knowledge of anti-corruption mechanisms, an interactive module has been designed for functions identified as high-risk, namely those exposed to business relations, cash flows, or sensitive decision-making processes that may engage the Group's liability. The aim is to provide everyone with the regulatory context, raise awareness of ethical issues, and develop the right reflexes to adopt in certain situations.

1107
employees
trained

78%
of targeted
employees trained

B. CYBERSECURITY AND PROTECTION OF PERSONAL DATA



Protecting personal data against external and internal risks

1.

1. DESCRIPTION

In a digital world that is both indispensable to the Group's activities and exposed to numerous threats, **cybersecurity** and data protection are constant priorities for Samsic in order to guarantee the security and confidentiality of stakeholder data.

The very nature of the Group's activities require the collection of certain personal data from employees, as well as from clients, suppliers, and subcontractors. Such data could be misused or maliciously exploited, infringing on privacy.

Hence the need to address two types of potential risks:

- **External risks**, arising from malicious actions by third parties against the Group, with the aim of stealing or misuse personal data, directly affecting stakeholders.
- **Internal risks**, arising from possible IT or human error on the part of the Group, one of its employees, or one of its partners, which could result in the loss, alteration, or disclosure of personal data.

2.

2. ASSESSMENT PROCEDURE

The Group undergoes an annual independent assessment conducted by CyberVadis. Based on international standards, it highlights the maturity of Samsic's cybersecurity practices and demonstrates the Group's ongoing commitment to ensuring data protection, security, and confidentiality.

The Group has its own **team of cybersecurity experts**, responsible for designing and implementing the procedures needed to protect data and ensure the resilience of its digital systems. This team is supported by an external Security Operations Centre, which provides continuous monitoring and enhanced detection and response capabilities.

With regard to personal data protection, a Data Protection Officer (DPO) coordinates the group's GDPR compliance policy. Working in conjunction with the Group's functional and operational departments as well as its subsidiaries, this role includes, in particular, the mapping of personal data processing activities.



CyberVadis assessment certifying client data security



cybervadis

3. MITIGATION AND PREVENTION MEASURES

The group implements cybersecurity policies that are fundamental to the security of all stakeholders. Those policies provide guidelines on the conduct and practices to adopt in order to ensure a secure technological environment.

In addition to the dedicated Information Systems Security Department within the IT Division, a training and awareness programme is provided to employees as part of their onboarding process and through a dedicated internal blog.



With regard to data protection and confidentiality, Samsic complies with the requirements of the General Data Protection Regulation (GDPR). The Group considers that the global roll-out of a digital strategy must strike a balance between economic objectives and respect for fundamental rights, such as the right to personal data protection and privacy.

Samsic has implemented an organisation, workflows, policies, procedures, and controls that comply with the obligations arising from the GDPR and regulations relating to data protection and confidentiality.



06.

Whistleblowing system

Vigilance plan | Samsic Group

WHISTLEBLOWING SYSTEM

1. PRESENTATION OF THE SYSTEM

As part of its approach to ethical business conduct, the Samsic Group has implemented a comprehensive whistleblowing system accessible to all. That system allows anyone to report any inappropriate behaviour.

Collection and processing of reports

All employees of the Samsic Group who become aware of, or suspect in good faith, any behaviour that is illegal or contrary to the Code of Conduct or applicable regulations, may report it in strict confidence by contacting the ethics hotline at **alert@samsic.com**. This system supplements existing channels (management/HR, staff representatives, administrative or legal authorities) and offers a simple, confidential, and anonymous channel for raising concerns or reporting a situation.

Furthermore, the system can also be used by any **third-party stakeholder** (suppliers, subcontractors, trade unions, communities, NGOs) within the framework of the provisions of the law on the duty of vigilance. This system enables the reporting of serious violations or risks of serious violations of human rights and basic freedoms, health, personal safety, and the environment.

The Code of Conduct highlights the central role of the whistleblowing system within the Group's ethical culture. Whistleblowers submit their reports using a form available on the Group's website. Each alert is acknowledged within seven working days.

When the conditions of admissibility are met, the alert is forwarded to the head of the relevant department (Legal, CSR-Sustainable Development, or Human Resources) as well as to the country concerned. The Group HR Director is systematically informed of admissible alerts.

An investigation is then carried out to determine the reality and materiality of the allegations and reported facts. It is conducted by a small internal team, specifically trained and bound by a duty of confidentiality. Where warranted, external experts may be called upon in areas relevant to the investigation (notably IT, finance, accounting, or legal). The whistleblower is informed of the outcome of their report within a maximum of three months from the acknowledgement of receipt.

At the conclusion of the investigation, corrective measures may be taken, such as legal and/or disciplinary proceedings, which may result in the dismissal of employees who have violated the law or the Group's ethical rules.



Confidential
ethics alert
system
open to all
stakeholders

PROCEDURE



Protection of whistleblowers

Retaliation against whistleblowers is not tolerated, and reports are handled by qualified staff who are subject to **enhanced confidentiality** requirements.

The Samsic Group handles alerts by conducting the necessary investigations in accordance with the laws, regulations, and procedures applicable in each country.

2. REVIEW OF ALERTS FROM 2024

A review of submitted alerts is conducted annually. That review covers statistics, the effectiveness of the whistleblowing system, its availability and robustness.

In 2024 :

8

alerts

were submitted in the following countries: France, Switzerland, Germany, United Kingdom, Spain.

5

cases were deemed admissible

and proceeded to investigation and follow-up

In 2025, the Samsic Group is continuing to bolster communication and training for teams in France and internationally on the whistleblowing system. No confirmed incidents of corruption were observed. No incidents related to information security were reported.

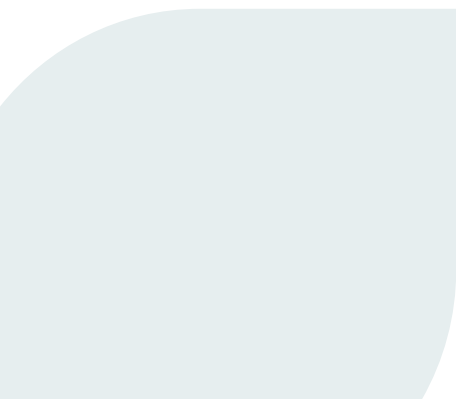


System for monitoring the implemented measures and evaluating them

Monitoring the group's vigilance plan is part of our "Samsic Planet 2030" sustainability programme and our "Ethics and Compliance" programme.

To strengthen its ESG approach, Samsic has developed a structured reporting system based on specific key performance indicators (KPIs) that measure the effectiveness of the implemented policies and actions. The KPIs cover various aspects, such as carbon emissions, working conditions, business practices, and are published in the annual CSR report.

By centralising and analysing all these data at the group level, Samsic can objectively assess its ESG performance and adjust its programmes accordingly. This approach ensures proactive and effective management of our strategy, promoting continuous improvement and the achievement of our ethical and sustainable development objectives.





Samsic - SAS

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