OUR ENVIRONMENTAL, SOCIAL, AND SOCIETAL RESPONSIBILITY

2024

OUR ENVIRONMENTAL, SOCIAL, AND SOCIETAL RESPONSIBILITY

Circular services at work

elis

CONTENTS

01

Presentation of the Group and its activities

1.1
ELIS IN 2024

Elis is a market leader and has placed circular services at the heart of its model every day for over 75 years and in 30 countries. With its unique operational know-how and a profitable organic growth profile, Elis creates sustainable value for its shareholders, its customers, its employees and the environment.

Elis by the numbers (at December 31, 2024)

€4,573.7 million
in revenue

487*
plants and distribution centers

57,583
employees

Operating in
30 countries

Approximately
400,000
customers

Figure aligned with chapter 3 reporting scope.

1

Our mission

As the leader in circular services at work, Elis ensures its clients achieve optimal hygiene, well-being and protection – everywhere, every day, in a sustainable way.
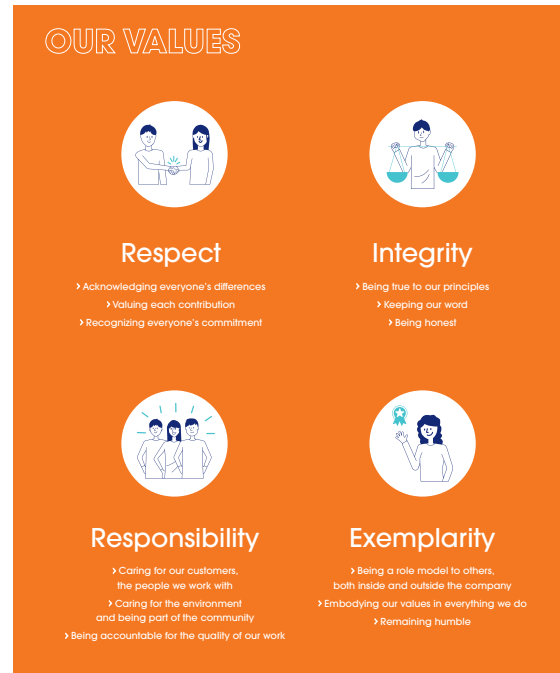
Our circular services:

> help our customers focus on their core business;

> reinforce our rental, maintenance and reuse business model;

> allow our customers to reduce their environmental footprint

Our circular services inspire our commitment.

They create a bond between us, our customers and our planet.

And they unite our people around the world.

Our values

Our solutions

Elis has diversified throughout its history by developing complementary new services that can meet a particular customer's various needs. Multi-service is at the core of Elis's strategy. Not only can a customer visit be optimized to achieve economies of scale, but the environmental impact of the delivery is also reduced. Value is provided to the customer by offering a comprehensive service that frees it from organizational tasks so it can focus on its core business while maintaining control over its budget.

Our markets

We work for public and private organizations of all sizes and in all business sectors.

Industry, Trade and Services
Main sectors:
Industry, Retail Trade and Services
Customers:
from small accounts to multinationals
Main services:
workwear (uniforms, protective and high-visibility garments), washroom hygiene, beverages and mats (floor protection solutions, comfort mats, logo mats)

Healthcare
Main sectors: hospitals and care homes

Hospitality
Main sectors: hotels and restaurants

Our services

We offer customized solutions for flat linen, workwear, washroom equipment, floor mats, beverages, cleanroom garments, pest control and medical waste management.

Flat linen

Table, kitchen
and hotel linens

Workwear

Workwear and PPE

Washroom

Hand washing and drying, scent
solutions, toilet hygiene and feminine
hygiene

Beverages

Water fountains
and coffee machines

Floor protection

Wide range of mats

Industrial wiping

Industrial wipes

Pest control

Pest control
and prevention

Cleanroom

Reusable cleanroom
garments

Medical waste management

Collection
and disposal of medical waste

1

The rental and maintenance process

Our customers' first contact is with our sales forces, who are all experts in their field. They assess the customer's needs and estimate the necessary quantities, delivery frequency and product type. Elis takes charge of purchasing and storing the items. It will adjust its service to changes in staffing levels and fluctuations in business. Elis works with customers to set the service schedule so they never have to worry: textile maintenance, equipment servicing, replacement of consumables, repairs, and same-day pick-up and delivery so the truck never travels empty. A customer care team takes over the contract once its implementation has been finalized. The team ensures the customer's satisfaction and may offer additional services.

What is
RENTAL & MAINTENANCE AT ELIS?

1 YOUR NEEDS ASSESSED

Our experts will help you analyze your needs and propose the most responsible solution for your organization:

> **Technical feasibility** study,

> Support with **risk analysis,**

> Recommendation of **appropriate products** for the specific features of your line of work,

> Selection of **ranges that are eco-designed** to maximize product life and are easy to repair and subsequently recover or recycle at the end of their life,

> Choice of **solutions** using alternative materials that have less impact on the environment, such as recycled polyester and plastic or organic cotton.

PRODUCT PURCHASE, INSTALLATION AND STORAGE 2

Elis invests for you in the purchase of products and deals entirely with installation and storage:

> Garment sizing and size alterations,

> Estimating stock requirements,

> Installing hygiene appliances and water coolers on your premises.

Elis controls its supply chain: **93.3% of direct purchases have been subject to a CSR assessment of the supplier.**

Elis's relationship with its suppliers is governed by its code of ethics and responsible purchasing charter.

MAINTENANCE

3

Textiles are cared for in our plants, which are specialized by sector of activity, with **programs tailored** to each category of garment to ensure their longevity. They are inspected and repaired if necessary.

Hygiene appliances and water coolers are refilled and maintained on site. Elis workshops are dedicated to **repairing and reconditioning appliances and mats** so that they can be put back into circulation.

Maintaining work clothes with Elis helps to reduce environmental impact: **up to 35% fewer emissions** than a purchased solution and **60% less water consumption.** Garments are inspected and repaired directly in our plants.

DELIVERY AND COLLECTION

4

The days and times of regular visits are **adapted to suit your circumstances.** Most of the time, you will be in contact with your Service Agent, who is responsible for service delivery and ensuring that your needs are taken into account.

The density of our geographical network offers **unrivaled proximity**, enabling us to **respond quickly** to your requests.

We constantly optimize our delivery methods using a single system for route and load management. Our logistics fleet is **transitioning toward alternative vehicles** that run on biogas, biodiesel or electricity.
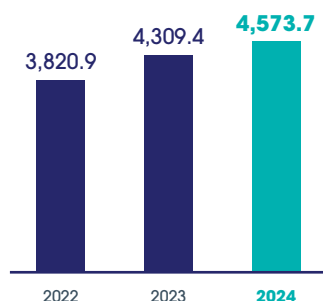
Benefits

- > **Peace of mind**
- > **Saves time**
- > **Cost savings**

- > **Reduced environmental impact**
- > **Hygiene and quality**

2024 Key figures

1

Turnover
In millions of euros

3,820.9 — 2022
4,309.4 — 2023
4,573.7 — 2024

Reported and organic revenue* growth in 2024
As a % of revenue

	Organic growth	Reported growth
France	+3.3%	+3.3%
Central Europe	+7.5%	+12.3%
Scandinavia and Eastern Europe	+3.8%	+3.4%
UK & Ireland	+4.3%	+6.6%
Latin America	+8.7%	+2.4%
Southern Europe	+5.4%	+6.9%
Group	+5.2%	+6.1%

■ Organic growth ■ Reported growth
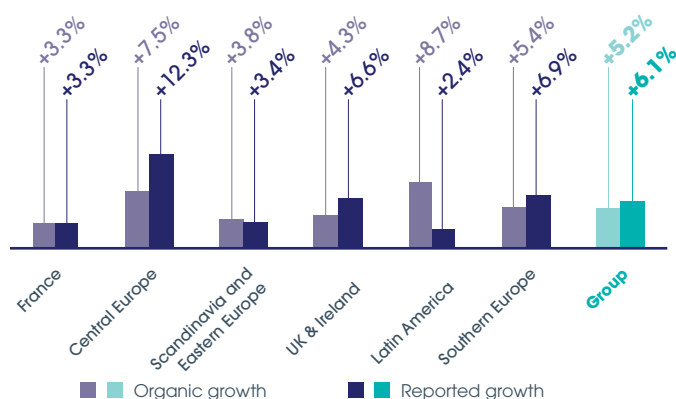
* See definition in chapter 4.

2024 EBITDA by region
As a % of revenue

Region	%
France	41.8%
Central Europe	32.3%
Scandinavia and Eastern Europe	35.3%
UK & Ireland	31.6%
Latin America	34.9%
Southern Europe	32.6%
Group	35.2%
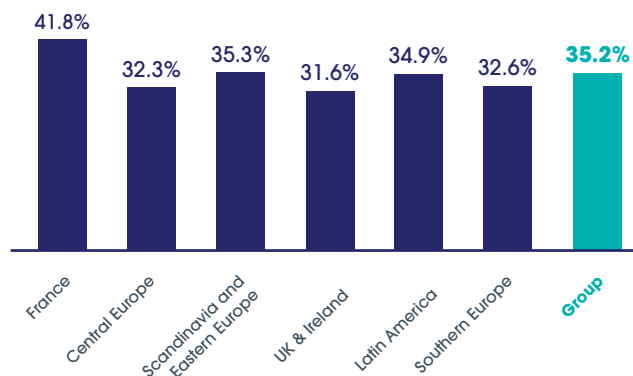
Net income and net income from ordinary operations*
In millions of euros

Year	Net income (loss)	Net income from ordinary operations
2022	202.6	351.3
2023	261.9	433.4
2024	337.8	446.3

■ Net income (loss) ■ Net income from ordinary operations
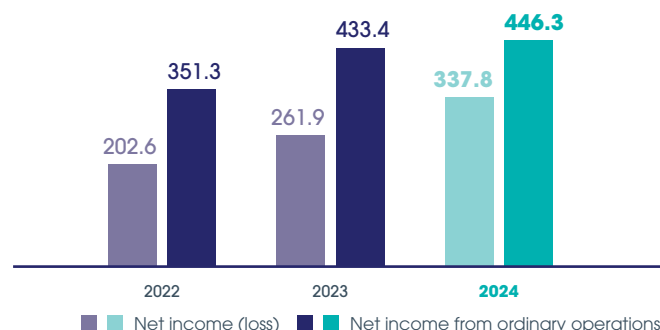
* See definition in chapter 4.

Breakdown of revenue by market segment
As a % of revenue

2024 / 2023

- Trade & Services **18%** / 18%
- Industry **27%** / 26%
- Hospitality **26%** / 26%
- Healthcare **29%** / 30%
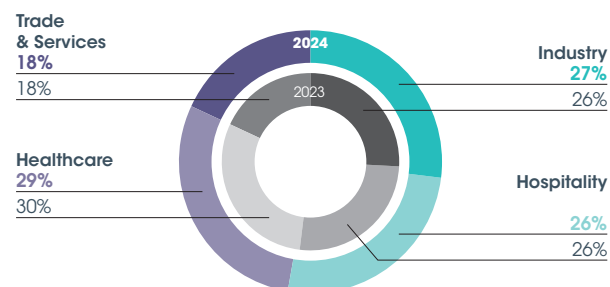
Shareholding structure at 12/31/2024*

- Bpifrance (Lac1 fund) 5.39%
- BWSA (Kaon E fund) 15.07%
- CPP Investments 11.88%
- Free float 67.59%
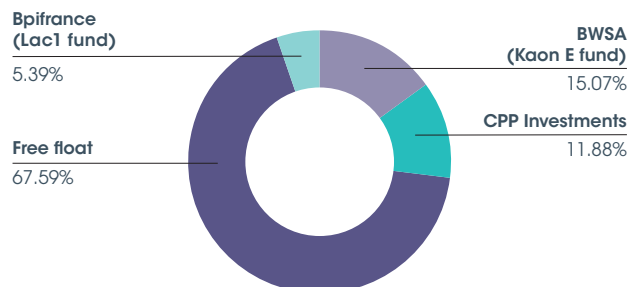
* More information in chapter 6.

Social

HEADCOUNT

57,583 employees at December 31, 2024

51% of which are women

36.1% female managers among new hires

TALENT DEVELOPMENT

16.8% of new managers
are promoted internally

Reputation

90% of customers are satisfied
or very satisfied with Elis*

** Data from satisfaction surveys conducted
for Elis worldwide in 2024. Group total number
of respondents: 50,000. I.e. +12% of the
customer portfolio.*

Environment

WATER CONSUMPTION

48% reduction compared to 2010*

* Per kg of linen delivered – Europe.

ENERGY CONSUMPTION

30% reduction compared to 2010*

* Per kg of linen delivered – Europe.

ISO 14001-CERTIFIED SITES

171 or **46%** of the Group's industrial sites

ISO 45001-CERTIFIED SITES

113 or **22%** of Group sites

More information in chapter 3.

Turnover

€**4,573.7** million

EBITDA

€**1,609.8** million
35.2%
in revenue

Net income from ordinary operations

€**446.3** million

Net income (loss)

€**337.8** million

Free cash flow

€**346.4** million

Net capex

€**876.0** million

History
and 2024 highlights

Ever since its inception, Elis has continuously expanded and reinvented itself to adapt to changes in how customers consume and use products and services. It is constantly innovating to meet its customers' needs and consumers' new requirements.

1883
Founding of Grandes Blanchisseries de Pantin: Elis launders linen for hotels, restaurants and individual customers.

Interwar Period
Invention of the rental and maintenance model.

Postwar Period
Development of workwear segment, as Elis was responsible for the maintenance of the US Army's linens.

1968
Creation of the Elis Group, an abbreviation of Europe Linge Service (ELIS).

1973–2001
European expansion and diversification of rental and maintenance business (washrooms, water fountains, coffee machines, residential care linen and cleanrooms).

2014
Continued international expansion of the Group by setting up operations in Brazil.

2015
Initial public offering on the Euronext regulated market in Paris and continued growth in Latin America.

2017
Acquisition of Berendsen, creating a pan-European leader.

2021
Business recovery after Covid: performance and mobilization of teams to achieve goals.

2022
Expansion in Latin America with the acquisition of the Mexican leader: Lavartex.

2023
Elis adopts a raison d'être and unveils its new tagline "*Circular services at work*."

2024
Elis enters the Asian market with the acquisition of Wonway, specializing in the cleanroom market

1.2
STRATEGY

Elis's rental and maintenance model is based on a product as a service business model, which favors the service over the product and rental over purchase. The Group is thereby promoting the circular economy and contributing to sustainable growth by encouraging maintenance, reuse and recycling. To simplify the lives of its 400,000 customers, it offers cutting-edge, high value-added solutions so that each of them, without exception, has time to focus on their business.

Trends

The Group defines its strategy in line with the market's developments and its main trends, as described below.

Hygiene and protection

The Covid crisis changed everyday hygiene. It built awareness of cleanliness and led to an overall increase in hygiene standards. This transformation, which initially was an immediate response to the crisis, is now here to stay.

The increased need for hygiene and safety for all led businesses, schools and institutions to review their hygiene protocols. These entities are making more sanitary solutions available, reassessing their protection requirements for workwear and washing it more frequently.

In healthcare, protocols have been strengthened, particularly for hand hygiene and surface cleaning.

In the food industry, the need for garment control and traceability has grown due to hygiene scandals and tougher standards and inspections, increasing the number of required workwear changes.

In the workplace, risk management has also been emphasized to ensure employee protection and safety, particularly in Industry. At the same time, the European Union has continued to strengthen its standards for personal protective equipment (PPE).

Demographic factors

A number of demographic factors play a key role in the economy and have an impact on the Group's vision. The aging of the population is a major challenge. Medical advances and better living conditions have helped increase life expectancy, which has implications for

healthcare and pension systems. Growing demand for eldercare services has led to the development of the care economy, comprising home care, long-term assisted living and nursing homes. This boosts economic growth in this sector, but also presents challenges in terms of service quality, particularly with respect to residents' linen. The share of people above age 80 in the EU population is expected to increase 2.5-fold between 2021 and 2100, going from 6.0% to 14.6%. People above age 65 will represent 31.3% of the EU population at the end of the century, versus 20.8% currently (*Statista study – Sep 2022*).

Increasing urban density concentrates the need for housing and infrastructure such as hotels, restaurants, businesses and healthcare institutions, which creates opportunities in all our sectors.

Tourism

International tourism returned to 96% of its pre-pandemic level in the first seven months of the year (to July 2024), thanks to vigorous demand in Europe and reopening of the Asia-Pacific market. Around 790 million tourists traveled abroad during the first seven months of 2024, or approximately 11% more than in 2023 *(UN Tourism – Sep 2024)*.

Mass tourism, a major economic engine for many European countries, contributes significantly to GDP, generating revenue in sectors such as accommodation, food and beverage, transport, and tourism activities, which are covered by one of Elis's four major markets.
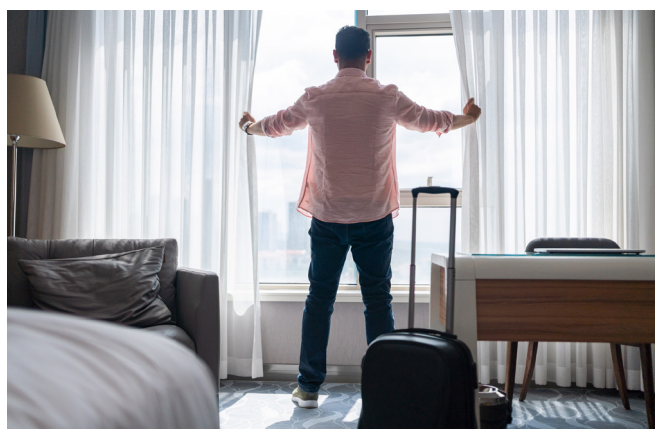
Sustainable development

Our stakeholders are increasingly aware of their impact on the environment. They have higher sustainable development expectations and now incorporate ecological criteria into their decision-making. In 2022, 78% of suppliers confirmed that their customers had questioned them on this topic, versus 72% in 2020 *(study by Bpifrance, Observatory of Corporate Social Responsibility (Observatoire de la responsabilité sociétale des entreprises – ORSE) and PwC France & Maghreb published in January 2023)*.

Regulations have become stricter, with CSR reporting requirements and laws such as the European CSRD. This new framework increases the expectations of undertakings which would like tangible proof of their business partners' commitment – beyond mere environmental statements – with concrete actions such as a reduction in carbon emissions, the responsible use of materials, and a positive contribution to society.

The circular economy – by reducing resource consumption – is viewed as a competitive advantage and a source of new opportunities by our customers. Customers are seeking out partners who incorporate sustainable models, such as the inclusion of alternative materials, repurposing, repair, recycling and a reduction in waste all along their value chain. Approaches that rely on linear models or single-use products are increasingly called into question. Circular services – particularly for healthcare and cleanrooms – are positioned as sustainable alternatives.

Customer professionalization

In an increasingly demanding and competitive environment, our customers are refocusing on their core businesses. Their expectations of their service providers are therefore higher. They see customer experience, reliability, quality and traceability as important differentiators when choosing their business partners.

In particular, our customers are looking for responsive service providers who can offer transparent monitoring at every stage of the collaboration and for every point of contact with the company, whether online, over the phone or in person.

Given the tensions in the global supply chain, a supplier's reliability and its ability to deliver its products and services are of the utmost importance, and this is the rationale for choosing strong partners with significant investment capacity.

Business model

Resources

CUSTOMERS

› **400,000** customers of all sizes across all sectors
› **4** markets: Hospitality, Healthcare, Industry, Trade and Services
› More than a century of know-how

HUMAN RESOURCES

› **57,583** employees
› Operations in **30** countries

ENVIRONMENTAL RESOURCES

› Water consumption: **16.2*** million m³
› Energy consumption: **2,831*** GWh
› Total fuel consumption: **54.7*** million liters
› Other materials (polyester, cotton, other plastics, etc.)

FINANCIALS

› Company listed on Euronext (SBF 120)
› Strong business model ensuring profitable growth

FACILITIES

› **487*** production and distribution centers
› Over **7,000** vehicles
› **171*** ISO 14001-certified sites
› **113*** ISO 45001-certified sites
› An industrial model based on the circular economy

MISSION

› To make its customers' lives easier and contribute to their success through a sustainable, responsible process.

* *Figures aligned with chapter 3 reporting scope.*

Mission

Ensure a circular service of protection, hygiene and well-being for its customers everywhere, every day, in a sustainable way.

Customer experience at the core of Elis's DNA

› A Customer Experience department with almost **30** dedicated staff members

› An in-house Customer Satisfaction program

› Over **50,000** satisfaction surveys conducted in 2024

The four pillars of Elis's strategy

To deliver cutting-edge solutions that reduce its carbon footprint, Elis's strategy is based on four key pillars.

Development of sustainable services and promotion of the circular economy

Design increasingly sustainable circular products and services by continuously reducing their environmental impact.

Help our customers achieve their CSR objectives by offering our circular economy-based services.

Industrial and commercial excellence

Develop and maintain a close, long-term commercial relationship with customers, offering them a local, reliable, high-quality service.

Optimize the profitability of our businesses through an analytical approach to industrial and logistics processes.

Propagate a culture of continuous improvement in industrial and commercial performance, by rolling out best operating practices throughout the Group.

Consolidation of existing positions

Develop the Group's geographic coverage by combining organic and external growth in order to benefit from economies of scale.

Take advantage of the high density of the Elis network to roll out the multi-service model and generate cross-sales.

Network expansion

Regularly launch the Group's activities in new countries offering strong potential.

Develop the density of these new countries, apply the Group's operational methodology and eventually offer the full range of Elis services.

Value created

CUSTOMERS

❯ Ability to focus on core business with a local partnership and work toward more sustainable solutions

❯ Customer satisfaction rate:
88.9% in France
90.1% Group perimeter

EMPLOYEES

❯ **51%** women

❯ **36.1%** of new managers are women

❯ Elis for All 2024: **+25%** increase in the participation rate versus 2023

Figures aligned with chapter 3 reporting scope

INVESTORS

Since the IPO*:

❯ Shareholder return: **9%**, based on a price of €19.11 on February 10, 2025

*   *Initial public offering.*

ENVIRONMENT & SOCIETY

Reduction in consumption between 2010 and 2024, in line with 2025 goals:

❯ Water: **-48%***

❯ Thermal energy: **-30%***

❯ Use of renewable energy: **18%**

❯ Textiles recycled: **79.6%**

❯ CO_2: **-20%** reduction in our absolute emissions (Scopes 1 & 2)

* Per kg of linen delivered – Europe.

Our commitment to our communities and in our value chain:

❯ **4.5%** of executives participate in a mentoring program (France)

❯ **93.3%** of procurement spend is with direct suppliers that have undergone a CSR assessment
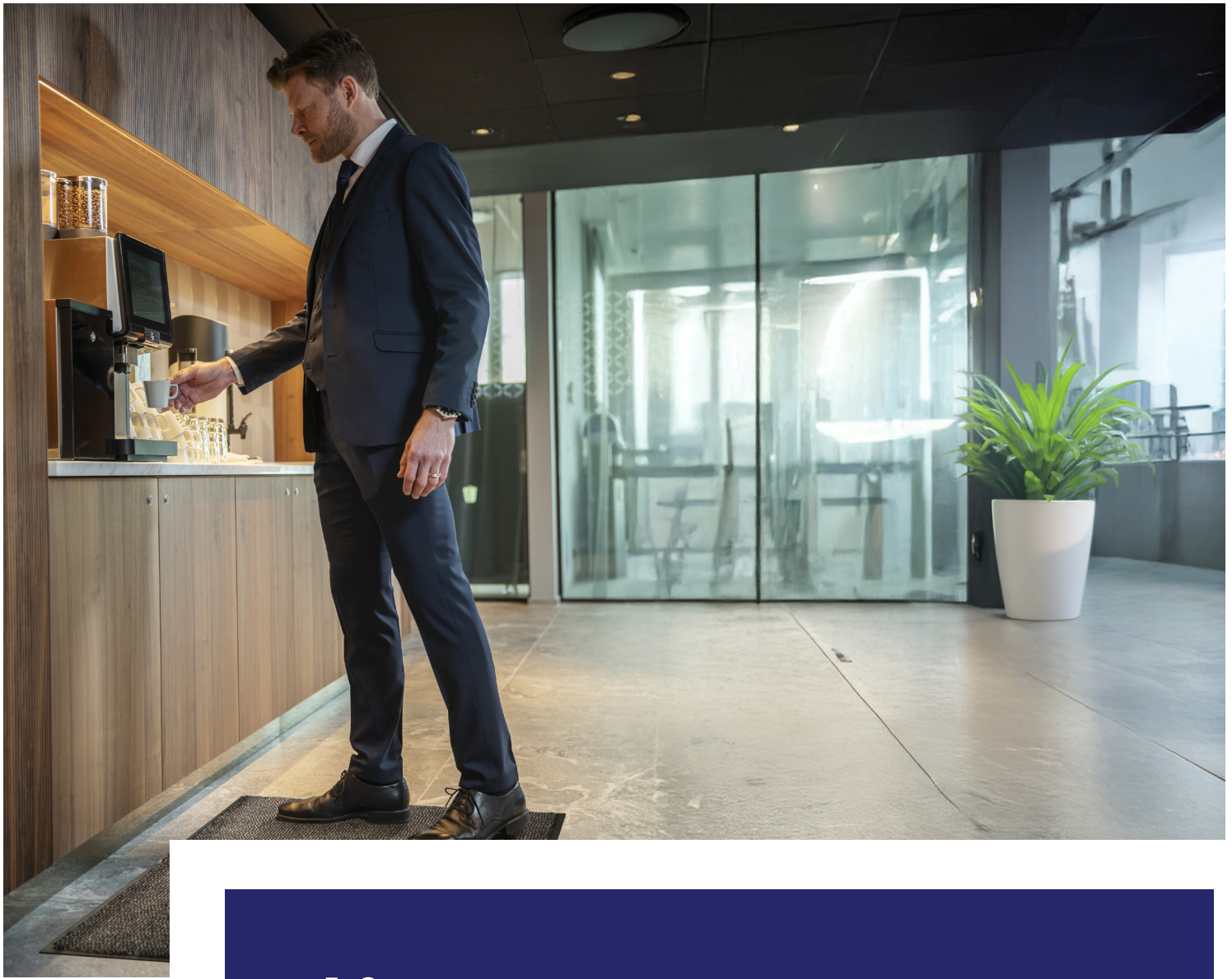
1.3
OUR CUSTOMERS

Elis offers products and solutions suited to all business sectors to meet the needs of its customers. It has focused its rental and maintenance expertise on four markets: Hospitality, Industry, Healthcare, and Trade and Services.

For each of these markets, Elis offers three main solution types: flat linen, workwear, hygiene and well-being appliances.

Solutions

47%[*]
Flat linen

37%[*]
Workwear

16%[*]
Hygiene and well-being

[*] As a percentag e of consolidated revenue, excluding miscellaneous.

1.4
GOVERNANCE

An experienced management team

At Elis, governance is the responsibility of the Executive Committee and the Supervisory Board and ensures the company is properly managed, sustainable and operates smoothly. Governance also ensures that the Group remains stable through a profitable growth strategy.

The Supervisory Board has twelve members, including five women. The Board's membership represents a wide range of complementary backgrounds and reflects the diversity policy adopted by the Group, especially in terms of nationality, international experience, and skills.

Governance is organized in such a way as to seize new opportunities, consolidate Elis's leadership position, and create strategic and financial value for shareholders.

1

The Supervisory Board

The Supervisory Board oversees the Company's management by the Management Board, under the conditions provided by law, the Company's bylaws and the Board's rules of procedure. It also carries out the checks and controls it considers appropriate and may request any documents it deems useful for fulfilling its responsibilities.

It is made up of 12 members and one non-voting member (censor)

THIERRY MORIN Chairman of the Supervisory Board, independent member

FABRICE BARTHÉLEMY
Vice Chairman
Independent member

PHILIPPE BEAUDOUX
Member representing employees

PAUL-PHILIPPE BERNIER
Permanent representative of Bpifrance Investissement,
Independent member

ANTOINE BUREL
Independent member

ANNE-LAURE COMMAULT-TINGRY
Independent member

PHILIPPE DELLEUR
Independent member

AMY FLIKERSKI
Member

VALÉRIE GANDRÉ
Member representing employees

CÉCILE HELME-GUIZON
Permanent representative of BWGI
Member

FLORENCE NOBLOT
Independent member

MICHEL PLANTEVIN
Member

ALEXIS MARTINEAU
Non-voting member (censor)

40% women*

Excluding members representing employees and the censor.

7 number of meetings

58 years old on average

98% attendance rate

70% independent members*

1 series of strategy days

Audit Committee

3 members

ANTOINE BUREL
Independent Chairman

THIERRY MORIN
Independent member

CÉCILE HELME-GUIZON
Permanent representative of BWGI
Member

Main duties

- Monitoring the process for preparing financial information
- Monitoring the effectiveness of internal control, internal audit and risk management systems for financial and accounting information
- Review of entire risk map
- Monitoring the statutory auditing of the parent company and consolidated financial statements by the Company's Statutory Auditors
- Selection of Statutory Auditors and monitoring their independence

Appointments, Compensation and Governance Committee

5 members

FABRICE BARTHÉLEMY
Independent Chairman

THIERRY MORIN
Independent member

VALÉRIE GANDRÉ
Member representing employees

MICHEL PLANTEVIN
Member

PAUL-PHILIPPE BERNIER
Permanent representative of BPI Investissement
Independent member

Main duties

- Determining and assessing governance rules:
  – membership of the Group's leadership bodies
  – review of the membership of the Board (diversity, complementarity of backgrounds, independence, gender balance, concurrent appointments, etc.)
  – succession planning
- Determining and regularly assessing the corporate officer compensation policy
- Annual assessment of the operating procedures of the Supervisory Board

Corporate Social Responsibility (CSR) Committee

4 members

FLORENCE NOBLOT
Independent Chairwoman

PHILIPPE DELLEUR
Independent member

AMY FLIKERSKI
Member

ANTOINE BUREL
Independent member

Main duties

- Monitoring issues related to the Company's CSR and climate strategy
- Examining the Group's CSR commitments and guidelines
- Anticipating the main CSR considerations, risks, and opportunities
- Issuing recommendations on the Group's CSR policy and climate action plan
- Overseeing the process of developing, publishing, monitoring, auditing and certifying sustainability information

---

100% attendance rate

5 number of meetings

100% attendance rate

4 number of meetings

94% attendance rate

4 number of meetings

Executive Committee

11 members

XAVIER MARTIRÉ,
Chairman of the Management Board

LOUIS GUYOT
Member of the Management Board,
Chief Financial Officer

MATTHIEU LECHARNY
Member of the Management Board,
Deputy Chief Operating Officer
(Southern Europe, Latin America)

ÉLISE BERT-LEDUC
Marketing and
Innovation Director

ALAIN BONIN
Deputy Chief Operating Officer
(France)

MICHEL DELBECQ
Transformation and IT Director

FRÉDÉRIC DELETOMBE
Engineering, Purchasing
and Supply Chain Director

CHARLOTTA ERICSSON
Deputy Chief Operating Officer
(Northern Europe and Asia)

DIDIER LACHAUD
Human Resources Director

YANN MICHEL
Deputy Chief Operating Officer
(France, Great Britain, Ireland)

ANDREAS SCHNEIDER
Deputy Chief Operating Officer
(Central Europe and Eastern Europe,
the Baltic states, Switzerland)

The Executive Committee helps define and implement the Group's strategy. It has 11 members and is chaired by the Chairman of the Management Board. The Group's organizational structure revolves around five support functions and five regional operating functions. The operating functions are headed by five regional Deputy Chief Operating Officers.

It meets at least once a month, which is considered sufficient given the pace of Elis's business.

02

Our corporate social responsibility

2

2.1 INTRODUCTION

In 2024, in order to illustrate the Group's commitment to CSR and respond to the growing number of requests from its stakeholders, the Group published for the first time, alongside its sustainability statement prepared under the Corporate Sustainability Reporting Directive (CSRD), an additional report titled "Our corporate social responsibility." This contains all the regulatory information together with details of the Group's strategy and its overall CSR performance, as well as other information on matters identified as non-material.

2.1.1 Editorial

Elis "ensures a circular service of protection, hygiene and well-being everywhere, every day, in a sustainable way." This raison d'être reflects our model, which has been based on the rental, maintenance and repurposing of our products for more than 75 years.

With our global reach and leadership position comes a responsibility not only for our employees and customers, but for the environment and society as a whole. Acting responsibly is a fundamental part of our company, long integrated into our business model and reflected in our values: respect, integrity, responsibility and exemplarity.

For Elis, CSR is not a separate program but an integral part of our daily operations and our development strategy. This reflects the fact that our multiservice business exemplifies the notion of a "circular economy," in which the take-make-waste model of production is replaced by a system that maximizes the value of resources and significantly minimizes waste. We also endeavor to maintain a positive work environment, promoting diversity and equal opportunities and acting ethically and with integrity.

Day in, day out, we are committed to offering more responsible services and helping to create a more sustainable world. In addition to our 2025 action program, the Group has adopted ambitious climate targets, aligned with the Paris Agreements *(Science Based Targets initiative)*. In 2024, we expanded our strategy for 2025 with new targets under the CSRD, and are currently working on our next CSR roadmap to increase our efforts and commitments.

Xavier Martiré,
Chairman of the Management Board

2.1.2 Reporting scope `ESRS 2 – BP-1`

Reporting scope

In this report, the scope of the indicators for material topics covers the Group's scope of consolidation, unless explicitly stated otherwise, and is aligned with the financial scope of consolidation referenced in chapter 5.1.1 "Consolidated income statement" of the Universal Registration Document. The reported data therefore take into account, among other things, any entities acquired during the year.

However, for some of the targets used by the Group in specific mechanisms (e.g. financing tools), the rules relating to the reporting scope have not been changed. The target for water consumption per kg of linen delivered and the indicator of the thermal efficiency of the Group's European laundries therefore include the new sites acquired in year N in the reporting scope starting in year N+2, while disposals in year N are not considered in the reporting for that same year.

Additional information on the reporting scope is presented in section 2.6.1 "Methodology note."

For data reported on a voluntary basis, the entities acquired during the year will be integrated within no more than two years, that is, within 2026 reporting at the latest, to ensure the integration of the acquired entities, the implementation of the reporting processes and the collection of reliable data.

This report covers Elis's entire value chain in the double materiality assessment process and in the disclosures, when they are material.

Elis did not use the option to omit information corresponding to intellectual property, know-how, or the results of innovation.

Communication on material and voluntary aspects

In the context of the CSRD implementation, the Group identified its material impacts, risks and opportunities through a double materiality assessment. The methodology used and the results of this assessment are presented in section 2.2.9 "Identification of key topics through the double materiality assessment of this chapter." The entire value chain was taken into account (upstream, own operations, downstream) in the assessment process. The related policies, action plans, goals and indicators are presented in the relevant sections and are intended to address the topics identified in the value chain when this information is material.

To make this material information easier to read and interpret, references to the relevant European Sustainability Reporting Standard (ESRS) or Disclosure Requirement (DR) have been added.

To illustrate the Group's commitment to CSR and respond to the growing number of stakeholders, the Group also provides voluntary disclosures on other topics. The title of the relevant sections includes the words "[Voluntary Disclosure]."

Lastly, for certain topics, the Group uses an asterisk (*) to label targets that specifically address the material impact, risk or opportunity identified.

There were no major changes in the market or group organisation during the reporting year that could affect the understanding of the data.

The rules relating to the reporting scope are described in section 2.6.1 "Methodology note."

2.1.3 Specific reporting circumstances `ESRS 2 – BP-2`

Time horizons

Elis has adopted the time horizons defined in ESRS 1 and uses the following definitions:

› short-term time horizon: the reporting period;

› medium-term time horizon: from the end of the reporting period up to five years;

› long-term time horizon: more than five years.

Estimates related to the value chain

Methodological information is detailed, where appropriate, when indicators are estimated using indirect sources (e.g. sector averages, databases, etc.). This information is presented either when the indicator is mentioned or in the appendix to this document (see section 2.6.1 "Methodology note").

Sources of uncertainty relating to estimates and results

When required for certain indicators, methodological information is detailed, where appropriate, in the appendix in section 2.6.1 "Methodology note."

Changes in preparation or presentation of sustainability information

There have not been any material changes in the preparation or presentation of sustainability information since previous reporting periods. For certain indicators, the Group has, however, adjusted its rule on newly consolidated and deconsolidated entities in its reporting scope mainly to account for acquisitions from the first year.

Reporting misstatements relating to prior periods

No material misstatements relating to prior periods have been identified and there are none to report.

2.2 GOVERNANCE, STRATEGY & MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

GOVERNANCE

2.2.1 Integrated CSR governance and management GOV-1

Sustainability and corporate social responsibility (CSR) can be a source of risks and impacts, as well as opportunities; therefore, in 2020 the Elis Group designed a governance structure overseen by the Chairman of the Management Board and led by the CSR Director, who reports directly to the Chairman.

The Executive Committee regularly deals with sustainability related topics during its meetings, particularly its main aspects. The purpose of these meetings is to train and keep the Executive Committee informed of the Group's CSR risks and opportunities and to review the CSR strategy, goals and performance to date, as well as stakeholder expectations and feedback. The following topics in particular were discussed in 2024: Climate strategy; performance and action plan; presentation of the CSRD requirements and of a summary of stakeholder expectations; approval of the Group's double materiality matrix and progress on CSRD implementation; product recycling and recycled materials into products; water and energy performance; textiles performance, etc.

To coordinate the Group's Sustainable development projects – especially its ambitious 2025 program – and to ensure their progress, the CSR Director works closely with the members of the Executive Committee and their teams. The CSR Director also regularly shares CSR-related conceptual and/or technical elements with them (e.g. carbon accounting, carbon reporting standards, CSRD reporting, labels and certification, etc.). The following directors take responsibility for certain goals:

› the Human Resources Director: goals related to human resources;

› the Engineering, Purchasing and Supply Chain Director: goals related to health and safety, the environment, transportation and purchasing strategies;

› the Marketing and Innovation Director: goals related to the product offering.

In addition, since 2020 the Group's Supervisory Board has a special CSR Committee that helps it monitor and anticipate CSR topics as they relate to both setting its strategy and implementing it.

The CSR Committee has its own rules of procedure governing its operation and responsibility. In 2024, these rules were amended to specify that the CSR Committee monitors the CSRD implementation and the sustainability statement and serves as the primary contact for the sustainability auditors. These duties are performed in close coordination with the Audit Committee. The CSR Committee reports on its work to the Supervisory Board after each of its meetings.

The duties of the CSR Committee, which are defined in the rules of procedure, are detailed in section 2.1.5 "Supervisory Board committees" of chapter 2 of the Universal Registration Document.

In 2024, the CSR Committee met four times and:

› reviewed the CSRD implementation and in particular: the methodology for and results of the double materiality assessment; the material impacts, risks and opportunities; and stakeholder expectations;

› reviewed the Group's CSR performance and the progress made on its 2025 goals;

› held discussions with the Audit Committee on the choice of sustainability auditors and on the sustainability audit plan;

› monitored the assessments conducted by the non-financial rating agencies and the related action plans;

› discussed the Group's Climate strategy and the monitoring of its action plan;

› reviewed the interests and views of stakeholders and their potential impact on the strategy and business model of the undertaking and on the assessment of the Group's impacts, risks and opportunities; and

› discussed on certain specific topics, such as health and safety and products (end-of-life recycling, incorporation of recycled materials and life cycle analyses).

On top of information shared and discussed during the meetings aiming at training and informing, the committee members may request support or training on a specific topic from an external subject-matter expert. Information and training sessions on a variety of topics are organized for the Committee members on a regular basis. In 2024, the members of the CSR Committee received specific training (on two occasions) on CSRD. The Chairwoman of the CSR Committee also attended a half-day training session on the CSRD run by an external consultant, with a specific focus on climate topics.

Information about CSR competencies of the committee members is available in section 2.1.4 "Supervisory Board" of this Universal Registration Document.

In addition, a report on the Sustainable development program, its goals and its performance is delivered at least once per year to the Supervisory Board, either during dedicated presentations or as part of the presentation of the Group's industrial strategy or during the days dedicated to Group strategy review and planning. This information is also presented at least every three years to shareholders during the annual general shareholders' meeting.

Information on the following items ESRS 2 GOV-1 is presented in section 1.4 "Governance" of chapter 1 of this report:

› the number of executive members;

› the representation of employees and other workers;

› the percentage of board members who are independent.

Information on the following items ESRS 2 GOV-1 is presented in chapter 2 "Corporate governance" of the Universal Registration Document:

› the number of non-executive members: the members of the Management Board are executive corporate officers (100%) and the members of the Supervisory Board are non-executive corporate officers (100%) (section 2.1.2 "The Company's choice of governance");

› the experience of the members of the various committees (section 2.1.4 "Supervisory Board");

› the experience of the members of the Management Board and the Executive Committee (section 2.1.3 "General management of the Group");

› the average diversity ratio for the governance bodies (section 2.1.4 "Supervisory Board" and section 2.1.3 "General management of the Group").

Additional information on the governance structure of the Group and its CSR Committee can be found in section 2.1 "Governance" of chapter 2 of the Universal Registration Document.

PROGRESS AND PERFORMANCE MONITORING

CSR Committee

> Discusses the Group's CSR commitments and approach in relation to stakeholder expectations
> Makes recommendations for the Group's multi-year strategic direction, specifically for the climate
> Reviews the Group's CSR performance and makes recommendations, as needed, to adapt the climate strategy and/or action plan
> Ensures that the Group is fully prepared for major CSR considerations, risks and opportunities

> 4 meetings in 2024
> CSR topics covered at 67% of the meetings of the Supervisory Board (excluding extraordinary meetings), especially on CSRD performance, Climate strategy, energy efficiency, water consumption and H&S

Executive Committee

> Reviews the CSR-related risks, opportunities and impacts, the updating of the double materiality matrix and the alignment of the Group's strategy and business model with material topics and stakeholder expectations
> Confirms the strategic directions for sustainable development
> Monitors progress on strategic CSR projects
> Reviews the performance and decides on action plans
> Reviews how the Group has performed against its main targets in relation to its material topics

> CSR-related topics covered at 64% of Executive Committee meetings

DEFINITION OF THE STRATEGY AND COORDINATION

Sustainable Development Department

> Reviews CSR-related risks, opportunities and impacts and reviews the double materiality matrix
> Reviews the Group's strategy and business model in relation to its material topics and stakeholder expectations
> Defines and coordinates the Group's CSR strategy
> Communicates and interacts with stakeholders
> Engages employees
> Analyzes and shares CSR trends
> Leads cross-functional strategic projects
> Supports the development of the Elis Foundation
> Oversees the implementation of non-financial reporting regulations

IMPLEMENTATION

Sponsors and their teams

> Oversee and implement certain strategic CSR projects
> Monitor and report on the associated performance

Human Resources Department

> Defines the HR strategy and its implementation in the regions and countries
> Monitors, reports on and audits the HR performance of Group entities
> Monitors emerging topics and employee expectations

Elis sites

> Apply the Group's standards
> Implement projects
> Communicate the Group's commitments to their customers
> Relay the expectations expressed by stakeholders (mainly customers)
> Gather and report QHSE data

CSR Ambassadors and Coordinators

> Roll out and coordinate the CSR strategy in the Group's regions together with the HR, QHSE and operational teams
> Coordinate the local rollout of certain strategic projects
> Serve as the local contact for CSR issues and help the teams respond to stakeholders
> Engage and train the teams on sustainability topics
> Communicate the emerging topics (regulations, expectations, etc.)
> Review and consolidate certain CSR data

QHSE Coordinators

> Roll out and coordinate the QHSE strategy in the regions and countries
> Support the sites and report on their performance
> Ensure alignment with regulations
> Analyze emerging topics and communicate with local stakeholders
> Review and consolidate QHSE data

2

2.2.2 Information provided to and sustainability matters addressed by the undertaking's management and supervisory bodies ESRS 2 – GOV-2

In addition to the items discussed in section 2.2.1 "Integrated CSR governance and management," information on the following items is presented in chapter 2, section 2.1 "Governance" of the Universal Registration Document:

› information provided to the undertaking's management and supervisory bodies GOV-2 ;

› sustainability matters addressed by these bodies GOV-2 .

In particular, as detailed in section 2.2.1 "Integrated CSR governance and management," certain topics related to material

impacts, risks and opportunities for the Group were specifically discussed at meetings of the Executive Committee, CSR Committee and Supervisory Board: climate change mitigation (E1 – climate performance and plan), climate change adaptation (E1 – water consumption), energy (E1 – energy efficiency), circular economy (E5 – reuse, taxonomy, etc.), water (E3 – linen performance and re-use), and H&S (S1).

Sustainable development and related stakes for the Group fully part of the Group's overall strategy (section 2.2.6 "General presentation of Elis, its strategy and its value chain").

2.2.3 Integration of sustainability-related performance in incentive schemes ESRS 2 – GOV-3 and other transition support mechanisms

Showcasing the integration of CSR into the Group's strategy and operations, a range of mechanisms to support the transition have been implemented in the last few years.

Executive compensation

The members of the Management Board have CSR targets that are reviewed annually and affect the variable portion of their compensation. Executive compensation, including the indicators used and their contribution to the variable component, is discussed in chapter 2, sections 2.2.1 "Compensation policy" and 2.2.2 "Compensation allocated and paid to corporate officers" of the Universal Registration Document.

In addition, some members of the Executive Committee have specific CSR targets related to their duties or the implementation of strategic programs. This applies to the Engineering, Purchasing and Supply Chain Director, the HR Director, the Marketing and Innovation Director and the Deputy Chief Operating Officers.

Finally, under long-term profit-sharing plans (performance share plans), some managers and employees receive a share of the Group's long-term performance and financial results. A CSR performance criterion has been introduced since 2022 to supplement the financial indicators. Accordingly, the performance on water consumption per kg of linen delivered in European laundries affects these employees' compensation (see chapter 2, section 2.2.1 "Compensation policy" of the Universal Registration Document).

The terms of the incentive schemes (compensation of corporate officers and long-term profit-sharing plans) are approved and updated by the Supervisory Board on the recommendation of the Appointments, Compensation and Governance Committee (ACGC).

Information on the following items ESRS 2 GOV-3 is presented in section 2.2.1 "Compensation policy" of the Universal Registration Document:

› the level in the undertaking at which the terms of incentive schemes are approved and updated;

› description of key characteristics of incentive schemes;

› assessment of performance relative to specific sustainability-related targets and/or impacts;

› how the sustainability performance indicators are taken into consideration as performance benchmarks or included in the compensation policies;

› proportion of variable compensation that depends on sustainability-related targets and/or impacts.

Employee engagement and awareness

The Group uses a variety of communication methods to engage and educate employees about sustainability topics or considerations: the Group intranet, a monthly newsletter that regularly covers CSR (since 2021, more than 90% of the newsletters have included a CSR item on the Group's commitments, to raise employee awareness), a quarterly magazine distributed to all employees, and more.

Initiatives have also been rolled out locally and globally to further increase the awareness of Group employees: the rollout of Climate Fresk to the central and management teams in France, Ireland, Sweden, Denmark and the Netherlands; the organization of a Sustainable Development Week across all the Group's sites at the same time (headquarters and plants), with information campaigns on major issues (water, climate change, responsible eating, health and safety, employee commuting) and events at the sites; and the development of CSR communication and information tools, etc.

Furthermore, social activities are organized at some of the sites: the creation of a Christmas tree out of reused or recycled materials, a potluck lunch spotlighting each person's culinary specialties, the installation and upkeep of beehives, internal competitions to promote exercise, beach clean-ups, linen donations to charities, athletic and charity challenges, tree planting, etc.

Lastly, CSR training modules were developed and shared in order to strengthen the teams' expertise. These modules explain the main concepts of CSR and describe the Group's CSR strategy. A training module intended specifically for the sales forces has been rolled out to all of the Group's regions. Follow-up and/or basic refresher workshops are offered at the twice yearly sales/customer distribution meetings.

The Group's raison d'être is also an opportunity to evoke the fundamentals of the Group's business model and its environmental benefits.

Revolving credit facility

To continue incorporating CSR into all of its components, in 2021 the Group signed its first revolving credit facility indexed to CSR indicators, for €900 million, that was later updated to integrate climate targets.

This credit facility includes a margin adjustment mechanism tied to the achievement of annual targets for indicators that are central to the Group's CSR strategy:

› water consumption, which the Group is committed to reducing by 30% per kg of linen delivered over the period from 2018 to 2030 for its laundries in Europe;

› gender parity, with a commitment to increase the proportion of women in managerial roles to 42% by 2030;

› the climate, with the goal of reducing absolute Scope 1 and 2 CO_2eq emissions by 47.5% between 2019 and 2030, and reducing absolute Scope 3 CO_2eq emissions from purchased goods and services, fuel and energy related activities, upstream transportation and distribution, employee commuting, and end-of-life treatment of sold products by 28% between 2019 and 2030.

The Group's water target, set as part of this mechanism, extends the ambition of the target previously planned for 2025.

Mergers and acquisitions (M&A) process

The Elis Group pursues an active acquisition strategy. Each new entity is integrated through processes that are tailored to the size of the company and its business sector. CSR is increasingly taken into consideration when identifying, signing agreements with, and integrating acquisition targets. For example:

› whenever it acquires a new company, the Group performs environmental and social due diligence and systematically checks that the operator is compliant with local regulatory requirements and has the necessary permits. Environmental audits are conducted when laundry sites are acquired;

› in keeping with its ethics rules, as a matter of principle the Group avoids acquisitions in countries that are considered tax havens or listed as Non-Cooperative Countries and Territories ("NCCT") under French law and/or in texts published by the OECD.

In addition, Elis develops an integration program for each acquisition coordinated by the acquisitions team and under the responsibility of the local operational departments. This integration program provides the Group with an opportunity to impart and implement its business model and values. Additional information is available in section 2.3.1 "Risk factors" of chapter 2 of the Universal Registration Document.

The rules for integrating entities acquired during the year are detailed in section 2.6.1 "Methodology note."

2.2.4 Statement on due diligence ESRS 2 – GOV-4

The Elis Group's CSR approach is based on a due diligence process.

Its vigilance plan is described in more detail in chapter 6, section 6.8 "Vigilance Plan" of the Universal Registration Document and ties in with the various actions presented in this report.

Core elements of due diligence	Section of this report
a. Embedding due diligence in governance, strategy and business model	**Governance:** › 2.2.1 Integrated CSR governance and management › 2.2.2 Information provided to and sustainability matters addressed by the undertaking's management and supervisory bodies › 2.2.3 Integration of sustainability-related performance in incentive schemes **Strategy:** › 2.2.6 General presentation of Elis, its strategy and its value chain › 6.8 Vigilance plan [(a)]
b. Engaging with affected stakeholders at all key steps of the due diligence	› 2.2.7 Engaging with our stakeholders
c. Identifying and assessing adverse impacts	› 2.2.8 Material impacts, risks and opportunities and their interaction with strategy and business model › 6.8 Vigilance plan [(a)]
d. Taking action to address those adverse impacts	**"Impacts, risks and opportunities" sections within sections:** › 2.3.1 Resource use and circular economy › 2.3.2 Climate change › 2.3.3 Water › 2.4.1 Own workforce › 2.4.7 Working responsibly with employees in the value chain
e. Tracking the effectiveness of these efforts and communicating	**Governance:** › 2.2.1 Integrated CSR governance and management › 2.2.2 Information provided to and sustainability matters addressed by the undertaking's management and supervisory bodies › 2.2.3 Integration of sustainability-related performance in incentive schemes **"Goals and performance" sections within sections:** › 2.3.1 Resource use and circular economy › 2.3.2 Climate change › 2.3.3 Water › 2.4.1 Own workforce › 2.4.7 Working responsibly with employees in the value chain

(a) The information is available in the 2024 Universal Registration Document.

2

2.2.5   Risk management and internal controls over sustainability reporting ESRS 2 – GOV-5

For risk management and internal controls over sustainability reporting GOV-5 , the reporting protocol, which is updated every year, details and clarifies the collection, calculation and consolidation rules. This document is shared with the main contributors and covers the organization, methodology, risk analysis, structure and scope of the CSR reporting data. Specific protocols may be developed by theme or indicator, as is the case for the environment and for social topics.

The calculation, measurement and analysis methods comply with the appropriate national and international frameworks and standards, where applicable. In particular, the Group uses the GHG Protocol as its reference for climate-related indicators.

Information on the following items is presented in chapter 2 "Risk management and internal control," sections 2.3.1 "Risk factors"

and 2.3.2 "Elis Group's internal control and risk management system" of the Universal Registration Document:

› the main features of the risk management and internal control system GOV-5 ;

› the risk assessment approach followed (risk prioritization) GOV-5 ;

› the main risks identified and their mitigation strategies GOV-5 ;

› a description of how the undertaking integrates the findings of its risk assessment GOV-5 ;

› a description of the reporting to the management and supervisory bodies GOV-5 .

Governance, strategy & management of impacts, risks and opportunities
General presentation of Elis, its strategy and its value chain ESRS 2 – SBM-1

2

STRATEGY

2.2.6   General presentation of Elis, its strategy and its value chain
ESRS 2 – SBM-1

PRESENTATION OF THE ELIS GROUP AND THE MAIN ELEMENTS OF ITS VALUE CHAIN ESRS 2 – SBM-1

Our raison d'être: ensure a circular service of protection, hygiene and well-being everywhere, every day, in a sustainable way.

Revenue: €4,573.7 million

Our facilities

513 sites: 363 laundries, 11 manufacturing sites,
124 logistics centers or warehouses, 15 offices

193 ISO 14001-certified sites,
113 ISO 45001-certified sites,
28 ISO 50001-certified sites
and 38 Nordic Swan sites

Fleet mostly in-house (almost 95%),
with 1,615 alternative vehicles

Our people

57,583 employees

51% of women in the permanent workforce
35% of women in managerial roles

Almost 60% of the workforce has more than three years
of service, with 18% of employees having more than 15 years.

72% of the workforce in Europe, of which 23% in France
28% of the workforce in Latin America

Our values, the cornerstone of our corporate culture

Respect   Integrity   Responsibility   Exemplarity

Elis's corporate culture, steeped in its history as a family-owned company, is also built
on the strong values of local management, mindful of people and long-term commitment.

2

Product-as-a-service share of revenue*: 86%

Product design

Raw materials

Product manufacturing

Product design column:

elis

JACQUARD FRANÇAIS

Kennedy
INTEGRATED HYGIENE SOLUTIONS

Suppliers
(custom-made for Elis)

Raw materials column:

Raw materials from the extractive industry:
› Polyester, recycled polyester and plastics
› Other

Raw materials from agriculture:
› Cotton, organic or fairtrade cotton
› Coffee, organic or fairtrade coffee
› Other

Product manufacturing column:

elis

JACQUARD FRANÇAIS

Kennedy
INTEGRATED HYGIENE SOLUTIONS

Suppliers
(custom-made for Elis)

60%
of product families with at least one collection composed of sustainable materials.

93.3%
of procurement spend with direct suppliers that have undergone a CSR assessment in the last three years.

Legend:

Carried out or managed by Elis

Carried out by third parties

Kennedy   JACQUARD FRANÇAIS

Group subsidiaries that do business directly with consumers or other customers

The product-as-a-service business model is based on renting the use of products. This indicator does not represent aligned revenue contributing to the transition to a circular economy goal as defined in the European taxonomy. Taxonomy information can be found in section 2.6.2 "Taxonomy".
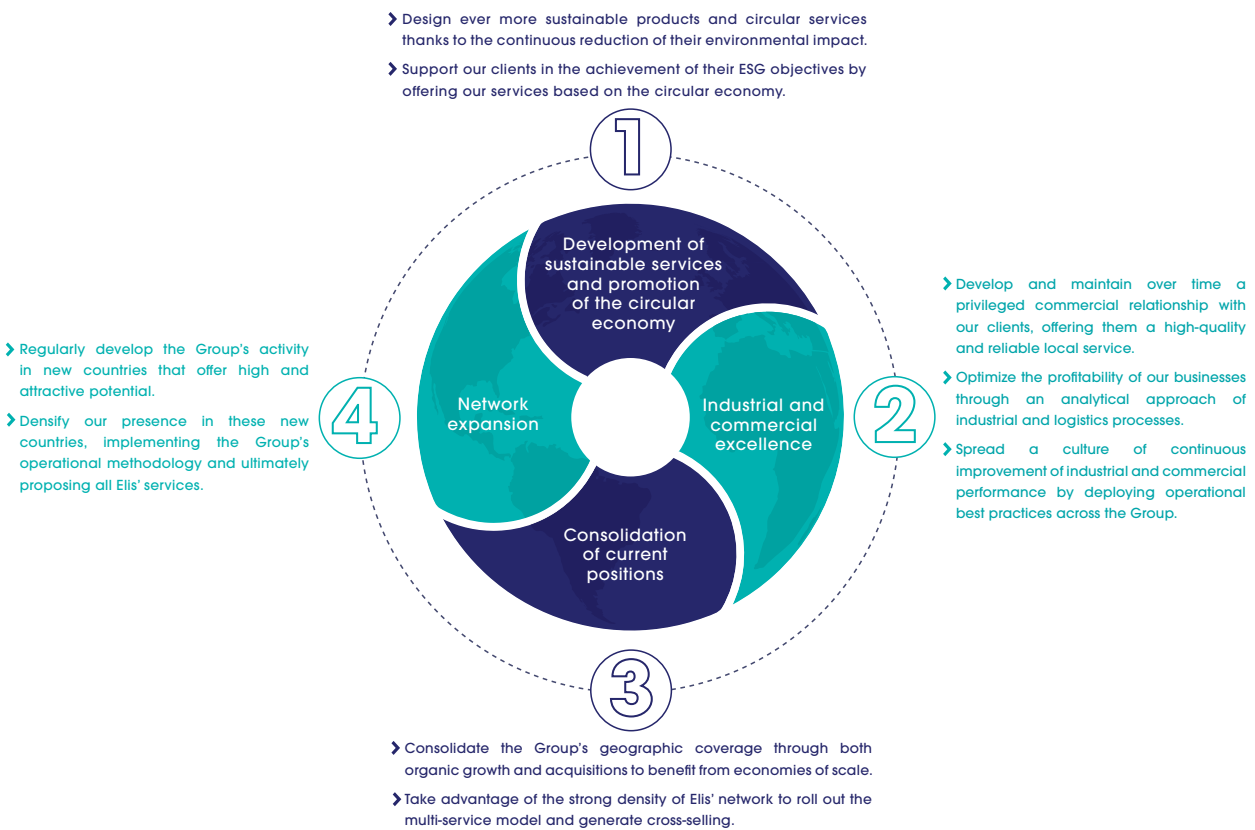
95%

Industry

Trade and Services

Hospitality

Healthcare

Delivery to customers

Product used by customers

Pick-up from the customer

Donations

Recycling

Other end of life

elis

Workwear

Floor protection

Washroom

Flat linen

Beverages

Repair and/or Refurbishing

Repair and/or Refurbishing and/or Reuse

Redistribution/ pooling/ sharing

Maintenance control

Pest control

Industrial wiping

Medical waste management

Industrial purchases

Indirect purchases

Other Group activities excluding product-as-a-service business model: **14%**

2

Information on the following items is presented in section 1.1. "Elis in 2024" of the Universal Registration Document:

› description of significant groups of products and/or services offered, including changes in the reporting period (significant new/removed products and/or services);

› description of significant markets and/or customer groups served, including changes in the reporting period (significant new/removed markets and/or customer groups);

› the undertaking's business model.

The Elis Group's business strategy and CSR strategy

The strategy adopted by Elis, whose raison d'être is to "ensure a circular service of protection, hygiene and well-being everywhere, every day, in a sustainable way," is based on four major fundamental pillars:

› development of sustainable services and promotion of the circular economy;

› industrial and commercial excellence;

› consolidation of existing positions;

› network expansion.

› Design ever more sustainable products and circular services thanks to the continuous reduction of their environmental impact.

› Support our clients in the achievement of their ESG objectives by offering our services based on the circular economy.

› Develop and maintain over time a privileged commercial relationship with our clients, offering them a high-quality and reliable local service.

› Optimize the profitability of our businesses through an analytical approach of industrial and logistics processes.

› Spread a culture of continuous improvement of industrial and commercial performance by deploying operational best practices across the Group.

› Regularly develop the Group's activity in new countries that offer high and attractive potential.

› Densify our presence in these new countries, implementing the Group's operational methodology and ultimately proposing all Elis' services.

› Consolidate the Group's geographic coverage through both organic growth and acquisitions to benefit from economies of scale.

› Take advantage of the strong density of Elis' network to roll out the multi-service model and generate cross-selling.
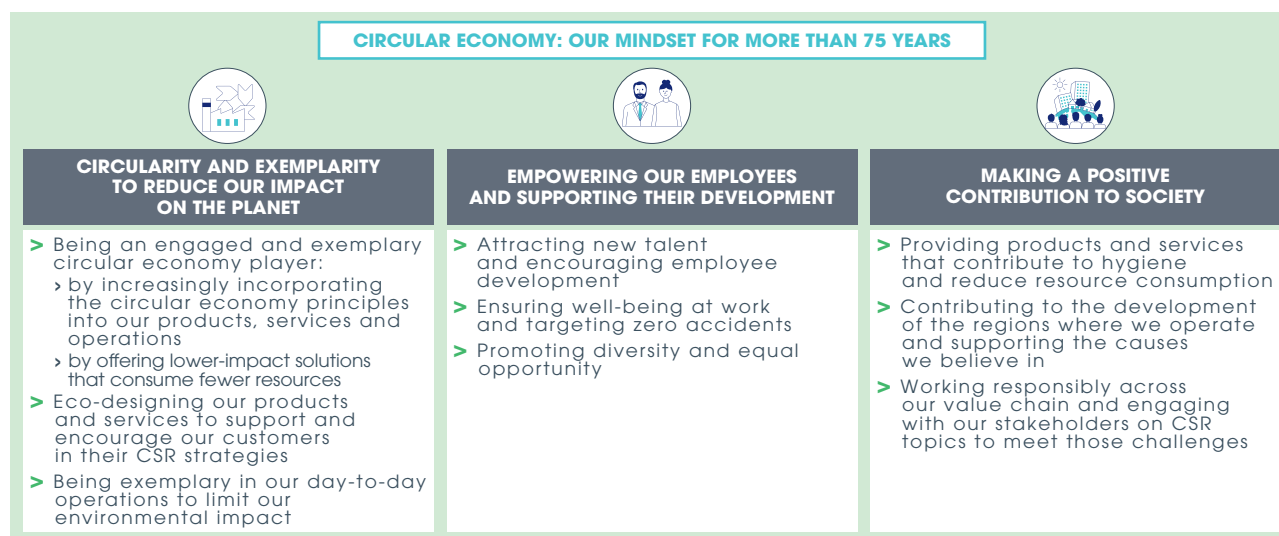
CSR is therefore the first pillar of the Group strategy.

With a business model grounded in the principles of the circular economy, the Elis Group has long been committed to sustainability.

Indeed, nearly 75 years ago, the Group began operating on a product-as-a-service business model, offering its customers the use of the product, rather than the product itself. Thus, at Elis, the circular economy and its foundations are a value that shapes the Group's relationships with customers and governs its day-to-day operations.

The Group's strategy is driven by the conviction that the Elis Group, with its long-standing experience in the circular economy and its specific mindset, is part of the solution in a world of finite resources and significant environmental challenges.

This CSR strategy aligns with the Group's overall strategy, which is based on customer satisfaction and the ability to capture new territories and markets and to generate continuous, profitable and sustainable growth. The Group's CSR strategy, which was updated in 2020 as part of its Sustainable development program, endeavors to address the Group's key considerations and is built around the three pillars after.

CIRCULAR ECONOMY: OUR MINDSET FOR MORE THAN 75 YEARS

CIRCULARITY AND EXEMPLARITY TO REDUCE OUR IMPACT ON THE PLANET	EMPOWERING OUR EMPLOYEES AND SUPPORTING THEIR DEVELOPMENT	MAKING A POSITIVE CONTRIBUTION TO SOCIETY
> Being an engaged and exemplary circular economy player: › by increasingly incorporating the circular economy principles into our products, services and operations › by offering lower-impact solutions that consume fewer resources > Eco-designing our products and services to support and encourage our customers in their CSR strategies > Being exemplary in our day-to-day operations to limit our environmental impact	> Attracting new talent and encouraging employee development > Ensuring well-being at work and targeting zero accidents > Promoting diversity and equal opportunity	> Providing products and services that contribute to hygiene and reduce resource consumption > Contributing to the development of the regions where we operate and supporting the causes we believe in > Working responsibly across our value chain and engaging with our stakeholders on CSR topics to meet those challenges

Each pillar has goals that have been designed to ensure long-term value creation and to meet stakeholder expectations while taking advantage of lessons from benchmarks and feedback or to accelerate progress on topics that are important to the Group. Climate goals approved by the Science Based Targets initiative (SBTi) were added in 2023. New targets were set for certain aspects in 2024, in response to CSRD concerns. They are detailed in section 2.2.10 "Our CSR roadmap: clear and ambitious targets."

Finally, the Group's CSR policy reaffirms the foundations of its strategy and its commitment to providing a workplace environment that respects human rights and promotes diversity while limiting the Group's environmental footprint. The Group wants to lead by example, particularly through its integrity and honesty, and to share its values with its employees and partners.

2.2.7 Engaging with our stakeholders ESRS 2 – SBM-2

Elis identifies and maps its stakeholders by analyzing all categories of stakeholders that may be affected by its activities or may have an impact on its activities along its entire value chain, whether upstream, in its own operations or downstream.

As a general rule, the Group engages in transparent dialog with its stakeholders to help inform its assessment of its CSR risks, opportunities and impacts, evaluate the relevance of its CSR strategy and business model, understand the interests and views of its stakeholders, and share news about its performance, progress and challenges.

To this end, the Group uses various channels, both periodic (surveys, annual reports, newsletters, whistleblowing system, etc.) and ongoing (posting news on the website, social media, emails, customer discussion meetings, etc.) and direct and indirect (through representatives, spokespersons and external studies).

The interests and views of stakeholders, which are communicated through the main information channels, are analyzed and reviewed each year by the Group's Executive Committee and then presented to the CSR Committee. This feedback is subsequently taken into account in the annual update of the double materiality

matrix, which is used to identify material risks, opportunities and impacts. This process also helps inform and, if necessary, adopt the Group's business strategy and CSR strategy, as well as determine the relevance of the Group's business model based on the trends identified.

The dialog channels described below ensure bilateral and/or bottom-up and/or top-down information flows and cover the entire value chain. In particular, Elis's outsourced whistleblowing system allows the Group and its stakeholders to communicate confidentially. Established in 2018 to comply with the legal obligations of the Sapin II law and the French duty of vigilance, the outsourced whistleblowing system is open to all Group stakeholders through an external platform, WhistleB. This system is available in all of the Group's languages and is accessible 24 hours a day, seven days a week. It allows anyone to report, anonymously or not, all violations of the provisions of the Group's Code of Ethics and, in general, all unlawful and unethical behavior. This system is promoted through signs posted at the sites and regular communication initiatives, and through access via the Group's websites (see section 2.5.3 "Continuing to integrate ethics into our business practices").

THE GROUP'S KEY STAKEHOLDERS AND DIALOG CHANNELS

	Documents and materials (annual reports, website or intranet, social media, press releases, etc.)	Meetings and individual conversations (sales meetings, performance reviews, roadshows, events, conferences, visits, audits, consultations, etc.)	Charters and policies (CSR, QHSE, ethics, responsible purchasing, etc.)	Newsletters /emails/ magazines	Questionnaires (employee engagement survey, Satisfelis, ESG questionnaire, etc.)	Collaborative initiatives	Elis studies (benchmarks, published documentation) or external reports	Corporate network (meetings and publication of reports)
Employees (permanent and non-permanent)[a][b]	⇓	⇔	⇓	⇓	⇑	⇔		
Customers and users[b]	⇓	⇔	⇓	⇓	⇑	⇔		
Investors/Banks	⇓	⇔			⇑	⇔		
Direct suppliers	⇓	⇔	⇓		⇑	⇔		
Authorities, associations and civil society	⇓		⇓		⇑	⇔	⇑	
Local communities[b]	⇓				⇑	⇔	⇑	
Professional associations, business networks and competitors	⇓	⇔			⇑		⇑	⇑
Environment			⇓				⇑	

(a) Permanent Elis employees represent the vast majority of workers at Elis's sites. External actors have access to the whistleblowing system. Employees and their representatives can also share the views of other stakeholders, such as members of their family.

(b) Or their representatives (for example, the local public authorities for local communities, or customers for consumers and users of the products).

Governance, strategy & management of impacts, risks and opportunities
Material impacts, risks and opportunities and their interaction with strategy and business model ESRS 2 – SBM-3

2

2.2.8 Material impacts, risks and opportunities and their interaction with strategy and business model `ESRS 2 – SBM-3`

The table below shows the material topics for the Group and the associated impacts, risks and opportunities (IRO), and their characteristics (financial, impact, position in the value chain, etc.). The last column also identifies which section of this report gives details on the required information (policies, action plans, targets and metrics, etc.).

Sub-topic	IRO number	IRO description	Materiality	Financial materiality (risk/opportunity)			Impact materiality (impact/benefit)			Section
				Up-stream	Own operations	Down-stream	Up-stream	Own operations	Down-stream	
ESRS E1 CLIMATE CHANGE										
Climate change adaptation	IRO#1 (E1)	Risk related to business disruption due to major climatic events or pressure on water resources	Financial		⊖					2.3.2.2[a]
Climate change mitigation	IRO#2 (E1)	Risk of increased stakeholder's expectations in terms of contribution to climate change mitigation: employees, customers, shareholders and lenders;	Financial		⊖					2.3.2.1
	IRO#3 (E1)	Negative impact on stakeholders due to emissions in the upstream value chain. Scope 3 represents a significant share of the Group's emissions	Impact				⊖			2.3.2.1
Energy	IRO#4 (E1)	Risk of increased operational costs (direct or indirect) due to energy transition and decarbonization (eg carbon regulation)	Financial		⊖					2.3.2.3
ESRS E2 POLLUTION										
Pollution of water, air and soil, substances of concern, etc.		The result of the double materiality shows that pollution as an impact, risk or opportunity is not material for the Group								-
ESRS E3 WATER AND MARINE RESOURCES										
Water	IRO#5 (E3)	Impacts on the environment and stakeholders in the upstream value chain due to the pressure on water resources caused by the production of certain materials (e.g. cotton)	Impact				⊖			2.3.3[a]
ESRS E4 BIODIVERSITY AND ECOSYSTEMS										
		The result of the double materiality shows that biodiversity and ecosystems as an impact, risk or opportunity is not material for the Group								-
ESRS E5 CIRCULAR ECONOMY										
Resource outflows related to products and services	IRO#6 (E5)	Opportunity in terms of increased financial performance due to Elis circular business model allowing products and resources optimisation	Financial		⊕					2.3.1
	IRO#7 (E5)	Reduced environmental impact in the value chain due to Elis circular business model, contributing to reduce resources consumption (especially products and packaging) and thus the related pressures such as those linked to cotton and wood (for textile and paper)	Impact				⊕			2.3.1

2

Sub-topic	IRO number	IRO description	Materiality	Financial materiality (risk/opportunity)			Impact materiality (impact/benefit)			Section
				Up-stream	Own operations	Down-stream	Up-stream	Own operations	Down-stream	
ESRS S1 OWN WORKFORCE										
Working conditions	IRO#8 (S1)	Risk of business disruptions due to strikes, higher employee turnover or reduced productivity due to employees' working conditions	Financial		⊖					2.4.2
	IRO#9 (S1)	Risk of negative impacts on employees' development, employability and work/life balance due to poor working conditions at Elis	Impact					⊖		2.4.2
Equal treatment and opportunities for all	IRO#10 (S1)	Risk of operational and reputational risk linked to a lack of diversity in our teams.	Financial		⊖					2.4.4
Health & Safety	IRO#11 (S1)	Risk of decreased financial performance due to increased costs linked to workplace incidents or accidents and reduced quality of service	Financial		⊖					2.4.3
Training and skills development	IRO#12 (S1)	Development and retention supporting intellectual capital and know-how to support business growth	Financial		⊕					2.4.5
ESRS S2 WORKERS IN THE VALUE CHAIN										
Working conditions	IRO#13 (S2)	Risk of malpractices in the supply chain regarding working conditions, and especially on Health & Safety at its direct suppliers, leading to impacts on employees in the value chain	Impact				⊖			2.4.7
ESRS S3 AFFECTED COMMUNITIES										
		The result of the double materiality shows that affected communities as an impact, risk or opportunity is not material for the Group								-
ESRS S4 CONSUMERS AND END-USERS										
		The result of the double materiality shows that consumers and end-users as an impact, risk or opportunity is not material for the Group								-
ESRS G1 BUSINESS CONDUCT										
		The result of the double materiality shows that business conduct as an impact, risk or opportunity is not material for the Group								-
CYBERSECURITY										
		The result of the double materiality shows that cyber-security as an impact, risk or opportunity is not material for the Group								-

(a) Water was identified as a material topic in the double materiality for both its impact in the upstream value chain, especially due to coton consumption for its products (see section 3.3.3 "Water"), and for its business disruption risk linked to water scarcityin a global context of climate change adaptation. In its own operations, the Group consumes small amounts, as the amount of water returned is close to that withdrawn (with evaporation losses limited to around 15%).

Information on how Elis addresses specific material impacts and risks or plans to take advantage of certain material opportunities is detailed in the "Actions" section for each topical ESRS.

Similarly, the way that the material negative/positive impacts affect its stakeholders and the links between these impacts and the Group's strategy and business model are explained in the "Impacts, risks and opportunities" section of each topical ESRS.

Information on the resilience of the undertaking's strategy and business model is particularly described under ESRS E1, detailing the analysis of Elis's resilience to climate risks.

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

2

2.2.9 Identification of key topics through the double materiality assessment ESRS 2 – IRO-1

The Elis Group has, for many years, been conducting reviews of its key topics by identifying sustainability risks, opportunities and impacts along its entire value chain. In particular, the concept of impact on stakeholders has been taken into account since 2021 in order to integrate this key dimension.

In preparing to implement the Corporate Sustainability Reporting Directive (CSRD), the Group adjusted the methodology it uses to identify CSR risks, opportunities and impacts in order to meet the expectations of the Directive.

This assessment, overseen by the Group's CSR Department and the Risk and Internal Control Department, was conducted in collaboration with an independent expert consulting firm to ensure compliance with the requirements of the new European directive. The assessment involved several phases:

› first, in terms of scope, it covered the various environmental, social and governance topics as described in the different European reporting standards (ESRS). While all the sustainability topics required by the various ESRS were included in the assessment, the Group also wished to analyze the double materiality of some specific concerns (health/safety of its workforce, intellectual capital, responsible taxation) and to examine, on a voluntary basis, topics such as cybersecurity. The health/safety of its workforce and intellectual capital, which are sub-sub-topics of ESRS S1, were analyzed specifically to enable an alignment with Elis's internal organization, where different teams are responsible for these subjects. These two topics were identified as material. Responsible taxation and cybersecurity were analyzed specifically to reflect all of the focuses of the Group's work or the expectations of its stakeholders. They were not identified as material;

› next, every topic (including climate change, circular economy, pollution, water, biodiversity, workers in its own operations and in the value chain, business conduct etc.) was analyzed in relation to the different stages of the value chain and for each stakeholder potentially involved or impacted. This includes upstream suppliers, its own workforce and other workers involved in direct operations such as in the Group's plants, downstream customers, the end-users of the products, investors, local communities, banks and the environment. For certain topics, in addition to risks, impacts and opportunities, dependencies on certain natural or human resources were also analyzed (e.g. workers in the value chain, water resources, biodiversity, ecosystem services, ecosystems, etc.). Different scenarios and types of risks (physical, transition, systemic, specific, etc.) and the geographic breakdown of the Group's activities and value chain were considered when analyzing risks, impacts and opportunities. For business ethics, the types of services, customers and regions, as well as the Group's value chain, were taken into account when identifying the risk, impact and opportunity scenarios;

› in order to analyze the impacts, risks and opportunities associated with its activities, the Group developed scales (from 1 to 4) to assess the financial materiality and impact materiality for its stakeholders of the different sustainability topics at each stage of the value chain. These scales were defined in line with Group risk assessment scales (see section 2.3.1 "Risk factors" of the Universal Registration Document) and previous CSR work. In particular, the financial scales include factors such as the impact on revenue, EBITDA losses and the capex to be used.

– from a financial perspective, each topic was assessed according to severity – the extent of the impact the scenario could have on the Group, whether negative (risk) or positive (opportunity) – and the likelihood that the (gross) risk or opportunity would occur. Thresholds were defined for each rating level,

– for impact materiality, Elis reviewed the impacts for which the Group was responsible due to its own activities or as a result of its business relationships. Each topic was thus assessed according to its level of severity and likelihood. Severity includes three dimensions: the scale, scope and irremediability of the situation or impact. In accordance with ESRS 2, only severity is considered for estimated potential negative impacts on human rights topics (forced labor, child labor, etc.);

› impacts, risks and opportunities along the value chain were identified and then assessed against these rating scales. In particular, on the financial side, the Group relied on the financial processes in place as detailed in section 2.3 "Risk factors and internal control." For impact materiality, the Group drew on the expertise of an external consultant as well as on external international databases, such as the Science-Based Targets for Nature (SBTN) and the Social Hotspots Database (SHDB); the exposure and vulnerability assessments available for the Group's sites, its activities or the geographic footprint of its value chain; discharges (air, emissions, etc.); and expectations expressed by stakeholders. The Group does not have any sites located in or near biodiversity sensitive areas;

› working groups made up of internal or external experts were also established to identify impacts, risks and opportunities and work on the ratings;

› lastly, in order to identify the material topics for Elis, a rating threshold was defined at 3 out of 4. This applies to both financial materiality and impact materiality and all topics that exceed this threshold for either or both are considered material for Elis and are covered in detail in this report. The material topics for the Group can thus be seen in the green areas of the matrix.

The matrix, prepared in the summer of 2023, was presented to the Executive Committee and the CSR Committee in late 2023 and to the Supervisory Board in March 2024. It was revised in the summer of 2024 to account for the impacts, interests and views expressed by stakeholders in 2024.

The double materiality assessment takes all of Elis's activities into account, including all its subsidiaries and its various activities, as well as its entire value chain, such as:

› upstream: raw materials used, product manufacturing, other upstream services and suppliers, etc.;

› operations: product design and direct activities carried out by Elis and its subsidiaries;

› downstream: logistics and deliveries not made by Elis, customers' use of the products, product end of life, etc.

2

Double materiality assessment

Risks/Negative impacts
Opportunities/Benefits
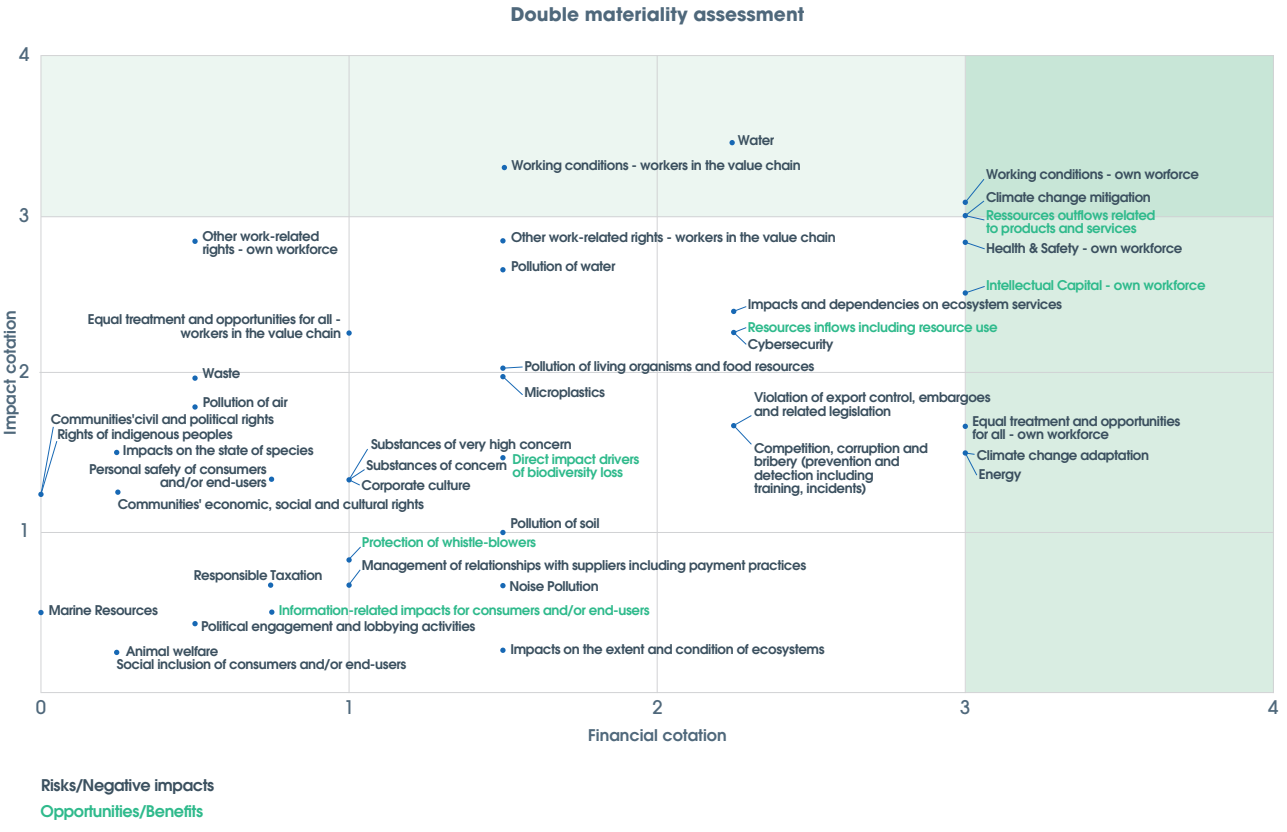
Interaction with the Group risk map and updating of analysis

Topics considered important in the context of the double materiality exercise are also included in the risk mapping presented in section 2.3.1 "Risk factors" of the Universal Registration Document. The double materiality assessment has now been incorporated into the risk factor assessment with the aim of developing the most appropriate policies and strategic guidelines at Group level.

The double materiality matrix will be reviewed annually to ensure its relevance, in particular in case of a major event or significant incident that could have an impact on Elis and its value chain, whether from a financial standpoint or in terms of the potential consequences for its stakeholders. This update will be overseen by

the CSR team and the Risk Department. An annual review of the risks and of stakeholder interests and views will thus be carried out and will be based on feedback from key stakeholder engagement channels. This process was, moreover, implemented in 2024 to review the double materiality matrix produced in 2023.
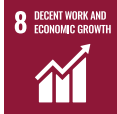
Other risks could also exist that the Group is currently unaware of or that are considered non-material at the date of the Universal Registration Document. If those risks were to materialize, they could have a material adverse impact on the Group and its business, financial position, results, ability to achieve its objectives or reputation.

2.2.10 Our CSR roadmap: clear and ambitious targets

In order to address material topics and other matters of importance to it, the Elis Group has a 2025 action program on which the Group provides an annual performance update. In the context of its implementation of the CSRD in 2024, the Group sought to strengthen this program by adding specific targets for certain concerns.
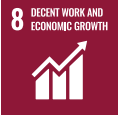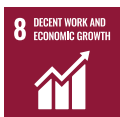
The table below presents the Group's goals for 2025, its 2024 performance, the relevant Sustainable Development Goals and a reference to the sections where more details can be found, as well as references to material impacts, risks and opportunities (IRO).

The Group will also continue the work began in 2024 to define its new action program for future years.

The pillars of our strategy	Our key concerns, a source of risks and opportunities	Our 2025 commitments and goals	Progress as of 2024	Section/ ESRS if material	Contribution to the Sustainable Development Goals (SDGs)
Circularity and exemplarity to reduce our impact on the planet	Minimizing our energy consumption	Improving the thermal efficiency of European laundries by 35% between 2010 and 2025*	30%	2.3.2.1 and 2.3.2.3 IRO#4 (E1)	7 AFFORDABLE AND CLEAN ENERGY / 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE / 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
	Minimizing our energy consumption	Accelerating the transition of the logistics fleet and aiming for 650 alternative vehicles by 2025	A fleet of 562 alternative logistic vehicles (compared with 134 in 2020)	2.3.2.1 and 2.3.2.3	11 SUSTAINABLE CITIES AND COMMUNITIES / 12 RESPONSIBLE CONSUMPTION AND PRODUCTION / 13 CLIMATE ACTION
	Optimizing our use of resources and minimizing our impact on ecosystems	Reducing water consumption per kg of linen delivered by 50% between 2010 and 2025 in European laundries*	-48%	2.3.2.1, 2.3.2.2 and 2.3.3.2 IRO#1 (E1)	6 CLEAN WATER AND SANITATION / 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
		Improving flood resilience by rolling out a contingency plan to 15 priority European sites by 2050*	- *new goal*	2.3.2.2 IRO#1 (E1)	13 CLIMATE ACTION
	Further developing circularity & reducing and properly managing our waste	Reusing or recycling 80% of our end-of-life textiles by 2025	79.6%	2.3.1.1, 2.3.1.3 and 2.3.2.1 IRO#6 (E5) IRO#7 (E5)	12 RESPONSIBLE CONSUMPTION AND PRODUCTION / 17 PARTNERSHIPS FOR THE GOALS
		Increasing the workwear reuse rate by 18% in 2025 (compared with 2019)[a]*	17.3%	2.3.1.1 and 2.3.3.1 IRO#6 (E5) IRO#7 (E5)	6 CLEAN WATER AND SANITATION / 13 CLIMATE ACTION
		Maintaining the product-as-a-service[b] share of the Group's revenue at at least 80%*	86%	2.3.1.1 IRO#6 (E5) IRO#7 (E5)	8 DECENT WORK AND ECONOMIC GROWTH / 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
	Eco-designing our products and services	Offering at least one collection composed of sustainable materials for each product family*	60%	2.3.1.2, 2.3.2.1 and 2.3.3.1 IRO#5 (E3)	12 RESPONSIBLE CONSUMPTION AND PRODUCTION

2

The pillars of our strategy	Our key concerns, a source of risks and opportunities	Our 2025 commitments and goals	Progress as of 2024	Section/ ESRS if material	Contribution to the Sustainable Development Goals (SDGs)
Empowering our employees and supporting their development	Protecting our employees	Reducing the frequency of Group employees' accidents by 50% between 2019 and 2025*	-27.7%	2.4.3 IRO#11 (S1)	3 GOOD HEALTH AND WELL-BEING
	Ensuring non-discrimination and equal opportunities	Achieving a rate of 40% of women in managerial roles by 2025 (42% by 2030)*	35%	2.4.4 IRO#10 (S1)	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH
	Listening to, valuing our employees and ensuring their well-being at work	Ensuring a Group satisfaction rate of at least 70% in 2025*	- *new goal*	2.4.2 IRO#8 (S1) IRO#9 (S1)	3 GOOD HEALTH AND WELL-BEING 5 GENDER EQUALITY
		Expanding the Group's Chevrons program, with more than 360 Chevrons by 2025*	362 (+56% compared to 2018)	2.4.2 IRO#8 (S1) IRO#9 (S1)	8 DECENT WORK AND ECONOMIC GROWTH
	Attracting and developing our employees	Reaching 55% of Elis employees with access to an e-learning solution by 2025*	25%	2.4.5 IRO#12 (S1)	4 QUALITY EDUCATION 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH
Making a positive contribution to society	Contributing to our local communities and supporting the causes that we value	Tripling the impact of the Elis Foundation by 2025	Sixth cohort welcomed in September 2024 73 students supported in total	2.5.4	4 QUALITY EDUCATION
	Working responsibly with third parties	Achieving 95% of procurement spend with direct suppliers that have undergone a CSR assessment in the last three years*	93.3%	2.4.7 IRO#13 (S2)	8 DECENT WORK AND ECONOMIC GROWTH 16 PEACE, JUSTICE AND STRONG INSTITUTIONS

(a) *Excluding Ireland, the Czech Republic, Finland and Brazil and two sites in Sweden.*

(b) *The product-as-a-service business model is based on renting the use of products. This indicator does not represent aligned revenue contributing to the transition to a circular economy goal as defined in the European taxonomy. Taxonomy information can be found in section 2.6.2 "Taxonomy."*

(*) *Goals addressing material impacts, risks and opportunities.*

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Beyond its action plan, and given its circular business model and its operations, the Group believes it can make a significant contribution to UN Sustainable Development Goal (SDG) 12, "Ensure sustainable consumption and production patterns."

Accordingly, **86%** **of its revenue generated, from the product-as-a-service model** [1] **contributes to SDG 12.**

(1) *The product-as-a-service business model is based on renting the use of products. This indicator does not represent aligned revenue contributing to the transition to a circular economy goal as defined in the European taxonomy. Taxonomy information can be found in section 2.6.2 "Taxonomy."*

Based on its long-standing commitment and long-term vision, the Group has also defined targets for 2030. These indicators are being used in some of the Group's funding instruments. The Group will also continue the work it began in 2024 to define its action program for future years.

The pillars of our strategy	Our key concerns, a source of risks and opportunities	Our 2030 commitments and goals	Progress as of 2024	Section/ ESRS if material	Contribution to the Sustainable Development Goals (SDGs)
Circularity and exemplarity to reduce our impact on the planet	Fighting and adapting to climate change	Reducing absolute Scope 1 and 2 CO_2eq emissions by 47.5% between 2019 and 2030[a]	-20%	2.3.2.1 IRO#2 (E1) IRO#3 (E1)	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 13 CLIMATE ACTION
	Fighting and adapting to climate change	Reducing absolute Scope 3 CO_2eq emissions from purchased goods and services, fuel and energy related activities, upstream transportation and distribution, employee commuting, and end-of-life treatment of sold products by 28% between 2019 and 2030[a]	-4.3%	2.3.2.1 IRO#2 (E1) IRO#3 (E1)	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 13 CLIMATE ACTION
	Optimizing our use of resources and minimizing our impact on ecosystems	Reducing water consumption per kg of linen delivered by 30% between 2018 and 2030 in European laundries	-25%	2.3.2.1, 2.3.2.2 and 2.3.3.2 IRO#1 (E1)	6 CLEAN WATER AND SANITATION 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
Empowering our employees and supporting their development	Ensuring non-discrimination and equal opportunities	Achieving a rate of 42% of women in managerial roles by 2030	35%	2.4.1.3 IRO#10 (S1)	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH

(a) The target includes land-related emissions and removals from bioenergy feedstocks. Scope 2 emissions are reported as market-based. Scope 1 (direct emissions) mainly associated with consumption of gas, fuel, etc.; Scope 2 (indirect emissions) associated with consumption of electrical energy or steam; Scope 3 (other indirect emissions) associated with other emission areas: purchased goods and services, upstream transportation and distribution, employee commuting, etc. The Scope 3 target covered 72% of total Scope 3 CO_2eq emissions in 2019.

(*) Goal addressing the material impacts, risks and opportunities identified for the Group regarding ESRS E1 – Climate change.

2.2.11 Non-financial ratings and prizes

The Elis Group is assessed on its environmental, social and governance (ESG) performance by several non-financial ratings agencies. These annual or biannual reviews enable the Group to communicate its commitment, identify areas for improvement and position itself relative to its peers. In particular, in 2024:

PLATINUM Top 1% ecovadis Sustainability Rating JUL 2024	› In 2024, Elis achieved platinum in the EcoVadis questionnaire, significantly increasing its score from 75/100 to 84/100. With this award, the Group confirms its commitment to its customers, partners and employees as well as its rank among the highest-rated companies in its business sector. Elis's CSR strategy thus meets EcoVadis's assessment criteria, which are based on international standards and four CSR themes (Environment, Labor & Human Rights, Ethics, Sustainable Procurement). This medal positions the Group in the top 1% of the approximately 125,000 companies assessed by EcoVadis.
Climate **CDP** A List 2024	› The Group scored an A in the CDP (Carbon Disclosure Project) Climate Questionnaire, joining the widely recognized "A-List," or top 2% of the most committed companies. In 2024, the CDP assessed more than 24,800 companies. The CDP is a non-profit organization that carries out independent assessments (with ratings ranging from D- to A Leadership) based on information provided by companies on their strategy, management, performance or even their role in engaging with their stakeholders about climate issues. The Elis Group is thus positioned higher than the average score for the sector in Europe (C). This rating highlights the Group's long-term climate efforts and commitment.
MSCI	› In 2024, the MSCI rating agency maintained the Group's ESG rating at A. This signals its recognition of the Group's commitment to CSR and its continued progress.
SUSTAINALYTICS	› In 2024, Sustainalytics maintained Elis's "low risk" rating with a 1.7 point improvement in its score, which now stands at 15.2.
ISS ESG	› In 2024, the Elis Group's rating on the ISS ESG Rating questionnaire was upgraded to C+. The Group has thus achieved Prime status, which identifies the most advanced companies in ESG.
MOODY'S	› Moody's Analytics increased Elis's score significantly in 2024, from 50/100 to 61/100 and well above the sector average of 48/100 at the end of June 2024.
EthiFinance ESG ratings	› In 2024, Elis's performance was assessed by the EthiFinance ESG Ratings rating agency (formerly Gaïa). The Group improved its score again to 75 (from 73 in 2023 due to a change in methodology) and was thus able to maintain its gold medal.

2.3   ENVIRONMENTAL INFORMATION   ESRS E1   ESRS E3   ESRS E5

2.3.1   Resource use and circular economy   ESRS E5   VOLUNTARY DISCLOSURE

Context

The Elis Group has been involved in the circular economy for more than 75 years, primarily through its business model, which is based on selling the use of a product rather than selling the product itself (product as a service[1]). In addition to this business model, the Group works in other areas of the circular economy such as pooling, repairing, reusing, refurbishing or recycling products in order to extend their life and thus keep the materials in use as long as possible.
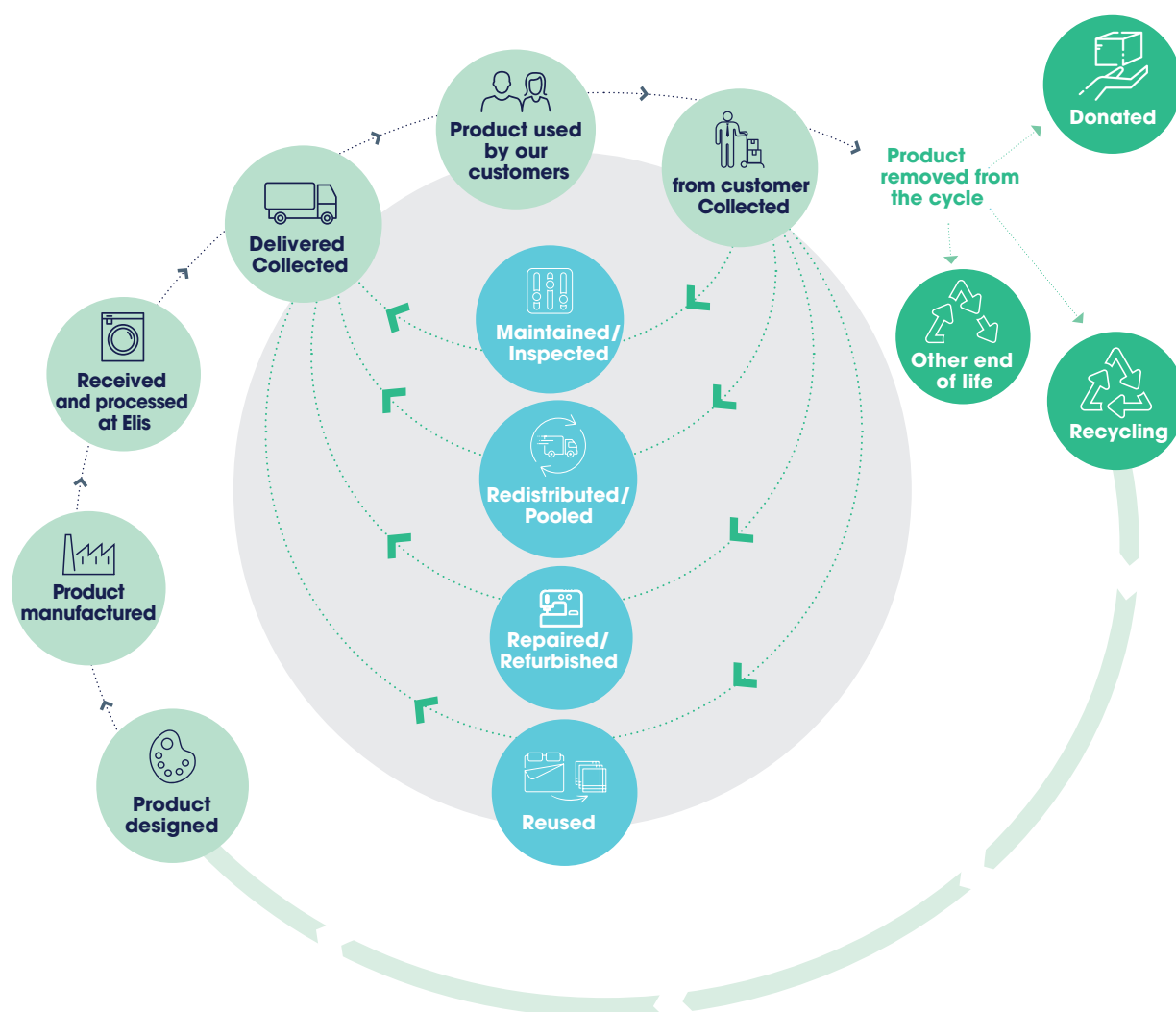
The Elis Group believes that the circular economy business model is a sustainable solution to address current environmental challenges and planet's finite boundaries, primarily through reducing the consumption of natural resources and keeping products in use. The Group therefore works every day to push the limits of each of the different loops of the circular economy, in partnership with its customers, suppliers and ecosystem.

The Ellen MacArthur Foundation stresses that the circular economy can make a significant contribution to achieving net-zero emissions and that moving our business models toward a circular economy, if only in a few key sectors, could reduce CO_2eq emissions by nearly 9 billion tons (or 20% of global emissions)[2]. The circular economy is also a major opportunity to reduce raw material consumption: According to the Ellen MacArthur Foundation, it could result in a 32% reduction in consumption of raw materials by 2030.

The circular economy, when applied to the textile industry, would thus ease pressure on resources (cotton, water, energy, polyester, wood, etc.) and help reduce its negative impacts. In particular, the textile industry has been identified as one of the three main sources of pressure on water and land use and among the top five in terms of raw material use and greenhouse gas emissions.

---

(1) The product-as-a-service model is characterized by selling the use of the product rather than selling the product itself.
(2) https://www.ellenmacarthurfoundation.org/completing-the-picture

2

With this in mind, Elis offers services designed as a sustainable alternative to:

› the simple purchase or use of products: by maximizing their use through pooling, optimizing industrial maintenance processes (water and energy consumption, etc.), and repairing and reusing products throughout their life cycles. The product-as-a-service business model offers a solution to common events at companies such as changes in wearers' size, employee arrivals and departures, and new collections. For example, the use of workwear maintained by Elis reduces CO_2eq emissions by more than 35% and water consumption by more than 60% compared with a purchase solution (results from an ISO 14040, 14044 and 14071 LCA with critical review);

› to single-use or disposable products: by offering reusable solutions, often maintained locally, hence supporting local employment and local economic development. For example, the use of reusable scrubs in healthcare facilities reduces emissions by 31% to 62% compared to disposable scrubs, depending on actual consumption.

These alternatives to linear consumption models help to prevent emissions being generated and lower customers' emissions.

› Workwear rental & maintenance, rather than purchase and home maintenance, **reduces CO_2eq emissions by 35% and water consumption by 60% over the entire life cycle of the garment**. *(Source: Comparative life cycle assessment of garment rental & maintenance vs purchase, carried out in 2024, ISO 14040, ISO 14044, ISO 14071).*

› The use of reusable scrubs in healthcare facilities **reduces CO_2eq emissions by 31% to 62%** compared to disposable scrubs, depending on actual consumption (*Source: Cleaner Environmental Systems*).

› The use of cloth roller hand towels **reduces CO_2eq emissions by 29%** compared to disposable hand towels (*Source: ETSA*).

Impacts, risks and opportunities `E5 | ESRS 2 IRO-1`

The double materiality assessment, undertaken in the context of implementation of the CSRD Directive for 2024 and whose detailed methodology can be found in section 2.2.9 "Identification of key topics through the double materiality assessment," highlighted certain material impacts, risks and opportunities. In particular, the following topics were identified for resource use and circular economy `ESRS E5`:

ESRS	Topic	Materiality	Financial materiality (risk/opportunity)			Impact materiality (positive/negative)		
			Up-stream	Own operations	Down-stream	Up-stream	Own operations	Down-stream
E5 Resource use and circular economy	Resource outflows, including resource use	**Financial:** Opportunity in terms of increased financial performance due to Elis circular business model allowing products and resources optimization.		⊕				
		Impact: Reduced environmental impact in the value chain due to Elis circular business model, contributing to reduce resources consumption (especially products and packaging) and thus the related pressures such as those linked to cotton and wood (for textile and paper).					⊕	

2.3.1.1   Being a circular economy player ESRS E5

Governance and policy E5-1

In order to reduce the impacts linked to the upstream value chain and seize the financial opportunities associated with the circular economy, the Elis Group aims to establish deep and sustainable roots in the circular economy and demonstrate its strong commitment to this approach.

Indeed, the circular economy is an inherent part of Elis's business model and is firmly anchored in the Company's identity, as can be seen in its approach to creating economic value and in the way it operates on a daily basis. Furthermore, the Group established its raison d'être on these foundations and aims to: "Ensure a circular service of protection, hygiene and well-being everywhere, every day, in a sustainable way."

In 2023, the Group also reviewed its business strategy (see section 1.2 "Strategy"), which highlight the opportunities associated with CSR and the circular economy and how these topics are prioritized within the Group.

As such, all the Group's teams are involved in topics related to the circular economy:

› the product development and procurement teams work together to identify materials that are as durable as possible and that have a lower environmental impact;

› the operations teams are involved in day-to-day linen management, procurement, qualification, maintenance and repair;

› the teams in charge of the operational management of textiles track the textile reuse or retirement rate;

› the CSR, environment and offering teams identify new ways to reuse, recover or recycle products at the end of their life.

Given that its business model is grounded in the product-as-a-service model (rental & maintenance), it is in the Elis Group's interest to extend the life of its products by selecting high-quality items that meet its customers' expectations in terms of use, comfort and esthetics, and to work continually to extend their useful life.

Aware of the benefits of this model in terms of both resource consumption and environmental impacts or financial opportunities, the Elis Group's policy, described below, is based on the following pillars:

1. Be a product-as-a-service company by expanding and replicating this model in the Group's different regions.

2. Extend the useful life of its products, in particular by eco-designing them (it selects materials and carries out durability tests, analyzes the impacts of materials starting from the design phase, optimizes product designs to make products easier to repair and recycle, and takes their performance in maintenance phases into account), but also by working to keep them in use for as long as possible (through optimized maintenance processes tailored to each product, through the streamlining of the offering to facilitate their pooling, through an increased pooling of inventories between different geographic areas, through product repair – or even refurbishing in certain cases – or through reuse for other applications).

3. Develop even further the circular economy approach into its operations and strive to be exemplary.

4. Promote the benefits to its stakeholders, customers and users of its products (patients, employees, visitors, etc.).

5. Work with the entire ecosystem to create solutions that respond to current concerns such as the recycling and reuse of textiles, including by forging partnerships to increase knowledge and help build long-lasting industrial solutions that will, for example, be used to make textiles from textiles.

Elis's policy related to resource use and circular economy covers the entire Group. This policy, rooted in Elis's DNA and serving as the cornerstone of its corporate strategy, is implemented on a daily basis by Elis's teams and monitored by the Executive Committee and Supervisory Board.

2

Goal and performance `E5-3`

In order to maximize the opportunities and the positive impact that were identified in the double materiality assessment and are linked to Elis's circular business model, the Group has voluntarily established a 2025 program, with the goals of:

> ### Maintaining at least 80% of the Group's turnover based on the product-as-a-service approach[(a)]*
>
> ### Increasing the workwear reuse rate by 18% in 2025 (compared with 2019)[(b)]*
>
> ### Reusing or recycling 80% of our end-of-life textiles by 2025

Key performance indicators		2022	2023	2024
Being a product-as-a-service company in the long-term	Product-as-a-service share of the Group's revenue[(a)(c)]*			
	(2025 target: ≥ 80%)	83%	84%	86%
Keep our products in use	Share of washroom and beverage products refurbished and put back on the market (in France)	58%	85%	74%
	Improvement in workwear reuse rate (compared with 2019)[(b)(c)]			
	(2025 target: 18%)	11.2%	14.8%	17.3%
	Workwear reuse rate (compared with 2019)[(b)(c)]	40.2%	41.6%	42.4%
	Repair rate for beverages and water fountains (France scope, beverages & water fountains)	33%	43%	43%
Recycle and reuse end-of-life textiles	Share of end-of-life textiles reused or recycled			
	(2025 target: 80%)	70%	77%[(d)]	79.6%

(*) Target addressing the material impacts, risks and opportunities identified for the Group regarding ESRS E5 - Resource use and circular economy. These targets relate to the Group's operations.

(a) The product-as-a-service business model is based on renting the use of products. This indicator does not represent aligned revenue contributing to the transition to a circular economy goal as defined in the European taxonomy. Taxonomy information can be found in section 2.6.2 "Taxonomy."

(b) Excluding Ireland, the Czech Republic, Finland, Brazil and two sites in Sweden. Data not available for or not applicable to these regions.

(c) The calculation methodology for this indicator is described in more detail in section 2.6.1 "Methodology note."

(d) Group excluding Mexico (data not available).

In 2024, as in previous years, the Group continued its initiatives related to the different pillars of the circular economy. The Group thus reported an increase in the percentage of its product-as-a-service revenue in 2024.

Besides the Group reports taxonomy information for all the environmental goals for the first year. Elis thus, reports 69% aligned revenue, it also published aligned revenue for the transition to a circular economy goal, recognizing the positive contribution made by Elis business model (see section 2.6.2 "Taxonomy)."

In 2024, the benefits of the Group's circular models in terms of reducing carbon impacts were recognized in the UK with the Sustainable Development award given by the Health Care Supply Association. Winning this award is an acknowledgment that reusable surgical gowns and drapes provide benefits in the healthcare sector.

Actions `E5-2` | `E5-5`

The circularity-oriented actions implemented by the Group respond to the opportunities identified in the double materiality assessment. They improve Elis's financial performance and reduce the environmental impacts of its activities.

The actions described in this section concern the entire Group and are expected to continue in the coming years. When key actions yielded significant results in 2024, those results are described in this section. Actions planned for the future are detailed in the "Outlook" subsections. For some actions, examples are provided for illustrative purposes.

Being a product-as-a-service company

Expanding and strengthening our rental & maintenance offering

Based on the product-as-a-service system, Elis's model prioritizes services over products and rental over purchase for nearly all of its service offerings. Almost 86% of the Group's revenue relies on these principles of the product-as-a-service business model[(1)] through its product rental & maintenance service offering. In addition, as the Group is convinced of the benefits of this model, it provides support to its acquisitions in their transition from a simple maintenance model to the product-as-a-service model. For example, since acquiring its subsidiary in Brazil, the Group has gradually transferred its maintenance solution customer portfolio (about 50% of its revenue in 2014) to rental & maintenance solutions (almost 88% of its revenue in 2024).

The Group also works to support its customers' transition to rental & maintenance models rather than purchase or single-use models. For example, in 2024, it is estimated over 50% of new garment markets in Spain were linked to customers switching to renting the use of products & maintenance.

(1) The product-as-a-service business model is based on renting the use of products. This indicator does not represent aligned revenue contributing to the transition to a circular economy goal as defined in the European taxonomy. Taxonomy information can be found in section 2.6.2 "Taxonomy."

Expanding the circular model to new products

The Group regularly enters into partnerships with its customers to develop new products that meet their needs.

In 2013, Elis teamed up with its largest national healthcare customer to respond to issues relating to the quality and life of duvets. In an environment where hygiene is the top priority, industrial maintenance greatly damages quilted duvets. Two years of research and tests conducted by laboratories such as the Institut Français du Textile et de l'Habillement (IFTH) and Institut Pasteur led to the creation of a general concept of disinfectable duvets that are waterproof and resistant to cleaning products (NF EN 1040 and EN 20811 standards).

The concept is based on the replacement of quilted duvets initially treated between each patient by a specially coated duvet wrapped in a duvet cover that is treated industrially in an Elis laundry.

Keep our products in use

Elis's intrinsically sustainable model guarantees the durability of its products for the customer. Elis has every interest in prolonging their lifespan by selecting quality products that meet expectations in terms of use, comfort and esthetics and in working continually to extend their useful life.

In particular, Elis mostly provides interchangeable rental products. In other words, a product is not allocated or specific to a particular customer. As a result, product use is maximized and the risk of obsolescence is lower than for products that are meant only for a given customer. The Group regularly undertakes projects to streamline its offering in order to maximize the potential for pooling, repair and possible reuse between its different regions.

The Group works constantly to keep its products in use by activating the main levers described below.
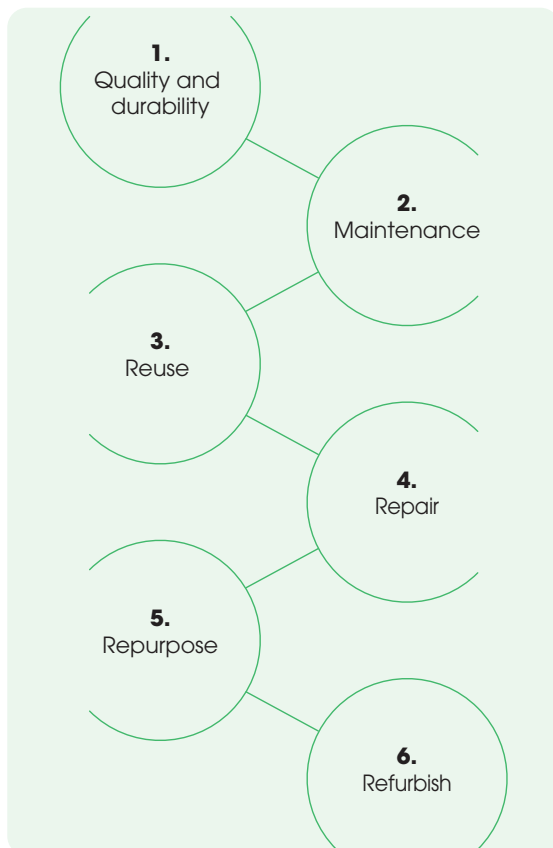
The Group also works to streamline its offering to make it easier to pool, reuse and repair its products.

Similarly, the Group has developed new healthcare products to meet certain needs when it comes to caring for patients receiving outpatient treatment. A semi-fitted sheet, a blanket and a reusable bag to hold patients' personal items were developed in partnership with customers to provide comfortable, sustainable solutions for patients that are tailored to outpatient care.

Lastly, the Group works in partnership with some of its cleanroom customers to identify reusable rental & maintenance solutions as an alternative to single-use products. The Group thus puts its circular economy experience to work for its customers so they can identify alternatives to help reduce their resource consumption, waste generation and carbon footprint. This may mean, for example, replacing single-use garments with visitor kits that contain shoe covers and hairnets. Reusable sterilization bags also help customers reduce waste in the equipment sterilization process.

1. Quality and durability

Elis is meticulous when it comes to the materials that are used in its product offering. It is common for items to go through more than 50 wash cycles or rotations in the course of their lives (barring specific regulations). Therefore, the quality of the items and how they hold up to washing and maintenance are vital for ensuring that the products are durable and that a high-quality service is provided throughout their life.

For example, polyester fiber helps extend the life of textiles, and consumes less water in the cleaning process than 100% cotton products. Polyester is sturdier, dries faster and stands up better to repeated washing. It also holds its color and original properties better. The Group is therefore adjusting the composition of its textile items with the aim of finding the best balance between comfort and durability.

Elis's quality lab also tests products' resistance under industrial maintenance conditions before introducing them, to ensure they meet customers' performance and durability needs, in accordance with applicable standards. By selecting products that are built to last, the Group is helping to limit resource consumption and reduce the environmental impact of its products and services and that of its customers.

For example, the cleanroom activity makes every effort to extend the life of its garments while also complying with strict cleanroom standards. Tests conducted after 80 washing cycles, covering criteria such as particle retention and lint production, confirmed that the garments continued to meet the standards. Based on these results, the maximum threshold of 50 to 80 washing cycles was raised for certain customers, i.e. a 60% increase.

2. Maintenance

The Group services and maintains its products (for its textile, washroom, beverage, and pest control solutions, among others) so it can adapt the maintenance processes (washing temperature, processes, etc.) to their characteristics and thus optimize their lifespan.

3. Reuse

Elis mostly provides interchangeable rental products. In other words, a product is not allocated or specific to a particular customer. As a result, product use is maximized and the risk of obsolescence is lower than for products that are meant only for a given customer.

The use of flat linen products are classified as Group or country catalog articles, which make up Elis's interchangeable standard offering, is monitored monthly in 11 countries. The standard offering represents 90% of invoicing for these 11 countries for flat linen.

For workwear, Elis tracks a "reuse" rate in 13 countries. This indicator tracks the share of reused workwear put back into circulation relative to the number of garments used by customers (workwear reuse rate). This indicator stood at 42.4% in 2024 (Group excluding Ireland, the Czech Republic, Finland, Brazil and two sites in Sweden), i.e. an increase of more than 17% compared with 2019. The Group aims to increase this rate by 18% between 2019 and 2025. The number of workwear items that will be depersonalized and then re-personalized and allocated to another wearer (in accordance with the legislation in force). Elis seeks to continually enhance and maximize this expertise on reusing workwear.

2

In addition, the Group has set up linen markets in three countries. Plants can use them to trade linen that has had low rotation. For example, if a collection is not being used in one plant, it can be used in another. Each plant lists its available items in a collaborative document. New ads are featured every month.

Almost 205,000 items were shared between plants through the linen market in 2024 in France, Spain and the United Kingdom, which helped to extend the use of this linen and reduce the need for new linen.

4. Repair

The products the Group provides to its customers may be used under challenging conditions. Elis repairs its customers' workwear on a daily basis in each of its plants that is dedicated to clothing. For example, if a pocket comes loose it is sewn back on. This daily work is a way to extend the life of clothing. Moreover, to guarantee a supply of accessories to repair items (in accordance with regulations), the Group has a catalog of accessories used for its workwear. Common repairs include replacing the elastic in waistbands on pants if it stretches out, replacing a defective snap fastener or replacing a logo that has started to come off.

In 2024, in the Netherlands, nearly 387,000 repairs were made to workwear, out of nearly 2,500,000 items in use.

The Group also makes ad hoc repairs to flat linen, textile rollers or mats. This service is also offered for resident linen in nursing homes.

One of the Group's units located in Latvia has specialized in mat repairs and refurbishing since 2001. This unit repairs more than 44,400 mats per year, on average, from 13 of the Group's countries. In 2024, the unit moved to a larger building and purchased new equipment that allowed it to double its repair capacity. Almost 95% of the mats received and sent to the repair and refurbishment site in Latvia are repaired or resized. The same mat can therefore be repaired several times before it is discarded. A new mat repair shop has also been established in Sweden to build capacity in this local market. The types of repairs can vary and include repairing holes or damaged sections of the textiles, replacing the edges of the mats, adjusting the size of the mat based on damage and quality, changing the logo, etc. In Sweden, the repair shop repaired nearly 28,000 mats in its first year.

Water fountain repairs are also made either on-site or at a site near Paris where they can also be refurbished, where appropriate. In France, the Pest control division encourages the repair of certain traps.

The partnership between Elis and Malongo also provides for the systematic repair of coffee machines in France.

5. Repurposing

In some countries, the Group works to identify solutions for reusing its products either in the same applications (see "Being a product-as-a-service company" above) or in others. For instance, when the cotton rollers for hand towels show too many imperfections, they are dyed blue and offered to customers with heavier soiling activities (heavy industry, garages).

In France, damaged transport bags are turned into new, smaller bags suitable for delivering small items (e.g. wash mitts).

Likewise, in Brazil, hand towels used in the Healthcare and Hospitality sectors can be dyed black and provided to beauty or hair salons. As a result of this initiative, 1,000kg of towels are reused each month.

Similarly, some cotton towels and sheets are cut into pieces and offered to customers on a rental basis as cloth wipes.

In Estonia, mats that cannot be repaired are recut and used to make samples for customers.

6. Refurbishing and reassembly

Elis also strives to refurbish some of its products. In France, Elis has a workshop that specializes in refurbishing its water fountains and hygiene appliances (dispensers, etc.).

This workshop collects end-of-life water fountains placed on the French market and certain washroom equipment for the French, Belgian, German, Dutch and Luxembourg markets. A total of nearly 30,000 end-of-life appliances are collected every year to be taken apart and refurbished whenever possible. In 2024, nearly 7,100 water fountains were refurbished, and as a result Elis notably lowered the number of water fountains purchased on the French market by around 33%. Overall, more than 43% of products collected were repaired and put back on the market. The remainder were recycled.

In 2024, Elis launched a pilot project in the Netherlands to refurbish and recycle hygiene appliances, in partnership with a professional integration organization, with the aim of promoting the employment of people outside the labor market. To date, 2,303 dispensers, i.e. more than 55% of appliances, have been refurbished.

Taking all these actions (quality testing, maintenance and upkeep, repair, repurposing, reuse, refurbishing, etc.) into account, the Group helps to keep its products in use and extend their life compared with products with the same function on the market. This analysis is consistent with the work done for the taxonomy (activity 5.5 "Product-as-a-service and other circular use- and result-oriented service models"), in particular for flat linen, workwear, cleanrooms, washrooms, mats, beverages and industrial wiping. This study is based on life cycle analyses, quality testing results and the number of items that were repaired, repurposed or refurbished. For example, in the garment activity, the Group has sewing staff at each of its sites as well as garment reuse programs (see above) to extend the life of these products compared with traditional purchase approaches. In the mats activity, an internal study showed that making repairs at the Group's specialized sites extended the life of the mats by an average of three years.

Outlook

The Group is exploring the possibility of improving and replicating these models for other products and services. In particular, the Group's Climate strategy includes a pillar dedicated to optimizing linen management, and actions are planned in the coming years to help keep the products in use (more repairs, streamlining of the offering, increased reuse, etc.) and reduce misuse.

Moreover, a cross-functional working group on washrooms, bringing together stakeholders from across the entire product life cycle (design and production (supplier), purchasing, operations, offering, CSR), has been discussing the products' circularity in order to better understand current repair and refurbishing practices in the Group's different regions and align with the priorities to be implemented. The pilot project underway in the Netherlands will thus continue into 2025 and the possibility of expanding the initiative to new washroom products is being explored.

To help keep products in use, tutorials on how to repair workwear – and PPE (personal protective equipment) in particular – will also be published throughout 2025.

Recycle and repurpose end-of-life products

Recycling and repurposing end-of-life products is a priority for the Group. It has set a target to recycle or repurpose 80% of its end-of-life textiles by 2025. The Group is implementing a number of actions and initiatives to identify key actors in the sector, establish relevant value chains and optimize processes. By the end of 2024, the Group had made progress on its end-of-life textile recycling target with a rate of 79.6%. Current initiatives are described in more detail in section 2.3.4 "Other environmental information: optimizing our use of resources and minimizing our impact on ecosystems."

Within the Pest control division, end-of-life fluorescent lights and biocides are recycled.

Le Jacquard Français has had a second-hand offering since 2023. The company collects tablecloths, small cloths and table runners from its customers. If the items are in good condition, they are resold on a dedicated platform or donated to charity.

In 2024, Elis launched a pilot project in the Netherlands to refurbish and recycle hygiene appliances, in partnership with a professional integration organization, with the aim of promoting the employment of people outside the labor market. To date, 2,303 dispensers have been refurbished and 1,837 recycled. After a successful test phase, the project will continue in 2025.

The Group is also working to integrate "design to recycle" practices starting with the products' design phases. The Group estimates that the indicator that measures the share of recyclable content in products stood at more than 70% on average in 2024.

The Group relies on ISO 14021 to define this indicator. Indeed, the standard defines "recyclable" in reference to products for which "the collection, sorting and delivery systems to transfer the materials from the source to the recycling facility are conveniently available to a reasonable proportion of the purchasers, potential purchasers and users of the product"; for which "the recycling facilities are available to accommodate the collected materials"; and which are "collected and recycled." To define this, the Group estimates the proportion of recyclable content in products indicator based on the actual recycling percentage for its products. Thus, on average, items in the garment activity (workwear, cleanroom, etc.) are 60% recyclable, items in the flat linen activity (towels, sheets, etc.) are 90% recyclable, products in the mats category are nearly 30% recyclable and products in the beverages and washroom category are 100% recyclable in France. These percentages may vary depending on the item in question.

For several years, the Group has been running the Workwear to Workwear project in France, aimed at recycling workwear and flat linen into new workwear in order to close the loop. This project relies exclusively on the know-how of French players. On several markets, the Group also offers this eco-designed apron made of 100% recycled materials, of which 60% come from Elis textiles.

Incorporating the circular economy into our operations and striving to be exemplary

Beyond its business model, the Group incorporates the circular economy into its operations. For example, to deliver its textile items, Elis uses little packaging, and the packaging it does use is mainly reusable: clean items are distributed and then sent back to laundries in cloth bags, cloth cage covers and metal cages or hangers, which are taken back, maintained, repaired and reused by Elis many times. When these items reach the end of their lives, the Group works on ways to recycle them. For example, Le Jacquard Français makes small bags and bag covers from these textile scraps.

The Group uses limited quantities of consumables, and is continually looking to reduce them or find reusable alternatives. In this vein, Elis is taking steps aimed at reducing the quantity of plastic used to package certain workwear items – it is substituting plastic with cloth packaging and reducing the thickness of the plastic wrap purchased. In particular, a pilot test was conducted at one site in France to evaluate opportunities to replace this packaging, which is required for certain customers. The test was successful and has led to a significant reduction in plastic film consumption. A more widespread rollout is planned for France in 2025, which should reduce plastic consumption by nearly 100 tons. The initiative will then be expanded to other European regions.

Within the Cleanroom activity, a specific product range has been proposed to reduce plastic consumption by nearly 4 kg per operator. Lastly, in 2024, CSR coordinators from several countries (France, Germany, Norway, Denmark, the Netherlands, the United Kingdom and Ireland) held discussions to share regional best practices in this area and develop communication and nudge tools for customers to encourage them to switch to reusable packaging. The emphasis was mainly on the impact in terms of waste reduction.

Water fountain bottles are also picked up during delivery trips and then returned to water suppliers, who clean them and then reuse them for subsequent deliveries.

The Group works in partnership with its customers to educate the users of its products on using them properly. One of the goals is to reduce both misuse and the loss of linen that is still in good condition. Campaigns are thus conducted through local initiatives, for example, by training nurses and communicating on the three Rs for linen: Respect, Return and Reuse.

Lastly, the Group repairs and refurbishes some of its equipment (machines, tunnel washers) to extend its lifespan. Some equipment is thus completely refurbished before being reinstalled at the Group's plants. In addition, the Group is working to innovate in its linen maintenance and logistics processes to better reduce, reuse or recycle water and energy and to share logistics flows among multiple customers and products (see section 2.3.2.2 "Climate change adaptation" and section 2.3.2.3 "Minimizing our energy consumption").

The Group is also identifying pooling and sharing opportunities across all its operations. For instance, its subsidiary AD3 in France (nursing home resident linen business) offers a solution where one customer's laundry room can be shared with other nearby homes. This solution reduces the amount of equipment needed to wash residents' linen and maximizes use.

2

Promoting the circular economy among our stakeholders

As a strong supporter of the circular economy, the Group is increasingly positioning itself to promote the subject among its stakeholders:

› directly, by participating in forums and events on these topics in the different regions where it operates and, more specifically, in France, Denmark and Sweden. In France, the Group regularly participates in events and webinars to promote circular models. The Group thus takes part in a think tank ("Measuring Circularity") on circularity measurement tools, which were the subject of a report published in 2024, and shares its feedback on the circular economy at the national investor day or in articles in the press. In Denmark, Elis is involved in a committee that considers environmental policies and the circular economy, acting under the aegis of the Confederation of Danish Industry. Elis has played an active role in the "Decouple" project in Denmark. The goal of this project is to take a scientific approach to identifying options for extending the life of textiles and facilitate closed-loop recycling. In 2024, Sweden pursued its commitment to the Cradlenet initiative, a platform for the circular economy, which aims to share knowledge by conducting studies or holding themed workshops. The "Framework for Circular Textiles" project, which sought to identify common approaches for recycling textiles and assessing the impacts of the recyclability and circularity of products and materials, has come to an end.

The Group also received several awards in 2024 that recognized its commitment to the circular economy, at the Sustainable Transformation Summit (special mention), the CSR Night (silver medal) and Circul'r's Circular Alliances Awards.

The Group also communicates extensively with its teams on circularity. Furthermore, in 2023 the Group announced its raison d'être, "Ensure a circular service of protection, hygiene and well-being everywhere, every day, in a sustainable way" and made CSR and the circular economy the first pillar of its corporate strategy. All Group employees are generally trained and educated on the circular economy as part of the onboarding program they have to complete when they start at Elis (see section 2.3.2.1 "Fighting climate change"). Elis's Sustainability Week, which is held at all Group sites, also provides an opportunity to discuss the benefits of the circular economy and how to take action on a daily basis. Lastly, the Group is rolling out training programs to the sales forces on CSR and the circular economy in particular;

› indirectly:

– through its customers and users of its services, who are educated as part of their operations and jobs about sharing and reuse, which are fundamental values of the circular economy. This approach contributing to remove certain psychological barriers that are found today in the FMCG sector,

– through its networks and professional associations, by helping them promote the circular economy and its benefits. In particular, the Group shares its commitment and positions within the professional associations it belongs to, such as the French private business association (Association française des entreprises privées – AFEP), the French industrial textile services business association (Groupement des entreprises industrielles de services textiles – GEIST), and the European Textile Services Association (ETSA) across Europe. In addition, the Group contributes to the AFEP's Ambition4Circularity platform. Participation in this initiative demonstrates companies' commitment to this topic,

– through publications, including that of the sustainable investment forum (Forum pour l'investissement responsable – FIR), on the analysis of the SBF 120's circular economy practices (2023), and of the International Center for Research and Innovation for Sustainable Development (Centre International de ressources et d'innovation pour le développement durable – CIRIDD – 2023), in partnership with Grand Lyon, on "The sustainable transformation of companies and regions – 50 circular economy solutions."

Within its associations and networks, the Group also engages in discussions on other CSR topics, such as climate change. The Group helps to shape the positions of these associations, which may be consulted about future regulations or to encourage the dissemination of best practices (for example, ETSA was appointed Climate Pact Ambassador).

Outlook

The Group is aware of the aspects and opportunities related to the circular economy and would like to do even more to promote these models to all its stakeholders. In the coming years, the Group will continue to discuss, share and collaborate on these topics in order to increase everyone's knowledge and continue its own internal transformation.

2.3.1.2   Eco-designing our products and services VOLUNTARY DISCLOSURE

Context

In selling the use of a product rather than the product itself, the Group is helping to alleviate pressure on natural resources and to reduce the environmental footprint of its business and that of its customers. However, in addition to implementing the virtuous model of the product-as-a-service, the Elis Group strives to reduce the social and environmental impacts of its products through its eco-design strategy and its sustainable purchasing policy (see section 2.4.7 "Working responsibly with workers in the value chain" of this report). All the stages of a product's life (production, use, end of life) must therefore be considered right from the design and purchasing phases.

The impacts, risks and opportunities associated with the eco-design of products were not assessed as material for the Group in the double materiality assessment (detailed in section 2.2.9 "Identification of key topics through the double materiality assessment"). However, the Group has opted to provide voluntary disclosure on this topic.

Governance and policy

The Marketing and Innovation Department is responsible for the eco-design of the Group's products and services. Once or twice a year, the eco-design strategy for products and services is shared with all countries.

Major launches may be validated by the Executive Committee or during a presentation to the Operational Committee, bringing together the countries.

To ensure that the specific regulatory expectations or requirements of the Group's different markets are taken into account, Elis has set up a Country Product Board in 11 countries. This local decision-making body, which meets several times per year, brings together the different stakeholders (marketing, sales, operations, purchasing, supply chain and the industrial department) to make sure that all requirements are taken into account, such as those related to industrial maintenance or the provision of services at customers' sites.

Given that its business model is grounded in the product-as-a-service model (rental & maintenance), it is in the Elis Group's interest to extend the life of its products by selecting high-quality items that meet expectations in terms of use, comfort and esthetics, and to work continually to extend their useful life.

The Group also aims to reduce the impact of its products and services by working to extend their life and optimize its operating processes, as well as developing products with lower environmental impact thanks to eco-design. The Group is therefore working with the following main levers of eco-design:

› choice of materials and their durability. The Group is especially committed to offering at least one collection composed of sustainable materials for each product family by 2025. For example, the Group currently offers the Bio's Fair collection made of organic, Fairtrade cotton for bath linen and workwear. Regarding the sustainability of materials, see section 2.3.1.1 "Being a circular economy player" of this document;

› the origin and production methods of materials (see section 2.4.7 "Working responsibly with workers in the value chain");

› optimizing energy consumption during washing (see sections 2.3.2.3 "Minimizing our energy consumption" and 2.3.3 "Water");

› product design for repairability, refurbishment and end-of-life recycling. For example, for garments, this means avoiding, when possible, hard components that cannot be easily recycled.

The Group is increasingly incorporating these criteria when establishing its product specifications.

Goal and performance

As part of its ambitious program running until 2025 and in line with its policy, the Group has also set itself the goal of:

> ### Offering at least one collection composed of sustainable materials for each product family*

Key performance indicator		2022	2023	2024
Developing products with lower environmental impact thanks to eco-design	Share of product families with at least one collection composed of sustainable materials[a] ***(2025 target: 100%)***	51%	58%	60%

(a) The methodology for these indicators is described in more detail in section 2.6.1 "Methodology note."

(*) Target addressing the material impacts, risks and opportunities identified for the Group regarding ESRS E5 – Resource use and circular economy. These targets relate to the Group's operations

In 2024, the number of product families with at least one collection composed of sustainable materials increased due to the new offerings launched during the year. The Group launched new products containing alternative materials (e.g. the MovaPrime range, which includes models made from recycled polyester) and expanded existing ranges (e.g. its Phoenix range of washroom products).

Le Jacquard Français has also launched a new EU Ecolabel-certified bath linen collection.

Actions

Developing products with lower environmental impact thanks to eco-design

Ensuring the quality and durability of our products

The Group's business model is based on the product-as-a-service concept and relies on an offering of high-quality, high-durability services and products, unlike traditional consumption models that may encourage disposable products or planned obsolescence. Some products can therefore be washed more than 100 times before they are removed from circulation, in particular white garments and a number of flat linen items (see section 2.3.1.1 "Being a circular economy player" of this report).

Eco-design approach

To continually do its part to ease pressure on natural resources and to reduce the environmental footprint of its business, the Group conducts life cycle assessments (LCAs). These LCAs help to underscore the benefits of Elis's model compared to other solutions (purchase or single use), and contribute to discussions on eco-design (design, choice of materials, origin and production method, useful life, etc.).

Workwear offering: the sustainability of the rental & maintenance solution for workwear compared with purchase solutions

In 2023 and 2024, Elis conducted an LCA to compare the environmental footprint of rental & maintenance with the purchase of a work garment and home washing or the purchase of a work garment and laundry washing in accordance with the European methodology and ISO 14040/14044/14071. This LCA was critically reviewed by a panel of LCA and industrial cleaning experts. It used the European methodology (Product Environmental Footprint or PEF). This assessment, which considered the product's entire life cycle, i.e. from the extraction of raw materials to the garment's end of life, highlights the benefits of rental & maintenance models:

The rental & maintenance solution extends the life of the garment through optimized management, i.e., reuse and repair, and thus reduces waste by 60% compared with the purchase and home washing solution.

Over the entire life cycle, and with respect to major environmental concerns, rental & maintenance reduces:

› impacts on climate change by nearly 38%;

› water consumption by nearly 63%;

› consumption of fossil resources by nearly 45%;

› detergent consumption by nearly 45%.

The rental & maintenance solution helps extend the life of the garment and optimize the processes associated with its design and maintenance.

2

Workwear offering: the sustainability of Elis's hospital scrubs rental & maintenance solution compared with single-use solutions

Elis carried out an LCA in partnership with strategic customers to compare the environmental impact of the Elis hospital scrubs offering with competing single-use polypropylene products for France. This LCA was critically reviewed by a panel of experts and published in the Cleaner Environmental Systems scientific journal. An educational and instructional approach was taken when disseminating the study and its results to a wide audience.

The disposable scrubs were 100% polypropylene, versus the reusable scrubs at 35% cotton and 65% polyester. A few key takeaways from the study are as follows:

› fewer raw materials are needed to produce reusable scrubs than disposable scrubs because, on average, over four years a physician uses 15 reusable scrubs versus 940 disposable scrubs;

› it takes more water resources to produce cotton than to produce disposable scrubs;

› disposable scrubs have more impact at their end of life, mainly because they create more waste;

› over the course of their life cycle, reusable scrubs travel approximately 25,000 km and are used 64 times. This is similar to the shipping distance from China to France for disposable scrubs that will only be used once;

› using reusable hospital scrubs results in a 31% reduction in climate change impact compared with disposable hospital scrubs. This impact reduction can be as much as 62% depending on the level of over-consumption of disposable hospital scrubs in a healthcare facility.

Recent resource scarcities have also shown the benefits of reuse-based services solutions, which can ensure continuity of service while offering a more sustainable and local services solution. The relevance of this offering enabled the Group to gain significant market share in this segment in France during the Covid-19 crisis.

Hand drying offering: the sustainability of the cotton solution compared with the single-use solution

Drying your hands with cotton is an environmentally responsible action. Indeed, a cotton roller can be washed up to 80 times before being recycled into cloths. The production and use of cotton rollers therefore have a limited impact on the environment compared to paper hand towels[1]:

› up to 29% fewer greenhouse gas emissions;

› up to 48% less energy;

› up to 95% less waste generated.

(1) Source: ETSA, from a sample of 10,000 hand dryings.

Industrial wiping offering: a reusable solution that reduces the environmental footprint compared with a disposable solution

The life cycle assessment shows that a reusable cloth wipe can replace four meters of paper towel rolls and reduce:

› greenhouse gas emissions by up to 68%;

› and use by up to 64%;

› fossil resource use by up to 62%.

Source: Comparative life cycle assessment of a reusable cloth wipe and a paper cloth, carried out by Miljogiraff in accordance with ISO 14040, 2021.

The Group has been using an expert life cycle assessment (LCA) tool since 2022. It is also insourcing the knowledge and skills required so that it can conduct more LCAs and studies in future.

Both the LCAs conducted by the Group and some external studies show the high percentage (about 75% according to UNEP) of impacts related to product manufacturing. In particular, a significant proportion of impacts relate to raw materials and manufacturing processes. The key to reducing the impact of products and services is therefore to work on upstream solutions (materials, design, production) as well as on the products' use in order to anticipate energy consumption during washing and extend their lifespan by making them easier to repair and reuse.

For example, a simplified LCA for a hygiene appliance in the Aqualine range showed that more than 75% of the environmental footprint was due to raw materials.

CO$_2$ FOOTPRINT OF A HYGIENE APPLIANCE

Packaging
3%

Transportation
6%

Molding
13%

Raw materials
78%
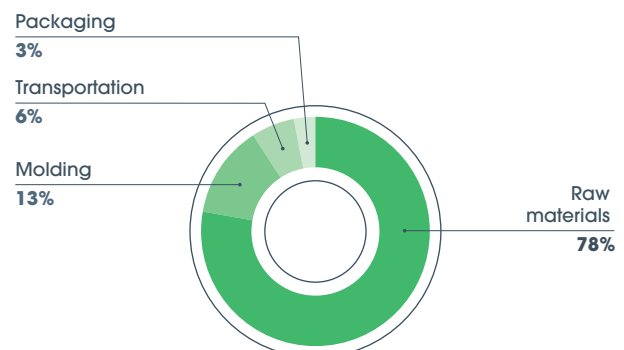
In 2024, the Group's product managers, marketing managers and CSR coordinators received training on environmental claims, the various certifications and eco-design in order to equip them with best practices for communicating on the products' environmental performance and identifying levers for reducing their environmental footprint.

The Group also carried out environmental assessments for several products: Phoenix hygiene appliances, Motion workwear, the *Workwear to Workwear* apron and a comparative analysis of renting a garment as opposed to purchasing it.

Offering products to foster more sustainable consumption

The Group strives to offer services that help reduce environmental impact during use and particularly to support sustainable consumption by users. In this vein, the Group offers emulsion soap dispensers to reduce the amount of product used and make the rinsing stage easier, thereby also slashing water consumption.

The Group's smart solutions based on the IOT (Internet of Things) also help to improve customers' consumption. For instance, Elis Connect IOT, in the washroom segment, means that customers only change their consumables (such as soap and toilet paper) when necessary. Using sensors built into the distributors and connected to the Elis Connect platform, the predictive warning system prevents shortages and thus optimizes the use of the various consumables.

In addition, the Group has provided a coffee bean offering, with no individual packaging and with less industrial processing, and an organic and fair-trade coffee offering.

The Group also encourages its customers to use reusable cup or bottle solutions. Home Compost cardboard cups are otherwise provided.

In the Group's cleanroom business, customers are offered "visitor" kits instead of the traditional disposable solutions (gown, shoe covers, hairnet, etc.) that they are usually provided when visiting production workshops. Reusable sterilization bags are also offered in an effort to reduce waste while ensuring equipment sterilization.

The washroom ranges that have a reserve system make it possible to use up the entire consumable and thus avoid waste.

Our Pest Control business

Within the Pest Control business, the Elis Group seeks to take environmental aspects into account as early as the upstream phases. To this end, the Group prioritizes a prevention-based approach that aims to protect customers' facilities and reduce the risk of infestations. In the event of an infestation, pest management experts develop and promote alternative extermination methods in order to minimize the impact on the environment.

During the preliminary assessment, the Group's experts work to maximize protection of the customer's site and rely on exclusion systems (door thresholds, steel wool, etc.) to better seal structures. Group experts also teach customers best practices for preventing pest infestations and suggest more sustainable alternatives, such as plant-based insecticides (Origin Captiv, Origin Mosquilock, diatomaceous earth, etc.), while encouraging the use of natural systems such as setting up nesting boxes for chickadees and bats to combat processionary caterpillars, mosquitoes and other flying insects.

Moreover, ever dedicated to its circular business model, the Group provides maintenance, upkeep and end-of-life services for its equipment and applies eco-design principles when developing its product lines around three key pillars:

› waste reduction at source;

› product maintenance;

› recyclability of materials used.

Outlook

In accordance with its product strategy and the Group's goal of guiding its customers toward more sustainable choices, Elis will continue to pursue its initiatives in 2025. The Group expects to launch new products that use alternative materials, made mainly from recycled materials. In addition, new materials will be tested in the Group's laboratory to determine whether they are suitable for industrial processes.

Training in environmental claims, certifications and eco-design will continue to be rolled out in the Group's countries.

Purchasing more sustainable materials and products

Concerned about its environmental and social impact and keen to engage its customers in more sustainable initiatives, the Group is striving to add more and more certified materials and items to its catalog of products and services.

As part of this effort, Elis is teaming up with suppliers to identify the best certifications for each product type. Based on international standards, these certifications ensure the credibility of the initiative to reduce environmental and social impacts.

Here are some examples:

Raw materials: textile (flat linen, workwear, washroom, mats, etc.)

Elis encourages Oeko-Tex certification for the textiles delivered, in accordance with its Supplier Code of Conduct. This label represents a worldwide uniform testing and certification system for harmful substances including prohibited and regulated substances, chemicals that are known to pose health risks, and precautionary parameters relating to health.

The Group is also increasingly working to incorporate fibers made from recycled materials. These materials have a smaller environmental impact on climate change during the extraction and processing phases. In 2023, the Group accelerated the incorporation of recycled polyester into the garment collections by transitioning iconic collections, such as the Motion collection for Industry, which accounts for more than 200,000 items used each year by customers. In addition, recycled cotton has replaced cotton in two glassware towels. In 2024, this range was Oeko-Tex Standard 100 certified, together with several flat linen products incorporating recycled polyester.

The Group also launched the MovaPrime collection containing recycled polyester.

In 2023, Le Jacquard Français launched its Slow Life Re-Use collection made of recycled cotton and polyester threads.

In 2024, the Group expanded its offering by introducing the À LA CARTE collection, also designed with recycled cotton and polyester.

The recycled material used in the products may come from post-consumer PET bottles, post-industrial waste, waste collected from oceans and coastlines, or post-consumer textile fibers (cotton or polyester).

In 2023, Elis launched the "zero-waste apron" designed entirely with fabric made from 100% recycled materials, 60% of which come from Elis's end-of-life textiles (closed loop). The apron has also been designed to ensure that all the fabric is used without any lost. The carbon impact of the product has therefore been reduced by 60% and its water consumption by 90% compared with a similar traditional apron[1]. The development of these aprons – which are now marketed in many of the Group's countries – demonstrates the feasibility of "textile to textile" recycling.

---

(1) Source: Simplified cradle-to-gate LCA: comparison of the zero-waste apron with its equivalent (bistro apron), EF 3.1 method and ReCiPe for water consumption, Ecoinvent 3.10 database.

2

As of 2024, nearly 80,000 Fairtrade/Max Havelaar-labeled garments were in circulation in the Elis network, and almost 642 hospitality customers had chosen organic and fair-trade cotton for their bath linen.

Raw materials: plastic

The Group has expanded its Phoenix washroom range with the addition of three new products.

The amount of recycled plastic produced in Europe included in the products in this washroom line ranges from 39% to 98%.

In 2024, the Group also carried out a simplified LCA[1], comparing a product in this Phoenix range with its equivalent in the Aqualine range made from virgin materials. The study confirmed the significant impact (75%) that raw materials have on the product's environmental footprint. It also showed that a hygiene appliance containing recycled products (Phoenix) reduced the environmental impacts associated with GHG emissions, the use of fossil fuels, water consumption and fine particulate emissions by about 30%.

92% avoided virgin plastic

Raw materials: paper and wood (workwear, washroom)

Washroom offering

› **high-quality recycled paper:** Elis offers its customers specific ranges of paper hand towels and toilet paper made from recycled cellulose fiber. Over 4 million paper towels were ordered by Elis sites in 2024;

› **FSC-labeled paper:** the Forest Stewardship Council is an environmental label whose purpose is to confirm that the production of wood or wood-based products complies with procedures that ensure sustainable forest management. Over 14.7 million FSC-labeled paper hand towels were ordered by Elis sites in 2024.

Workwear

› lyocell fiber: lyocell fiber made its appearance in 2020 in two workwear collections: TRENDY and REGENCIA (50% lyocell/50% polyester blend). Made from wood grown in sustainably managed and FSC- or PEFC-certified forests, this fiber is recognized for its environmental performance. It also provides a very good level of comfort and softness for wearers. The volume of workwear that contains lyocell continues to grow and the fiber is regularly requested in healthcare calls for tender.

› bio-based fibers: the use of bio-based synthetic materials has also increased, but on a smaller scale.

Raw materials: Fairtrade or organic coffee and cotton

For 14 years, Elis has been a partner of the Fairtrade/Max Havelaar label and supports fair-trade. The collaboration between Elis and the Fairtrade/Max Havelaar label started in 2009 through a partnership with the coffee supplier Malongo. Malongo's 100% arabica fair-trade Ethiopian Moka coffee is now part of the Group's offering. Currently, in addition to coffee, Elis uses fair-trade organic cotton in 23 of its products (Bio's Fair collection: bath linen and workwear), and is committed, via the Fairtrade/Max Havelaar label, to paying development premiums to small cotton and coffee producers.

Products: EU Ecolabel, a label chosen for various product families

Flat linen offering

Elis makes EU Ecolabel-certified textile products available to some of its domestic customers. This European label was created in 1992 by the European Commission to enable consumers to identify the most responsible products in terms of the environment and health throughout their life cycle. It meets stringent requirements in terms of limiting impacts (such as limitation of hazardous substances, reduction of air and water pollution during fiber production, etc.).

---

(1) Simplified LCA for two Aqualine and Phoenix P2F appliances, cradle to gate, EF 3.1 method and ReCiPe for water consumption, Ecoinvent 3.9.1 database.

Workwear

In workwear, EU Ecolabel-certified products are mainly sweaters and garments for the healthcare sector.

Washroom offering

› paper products: Elis provides its customers with Ecolabel-certified paper products for hand towel dispensers, as well as for toilet paper dispensers for the Aqualine and Fusion collections. In 2024, the Elis Group ordered more than 26 million Ecolabel-certified products;

› liquid and foam hand soaps: Elis also provides its customers with Ecolabel liquid and foam hand soaps. In 2024, almost 370,000 consumables were delivered;

› feminine hygiene: In 2023, Elis launched a new offering of sanitary napkins, tampons and tampon dispensers (the Ladybox). The EU Ecolabel-certified sanitary napkins are 80% of natural origin. They contain no chlorine, fragrances, dyes or allergens, and their packaging is made from recycled plastic. The tampons are made from organic cotton with GOTS (Global Organic Textile Standard) certification. This product is also gradually being rolled out to the Group's sites.

Products: Cradle to Cradle certification, Fusion Collection

Fusion is a line of Cradle to Cradle-certified washroom equipment. The Cradle to Cradle certification promotes the design of products with a smaller environmental impact. It guarantees that the products are circular and manufactured responsibly. Since 2019, Elis has installed more than 99,000 certified appliances.

Products: GRS (Global Recycled Standard) certification, re:Tech mats

In 2023, the Group launched a new range of mats (re:Tech) with GRS and Oeko-Tex standard 100 certification. The upper part of the mat is composed of 75% recycled polyester and 25% recycled cotton. The backing is rubber, of which 34% is recycled.

The upper part of the mat is composed of 50% recycled polyester and 25% cotton from production off-cuts. The backing is rubber, 34% of which comes from production off-cuts.

2.3.1.3   Reducing and properly managing our waste VOLUNTARY DISCLOSURE

Context

Elis's operations generate little waste compared to other industries, thanks to their circular business model.

In 2024, the waste produced by the Group's sites, for all waste types combined, represented 2.4% of the textiles delivered to its customers (by weight) and amounted to around 48,005 tons.

The Group's waste can be divided into two main categories: waste related to the Group's products and services and waste from its operations. Most of the waste from products and services sorted at source is related to textiles (around 70% of products and services by weight) whose reuse or recycling is a key consideration today.

The Group's waste is thus mainly non-hazardous (more than 80% of the waste produced).

The impacts, risks and opportunities associated with waste management were not assessed as material for the Group in the double materiality assessment (detailed in section 2.2.9 "Identification of key topics through the double materiality assessment").

However, the Group has opted to provide voluntary disclosure on this topic. The scope of the information published in this section does not include acquisitions made during the year, in accordance with the Group's reporting protocol (see section 2.6.1 "Methodology note").

Governance and policy

The QHSE teams play a major role in managing waste. The structure of these teams is described in more detail in section 2.3.4 "Optimizing our use of resources and minimizing our impact on ecosystems" of this chapter.

In addition, in some countries, a specific organizational structure has emerged for the management of end-of-life products.

In accordance with its QHSE policy, Elis's environmental commitments are primarily aimed at furthering the circular economy aspect of its business model and adapting it to its operations. Reducing and recovering waste are therefore a core part of the Group's policy on this matter.

With regard to textiles, the Group is aiming in particular to:

› recycle or reuse 80% of its textiles by 2025;

› identify the best recycling or recovery routes according to each geographical area and the technologies available, preferring textile-to-textile recycling and reuse;

› develop innovative partnerships to set up recycling channels for its textiles in each country;

› innovate by offering products that use recycled textiles, in a closed loop system where applicable (Elis end-of-life textiles are turned into different Elis textiles).

The Group also intends to continue sorting other waste categories at source to optimize recovery.

Goal and performance

2

Reusing or recycling 80% of our end-of-life textiles by 2025

Key performance indicators		2022	2023	2024
Recovering end-of-life textiles	Share of end-of-life textile waste reused or recycled **(2025 target: 80%)**	70%	77%[a]	79.6%
	Share of end-of-life textiles recovered	91%	93%	96%
	Amount of textile waste sorted at source *(in tons)*	8,461	10,817	12,623
Managing our waste	Total amount of waste generated *(in tons)*	41,390	48,243	48,005
	Share of non-hazardous waste	83%	86%	86%
	Share of hazardous waste (excluding medical waste management)	11%	10%	11%
	Share of waste recovered	63%	69%	75%
	Proportion of non-hazardous waste recovered	62%	69%	77%
	Proportion of hazardous waste recovered	71%	68%	62%

(a) Group scope excluding Mexico (data not available).

At end-2024, the Group was approaching its textiles recycling target and recycling 79.6% of its end-of-life textiles, mostly into industrial wipes (51% of textile waste collected). The Group is continuing its closed-loop recycling projects and those aimed at repurposing end-of-life textiles. The *Workwear to Workwear* project, in which aprons made from 100% recycled material – 60% of which comes from Elis's end-of-life textiles – garnered numerous awards in 2024.

The Group also continued its efforts to collect and sort waste at source, to better capture its textile flows.

The overall recovery of textiles continued to improve, reaching 96% at end-2024.

The share of the Group's waste that was recovered stood at 75%, an increase on 2023. In 2024, Elis recovered 77% of its non-hazardous waste and 62% of its hazardous waste.

In 2024, the share of non-hazardous waste remained stable and accounted for more than 85% of the Group's total waste. Hazardous waste (excluding medical waste management) remained low, at about 11%.

Actions

Recovering end-of-life textiles

Recycling of end-of-life textiles

It can be challenging to recycle textiles, particularly post-consumer garments, as there are very few existing and mature channels and technologies. The Group is therefore working in its different countries to identify the best recycling pathways, and to innovate so it can develop satisfactory solutions. The Group is therefore developing partnerships with textile players in several of its markets in order to carry out pilot projects and explore different approaches, recycling technologies (including mechanical and chemical technologies) and opportunities (insulating materials, textile-to-textile, new innovative fibers). These pilots help provide a better understanding of technical and economic feasibility and of the difficulties to be overcome, and inform the design phases for products so they can be recycled more easily. Since 2022, the Group has mapped and tracked all the initiatives in place, their maturity and their potential scale effect to make sure it is supporting the most promising and sustainable industrial solutions.

In the absence of local recycling or reuse channels, the Group is striving to identify the best alternatives, primarily in the form of solid recovered fuels (SRFs) or incineration with energy recovery.

At the same time, the Group is working to improve the collection and consolidation of its end-of-life textiles so that they can be directed toward the channels offering the best recovery solutions.

As a result, the Group organizes the collection of textile waste sorted at source for all its laundry facilities (flat linen, workwear, personal protective equipment, mats) in France (3,607 tons of textile waste) in order to simplify the collection process, centralize flows, and increase the proportion of textile items sorted at source and the amount recovered (recycling, reuse and recovery in the form of solid recovered fuel). Almost all of the flat linen is recycled into industrial wipes (99%). Some of the workwear is channeled toward new solutions that allow it to be defibered and recycled into textiles (15%), insulation materials for the construction industry (27%) or industrial wipes (14%). Other products sorted at source are recovered as fuel (44%).

SHARE OF TEXTILES REPURPOSED OR RECYCLED *
(AS A %)
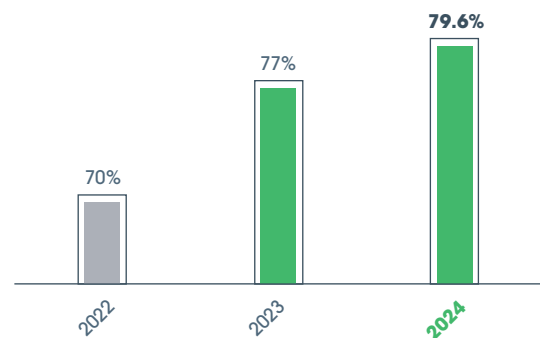
*Group excluding Mexico (data not available).

END-OF-LIFE TEXTILES SORTED AT SOURCE *

Other processing
4.4%

Energy use
16%

Reuse and recycling
79.6%
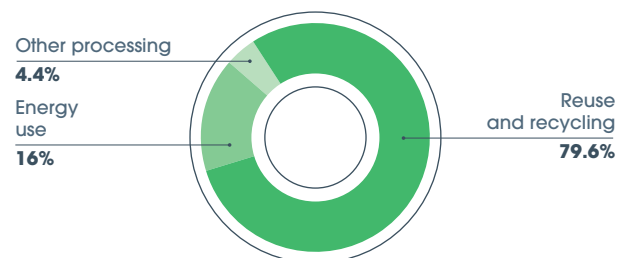
* Group excluding Mexico (data not available).

Examples of recycling initiatives

Flat linen

More than 93% of the Group's used flat linen is recycled, of which 77% as textile wipes. This method of recycling eliminates the use of virgin resources to make wipes. The Group's recycling partners are local, regional or national depending on the country.

With other industrial recycling solutions being developed, the Group is directing some of its used flat linen to the processing industries, where the fabric is defibered and the cotton fibers are recycled. In Northern Europe, cotton fibers are mixed with wood fibers and then used to make viscose and produce textile items. In Brazil, used sheets are industrially defibered and then recycled as cushion filling.

Other solutions have been implemented, on a small scale for now, in Sweden and the Netherlands. For example, sheets, textile rollers, hand towels and duvet covers are repurposed as reusable cloth bags or makeup remover pads.

In Colombia, Elis has launched a textile recycling project in partnership with a local association that helps women in vulnerable situations rejoin the workforce. This collaboration has led to the development of a kitchen and restaurant linen range (towels and aprons, for example) made entirely from recycled fabric.

In the United Kingdom, the Group supports the University of the Arts London Reset project, helping first-year fashion students create pieces from white recycled textiles.

Lastly, the Group is developing partnerships with clothing manufacturers who recycle flat linen into clothing lines without defibering the fabric.

In addition, a sale by weight of products of a lower quality grade is held every year to improve product recovery, reduce waste and allow more people to enjoy Le Jacquard Français products. A total of one ton of products was sold, giving them a second life and making them accessible to more people.

Le Jacquard Français is continuing to develop its second-hand offering. The company collects tablecloths, small cloths and table runners from its customers. Items in good condition are resold on a dedicated platform or donated to charity. In addition, the majority of products are made from full-width fabrics, which optimizes production and minimizes off-cuts. In 2024, Le Jacquard Français partnered with a specialized firm to develop a 100% cotton yarn containing 50% recycled cotton from its own production off-cuts, which are used to make a new fabric.

Workwear

Recycling post-consumer garments is a key consideration and the Group is already working in some cases with recycling companies that specialize in defibering fabric in order to make insulation materials for the Industry and construction sectors. The Group is also making progress in its search for solutions to remanufacture yarns from textile fibers derived from used workwear waste. In Europe, only 1% of textiles are recycled into clothing (Environmental impact of the textile and clothing industry, European Parliament, 2019). The Group is one of the few companies to have set up this type of value chain, reusing old textiles to make new textiles. As part of its *Workwear to Workwear* project, the Group offers most of its markets an eco-designed apron made from 100% recycled material, 60% of which comes from Elis's own textiles (see insert below).

Currently, 62% of workwear is recycled within the Group, of which 38% makes new textiles.

In France (which accounts for 29% of the Group's textile waste by weight), the Group is conducting several trials aimed at developing "Textile to Textile" recycling for its workwear. The idea is that rental & maintenance items will be designed and woven in France using recycled yarns from Elis workwear and flat linen (see insert below). Other projects are also underway. In France, 56% of workwear is recycled, of which 15% is sent to the textile industry.

In the Netherlands (which represents 3.8% of the Group's textile waste by weight), all end-of-life workwear has been mechanically recycled into insulation material for the automotive or Industry sector. As such, all garments managed by the Group are recycled in this market.

In several European countries, a growing proportion (71% overall) of end-of-life workwear is channeled to mechanical recycling solutions to produce textile yarns or insulation materials for Industry. Discussions on chemical recycling are also underway.

Other initiatives are also under way to recycle cleanroom garments as acoustic panels, insulation, or stuffing for household linen (pillows, duvets) or to turn them into new garments specifically designed for this business.

Furthermore, haute couture collections and shows have also been organized in Sweden, France and Denmark using end-of-life workwear, which is helping promote the circular economy and the recycling of woven materials without industrial processing. One show notably took place at Paris Fashion Week.

Lastly, actions are being taken upstream to identify potential chemical recycling channels for the plastic portion of the textiles.

Mats

At the end of 2023, the Group formed a new partnership to recycle the rubber and fiber from mats. This project aims to put the mats into a recycling loop to keep them from ending up as waste. The goal is to reincorporate these fibers when creating new materials or products.

Other income

In the Netherlands, a pilot project has been launched to recycle end-of-life hygiene appliances with the goal of creating jobs for people far from the labor market. To date, 2,303 dispensers have been refurbished and 1,837 recycled where the appliance could not be repaired. This project will continue in 2025.

In Portugal, the Group has partnered with a firm that specializes in repairing appliances (*pest control trap,* water fountain) in order to extend their lifespan. In 2024, 13,500 appliances were repaired.

2

Making textiles from textiles: the "Workwear to Workwear" project

For the past years, the Group has been running a recycling project in France aimed at recycling the Group's used workwear into new workwear as a way to close the loop.

To do so, the Group has identified a number of partners to manage the various stages of the recycling and production chain. This pilot project currently uses only the know-how and skills of French players to produce the fabric. The Group is thus working with a sheltered sector company located in the Auvergne-Rhône-Alpes region to shred the garments (the first step in the garment recycling process) and another company that specializes in defibering and spinning. Le Jacquard Français, a Group subsidiary, does the weaving.

Five apron models made by the Group at its plants from recycled workwear are being sold in Europe as a limited edition line. The aprons are made of 100% recycled material, of which 60% is from Elis end-of-life textiles. The Group is working to develop this project on a larger scale. The carbon impact of this product has been reduced by 60% compared with a similar traditional apron.

Lastly, this Workwear to Workwear project won the Espoir Trophy at the 2022 European Circular Fashion Awards in the Large Company category. It was selected from among 15 finalists out of more than 200 applications received.

The product was recognized once again in 2023, winning the Audace award at the Cégos Les Mines competition and the Gold trophy in the "Circular economy, reuse: best strategy" category at the Sustainable Transformation Summit.

In 2024, the project won the Circular Alliances Award in the category "Collaboration between large groups/intermediate-sized enterprises/SMEs." Elis was also awarded silver in the "Innovative Service Provider" category at the Eighth CSR Awards organized by Republik, underlining the innovative nature of this project.

Outlook

The various projects under way with regard to textile recycling will continue in the coming years. Optimization activities (logistics, sorting, etc.) will also be studied in order to increase the flow of products for recycling at the local level. In particular, the Group is working to identify important key players in the value chain (sorting, recycling, spinning, weaving, etc.) and their technological and industrial maturity. These efforts could lead to partnerships.

Moreover, in some regions, the Group is starting studies aimed at improving recovery of other types of end-of-life products.

Managing our waste

Elis sites sort waste at source and store it by category in restricted areas before shipping it to dedicated recycling or recovery channels. A number of initiatives are aimed in particular at recovering waste generated from the Group's products.

For example, in France, waste is stored as follows:

› for non-hazardous waste: in containers or in dedicated areas – for example:
  – cardboard,
  – scrap metal,
  – plastic film,
  – consignment pallets,
  – domestic waste,
  – textiles;

› for hazardous waste: in dedicated containers:
  – empty soiled packaging: in containers and cans,
  – used oils stored in dedicated containment areas or in aboveground double-skin tanks protected from the rain,
  – batteries in washroom stores or in metal drums with lids.

Most of the Group's waste is non-hazardous. This consists of waste from packaging, textiles, operations (metal, wood, cardboard, etc.) and employee activities. Hazardous waste is mainly composed of electrical and electronic waste (especially used in certain hygiene and well-being products), medical waste (notably relating to our medical waste management business unit) and waste from operations (contaminated packaging, used oils, etc.).

In 2024, 75% of the Group's waste was recovered.

2.3.2   Climate change ESRS E1

Context

Climate change and its consequences are a major challenge for our times. The Elis Group, through its circular economy-based business model, is positioned as a more responsible alternative to single-use and purchase-based models (see section 2.3.1.1 "Further developing circularity") and plays a role in reducing its customers' CO_2eq emissions.

The Ellen MacArthur Foundation stresses that "the circular economy is needed to get to net-zero emissions" and that moving business models toward a circular economy, if only in a few key sectors, could reduce CO_2eq emissions by nearly 9 billion tons (or 20% of global emissions)[1].

Beyond its business model, for a long time, Elis has worked to reduce its energy consumption and CO_2eq emissions. The Group thereby reduced the intensity of its thermal energy consumption by 30% in its European laundries between 2010 and 2024 and is committed to transitioning its vehicle fleet. In 2024, the Group was able to reduce its CO_2eq emissions in absolute terms by -20% from 2019[2] (Scopes 1 & 2), showcasing the efforts made over the years.

Unless otherwise stated, Scope 2 emissions reported in this section are market-based.

Elis is not excluded from the Paris Climate Agreement benchmarks[3].

The Group does not report revenue from high climate impact sectors.

GHG emissions cover the Group's scope of consolidation (parent company and subsidiaries) and are aligned with the financial scope of consolidation.

The Elis Group's carbon footprint breaks down as follows:

› direct emissions (Scope 1): mainly associated with consumption of gas, fuel, etc.;

› indirect emissions (Scope 2): associated with consumption of electrical energy or steam;

› other indirect emissions (Scope 3): associated with other emission areas: purchased goods and services, upstream transportation and distribution, employee commuting, etc.

The Group's direct (Scope 1) and indirect emissions (Scope 2) represent 583,635 tons of CO_2eq, that is 30% of the Group's total emissions (Scope 1, 2 and 3).

The Group's Scope 3 emissions are driven mainly by purchases of goods and services (72%) and, in particular, purchases of products (51% of total emissions), upstream fuel and energy (excluding Scopes 1 and 2) (9%) and transport (employee commuting, transport of goods and logistics, business travel (8%)).

BREAKDOWN OF THE GROUP'S GHG EMISSIONS

Scope 1
25%
- sites: **73%**
- vehicle fleet: **27%**

Scope 3
70%

Scope 2
market based
5%
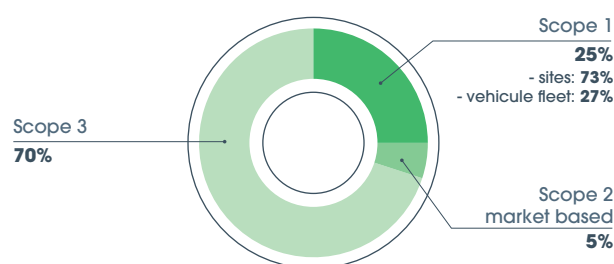
CO_2EQ EMISSIONS (SCOPE 1, SCOPE 2 MARKET-BASED AND SCOPE 3) AND DISTRIBUTION ALONG THE VALUE CHAIN (in tCO_2eq)

Downstream
(Scope 3)
24,010

Own
operations
(Scopes 1 and 2)
583,635

Upstream
(Scope 3)
1,363,011

(1) https://www.ellenmacarthurfoundation.org/completing-the-picture
(2) The 2019 emissions have been recalculated, mainly to include the Group's recent acquisitions and thus to best reflect the actual change in Elis's GHG emissions.
(3) In particular Article 12, paragraph 1, points d) to g), and Article 12, paragraph 2, of Commission Delegated Regulation (EU) 2020/2018.

Governance

The fight against climate change is a core part of the Group's CSR policy with dedicated objectives in its 2025 program and the stated ambition of aligning its 2030 targets with the Paris Climate Agreements.

The governance implemented by the Group on climate matters is fully integrated into the CSR governance described in section 2.2.1 "Integrated CSR governance and management." In particular:

› at the Supervisory Board level: the CSR Committee reviews the Group's policies and performance on all CSR topics. Climate is one of the themes covered at the meetings. Progress on CSR is also regularly shared with the Supervisory Board at least once a year. The climate strategy, in particular, was discussed and approved by the Supervisory Board, and a progress report is regularly presented;

› at the Management Board and Executive Committee level: the Chairman of the Management Board, with the endorsement of the members of the Executive Committee, confirms the strategic direction for sustainable development. The climate strategy, its definition, its action plan and its monitoring are discussed on a regular basis;

› the CSR Director, who reports to the Chairman of the Management Board, works closely with the other Group departments (Industrial Projects, QHSE, Product Offerings, etc.) and is also responsible for: leading and coordinating the Group's climate change strategy, reviewing risks and opportunities, continuously monitoring trends (communication, reporting, standards, stakeholder expectations, etc.), conducting internal and external communication, stakeholder engagement, and supporting the operational teams in the implementation of the action plans.

Furthermore, the members of the Management Board have also CSR goals that are reviewed annually and affect the variable portion of their compensation. In 2024, 12% of the variable compensation of the Chairman of the Management Board was linked to CSR criteria, and in particular to the Group's Climate strategy (see chapter 2, section 2.2.2 "Compensation allocated and paid to corporate officers" of the 2024 Universal Registration Document). For 2025, CSR-related goals are in place for all members of the Management Board, including climate goals, representing between 6% and 12% of their variable remuneration (see chapter 2, section 2.2.1 "Compensation policy" of the Universal Registration Document). In addition, some members of the Executive Committee have specific CSR goals related to their duties or the implementation of strategic programs, in particular those that are focused on energy or climate (e.g. reducing energy consumption in operations). Lastly, since 2022, the Group's long-term incentive plan has included a CSR indicator in addition to financial indicators. This plan enables some managers and employees to receive a share of the Company's long-term performance and financial results. The indicator selected, namely water consumption per kg of linen delivered, has a direct impact on energy consumption and thus the related CO_2eq emissions (reducing water consumption means lowering the energy required to heat the water, thus reducing emissions). Lastly, in December 2023, the Group's 2030 climate goals were factored into the calculation of the margin for its sustainability-linked revolving credit facility (€900 million).

The Group's climate strategy, which was set up by the Company's Executive Committee and includes specific targets, was approved in July 2023 by the Supervisory Board on the recommendation of the CSR Committee. This Climate strategy was presented to the market in early September 2023. The Executive Committee's roll-out of the action plan approved by the Supervisory Board is regularly reviewed by the CSR Committee and the Supervisory Board. A specific presentation on this Climate strategy and the main actions taken in this context was given at the Company's general shareholders' meeting on May 23, 2024. Finally, to oversee the definition of the Climate strategy, its action plan and its related projects, a cross-functional steering committee (Finance, Product Offerings and Communications, Industrial Operations, Purchasing, Logistics, Supply Chain and CSR) has been in place since 2022. It reviews, among others, the carbon footprint measurement tools (Scopes 1, 2 and 3); the definition of the climate roadmap; the definition and status of the action plans; communications, both internally and to stakeholders; and the incorporation of climate into some Group tools (financial and marketing).

Impacts, risks and opportunities

E1 | ESRS 2 IRO-1 | SBM-3

The Elis Group regularly reviews its CSR topics, risks and opportunities. Climate change risks are a key part of this assessment, which is set out in section 2.2.9 "Identification of key topics through the double materiality assessment" of this chapter and in chapter 2 of the Universal Registration Document. All climate risks (transition, adaptation, physical, etc.) are thus reviewed and assessed in order to contribute to the reduction of the Company's impact on climate, its adaptation to climate change, and its long-term resilience. Between 2022 and 2024, the Group brought together the industrial, supply chain, real estate, finance and CSR teams to conduct studies to better map these risks and opportunities and assess the Group's level of resilience to climate impact projections and scenarios. This resilience analysis, conducted in 2023, focused on two scenarios provided by the Intergovernmental Panel on Climate Change (IPCC), Representative Concentration Pathways (RCPs) 1.9 and 2.6, and RCP 7.0, which were combined with factors related to the Shared Socio-economic Pathways (SSPs). Each SSP represents a different level of challenges to be addressed in terms of mitigation and adaptation.

The Elis Group thus considered SSP 1, in an optimistic scenario (with a warming projection of +1.5°C to +2°C in 2100 – RCPs 1.9 and 2.6), and SSP 3, in a pessimistic scenario (with a warming projection of +3.6°C in 2100 – RCP 7.0). Other qualitative factors were considered, such as changes in the socio-economic context, regulations and the market; technological developments; and environmental concerns. Risks and opportunities related to concerns about the transition to a lower-carbon economy or to concerns about the physical risks associated with the physical impacts of climate change were analyzed.

In the optimistic scenario, regulations are significantly tightened (carbon neutrality, a potentially individual carbon tax), with a ban on certain types of products/services resulting in higher energy and raw materials costs but also the further development of clean technologies and a reduction in risks related to major climatic events.

In the pessimistic scenario, regulations that may not necessarily be aligned among geographic areas could conflict with international emission reduction frameworks. Supply difficulties increase, as does the number of extreme climatic events. Water also becomes scarce.

This resilience analysis was used to map Elis's climate risk universe for all physical risks (chronic/acute) and transition risks (market/technology/policy/reputation) for the Group's activities.

In particular, the Group conducted an analysis of its exposure and vulnerability to physical risks from climate change, taking into account acute hazards arising from extreme events (cyclones, tornadoes, earthquakes, etc.), sea level rise, floods (coastal, fluvial), forest fires and hazards related to heat (rising temperatures, heat stress, etc.) and drought (including water stress)[1]. The study also covered some of its largest direct suppliers.

---

(1) *Hazards related to blizzards and cold, precipitation and extreme events (storms) were not analyzed in depth, given the Group's low to very low exposure.*

The entire value chain was taken into account when analyzing risks, opportunities and resilience and these efforts informed the work carried out on the double materiality assessment. This work highlighted some material impacts, risks and opportunities. In particular, the following topics were identified for climate change ESRS E1 :

ESRS	Topic	Materiality	Financial materiality (risk/opportunity)			Impact materiality (positive/negative)		
			Up-stream	Own operations	Down-stream	Up-stream	Own operations	Down-stream
E1 Climate change	Climate change adaptation	**Financial:** Risk related to business disruption due to major climatic events or pressure on water resources *(physical risk)*	⊖					
	Climate change mitigation	**Financial:** Risk of increased stakeholders' expectations in terms of contribution to climate change mitigation: employees, customers, shareholders and banks *(transition risk)*	⊖					
	Climate change mitigation	**Impact:** Negative impact on stakeholders due to emissions in the upstream value chain. Scope 3 emissions are a significant field of emissions *(transition risk)*				⊖		
	Energy	**Financial:** Risk related to the (direct or indirect) costs of energy resources due to energy transitions or decarbonization strategies (e.g. carbon regulations, etc.) *(transition risk)*	⊖					

In addition, opportunities related to climate concerns, particularly increased demand for products and services based on the circular economy principles, enabling reduced consumption of resources (textiles, water, energy, etc.) and a reduction in the carbon footprint, are discussed in the circular economy section (section 2.3.1 "Resource use and circular economy").

As part of its response to the Carbon Disclosure Project (CDP), every year the Group also publishes an assessment of its risks and opportunities (time scale, impact, risk management, etc.).

These risks and their management are incorporated into the Group's strategy (in particular its Transition plan), presented below, in order to contribute to its footprint mitigation, the adaptation of its operations and its resilience. They are also incorporated into the Group's financial planning, for example, its plans to invest in energy efficiency or replace the vehicle fleets with lower-emission vehicles.

In **2024**, the Group thus reported, in accordance with the EU taxonomy and its requirements:

› **€8.8 million** in taxonomy-aligned capex for activity 6.5 "Transport by motorbikes, passenger cars and light commercial vehicles";

› **€25.0 million** in taxonomy-aligned capex for activity 6.6 "Freight transport services by road." Note that vehicles that use biofuels were not considered taxonomy-aligned;

› **€1.4 million** in taxonomy-aligned capex for activity 7.4 "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)."

These capex amounts are consistent with the EU taxonomy and might not cover all of the investments the Group makes in these areas, particularly with respect to energy efficiency in its processes and its investments to transition its fleet to alternative vehicles (for example, biofuels).

These climate risks and opportunities also affect the Group's strategy, in terms of products and services (with the development of more responsible products, the setting up of partnerships with suppliers etc.), in its operations (reduction in water and energy consumption, for example), and in its relationships with its business partners (efforts to reduce linen loss with customers, partnership with cleaning product suppliers to optimize energy consumption or with electric vehicle makers to analyze needs and implementation).

2

2.3.2.1   Fighting climate change ESRS E1

Policy: Climate transition plan[(1)] E1-1 E1-2 E1-3

The Group's circular economy model is a lever for reducing its impacts related to its emissions in the value chain and limiting the financial effects of increased stakeholder expectations in terms of contribution to climate change mitigation. The circular economy is the first pillar of its corporate strategy (see chapter 1, section 1.2 "Strategy"). The Group has also adopted an ambitious Climate plan, whose targets were approved by the Science Based Targets Initiative (SBTi) in the summer of 2023.

Contribution to lower impacts through a circular model

Because it operates on a circular economy-based business model, the Elis Group offers alternatives to purchase solutions and single-use products. By optimizing resource consumption from upstream to downstream (design, manufacture, maintenance, delivery, use, repair, reuse, etc.) and pursuing the best end of life for its products, the Group can offer its customers solutions that have a lower impact and generate fewer emissions (see section 2.3.1.1 "Further developing circularity").

A renewed ambition

The Group had included climate-related targets in its 2025 program, and had achieved them by the end of 2022 by reducing the carbon intensity of its (Scope 1 & 2) operations by more than 20% since 2019.

The Paris Climate Agreements of December 2015 and the greenhouse gas reduction targets adopted by the European Union define a framework for the reduction of greenhouse gases by 2030 and 2050. In 2023, the Group therefore announced its climate roadmap and its targets for 2030 that are in line with the Paris Climate Agreements and that seek to contribute to restricting global warming to less than 1.5°C compared with pre-industrial levels on Scopes 1 and 2, and well below 2°C on Scope 3.

These targets underscore its commitment to contributing to a low-carbon economy. Elis's ambition is to achieve the following targets by 2030:

SCIENCE BASED TARGETS

› reducing absolute Scope 1 and 2 CO_2eq emissions by 47.5% between 2019 and 2030[(2)];

› reducing absolute Scope 3 CO_2eq emissions from purchased goods and services, fuel and energy related activities, upstream transportation and distribution, employee commuting, and end-of-life treatment of sold products by 28% between 2019 and 2030.

These targets have been approved by the Science Based Targets initiative (SBTi), An international reference and a partnership between the United Nations Global Compact, the World Resources Institute (WRI), the Carbon Disclosure Project (CDP) and the World Wildlife Fund for Nature (WWF).

These goals reflect the Group's belief in the importance of current climate change considerations and the opportunity that circular services represent for the Company, as demonstrated by its corporate strategy, described in section 1.2 "Strategy" of the Universal Registration Document.

The Group's Scope 3 commitments cover a narrower emissions scope, i.e. 72% of its Scope 3 emissions in the baseline year. The Group therefore discloses its performance for all its emissions as well as for this narrower scope (additional information can be found in the "Reducing our Scope 3 emissions" section).

The 2019 baseline year was selected in accordance with the SBTi's recommendations and corresponds to the last representative year of business for which data were available at the date of the targets' definition.

To achieve its targets, Elis has developed a clear roadmap and action plan:

-47.5%
Scope 1 & 2 reduction

1 Further optimize our energy use in our industrial laundries

2 Decarbonize our energy

3 Reduce the environmental impact of our logistics fleet

-28%
Scope 3 reduction

1 Improve and optimize our operational practices, especially on linen management

2 Reduce the environmental impact of our products by working on design, material selection or production modes

3 Reduce the impact of our freight and support our employees in their transition towards more responsible commuting practices

---

(1) The Group's Climate strategy and the Transition plan, as defined in the CSRD, are equivalent. These terms may be used interchangeably in this document. The Group's Climate strategy covers all aspects of its policy and its Transition plan, as defined in the CSRD.

(2) The target includes land-related emissions and removals from bioenergy feedstocks. Scope 2 emissions are reported as market-based. Scope 1 and 2 targets represented 34% of total emissions in 2019 and Scope 3: 66%. Scope 3 targets covered 72% of total Scope 3 emissions in 2019.

› regarding Scopes 1 and 2, which represent 30% of the Group's CO₂eq emissions, Elis will:

– **further optimize its energy use in its industrial laundries** thanks to the implementation of established energy-efficient solutions and experimental innovations. As a result, nearly 50% of the gains expected will come from established technologies and approaches (replacing presses with high-pressure presses, rolling out heat exchangers, etc.). New technologies to be explored were also identified in the climate roadmap development phase through an examination of mature and emerging technologies in various industrial sectors. The industrial teams will test and qualify these innovations in order to understand their operational benefits and constraints before any wide-scale rollout,

– **decarbonize its energy** through on-site renewable energy production, switching to alternative energies or implementing new procurement strategies. The Group has also thus identified about 50 solar panel projects that could be implemented in the coming years. It will also consider alternative approaches to electricity supply. Lastly, the Group will evaluate opportunities, at the local level, for low-carbon thermal energy and will soon run a pilot project with a biomass boiler in Europe. Currently, the Group mainly uses biomass in Brazil (80% of thermal energy consumed) but makes only minimal use of this approach in Europe. The pilot project will give the Group a better understanding of the constraints and opportunities associated with this type of energy in other regions,

– **reduce the environmental impact of its logistics fleet** thanks to delivery optimization tools, eco-driving actions and fleet transition. The Group will continue to roll out its GLAD internal tool (see section 2.3.2.3 "Minimizing our energy consumption") in its regions and will reinforce its best practices for eco-driving. It will further accelerate its vehicle fleet transition with about 1,000 alternative vehicles by 2030, while also experimenting with new technologies for heavy trucks. At the end of 2024, the Group received in France nearly 75 new electric heavy trucks, highlighting its efforts in this area;

Volume growth and current actions
Continually improving the energy efficiency of our industrial laundries: established energy efficiency solutions
Continually improving the energy efficiency of our industrial laundries: disruptive efficiency solutions
Decarbonizing our energy mix
Reducing the environmental footprint of our logistics fleet
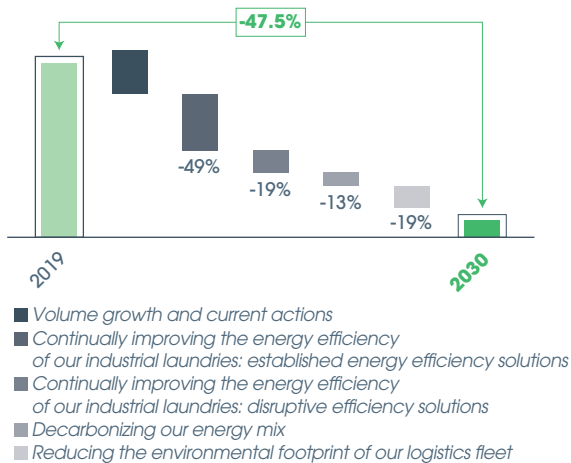
› regarding Scope 3, which represents 70% of its CO₂eq emissions, Elis will:

– **improve and optimize its operational practices, especially on linen management.** As a significant share of the Group's emissions come from its linen, extending the lifespan of the products, reducing loss and keeping them in use are key levers for reducing resource consumption and CO₂eq emissions. Reducing linen loss, which can represent significant quantities, is therefore a priority action. Solutions focused on product traceability, cage-level traceability, weighing, and rewards will therefore be implemented in the coming years to better identify the causes of these losses and encourage best practices.

Staying true to its circular economy DNA, the Group will also work to further promote pooling solutions and product reuse and repair in its different regions and between its different sites. The Group is thus planning to double the capacity of its mat repair plant in Latvia and 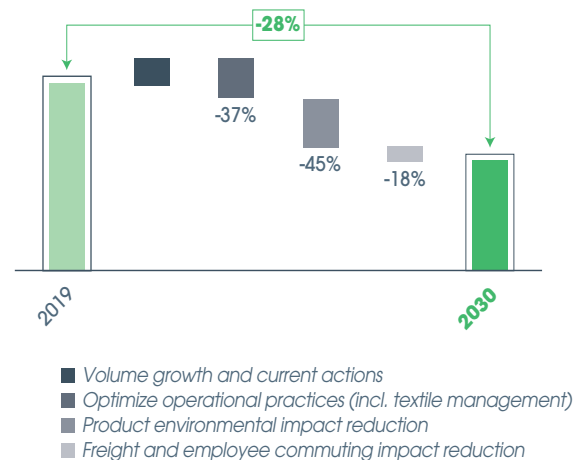is rolling out a revised best practices guide for linen management at its sites. The Group will also continue to reduce the number of use cases for single-use plastic by promoting reusable solutions. Lastly, energy reductions related to the Climate plan for Scopes 1 and 2 will help reduce upstream emissions associated with energy,

– **reduce the environmental impact of its products** by working on design, material selection or production methods. The Group will prioritize working with its suppliers to improve manufacturing practices within the value chain, especially through energy efficiency and decarbonization. The Group will also continue to eco-design its products and transition its ranges to alternative materials,

– **reduce the impact of freight and support employees in their transition toward more responsible commuting practices.** In particular, the Group will carry out actions to engage its employees, help them understand mobility-related concerns and encourage behavior changes.

Volume growth and current actions
Optimize operational practices (incl. textile management)
Product environmental impact reduction
Freight and employee commuting impact reduction

2

This credible and ambitious plan prioritizes carbon efficiency and financial savings and thus enables the Group to stay in line with the financial guidelines provided to the market. Faithful to its DNA, based on the circular economy and operational excellence, this plan prioritizes sobriety, efficiency and reuse. It is also supported by technologies and approaches long used by the Group. Global engagement among Elis's partners (suppliers, customers, employees, the government, etc.) and the market (industrialization of new logistics technologies, energy decarbonization, equipment availability, transition of vehicles to alternative vehicles, stakeholder engagement, etc.) will, however, be critical to ensure its achievement by 2030. This plan applies to the entire Group, all regions combined.

The Group provides regular updates on its progress internally and externally to engage all its employees in the journey and transparently inform all its stakeholders. In particular, the Executive Committee also carries out a review of Scope 1 and 2 emissions on a quarterly basis.

The Group's commitment and the benefits of its business model were highlighted by the CDP, which gave the Elis Group a score of A in 2024. The Group thus made the CDP's renowned A List, which recognizes the most committed companies (top 2%) among the 24,800 assessed.

The Group's climate strategy, which was set up by the Company's Executive Committee and includes specific targets, was approved in July 2023 by the Supervisory Board on the recommendation of the CSR Committee. This Climate strategy was presented to the market in early September 2023. The Executive Committee's roll-out of the action plan approved by the Supervisory Board is regularly reviewed by the CSR Committee and the Supervisory Board.

Goals and performance E1-4

In order to address climate change mitigation concerns, and in particular the risk of increased stakeholder expectations, the Group has adopted the following goals.

Reducing absolute Scope 1 and 2 CO_2eq emissions by 47.5% between 2019* and 2030[1]

Reducing absolute Scope 3 CO_2eq emissions[2] by 28% between 2019* and 2030

Improving the thermal efficiency of European laundries by 35% between 2010 and 2025*

Accelerating the transition of the logistics fleet and aiming for 650 alternative vehicles by 2025

Offering at least one collection composed of sustainable materials for each product family by 2025

Reusing or recycling 80% of our end-of-life textiles by 2025

Reducing water consumption per kg of linen delivered by 50% between 2010 and 2025 (laundries; Europe)*

(*) Target addressing the material impacts, risks and opportunities identified for the Group regarding ESRS E1 – Climate change, climate change mitigation. These targets cover the entire Group, all regions combined, and its value chain, consistent with the three emission scopes covered (see the section "Reducing our Scope 3 emissions").

(1) The target includes land-related emissions and removals from bioenergy feedstocks. Scope 2 emissions are reported as market-based.
(2) Scope 1 (direct emissions) mainly associated with consumption of gas, fuel, etc.;
Scope 2 (indirect emissions) associated with consumption of electrical energy or steam;
Scope 3 (other indirect emissions) associated with other emission areas: purchased goods and services, upstream transportation and distribution, employee commuting, etc.

The Group's Climate strategy was incorporated into its financing policy in 2023 in the context of the revolving credit facility signed in November 2021.

		2022	2023	2024
Reducing our emissions globally	Direct CO_2eq emissions (Scope 1) *(Kt CO_2eq)*	450.3	498.9	497.0
	Indirect CO_2eq emissions (Scope 2) *(kt CO_2eq)* – location-based	53.8	67.2	66.0
	Indirect CO_2eq emissions (Scope 2) *(kt CO2eq)* – market-based	86.8	108.2	86.6
	Other indirect CO_2eq emissions (Scope 3) *(Kt CO_2eq)*	1,340.9	1,370.5	1,387.0
	Total CO_2eq emissions (Scopes 1, 2 (location-based) and 3) *(kt CO_2eq)*	1844.9	1,936.6	1,950.0
	Total CO_2eq emissions (Scopes 1, 2 (market-based) and 3) *(kt CO_2eq)*	1,877.8	1,977.6	1,970.7
	% reduction in absolute Scope 1 and 2 CO_2eq emissions between 2019 and 2030[a] **(2030 target: -47.5%)**	-15%	-15%	-20%
	% reduction in absolute Scope 3 CO_2eq emissions since 2019	-0.3%	-2%	-3.3%
	% reduction in absolute Scope 3 CO_2eq emissions from purchased goods and services, fuel and energy related activities, upstream transportation and distribution, employee commuting, and end-of-life treatment of sold products between 2019 and 2030[a] **(2030 target: -28%)**	10%	-3.6%	-4.3%
	CO_2eq intensity (Scopes 1, 2 (location-based) and 3) per euro of revenue *(tons of CO_2eq/€)*[b]	0.00048	0.00045	0.00043
	CO_2eq intensity (Scopes 1, 2 (market-based) and 3) per euro of revenue *(tons of CO_2eq/€)*[b]	0.00049	0.00046	0.00043
Reducing our Scope 1 and 2 emissions	Continually improving the energy efficiency of our industrial laundries			
	% reduction in CO_2eq intensity (Scopes 1 and 2 – location-based) since 2010 **(2025 target: -20%)**	-25%	-22%	-23%
	CO_2eq emissions per ton of linen delivered (Scopes 1 and 2 – kg CO_2eq per ton of linen delivered) – location-based	270	282	276.8
	% reduction in thermal energy per kg of linen delivered since 2010 (European laundries) **(2025 target: -35%)**	-26%	-28%	-30%
	Decarbonizing our energy mix — Share of renewable energy in total energy consumed (excluding vehicles)	19%	17%	18%
	Share of renewable thermal energy (biomass, biogas, etc.) in total thermal energy	21%	19%	19%
	Share of renewable electricity in total electricity	9%	7%	7%
	Striving for exemplarity on a daily basis in our logistics — Share of alternative vehicles[c] – logistics fleet	3.7%	5.0%	7.4%
	Number of alternative vehicles	715	1,231	1615
	› of which logistics **(2025 target: 650 alternative vehicles)**	232	355	562
	› of which commercial	483	876	1053
Reducing our Scope 3 emissions	Share of product families with at least one collection composed of sustainable materials **(2025 target: 100%)**	51%	58%	60%
	Share of end-of-life textiles reused or recycled **(2025 target: 80%)**	70%	77%[d]	79.6%

(a) The target includes land-related emissions and removals from bioenergy feedstocks. Scope 2 emissions are reported as market-based.

(b) The Group's financial information is discussed in section 4.2.3 "Income statement analysis for the financial year ended December 31, 2024" of the Universal Registration Document.

(c) Alternative vehicles includes electric, biogas, biofuel and hybrid vehicles.

(d) Group excluding Mexico (data not available).

2

The Group reduced its Scope 1 and 2 emissions in absolute terms by nearly 20% between 2019[1] and 2024, driven mainly by its enhanced energy efficiency programs, the energy transitions carried out at certain sites and the improvement in country emission factors. In particular, CO_2eq emissions are down 3.5% compared with the figures published in 2023 and 6.5% taking into account a comparable scope integrating acquisitions.

Total absolute Scope 3 emissions fell by 3.3% between 2019 and 2024 and Scope 3 emissions for the SBTi scope (covering 71% of its emissions) by 4.3% between 2019 and 2024, due in particular to energy consumption optimization between 2019 and 2024, a decline in transportation-related emissions, employees' transition to lower-impact commuting practices and a more precise measure for certain source of emissions.

The Elis Group also publishes indicators relating to the European taxonomy, in particular for the goals of climate change mitigation and adaptation. The delegated regulation on the climate focuses primarily on the economic sectors and activities that have the greatest potential to contribute to the goal of mitigating climate change: prevent the production of greenhouse gas emissions, reduce these emissions and increase carbon capture and storage in the long term. The sectors covered thus relate mainly to energy, certain manufacturing activities, transport and buildings. As a result, these two objectives do not significantly concern the Group; the Group reports relatively low individually eligible capital expenditure (see section 2.6.2 "Taxonomy").

Finally, the Group signed the French Business Climate Pledge, through which it is committed, alongside hundreds of French companies, to fighting climate change, and participated in the Ambition4Climate initiative, through which the Group shared practical projects that contribute to the fight against climate change.

Actions `E1-3 | E1-6 | E1-8`

The actions implemented by the Group aim to address the impacts and risks identified in the double materiality assessment, and the related policies, mainly by activating levers to reduce its greenhouse gas emissions.

The actions described in this section concern the entire Group and are expected to continue in the coming years. When key actions yielded significant results in 2024, those results are described in this section. Actions planned for the future are detailed in the "Outlook" subsections. For some actions, examples are provided for illustrative purposes.

Reducing our emissions globally

In order to reduce the impacts and risks identified in the double materiality assessment and, in particular, to reduce its carbon footprint, the Group is continually working with its stakeholders (internal and external) to identify and implement new solutions.

Supplier involvement

The Group works with its suppliers on climate change matters in several ways:

› through its Supplier Code of Conduct, which includes energy and environmental requirements (see section 2.4.7 "Working responsibly with workers in the value chain");

› through CSR assessments of its direct suppliers, which may lead to on-site audits. These on-site audits directly or indirectly cover matters related to climate change (for example, compliance with regulations, waste management and recycling, etc.) (see section 2.4.7 "Working responsibly with workers in the value chain");

› through the creation of partnerships to identify, develop and implement new technologies to improve the Group's energy performance (for example, the use of emulsion cleaning products, the adaptation of linen care processes and the identification of the best transport technologies for the Group's needs (see section 2.3.2.3 "Minimizing our energy consumption" and section 2.4.7 "Working responsibly with workers in the value chain").

Customer involvement

The dialog that the Group has with its customers about climate change can take various forms depending on the market in question, the products and services concerned, local aspects and the level of customer knowledge and awareness. The main ways of engaging with customers are:

› presentation of the Group's commitments in terms of CSR and on the climate topic more specifically;

› the promotion of circular business models and their benefits in terms of resource consumption and reduced emissions compared to the alternatives of purchase or use without pooling or single use;

› discussions with customers about Life Cycle Analysis (LCA) results or while undertaking the study, in order to produce results that have meaning and are conclusive, and to help increase everyone's understanding in a scientific and objective manner;

› more sustainable product offerings and the development of specific ranges where appropriate. As such, the Group aims to offer at least one collection composed of sustainable materials for each product family by 2025.

In particular, the services offered by Elis are positioned as a sustainable alternative:

› to the purchase or use of products: by maximizing their use through sharing resources and optimizing their maintenance. The product-as-a-service business model offers a solution to common events at companies such as changes in wearers' size, employee arrivals and departures, and new collections. For example, the use of workwear maintained by Elis reduces CO_2eq emissions by more than 35% and water consumption by more than 60% compared with a purchase solution (results from an ISO 14040, 14044 and 14071 LCA with critical review);

› to single-use or disposable products: by offering reusable solutions, often maintained locally, hence supporting local employment and local economic development. For example, the use of reusable scrubs in healthcare facilities reduces emissions by 31% to 62% compared to disposable scrubs, depending on actual consumption.

---

(1) Emissions for 2019 have been recalculated to account for some recent acquisitions.

More information is provided in section 2.3.1.1 "Further developing circularity." In 2024, the Group continued to roll out CSR and Climate training for its sales teams and employees to help them understand and strengthen their expertise in all these areas. In particular, this training was transitioned to the new e-learning platform for all the sales forces in France. Life cycle analyses (LCA) for certain products, solutions and materials were also conducted and shared to help the operational teams understand the topics and support their discussions with customers.

In 2024, the Group also developed a tool to calculate the emissions from its products and services. This tool was made available to its teams so they can tell customers about the footprint of the services provided and discuss ways to reduce it. This tool has been rolled out Group-wide and has been very well received.

Lastly, nudges have been developed and implemented at certain customers to help them transition to reusable packaging as a replacement for disposable solutions.

In 2021, the Group took part in the "NHS Net Zero International Leadership Group," supporting NHS England and the broader healthcare sector in their carbon neutrality journey. Discussions continued in 2024 with the NHS and some of its entities, mainly around pilot projects to extend product life or reduce losses.

Employee involvement

The involvement of employees in supporting change and transition is a key concern. The Group uses various mechanisms: activities, presentations, performance objectives. Section 2.2.6 "General presentation of Elis, its strategy and its value chain" describes these methods in more detail. For Sustainability Week in 2024, the Group selected themes relating to the impact individuals have on climate and provided key information on ways to reduce both their impact and transport. The Group is also rolling out Climate Fresk to the Group's headquarters in France, as well as to the Netherlands, Ireland, the United Kingdom, Sweden and Denmark. The Group's CSR and QHSE coordinators also participated in a session so they could familiarize themselves with the tool to then promote it across the Group's different regions. Lastly, a number of workshops were held on climate and the benefits of the circular economy at the meeting of the Group's Top 500. The purpose of these workshops was to remind attendees of the Group's strategy and its performance to date and also to describe, in operational and technical terms, the solutions available, the actions to be implemented and the performances expected.

Use of carbon pricing E1-8

The Group is not subject to any quota trading systems in its regions.

When defining its Climate strategy, Elis set a carbon price (€150/ton of CO_2eq) to calculate the rates of return on investment incorporating this component. This price was set based on information from the 2018 Intergovernmental Panel on Climate Change report (5.1), a review of carbon tax schemes and EU Emissions Trading System mechanisms, and the voluntary carbon market. This price was set for the entire Group.

On this basis, the Group incorporates internal carbon pricing (shadow price) into the decision-making process for some investments. In particular, in 2023, when working on the definition of its Climate strategy, the Group developed models that incorporated carbon pricing for Scope 1, 2 and 3 emissions in order to evaluate the associated resilience and opportunities. The Group also incorporates carbon pricing when prioritizing decisions on its investments in energy efficiency equipment to focus on the ones with the best financial and climate returns. This approach, which has been integrated into the Group's financial processes, covers all regions as well as Scope 1, 2 and 3 emissions (upstream energy), i.e. 36% of the Group's total emissions. Internal carbon pricing therefore covers 100% of Scope 1 and 2 investments and the Scope 3 investments related to upstream energy.

In addition, in discussions with customers and internally, the Group may use carbon pricing to raise awareness of the benefits associated with a reduction in textile loss and product repair.

DETAILS OF THE GROUP'S SCOPES 1, 2 AND 3 EMISSIONS, PERFORMANCE AND TARGETS `E1-6`

	History					Variation (2024/2023 recalculated) (as %)	Goals and milestones	
	Reference year (2019)	2022	2023	2023 (recalculated)	2024		2030	Status (as %)
Direct CO$_2$eq emissions (Scope 1) *(Kt CO$_2$eq)*	595.3	450.3	498.9	510.8	497.0	-2.7%		
Indirect CO$_2$eq emissions (Scope 2) *(kt CO$_2$eq)* – location-based		53.8	67.2	69.8	66.0	-5.4%		
Indirect CO$_2$eq emissions (Scope 2) *(Kt CO$_2$eq)* – market-based	132.8	86.8	108.2	110.8	86.6	-22%		
Direct and indirect CO$_2$eq emissions (Scopes 1 & 2) *(Kt CO$_2$eq)* – location-based		504.1	566.1	580.6	563.0	-3%		
Direct and indirect CO$_2$eq emissions (Scopes 1 & 2) *(Kt CO$_2$eq)* – market-based	**728.2**	**518.3**	**607.1**	**621.7**	**583.6**	**-6.1%**	**-47.5%**	**-20%**
Other indirect CO$_2$eq emissions (Scope 3) *(kt CO$_2$eq)*	1,433.6	1,340.9	1,370.5	1,394.2	1,387.0	-0.5%		
1 – Purchased goods and services	*973.2*	*960.4*	*974.3*	*998.0*	*993.9*	*-0.4%*		
2 – Capital goods	*94.4*	*52.6*	*92.9*	*94.5*	*98.4*	*4.1%*		
3 – Fuel and energy related activities (not including Scope 1&2)	*137.4*	*120.7*	*128.0*	*128.5*	*130.8*	*1.8%*		
4 – Upstream transportation and distribution	*60.2*	*60.2*	*65.6*	*66.8*	*54.9*	*-17.7%*		
5 – Waste generated in operations	*18.3*	*17.0*	*24.7*	*25.1*	*23.7*	*-5.8%*		
6 – Business travels	*19.8*	*7.3*	*8.1*	*8.2*	*9.4*	*14.2%*		
7 – Employee commuting	*103.2*	*99.6*	*52.0*	*52.9*	*51.8*	*-2%*		
11 – Downstream leased assets	*2.5*	*2.2*	*2.4*	*2.4*	*2.5*	*2.4%*		
12 – End-of-life treatment of sold products	*24.3*	*19.9*	*22.2*	*22.3*	*21.1*	*-5.4%*		
13 – Use of sold products	*0.5*	*0.8*	*0.3*	*0.3*	*0.5*	*45%*		
Other indirect CO$_2$eq emissions (Scope 3) *(Kt CO$_2$eq)* – scope for SBTi targets	**1,031.6**	**1,035.8**	**974.6**	**991.6**	**987.4**	**-0.4%**	**-28%**	**-4.3%**
TOTAL CO$_2$EQ EMISSIONS								
Total CO$_2$eq emissions (Scopes 1, 2 (location-based) and 3)		1,844.9	1,936.6	1,974.8	1,950.0	-1.3%		
Total CO$_2$eq emissions (Scopes 1, 2 (market-based) and 3)	2,161.8	1,877.8	1,977.6	2,015.9	1,970.7	-2.2%		
Total CO$_2$eq emissions (Scopes 1, 2 (market-based) and 3 – SBTi scope)	1,759.8	1,554.1	1581.7	1,613.3	1,571.0	-2.6%		

Emissions for 2019 have been recalculated to account for some recent acquisitions by the Group (+2% compared with total Scope 1, 2 and 3 emissions reported in 2024).

Emissions for 2022 and 2023 are the emissions reported by the Group in accordance with the reporting rules defined in the performance statement (up to two years to integrate subsidiaries).

The "2023 recalculated" emissions include the Group's recent acquisitions to facilitate comparisons with 2024 and 2019 performance.

FOCUS ON EMISSIONS RELATED TO BIOENERGY CONSUMED BY THE GROUP (BIOGENIC EMISSIONS) `E1-6`

(in tons of CO_2eq)	2023	2024
Direct emissions (Scope 1)	**498,903**	**497,039**
Of which emissions from combustion of biomass and/or the production of biomass for bioenergy	196,920	190,250
Indirect emissions (Scope 2 market-based)	**108,230**	**86,596**
Of which emissions from combustion of biomass and/or the production of biomass for bioenergy – Percentage of biomass in total electricity consumption		1.86%
Other indirect emissions (Scope 3)	**1,370,475**	**1,387,021**
Of which emissions produced in the life cycle of biomass and not resulting from combustion or biodegradation	0	0
Biogenic CO_2 emissions from the combustion or biodegradation of biomass in the value chain not included in GHG emissions (category 3)	0	0

Reducing our Scope 1 and 2 emissions

The Group's emissions (Scopes 1 and 2) can largely be attributed to the consumption of thermal energy and in particular to the consumption of natural gas at the Group's industrial sites. These emissions are:

(tons of CO_2eq)	Total	Europe		LATAM + Asia		Sites		Logistics	
Direct emissions (Scope 1)	497,039	426,560	86%	70,478	85%	364,094	81%	132,945	>99%
Indirect emissions (Scope 2 location-based)	66,049	53,387		12,662		65,644		405	
Indirect emissions (Scope 2 market-based)	86,596	73,934	14%	12,662	15%	86,099	19%	497	<1%
TOTAL EMISSIONS (SCOPES 1 AND 2 MARKET-BASED)	**583,635**	**500,494**	**86%**	**83,140**	**14%**	**450,193**	**77%**	**133,442**	**23%**

The Group reduced its Scope 1 and 2 emissions in absolute terms by nearly 20% between 2019[1] and 2024, driven mainly by its enhanced energy efficiency programs, the energy transitions carried out at certain sites and the improvement in country emission factors. In particular, CO_2eq emissions fell by 3.5% compared with 2023.

CO_2EQ EMISSIONS AND GROUP PERFORMANCE

- Direct emissions (Scope 1) ($ktCO_2eq$)
- Indirect emissions (Scope 2 market based) ($ktCO_2eq$)

Scope 2 emissions are presented as market-based. The 2019 and 2023 emissions were recalculated to include the Group's recent acquisitions and to facilitate comparisons with 2024 performance.

% REDUCTION IN CO_2EQ INTENSITY SINCE 2010 (SCOPES 1 AND 2 LOCATION-BASED)

(1) Emissions for 2019 have been recalculated to account for some recent acquisitions.

2

Continually improving the energy efficiency of our industrial laundries and decarbonizing our energy mix

The Group's approach hinges on two main axes:

› continually improving the energy efficiency of its sites: implementation of new technologies and best practices, monitoring, performance reviews, etc.;

› transitioning the business toward renewable or lower-emissions energies.

Details of the Group's actions and initiatives in this regard are set out in section 2.3.2.3 "Minimizing our energy consumption."

Striving for exemplarity on a daily basis in our logistics

The Group's approach hinges on two main axes:

› continually improving the energy efficiency of its deliveries: network density, route optimization, improvements in driving style, etc.;

› converting its vehicles to alternative vehicles.

Details of the Group's actions and initiatives in this regard are set out in section 2.3.2.3 "Minimizing our energy consumption."

Reducing our Scope 3 emissions

Given its economic model, which is based on the circular economy, the Group keeps many of the impacts normally borne by other stakeholders in-house, enabling the development of effective optimization and emission reduction strategies. This is particularly the case with the laundering phase or the delivery of the products, presented above.

Since 2022, the Group has conducted an annual assessment of all of its emissions sources to obtain a more accurate picture of its emissions. In the coming years, the Group will continue to improve its data collection and reporting tools in an effort to determine the footprint of its other emissions with even greater accuracy.

The Group reports on its overall Scope 3 emissions scope as well as on a narrower emissions scope used as the basis for its SBTi targets (71% of Scope 3 emissions in 2024). The table below shows the emissions covered for each scope and for each category.

TOTAL AND SBTI SCOPE 3 EMISSIONS SCOPE

2024	Total scope	SBTi scope
Other indirect CO_2eq emissions (Scope 3) (t CO_2eq)	1,387,021	987,410
1 – Purchased goods and services	993,948	765,433
2 – Capital goods	98,384	0
3 – Fuel and energy related activities (not including Scope 1&2)	130,828	96,444
4 – Upstream transportation and distribution	54,933	54,933
5 – Waste generated in operations	23,669	0
6 – Business travels	9,413	0
7 – Employee commuting	51,835	51,835
11 – Downstream leased assets	2,480	0
12 – End-of-life treatment of sold products	21,063	18,764
13 – Use of sold products	467	0

BREAKDOWN OF SCOPE 3 EMISSIONS

Employee commuting **4%**

Upstream transportation and distribution **4%**

Fuel and energy related activities (excluding Scope 1&2) **9%**

Capital goods **7%**

Other emissions sources [1] **5%**

Purchased goods and services **71%**
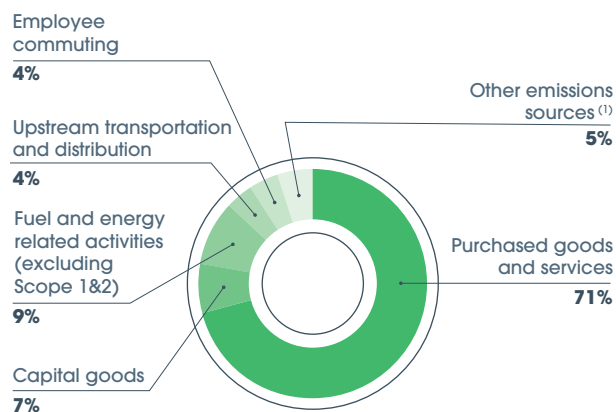
(1) "Other emissions" includes emissions in connection with waste generated in operations, business travels, downstream leased assets, use of sold products and end-of-life of sold products.

The major activities for other indirect emissions (Scope 3) are:

› purchased goods and services: 71%;

› fuel and energy related activities (excluding Scope 1&2): 9%;

› capital goods: 7%;

› employee commuting: 4%;

› upstream transportation and distribution: 4%;

› other Scope 3 activities: 5%.

CHANGE IN OTHER INDIRECT CO$_2$EQ. EMISSIONS (SCOPE 3)
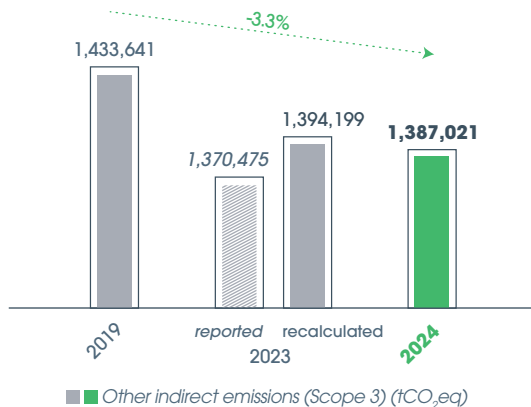
Other indirect emissions (Scope 3) (tCO$_2$eq)

The 2019 and 2023 emissions were recalculated to include the Group's recent acquisitions and to facilitate comparisons with 2024 performance.

In addition, given its SBTi targets, the Group details below its performance for this narrower emissions scope.

CHANGE IN SCOPE 3 EMISSIONS (SBTI SCOPE)

Scope 3 – SBTi scope (reported – 2023 URD) (tCO$_2$eq)
Scope 3 – 2023 SBTi target (tCO$_2$eq)
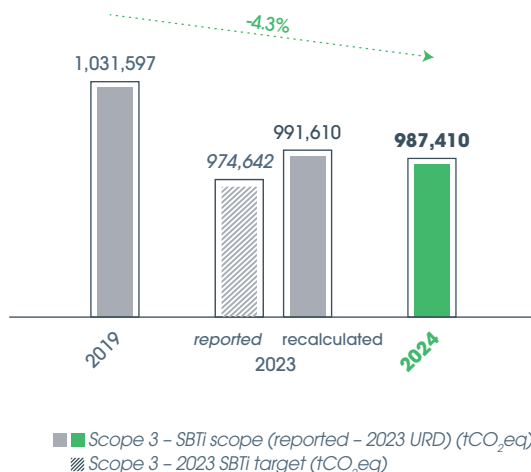
Total absolute Scope 3 emissions fell by 3.3% between 2019 and 2024, and by 4.3% for the narrower emissions scope, due in particular to energy consumption optimization between 2019 and 2024, a decline in transportation-related emissions, employees' transition to lower-impact commuting practices and a more precise measure for certain sources of emissions.

Some activities were not considered relevant given the Group's own activities: upstream leased assets, downstream transportation and distribution, processing of sold products, franchises and investments.

The Group is working to reduce its emissions by:

› improving and optimizing operational practices, especially on linen management (categories 1 and 12 of Scope 3 emissions).

In 2024, the Group pursued its initiatives in France and the United Kingdom to reduce linen loss in partnership with customers. The Group is thus testing various ways of raising customers' awareness and involving them (see section 2.5.2 "Satisfying and engaging our customers"). For example, in France, a partnership with a private hospital made it possible, thanks to a structured diagnosis and an effective action plan, to reduce linen losses by more than 20%. The Group has also reworked its best practices for linen management, which outline easy and profitable repairs and promote product reuse. Training sessions were thus held for linen experts and specific projects were implemented, for example, on garment repair in the cleanroom category. Other actions to keep products in use have been implemented and are detailed in section 2.3.1.1 "Further developing circularity";

› prioritizing energy efficiency in its operations and logistics (see section 2.3.2.3 "Minimizing our energy consumption") (category 3 of Scope 3 emissions). In particular, the Group regularly forms partnerships with car makers and energy suppliers to analyze in greater detail the options for transitioning its fleet to alternative vehicles or to accelerate this transition (see section 2.4.7 "Working responsibly with workers in the value chain" of this chapter);

› developing increasingly responsible and lower-impact products (category 1 of Scope 3 emissions). The Group's initiatives are further detailed in chapter 2.3.1.2 "Eco-designing our products and services" and chapter 2.3.1.1 "Being a circular economy player [ESRS E5]." For example, in 2024, the Group continued to develop and market the Workwear to Workwear product range made from 100% recycled materials, including 60% recycled Elis textiles. In addition, the Group offers the "Phoenix" washroom line, made from more than 80% recycled plastic, and one of the Group's major clothing ranges was recently transitioned to recycled polyester;

› encouraging employees to use more responsible means of transport (category 7 of Scope 3 emissions). Some of the French and Brazilian sites are making shuttles available to employees to facilitate and combine their trips. In 2024, initiatives to promote carpooling and soft mobility were implemented in some sites: internal competition on the topic, the promotion of carpooling tools, information booths during Sustainability Week, etc. Since 2023, a bike policy has also been implemented in Belgium to allow eligible employees to lease a bike for four years, thus providing them with a multimodal and flexible solution. In addition to changes in practices between 2019 and 2024, the Group also increased the accuracy of its reporting for this emissions source, through wider employee participation in commuting practice survey;

› repairing and keeping its industrial equipment in use (category 2 of Scope 3 emissions). The Group thus regularly refurbishes some of its equipment to prolong its lifespan;

› reducing emissions related to product end-of-life, mainly through recycling or reusing (category 5 of Scope 3 emissions). The Group aims to recycle 80% of its textiles by 2025, and currently recycles 79.6%. The Group is also undertaking innovative recycling projects to make new workwear from Elis workwear. The Group's projects are described in more detail in section 2.3.1.3 "Reducing and properly managing our waste."

The carbon impact of linen loss or misuse

Linen loss occurs every year, particularly in hospitals. For every item lost or damaged, a replacement item must be purchased. This results in additional emissions. A study conducted in the United Kingdom in 2022 assessed linen loss at about 70 items per month, representing 7.8 tCO$_2$eq in one year.

2

Outlook

The Group will continue to implement its Climate strategy and action plans in the coming years. In particular, it will conduct pilot projects on alternative energies by the end of 2026 to better understand these energies and their benefits and constraints.

Implementation of all the action plans described above does not require significant additional operating expenditure (opex) and/or capital expenditure (capex).

The anticipated financial effects of the impacts, risks and opportunities prescribed by ESRS E1-9 will be disclosed at the end of the three-year transitional period, as provided for in Appendix C of the regulation (list of phased-in disclosure requirements).

2.3.2.2   Climate change adaptation ESRS E1

Policy E1-2

Given the effects of climate change, the Elis Group is exposed to hazards of natural origin at its various sites.

In particular, two types of major risks related to climate change adaptation emerged from Elis's efforts to assess its exposure to climate-related risks and opportunities (2.2.8 "Material impacts, risks and opportunities and their interaction with strategy and business model"): flood risk and water scarcity risk. The potential financial impact of these risks mainly relates to the indirect effects of business disruption and a decline in the associated revenue.

In order to reduce the financial risks related to these potential disruptions due to major climatic events (flooding) or pressure on water resources (water scarcity), the Group's policy is structured around the following key priorities:

› leverage the sites' extensive regional coverage and recognized operational agility to enable them to respond quickly to any incidents. These are the foundations of the Group's resilience

and enable it to cope with hazards by mobilizing nearby sites, if necessary;

› the Group aims to develop continuity plans and procedures (e.g. flood prevention plans) for the most at-risk sites;

› reduce water consumption at its industrial laundries, in order to decrease its exposure to the risks of interruptions or of restrictions on water consumption in the event of drought. To that end, the Group relies on its 3R (Reduce, Reuse and Recycle) policy, which helps to reduce water use and pressure on the natural environment.

In addition, the Group's water consumption performance has been integrated into some of its financing tools and affects the compensation of certain managers and employees through long-term profit-sharing plans.

The Group's climate change adaptation policy applies to the entire Group, all regions combined. It is reviewed on a regular basis and, in particular, every year as part of its annual reporting.

Goals and performance E1-4

In order to address climate change adaptation concerns, and in particular the risk related to business disruption due to major climatic events or pressure on water resources, the Group has adopted the following voluntary goals:

> **Reducing water consumption per kg of linen delivered by 50% between 2010 and 2025 (laundries; Europe)***
>
> **Strengthening flood resilience by deploying an emergency plan across fifteen priority European sites by 2025**

Key performance indicators		2022	2023	2024
Reducing the pressure on water resources	% reduction in water consumption per kg of linen delivered since 2010 (European laundries)[a]			
	(2025 target vs 2010: -50%)*	-43%	-46%	-48%
	% reduction in water consumption per kg of linen delivered since 2018 (European laundries)[a]			
	(2030 target vs 2018: -30%)*	-19%	-22%	-25%
Limiting flood risks	Number of priority European sites where a flood contingency plan has already been rolled out			
	(2025 target: 15)			-

(a) Percentage change between water consumption per kg of linen delivered during the year and water consumption per kg of linen delivered in the baseline year.

(*) Goal addressing the material impacts, risks and opportunities identified for the Group regarding ESRS E1 – Climate change.

In 2024, the Group continued to improve its performance in terms of water consumption per kg of linen delivered thanks to the programs that were implemented during the year, which are described in detail below. As such, water consumption per kg of linen delivered decreased by 55% in laundries in France (the Group's birthplace) between 2007 and 2024 and fell by 48% in Europe between 2010 and 2024. This has helped reduce its exposure to water scarcity risk.

Actions `E1-3`

The actions implemented by the Group aim to address the risk identified in the double materiality assessment of business disruption due to major climatic events or pressure on water resources:

The actions described in this section concern the entire Group and are expected to continue in the coming years. When key actions yielded significant results in 2024, those results are described in this section. Actions planned for the future are detailed in the "Outlook" subsections. For some actions, examples are provided for illustrative purposes.

Reducing the pressure on water resources

Climate change and water scarcity analysis

In 2023 and 2024, the Group conducted a detailed analysis of its exposure to physical risks related to climate change. In particular, this analysis was used to identify sites that have a higher potential risk of water scarcity at different time horizons (2030 and 2050) and different temperature rise scenarios (+1.5°C or +4°C), given the effects of climate change.

The study pinpointed about 60 laundries (out of 386 sites) that could be in areas at high risk of water stress under a pessimistic scenario (+4°C) by 2050. France and Spain are the two main countries affected. Because these sites are in different geographic areas, a disruption in the water supply to these sites is very unlikely to occur. Seasonal droughts could result in usage restrictions. To date, the Group has only very occasionally been subject to water consumption restrictions. In France, the Group has implemented a procedure and best practices to be followed when water use is restricted. Steps have also been taken in Spain to support the sites in the event of severe drought. In particular, in 2024, actions taken at some of the Spanish sites reduced water consumption by nearly 20% through significant water recycling. Finally, in the context of setting up new production units, Elis is undertaking a hydrogeological study.

The Group's actions to reduce its water consumption are detailed in section 2.3.3.2 "Optimizing water consumption in our operations."

Limiting flood risks

The Group addresses flood risk by carrying out a flood risk assessment before building any new plants and as part of its acquisition procedures. Appropriate action plans are then implemented to limit risks, such as implementing operating processes or making specific investments (e.g. raising the building in the case of new construction).

Between 2023 and 2024, in addition to the above-mentioned study which aimed to conduct a detailed analysis of its exposure to physical risks from climate change, the Group crosschecked its exposure to flood risk with other databases. A list was therefore drawn up of 15 priority European sites where the flood prevention plan has been rolled out.

In 2024, the Group also developed a flood prevention plan template for its industrial sites, based on five pilot sites in France. This flood contingency plan gives each general manager specific procedures to follow at the site in case of flooding. It identifies who will be responsible for specific actions based on the different levels of severity, starting with the monitoring stage (for a yellow weather warning), then the early warning stage (for an orange weather warning), followed by the warning stage (for a red weather warning), and lastly the post-flood phase. This plan provides the operational teams with guidance if there is a flood risk at their site and specifies the steps to be taken.

This template will be rolled out in 2025 to the 15 priority sites identified and adapted to their risks and specific characteristics.

Outlook

Action plans will continue to be rolled out in the coming years to help achieve the Group's goals.

In addition, the Group will continue with its crosschecks to analyze its exposure to flood risk in partnership with its external service providers and insurers.

Implementation of all the action plans described above does not require significant additional operating expenditure (opex) and/or capital expenditure (capex).

The anticipated financial effects of the impacts, risks and opportunities prescribed by ESRS E1-9 will be disclosed at the end of the three-year transitional period, as provided for in Appendix C of the regulation (list of phased-in disclosure requirements).

2.3.2.3   Minimizing our energy consumption `ESRS E1-5`

Context

The Group mainly uses thermal energy and electricity at its industrial sites, and fuel to power its vehicle fleet. The energy consumption of depots and other non-industrial sites represents 0.7% of the total energy consumption, excluding fuel.

BREAKDOWN OF THE GROUP'S ENERGY CONSUMPTION (GWH AND %)

Electricity
368 *(11%)*

Fuel
587 *(17%)*

Thermal energy
2,466 *(72%)*
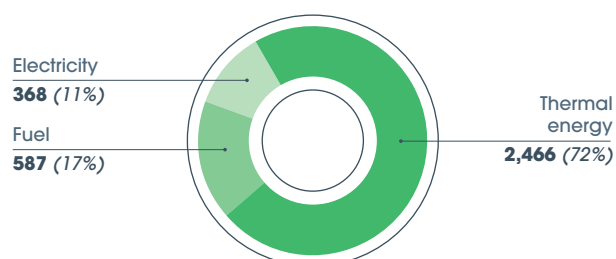
Laundries mainly use thermal energy and electricity to heat the water used for washing and to dry and iron linen. Although Elis's sites do not consume huge amounts of energy compared to traditional industrial activities, the number of sites (363 laundries in 2024) does make the Group's energy consumption significant.

Regarding its vehicle fleet, the Group has nearly 11,300 vehicles (nearly 70% for deliveries and nearly 30% for commercial use). The strategy of bringing logistics in-house continues to generate efficiency and productivity gains. The actions carried out in 2024 have thus ensured that the vast majority of distribution routes are now served in-house (95% of logistics vehicles). In addition to the obvious impact on logistics, this strategy has made it easier to define vehicle fleet replacement criteria while significantly improving customer relationships and the associated service quality. Aware of its energy consumption, the Group is committed to an ambitious approach to reducing energy consumption and to a transition towards supply methods that emit less greenhouse gas in order to contribute to the fight against climate change.

2

Governance and policy `E1-2`

The Group's Engineering and Quality, Health, Safety and Environment (QHSE) Director reports to the Group Engineering, Purchasing and Supply Chain Director, who is a member of the Executive Committee. The Engineering and QHSE Director is responsible for defining the QHSE policy, which covers the Group's environmental and environmental risk prevention dimensions.

In the countries where Elis operates, the QHSE teams, in support of the operations departments, set the Group's standards and assist sites in managing environmental matters (energy, water, waste, etc.) or carrying out specific actions (energy efficiency, textile recycling, etc.). These teams are also responsible for helping sites monitor environmental performance and share best practices. A network of environmental officers ensures the operational deployment of measures at production centers.

For this purpose, quarterly coordination meetings are held with the QHSE coordinators to share best practices among the Group's different regions.

In addition, the Group has a team of 10 Water, Energy and Chemical (WECO) engineers dedicated to analyzing each Group site's performance on these matters, managing industrial projects for reducing consumption, sharing best practices and rolling out Group programs. The WECO team also monitors new available technologies and cross-sector approaches. In addition, it works increasingly closely with partners who have approximately 20 technicians specializing in the integration and optimization of washing processes. An industrial projects team of around 15 engineers also supports the rollout of site investment projects.

Water, energy and chemical performance is reviewed and analyzed for each site on a monthly basis. These analyses are shared with the different levels of the organization, from the members of the Executive Committee to Plant Directors.

Sessions are regularly organized by the WECO teams to train the on-site teams on best practices for water and energy consumption.

Self-assessment tools have been developed. In some geographic areas, training may also be provided as part of the annual reporting and ISO 14001 or Nordic Swan certification processes, or for new hires (e.g., heads of maintenance in France).

The Group's Logistics Director reports directly to the Group Engineering, Purchasing and Supply Chain Director, who is a member of the Executive Committee. This Logistics Director provides operational support to centers with an approach that optimizes logistics performance by reducing energy consumption and distances traveled. They also ensure that the development and deployment of steering tools (guidance for service agents, monitoring of routes in real time, logistics KPIs, etc.) are rolled out at Group level as part of an approach that standardizes the tools

used and defines logistics essentials. They also define and support the energy transition by bringing alternative vehicles into service. The logistics teams are based in the different countries of the Group and are supported by teams in each center.

Finally, some of these projects are managed at the highest level by governance committees that include several members of the Executive Committee. This governance method enables the Global Logistics Assistant for Deliveries (GLAD) tool for logistics teams to be rolled out, facilitating distribution route optimization and guidance.

In accordance with its Quality, Health, Safety and Environment (QHSE) Policy, Elis's environmental commitments aim in particular to:

› promote its circular business model and adapt it for its operations;

› optimize its use of resources;

› limit its impact on biodiversity and ecosystems, in particular by properly managing its centers, treating potential pollutions and carrying out actions that promote biodiversity.

In order to limit the risk of higher costs associated with the energy transition, identified as a material topic in the double materiality assessment, and in accordance with its QHSE policy, Elis aims to increase its energy efficiency, in particular for its most energy-intensive assets (laundries). The Group also takes energy efficiency measures for its vehicle fleet.

The Group has thus set itself the target of improving the thermal efficiency of its European laundries by 35% by 2025 and accelerating the transition of its logistics fleet toward alternative vehicles. These commitments are also an integral part of the Group's Climate strategy, which is detailed in the previous sections.

The Group favors an approach based on reducing its energy consumption and optimizing its processes before transitioning to alternative energy solutions in order to maximize the benefits of such a transition.

The reporting scope for energy consumption is the same as the scope for the Group's greenhouse gas emissions.

The Group also regularly reviews its environmental performance and reports on it annually.

The Engineering and QHSE Director is responsible for defining the QHSE policy, which covers the Group's environmental and environmental risk prevention dimensions.

The QHSE policy applies to the Elis Group as a whole for concerns about managing environmental matters (energy, water, waste, etc.) and when carrying out specific actions (energy efficiency, textile recycling, etc.).

Goals and performance `E1-4`

As part of its ambitious 2025 program and in line with the risks and impacts identified in the double materiality assessment, the Group aims to reduce its risk of higher operating costs associated with its energy transition and has therefore set itself the goal of:

> **Improving the thermal efficiency of European laundries by 35% between 2010 and 2025***
>
> **Accelerating the transition of the logistics fleet and aiming for 650 alternative vehicles by 2025**

(*) Goal addressing the material impacts, risks and opportunities identified for the Group regarding ESRS E1 – Climate change.

Key performance indicators		2022	2023	2024
Reducing energy consumption and achieving the energy transition of our operations	% reduction in thermal energy per kg of linen delivered since 2010 (European laundries) [a]			
	(2025 target: -35%)	-26%	-28%	-30%
	Share of renewable energy in total energy consumption (excluding logistics)	19%	17%	18%
	Share of renewable thermal energy (biomass, biogas, etc.)	21%	19%	19%
	Share of renewable electricity	9%	7%	7%
Reducing energy consumption and achieving the energy transition of our vehicles	Share of alternative vehicles – logistics fleet	3.7%	5.0%	7.4%
	Number of alternative vehicles[b] – whole fleet	715	1,231	1,615
	› of which logistics			
	(2025 target: 650 alternative vehicles)	232	355	562
	› of which commercial	483	876	1,053
	Kg of products delivered per liter of fuel[c]	48.7	49.0	49.2

(a) *Thermal energy covers the amounts of gas, wood and steam consumed by the laundries in Europe and per kg of linen delivered to customers.*

(b) *Alternative vehicles includes electric, biogas, biofuel and hybrid vehicles. Non-rechargeable hybrids have not been included in the scope since 2023.*

(c) *Kg delivered, all items: textiles, hygiene and well-being and all types of vehicles.*

In 2024, the Group significantly improved its performance in terms of thermal energy consumption per kg of linen delivered, reaching -30% compared to 2010. This substantial improvement was due in particular to the existing energy efficiency programs.

The share of renewable energy remained relatively stable in 2024 at 18%.

The Group also continued to acquire alternative vehicles, with 562 alternative logistics vehicles in 2024. In particular, the Group received more than 75 electric heavy trucks, demonstrating its commitment to using this technology. Overall, the number of alternative vehicles (commercial and logistics fleets) more than tripled between 2021 and 2023 to 1,615. Delivery efficiency has also improved, reaching 49.2kg of products delivered per liter of fuel in 2024.

Actions `E1-3`

The actions implemented by the Group address the risks identified in the double materiality assessment related to the (direct or indirect) costs of energy resources due to energy transitions or decarbonization strategies.

The actions described in this section concern the entire Group and are expected to continue in the coming years. When key actions yielded significant results in 2024, those results are described in this section. Actions planned for the future are detailed in the "Outlook" subsections. For some actions, examples are provided for illustrative purposes.

Reducing consumption and achieving the energy transition of our operations

Energy efficiency

The Elis Group continuously works to improve its energy performance by involving all stakeholders, from the design of equipment to the daily operation of its plants. This approach is fully in line with the Elis Group's drive for operational excellence. It also helps to ensure that the Group is resilient to fluctuations in the prices of the thermal energy and electricity needed for the operation of the Group's laundry facilities and production centers. Energy sobriety and efficiency are the key pillars of the Group's climate action.

2

The Group's strategy for reducing energy consumption is based in particular on the actions below:

› optimizing the energy consumption of laundries: in-depth studies of possible angles for improvement, optimization of equipment settings (calenders, finishing tunnels, dryers, boilers), sharing of best practices, process adaptations (low-temperature washing), implementation of new technologies, integration of energy efficiency criteria into the design of facilities, etc.;

› classifying sites by energy performance level and prioritizing investments at the sites with the highest potential for improvement;

› installing new equipment that meets energy performance conditions as part of the investment plan (replacement of spin-drying presses, drying/ironing equipment, new boiler burners, installation of LEDs, reduction in energy consumption by the heating, ventilation and air-conditioning systems, etc.);

› monitoring improvements in energy performance through appropriate indicators and communicating them to all relevant levels of the organization to help achieve the objectives and targets set. In particular, the "thermal energy per kg of linen delivered" indicator is reviewed monthly for each site. Possible variances are analyzed and shared with the different levels of the organization;

› trialing new steam-free laundries with hot water tanks for washing;

› monitoring new technologies and processes and developing pilot projects where appropriate.

When defining its Climate strategy, the Group also conducted an in-depth analysis of energy efficiency opportunities, taking into account existing technologies and best practices as well as new technologies and innovations to be tested. A detailed action and implementation plan has been defined for these initiatives and is currently being rolled out to help the Group achieve its Climate targets.

In addition to the above initiatives, in 2024 the Group undertook several specific actions to help reduce its energy consumption. In particular, it:

› reiterated the WECO Golden Rules, which detail all best practices for managing water, energy and cleaning products;

› standardized washing temperatures for all sites based on the bleaching agents used;

› evaluated new low-temperature washing processes;

› carried out internal energy audits to identify energy action plans at certain sites;

› developed specific WECO training courses in Spain and Denmark.

In addition, the Group has a centralized Purchasing Department supplemented by local buyers in the key countries where it operates. It has also implemented appropriate processes to ensure that purchases in Europe are coordinated by the central department. The Purchasing Department therefore actively monitors changes in energy costs and contracts with preferred suppliers.

THERMAL ENERGY CONSUMPTION AND ENERGY EFFICIENCY IN OPERATIONS (SITES – GROUP)[1]

- Thermal energy consumption (MWh) (excluding logistics – Group)
— Thermal energy consumption per kg of linen delivered (kWh/kg)
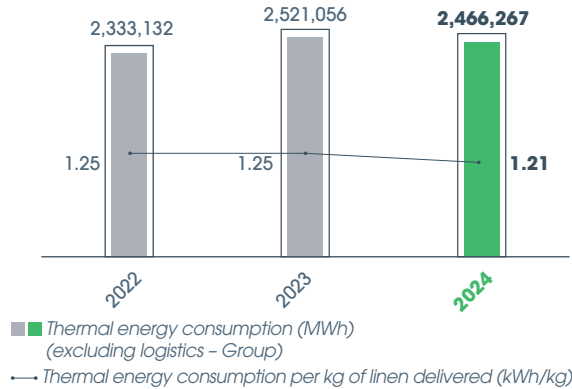
(1) Excluding fuel for vehicle fleets.

ENERGY CONSUMPTION BY TYPE OF ENERGY[1] (MWH)[2]

Fuel oil
42,742

Electric
364,540

Biomass, biogas, bioLPG
469,729

Heat networks
27,320

Gas
1,926,475
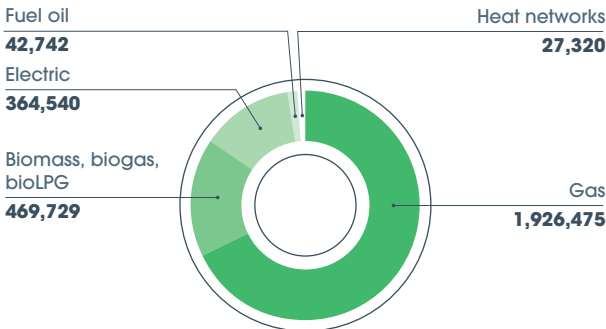
(1) Excluding fuel for vehicle fleets.

(2) Scope: Elis's own operations.

ENERGY CONSUMPTION BY TYPE OF PRIMARY ENERGY AND ON-SITE ENERGY GENERATION[a] E1-5

2024		In MWh	As a % of total energy consumption[b]
Total consumption of energy from fossil sources		2,697,261	79%
Total consumption of energy from nuclear sources		102,529	3%
Total consumption of energy from renewable sources	› Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) *(MWh)*	516,119	15%
	› Consumption of purchased or acquired electricity, heat, steam and cool from renewable sources	101,979	3%
	› Consumption of self-generated non-fuel renewable energy	1,398	0%
Generation of non-renewable energy		2,631	60%
Generation of renewable energy		1,726	40%

(a) Scope: Elis's own operations
Raw materials and fuels that are not combusted for energy purposes are excluded from the scope of the information on Elis's energy consumption.
All quantitative energy-related information is reported as final energy consumption
(b) This percentage also takes into account local generation infrastructure irrespective of the Group's proactive initiatives.

Green IT

In 2023, the Group finalized a green IT study to review its practices and develop an action plan. After the results of the study were shared with the Executive Committee, priority actions were defined and are now being implemented. In addition, the IT teams attended "The digital collage" a workshop to receive training on concerns associated with digital technologies.

The Group also launched a digitization strategy for certain processes, such as contract signatures. Digitization also helped reduce paper consumption in France by more than 8% between 2020 and 2023.

In addition, the Group has a strategy for transferring some of its data center applications to cloud solutions, which will help it pool infrastructure and optimize resource consumption.

To raise the IT teams' awareness of CSR considerations, a conference was organized in 2022 in partnership with a Green IT player to give an overview of the state of the art, highlighting best practices and sector considerations. This conference was widely broadcast to the teams.

In some of its countries, the Group also established policies to give its computer equipment a second life. In Germany, for example, Elis is working with a company that hires people with disabilities to refurbish equipment. As a result, 39% of the devices collected were able to have a second life.

Energy transition

In addition, the Group is working to transition its operations toward energies that generate fewer emissions. Consequently, the Group continues to study and roll out the use of alternative energies:

› on-site energy generation (thermal, or renewable). About 50 projects have been identified under the Climate strategy. In 2024, the Group started up new photovoltaic installations in Belgium and the United Kingdom. In 2024, 16 of the Group's sites had been equipped;

› lower-emission thermal energies (heat networks, biomass): 19% of the Group's thermal energy consumption:

– in Brazil, a total of 38 sites use biomass energy (99.5% of tonnage delivered in Brazil, 88% of the sites in Brazil);

› the purchase of electricity from renewable sources in certain markets using Guarantee of Origin-type certificates: 7% of the Group's electricity consumption in 2024: 100% of the electricity in Sweden (hydropower) and the Netherlands.

BREAKDOWN OF ENERGY CONSUMPTION (AS A %)

Heat networks **1%**
Renewable electricity **1%**
Biogas and bioLPG **1%**
Fuel oil **1%**
Electricity **12%**
Wood **16%**
Gas **68%**

2
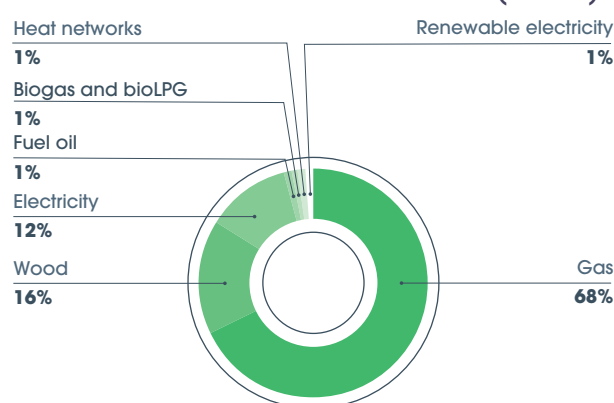
Reducing energy consumption and achieving the energy transition of our vehicles

Transportation energy efficiency

Improving transportation energy efficiency is fully in line with the Group's drive for operational excellence. This is focused on several considerations:

› proximity and consolidation: the Group favors sites close to its customers (generally within 30 to 100 km) so that it can harmonize and consolidate its routes and loads;

› maximization of the use and fill rates of delivery vehicles;

› the use of tools to reduce distances traveled;

› eco-driving;

› improvements to the performance of the vehicle fleet;

› reviews of fuel performance.

With regard to maximization of the use and fill rates of delivery vehicles the Group's service agents have one objective: "full vehicles in both directions." A delivery vehicle thus never returns empty, as the return journey to the processing center is an opportunity to transport soiled linen/workwear and mats, empty water fountain bottles, etc.

The Elis Group also works regularly with its vehicle designers and manufacturers to reduce vehicle weight, thereby enabling an increased payload for its 3.5T vehicles and longer body lengths for its heavy trucks. To this end, advances in technology with regard to the payloads of electric 3.5T vans offer new opportunities for fleet replacement without negatively impacting the load rate on delivery routes. In order to ensure the success of this strategy, all vehicle replacements are considered in terms of the range/maximization of the loading rate before being confirmed.

With regard to the use of tools to reduce distances traveled three main tools are used to assist the centers in optimizing their routes:

1. A third-party route-planning tool: used to help centers plan their routes. After route optimization opportunities have been identified, this tool enables each center's vehicle flows to be configured so as to optimize delivery distances and journey times.

2. GLAD (Global Logistics Assistant for Deliveries): following a number of pilot projects, Elis is rapidly rolling out its internal GLAD solution, which is a route-assistance tool that gives service agents who use a PDA the best route in real time. It helps reduce "unproductive" kilometers and allows the logistics teams to focus on higher value-added corrective actions. This tool has already been used on more than 3,000 daily routes in France, Spain, Portugal, Italy, Belgium, Luxembourg, the United Kingdom, Germany, Sweden, Norway, Poland, Denmark and Brazil.

3. The GLAD Analytics tool, which helps local logistics managers visualize and prioritize the actions to be taken to improve their logistics productivity by reducing unproductive distances and/or adjusting distribution routes.

4. A delivery load estimation tool allows operations staff to better estimate their requirements several weeks ahead and organize their logistics in good time so that they can plan their route requirements and seasonal variations in as much detail as possible.

In relation to eco-driving, the Group is putting in place various initiatives to support these practices:

› GLAD eco-driving: GLAD informs service agents when they are driving above the speed limit and records sharp braking and acceleration. At the end of the route, the service agents receive a summary of these two driving behaviors;

› training of new logistics managers: during the onboarding program, they are taught about eco-driving;

› training for driving electric vehicles: when an electric vehicle is handed over, every driver is trained on this new way of driving;

› fuel performance indicator monitoring: each Elis center monitors the L/100 km indicator by delivery to raise awareness among service agents of their fuel consumption.

Regarding the performance of the vehicle fleet the Group has a fleet replacement strategy that includes energy transition and downtown access considerations (low emission zone).

The Elis Group also actively monitors technological developments in respect of alternative energy 3.5T vans and heavy trucks and, depending on the country, has a longstanding policy of replacing its fleet with low-emission vehicles.

With regard to fuel performance, in order to better manage energy performance related to fuel consumption, the Group revised and optimized its logistics KPIs in 2021 for closer monitoring of its performance and also reviewed its fleet management tool. Fuel performance improved compared to previous years, reaching 49.2kg of products delivered per liter of fuel.

The Group regularly conducts reviews of possible energy efficiency levers and takes certain actions. For example:

› entering into a master agreement for tire maintenance to maintain the right tire pressure and reduce fuel consumption;

› limiting the new 3.5T vehicles to 110km/h, and electric vehicles to 80 km/h, with the aim of curbing their consumption;

› rolling out communication tools around best practices for fuel performance and eco-driving in all Group countries.

The fuel performance indicators, communicated alongside centers' financial results, provide center managers with an additional tool for analyzing their activity. At the same time, summaries and benchmarks are regularly shared with the regions and countries in order for more in-depth analyses to be conducted.

FUEL PERFORMANCE OF THE LOGISTICS FLEET – QUANTITY OF PRODUCTS DELIVERED PER LITER OF FUEL (IN KG/LITER) – LOGISTICS FLEET

2022	2023	2024
48.7	49.0	49.2
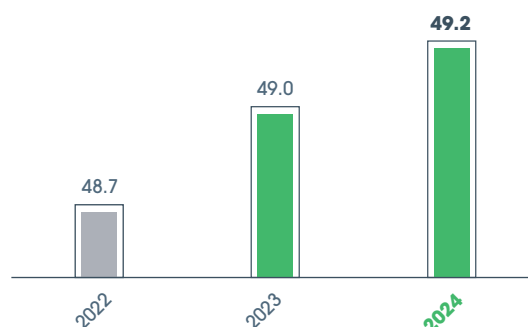
Energy transition

Aware of the stakes related to climate change and in order to anticipate the growing demand of customers and access aspects in some city centers, the Group has an active policy for transitioning to a new vehicle fleet. This strategy is structured around four main areas:

› employee engagement, to support changes in behavior and facilitate the adoption of these new technologies;

› migration of the commercial vehicle fleet (for example, no new diesel vehicles, focus on electric and hybrid vehicles);

› step-by-step migration of the customer distribution fleet to electric and biofuel-powered vehicles;

› experimentation with new technologies for the heavy truck fleet.

This energy transition decision was made in consultation with employees in order to ensure the commitment of everyone. This step involves employees in advance through evaluation questionnaires (in which potential users describe how they would use the electric vehicles in question) and through long-term trials where employees can give feedback and discuss their experiences regularly. An identical approach had been taken with 3.5T light utility vehicles, with a two-stage trial taking place over two years and involving a total of 16 vehicles. This trial provided insights into the technological developments in payload and range prior to a wider rollout.

With regard to the migration of the commercial and light utility vehicle fleet, the Group continues to increase the extent of the migration following the trials, subject to operational feasibility (vehicle range) and fleet replacement considerations. The Group is working closely with automakers on the transition in order to stay up to date on technological developments and their possible implementation at Elis. The Group is actively replacing old diesel vehicles with electric or hybrid vehicles for the sales teams that make short journeys. To this end, in France, diesel vehicles are no longer offered as a replacement, and all replacements have shifted to electric or hybrid vehicles based on their use. To make this transition possible, a plan to install electric charging stations at Elis's sites was launched in 2022.

Finally, with regard to the heavy trucks fleet, the alternative vehicles available today are still evolving and remain challenged with regard to matters such as range and payload. After successful trials in several regions, the Group now has an active transition policy. Accordingly, for example, 100% of the heavy trucks received in France in 2024 were alternative vehicles (B100-only or electric trucks).

In France, the Group has more exclusively biofuel or electric heavy trucks.

In total, at end-2024, the Group had more than 800 electric charging stations, 883 electric vehicles, nearly 573 plug-in hybrid vehicles and 138 biofuel-powered vehicles.

NUMBER OF ALTERNATIVE VEHICLES[(1)] – WHOLE FLEET

- **Logistics**
- **Commercial**
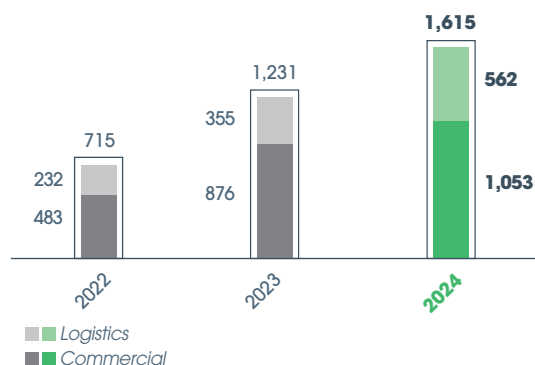
(1) Alternative vehicles include electric, biogas, biofuel and hybrid vehicles.

Trialing electric heavy trucks

After conducting a successful trial in 2022 and taking delivery of 11 all-electric heavy trucks, France has since added 50 new electric heavy trucks to its fleet in 2023 and 75 in 2024. These vehicles travel up to 200km every day to deliver and pick up linen. As such, 40% of our Parisian heavy truck deliveries are performed each week, seven days a week, at night, with no direct emissions or noise pollution. Elis is thus positioned as one of the leaders in electric heavy truck deliveries in Paris.

In 2023, the Group was awarded funding from ADEME to purchase 75 additional electric heavy trucks to support the transition of its fleet.

Sub-contracted fleet

The Group's strategy seeks to bring its fleet in-house in order to better manage the associated aspects and the quality of customer service. In 2024, the number of vehicles subcontracted is estimated to have been 5%.

Outlook

The energy efficiency actions started in 2024 will continue in 2025. The rollout of the GLAD tool will be completed in 2025 in Europe and Brazil.

As for the transition of its fleet, the Group will continue to replace it with alternative vehicles, in accordance with its Climate plan, and to install charging stations at its sites.

The rollout of the GLAD Dispatch feature, which automatically adjusts route requirements to customer orders, will begin in 2025.

Implementation of all the action plans described above does not require significant additional operating expenditure (opex) and/or capital expenditure (capex).

The anticipated financial effects of the impacts, risks and opportunities prescribed by ESRS E1-9 will be disclosed at the end of the three-year transitional period, as provided for in Appendix C of the regulation (list of phased-in disclosure requirements).

2.3.3 Water ESRS E3   VOLUNTARY DISCLOSURE

2.3.3.1 Reducing pressure on water resources in the upstream chain ESRS E3

Context

The Elis Group consumes a number of resources and raw materials in its operations. In particular, the use of cotton in many of its textile products (mainly workwear and flat linen) puts pressure on water resources in the upstream value chain.

Growing cotton requires large amounts of water for irrigation. Some sources suggest that it takes an average of 10,000 liters of water to produce one kilogram of cotton fabric. This high water consumption can increase local water scarcity in the event of water stress. The increased use of pooling, reuse and repair practices and the development of alternative cotton production practices (organic, etc.) can help reduce this pressure on resources.

Impacts, risks and opportunities E3 | ESRS 2 IRO-1

The double materiality assessment, undertaken in the context of implementation of the CSRD Directive for 2024 and whose detailed methodology can be found in the introduction of section 2.2.9 "Identification of key topics through the double materiality assessment", highlighted certain material impacts, risks and opportunities. In particular, the following topics were identified for water resources ESRS E3 :

ESRS	Topic	Materiality	Financial materiality (risk / opportunity)			Impact materiality (positive / negative)		
			Up-stream	Own operations	Down-stream	Up-stream	Own operations	Down-stream
E3 Water resources	Water	**Impact:** Impacts on the environment and stakeholders in the upstream value chain due to the pressure on water resources caused by the production of certain materials (e.g. cotton)				⊖		

Policy E3-1

To reduce the impacts that were identified in the double materiality assessment that relate to pressure on water resources from the production of certain materials, such as cotton, the Elis Group aims to increasingly reuse its products and to offer more products that integrate alternative materials. This approach makes it possible to provide a global response, beyond the geographic areas that are specifically at risk.

The life cycle assessment of a cotton t-shirt shows that more than 95% of water consumption occurs during cotton irrigation and a small percentage during washing (simplified life cycle assessment of a cotton t-shirt, PEF method, Ecoinvent 3.10 database). Staying true to its circular economy-based business model and its raison d'être, the Elis Group has developed an (upstream) water policy, described below, that is focused on two key priorities:

› reducing the consumption of raw materials by working on their sustainability, their possible pooling, their repair and their recyclability (see section 2.3.1.1 "Further developing circularity")

in order to keep them in use. The Group thus aims to reduce resource consumption through the circular economy, increased product reuse and reduced losses. Elis's rental & maintenance model, which helps keep products in use, thus reduces water consumption by 61% over a garment's life cycle compared with purchase and home washing (Source: Comparative life cycle assessment of rental & maintenance vs purchase);

› increasingly offering products that integrate alternative materials. The goal set for 2025 is thus to offer at least one collection composed of sustainable materials for each product family. This goal is part of a broader eco-design approach where products are designed to ensure quality and durability, materials are considered for their environmental impact and resistance and the origin and production methods of the products are taken into account and evaluated (see section 2.3.1.2 "Eco-designing our products and services").

The policy applies to all of the Group's countries and is reviewed every year by members of the Executive Committee, in particular as part of the annual reporting.

Goals and performance `E3-3`

As part of its 2025 program and to address the negative impacts on the environment and stakeholders in the upstream chain due to pressure on water resources from the production of certain materials, the Group has set itself the goal of:

> ### Offering at least one collection composed of sustainable materials for each product family by 2025[(b)] *
>
> ### Increasing the workwear reuse rate by 18% in 2025 (compared with 2019)[(a)(b)] *

(*) Target addressing the material impacts, risks and opportunities identified for the Group regarding ESRS E3 – Water resources.

Key performance indicators		2022	2023	2024
Reducing resource consumption through the circular economy, increased product reuse and reduced losses	Product-as-a-service share of the Group's revenue[(c)]	83%	84%	86%
	Improvement in workwear reuse rate (compared with 2019)[(a)(b)]			
	(2025 target: 18%)	11.2%	14.8%	17.3%
	Workwear reuse rate (compared with 2019)[(a)(b)]	40.2%	41.6%	43.6%
Developing products with lower environmental impact thanks to eco-design	Share of product families with at least one collection composed of sustainable materials[(b)]			
	(2025 target: 100%)	51%	58%	60%

(a) The product-as-a-service business model is based on renting the use of products. This indicator does not represent aligned revenue contributing to the transition to a circular economy goal as defined in the European taxonomy. Taxonomy information can be found in section 2.6.2 "Taxonomy."

(b) Group scope excluding Ireland, the Czech Republic, Finland, Brazil and two sites in Sweden. Data not available for or activities not applicable to these regions.

(c) The calculation methodology for these indicators is described in more detail in section 2.6.1 "Methodology note."

In 2024, the number of product families with at least one collection composed of sustainable materials increased due to the new offerings launched during the year. The Group has also launched other products containing alternative materials and extended existing ranges. For example, it has added to its Phoenix washroom line. The Group has also launched the MovaPrime workwear range, which features items made from recycled polyester, while Le Jacquard Français has launched a new EU Ecolabel-certified bath linen collection.

Actions `E3-2`

The actions implemented by the Group address the risk identified in the double materiality assessment related to the negative impacts on the environment and stakeholders in the upstream chain due to pressure on water resources from the production of certain materials.

The actions described in this section concern the entire Group and are expected to continue in the coming years. When key actions yielded significant results in 2024, those results are described in this section. Actions planned for the future are detailed in the "Outlook" subsections. For some actions, examples are provided for illustrative purposes.

Reducing resource consumption and the pressures and impacts in the upstream chain through the circular economy, increased product reuse and reduced losses

The Group's circular economy actions, in particular those aimed at reusing products and keeping them in use, are detailed in section 2.3.1.1 "Further developing circularity."

The Group also partners with its customers to reduce flat linen losses. It is thus able to roll out a variety of on-site actions with customers, such as:

1. The use of nudges to encourage proper linen care.

2. Training and awareness for customers' staff.

3. A theft prevention message on bathrobe kits

4. Organization of activities to raise awareness of the various concerns.

In France, in 2024, a partnership with a private hospital showed that, with a structured assessment and an effective action plan, linen losses can decrease by more than 20%.

Increasingly offering products that integrate alternative materials

In accordance with its policy, the Group works to offer more products that integrate alternative materials. Some materials, such as certified organic cotton, recycled cotton and Tencel (also called lyocell), help reduce water consumption.

Based on LCA modeling, the Group estimates, for example, that recycled cotton fiber reduces water consumption by 90% compared with traditional cotton fiber (Source: Ecoinvent 3.10, ReCiPe method).

For example, Elis uses TENCELTM brand lyocell fiber for two workwear collections. For its flat linen offering, Elis is increasingly developing EU Ecolabel certified products.

> #### Making textiles from textiles: the "Workwear to Workwear" project
>
> The Group is also working to recycle its textiles, mainly through the Workwear to Workwear project, with aprons designed entirely with fabric made from 100% recycled materials, 60% of which come from Elis's end-of-life textiles (closed loop).

In its washroom offering, the amount of recycled plastic produced in Europe included in the three products in the Phoenix line ranges from 39% to 98% and the Fusion line is Cradle to Cradle certified. Cradle to Cradle certification guarantees that the products are circular and manufactured responsibly.

Elis also works with recycled materials for its re:Tech mat range, made from 75% recycled polyester and 25% recycled cotton.

More detailed information about the Group's eco-design strategy is provided in section 2.3.1.2 "Eco-designing our products and services."

2

Outlook

The Group will continue to pursue its actions in 2025 to help increase workwear reuse and transition its product lines to alternative materials.

Implementation of all the action plans described above does not require significant additional operating expenditure (opex) and/or capital expenditure (capex).

The anticipated financial effects of the impacts, risks and opportunities prescribed by ESRS E1-9 will be disclosed at the end of the three-year transitional period, as provided for in Appendix C of the regulation (list of phased-in disclosure requirements).

2.3.3.2   Optimizing water consumption in our operations VOLUNTARY DISCLOSURE

Context

The Elis Group consumes a number of resources, principally water and cleaning products, in the course of its operations. Water is a strategic global resource and a real sustainability consideration for communities, companies, and in particular for Elis in relation to its activity.

The water is drawn either from the natural environment (groundwater or surface water) or via connections to municipal water networks. It should be noted that the Group only consumes small amounts, as the amount of water returned is close to that withdrawn (with evaporation losses limited to around 15%).

Beyond the beneficial impact of its circular business model (the LCAs carried out show, in particular, a reduction of 60% in water consumption between washing at home and washing at the Group's plants), the Group has a long history of limiting its water consumption and works on this on a daily basis.

In general, and in order to manage and reduce its environmental impacts, the Group provides its services directly. Accordingly, less than 1% of the Group's services were subcontracted in 2024.

This section aims to present information on the Group's exposure to topics related to water consumption in its operations, and to provide details on specific policies and actions.

Governance and policy

The QHSE and Water, Energy and Chemical teams play a major role with regard to water consumption in the centers. The structure of these teams is described in more detail in section 2.3.2.3 "Minimizing our energy consumption" of this chapter.

In accordance with its QHSE Policy, Elis's environmental commitments primarily aimed at reducing the Group's water consumption in all its operations. Based on its long-term commitment, the Group has also set itself the target of reducing its water consumption per kg of linen delivered by -50% between 2010 and 2025 in its European laundries. To that end, the Group is implementing a policy based on the three Rs: Reduce, Reuse and Recycle. This helps to reduce water use and pressure on the natural environment.

The implementation of the Group's policy, its performance and the associated action plan for reducing water consumption are regularly reviewed by the Executive Committee.

In addition, the Group's water consumption performance has been integrated into some of its financing tools and affects the compensation of certain managers and employees through long-term profit-sharing plans.

Goals and performance

As part of its ambitious program running until 2025, the Group has set itself the goal of:

> ### Reducing water consumption per kg of linen delivered by 50% between 2010 and 2025 (laundries; Europe)*

Key performance indicators		2022	2023	2024
Reducing the pressure on water resources	% reduction in water consumption per kg of linen delivered between 2010 and 2025 (European laundries)[a]			
	(2025 target vs 2010: -50%)	-43%	-46%	-48%
	% reduction in water consumption per kg of linen delivered between 2018 and 2030 (European laundries)[a]			
	(2030 target vs 2018: -30%)	-19%	-22%	-25%
Ensuring the quality of wastewater discharge	% of wastewater treated before being discharged into the natural environment	99.87%	99.99%	100%

(a) Water consumption intensity for the year minus water consumption intensity for the baseline year, divided by water consumption intensity for the baseline year.

(*) Target addressing the material impacts, risks and opportunities identified for the Group regarding ESRS E3 – Water resources.

In 2024, the Group continued to improve its performance in terms of water consumption per kg of linen delivered thanks to the programs that were implemented during the year, which are described in detail below.

As such, water consumption per kg of linen delivered decreased by 55% in laundries in France (the Group's birthplace) between 2007 and 2024 and fell by 48% in Europe between 2010 and 2024.

Actions

Reducing the pressure on water resources

The Group has set itself a target: to reduce its water consumption per kg of linen delivered by 50% between 2010 and 2025. To that end, the Group is implementing its action plan around its 3R policy: Reduce, Reuse and Recycle.

Reducing water consumption

In order to reduce the water required in its washing processes, the Group identifies and implements:

› best practices (for example, optimizing the amount of cleaning product used according to the actual weight of the textiles or creating best practices for washing tunnels and washing machines, including tests to eliminate the rinsing stages in washing machines);

› new technologies (e.g., installation and testing of new technologies (UVC reactor and EPIC enzyme-based system) that use less water to rinse, type of cleaning product and activation, replacement of machines with more efficient models);

› changes to its washing processes (for example, lower temperatures where possible, mixing of reagents under new conditions to increase their efficiency).

The Group also prefers to use tunnel washers where possible. Equipped with separate compartments, these washers allow linen to progress through the different stages of the process by moving from one compartment to another, and to optimize water consumption.

In 2024, the Group continued the rollout of programs to optimize its washing processes by changing products or dosages, especially with an emulsion cleaning product technology that ensures optimum dosages are used. Elis also continued to deploy its program to replace powdered cleaning products with liquid cleaning products, which are easier to rinse and therefore consume less new water. In 2024, the Group shared its WECO Golden Rules (best practices) with all Group sites and conducted a detailed review of technological solutions as part of the implementation of its action plan.

Finally, the Group's teams of water, energy and chemical engineers are training the sites' production and maintenance teams in the optimum washing methods (the "essentials" of washing, how to best use washing equipment, etc.).

The Group is also considering alternatives to centralized heat or steam production, which could reduce water consumption significantly.
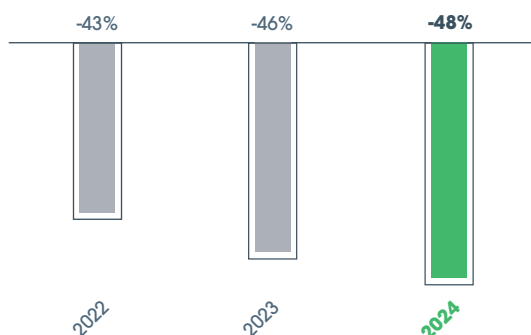
WATER CONSUMPTION BY SOURCE (AS A %)

Surface water **2%**

Groundwater **49%**

Network water **49%**
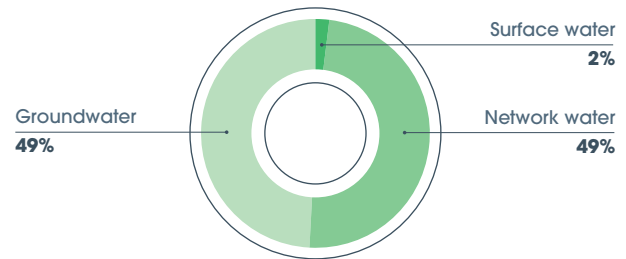
Water reuse and recycling

In parallel with its actions to reduce its water requirements, the Group is undertaking initiatives to maximize the reuse of water (between its different processes) and to recycle it (at the end of the process).

To this end, as an example, the Group is working toward ensuring that, at all its sites and for all its products (flat linen, workwear, mats, etc.), rinsing water is reused in the laundry soaking stages or that water is reused by the different washing appliances in the prewash and wash phases. With regard to the recycling of water at the end of the process, the Group is continuing its research and carrying out pilot projects. A feasibility study for a water treatment and recycling project is underway. As a result, some of the Group's plants are now operating in a closed loop circuit. This is the case in particular with one site in the Netherlands specializing in industrial wiping products, where all water is recycled and reused. In addition, in Brazil, the Group has two plants recycling 70% to 90% of their wastewater (workwear laundry), and one healthcare site with partial water recycling. The launch of reuse projects aimed at developing inter-equipment recycling helped reduce water consumption in France in 2023.

In 2024, a new compact recycling system was installed at a site in Spain, enabling 70% of wastewater to be recycled. If needed, this system can quickly be installed at most sites. Other partial recycling projects are underway at the Group, mainly in Sweden.

In addition, the Group has a continuous monitoring program to identify new technologies, their maturity and whether they can be adapted for industrial laundry processes.

Outlook

The Group will continue to take action to optimize its water consumption in line with its 3R approach (Reduce, Reuse and Recycle) and by rolling out existing best practices, identifying new technologies and better processes, making dedicated investments, and training its teams. The Group also continues to test its water recycling initiatives.

PERCENTAGE REDUCTION IN WATER CONSUMPTION PER KG OF LINEN DELIVERED IN EUROPEAN LAUNDRIES COMPARED TO 2010

-43% (2022)   -46% (2023)   **-48%** (**2024**)

2

Ensuring the quality of wastewater discharge

Since the nature of wastewater from laundries is the same as household wastewater, the vast majority of the Elis Group's laundry facilities are connected to the municipal wastewater networks. The Group monitors its wastewater itself in line with applicable regulations through regular analysis programs. The industrial water, pre-treated if necessary, is then either treated at a collective treatment plant or at an on-site treatment plant.

Based on these wastewater analysis programs, the Elis Group has acquired in-depth knowledge of the quality of its water and is continually working to improve it.

As such, in Brazil, Elis has about 20 laundries that treat wastewater (biologically and/or physically and chemically) before it is discharged into the natural environment.

Linen maintenance and use of cleaning products

The Group almost exclusively launders linen using water-based processes. In 2024, only 0.1% of the textiles delivered by Elis to its customers were laundered using a dry-cleaning process.

To clean linen, the Group mainly uses cleaning products for removing dirt, bleaching agents, neutralizers and finishing products, which vary depending on the type of textile (fabric softeners, starch, bacteriostats and waterproofing products). These products are stored in a dedicated room either in tanks or in their original packaging within adapted containment basins of sufficient volume. The amounts stored are limited, ensuring a balance between having sufficient stock and reducing delivery frequency, all while minimizing risk. The storage of these products is regulated. The Elis Group uses only phosphate-free detergents. In addition, the Group is working to limit its consumption of cleaning products, mainly by using the right product, in the right amount, at the right time and in the right place.

BREAKDOWN OF GROUP WASTEWATER BY DESTINATION (AS A %)[1]

Proportion of effluents treated in-house before discharge
9%

Proportion of effluents treated in municipal treatment facilities
91%
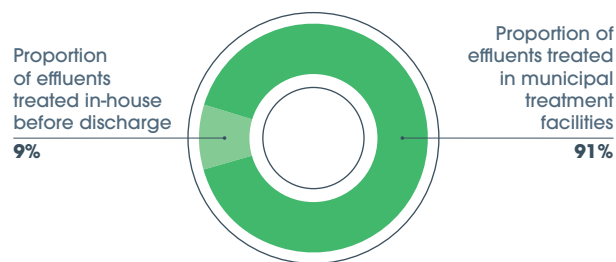
(1) 100% of the effluent is treated.

Microplastics

Several studies have been conducted on microplastics to clarify their impact and scope. According to the report by the European Environment Agency[1], the main sources of microplastics in surface water in Europe are tire abrasion (54%), plastic products (24%) and, to a much smaller extent, road markings and the washing of synthetic textiles.

Scientific studies and regulatory frameworks are being developed to ensure the comparability of the studies and measurements and to advance knowledge in this area, in particular on the most impactful life-cycle stages of the products.

The Elis model, which aims to keep products in use, would help limit impacts over the long term. In addition, wastewater from the processes is currently treated on site or through the municipal treatment networks, depending on the applicable regulations. These on-site or in-plant pre-treatments consist, in part, of filtration or flocculation steps, which help trap some of the microplastics.

The Group also conducts testing to improve knowledge on the subject.

Lastly, Elis monitors and contributes to progress on draft European regulations on this matter.

---

(1) Source: https://www.eionet.europa.eu/etcs/etc-ce/products/etc-ce-products/etc-ce-report-1-2022-microplastic-pollution-from-textile-consumption-in-europe

Environmental information ESRS E1   ESRS E3   ESRS E5
Other environmental information: minimizing our impact on ecosystems VOLUNTARY DISCLOSURE

2

2.3.4   Other environmental information: minimizing our impact on ecosystems VOLUNTARY DISCLOSURE

Context

This section aims to present information on the Group's other environmental impacts, and to provide details on specific policies and actions, in particular on biodiversity and industrial risks.

Governance and policy

The Group has a long history of limiting its impact on ecosystems and works in this area on a daily basis, while ensuring the proper management of its sites, by limiting the risk of receiving environment and soil pollution and by protecting biodiversity.

The stakeholders (QHSE, industrial department, WECO team) are working on implementing Elis's environmental policy.

The QHSE teams play a major role in limiting impacts on ecosystems and other environmental impacts. The structure of these teams is described in more detail in section 2.3.2.3 "Minimizing our energy consumption" of this chapter.

In addition, the Group also regularly reviews its environmental performance and reports on it annually in its Universal Registration Document.

Goal and performance

As part of its program running until 2025, the Group has set itself the goal of:

> Offering at least one collection composed of sustainable materials for each product family by 2025
>
> Reducing water consumption per kg of linen delivered by 50% between 2010 and 2025 (laundries; Europe)
>
> Reusing or recycling 80% of our end-of-life textiles by 2025
>
> Reducing absolute Scope 1 and 2 CO_2eq emissions by 47.5% between 2019 and 2030[1]
>
> Reducing absolute Scope 3 CO_2eq emissions by 28% between 2019 and 2030[2]

Key performance indicator		2022	2023	2024
Limiting our impact on biodiversity	Share of product families with at least one collection composed of sustainable materials[a]			
	(2025 target: 100%)	51%	58%	60%
	% reduction in water consumption per kg of linen delivered between 2010 and 2025 (European laundries)[b]			
	(2025 target vs 2010: -50%)	-43%	-46%	-48%
	% reduction in water consumption per kg of linen delivered between 2018 and 2030 (European laundries)[b]			
	(2030 target vs 2018: -30%)	-19%	-22%	-25%
	Share of end-of-life textile waste reused or recycled			
	(2025 target: 80%)	70%	77%[c]	79.6%
	% reduction in absolute Scope 1 and 2 CO_2eq emissions between 2019 and 2030			
	(2030 target: -47.5%)	-15%	-15%	-20%
	% reduction in absolute Scope 3 CO_2eq emissions from purchased goods and services, fuel and energy related activities, upstream transportation and distribution, employee commuting, and end-of-life treatment of sold products between 2019 and 2030			
	(2030 target: -28%)	10%	-3.6%	-4.3%

(a) The calculation methodology for these indicators is described in more detail in section 2.6.1 "Methodology note."

(b) Water consumption intensity for the year minus water consumption intensity for the baseline year, divided by water consumption intensity for the baseline year.
(c) Group excluding Mexico (data not available).

(1) The target includes land-related emissions and removals from bioenergy feedstocks. Scope 2 emissions are reported as market-based.
Scope 1 (direct emissions) mainly associated with consumption of gas, fuel, etc.; Scope 2 (indirect emissions) associated with consumption of electrical energy or steam; Scope 3 (other indirect emissions) associated with other emission areas: purchased goods and services, upstream transportation and distribution, employee commuting etc.
(2) From purchased goods and services, fuel and energy related activities, upstream transportation and distribution, employee commuting, and end-of-life treatment of products sold.

2

Actions

Limiting our impact on biodiversity

Protecting biodiversity is an important consideration for Society as a whole. The circular economy, which forms the basis for the Group's business model, is one of the solutions identified to meet this challenge. The Ellen MacArthur Foundation[1] explains that the circular economy offers a systems solution "tackling climate change and other global challenges, like biodiversity loss, waste, and pollution." For example, the use of workwear maintained by Elis would reduce the impact on ecosystems by up to 50% compared to a purchase solution (source: EY report).

To better address its biodiversity concerns, the Group conducted a study based on the main drivers of biodiversity loss identified by IPBES[2]. The Group's principles of action for the five leading drivers are detailed below:

1. Land- and sea-use change: the Group focuses its efforts on the rational use of resources.

2. Direct exploitation of organisms: the Group takes action to reduce, reuse and recycle resources.

3. Climate change: in 2023, the Group announced a climate strategy aligned with the Paris Climate Agreements.

4. Pollution: the Group has implemented initiatives to prevent and reduce environmental impacts.

5. Invasive species: the Group offers pest control and prevention solutions.

1. Aiming for the rational use of resources (Land- and sea-use change)

For Elis, concerns associated with land-, soil- and sea-use change relate primarily to the use of land to farm the cotton used in its textiles and the wood needed to produce paper (utilized mainly in its washroom products). For several years, Elis has made it a priority to use more sustainable raw materials and to optimize their use. The Group's goal is to have at least one collection composed of sustainable materials for each product family by 2025. The Group is also increasingly using recycled materials in its products, which have less of an impact on land use.

The Group also seeks to keep products in use in order to reduce pressure on resources and prevent land- and sea-use changes. The Group has repair and refurbishing units for certain products, such as water fountains and washroom items.

The Group also refurbishes some of its equipment (machines, tunnel washers) to extend its lifespan. It can thus be completely refurbished before being reinstalled at the Group's plants.

The Group's actions in this area are described in sections 2.3.1.1 "Being a circular economy player" and 2.3.1.2 "Eco-designing our products and services" of this report.

2. Reducing, reusing and recycling resources (Direct use of resources)

Reducing, reusing and recycling resources is a priority in addressing biodiversity concerns. In fact, "the extraction and processing of natural resources accounts for more than 90% of global biodiversity loss and water stress" [2].

Elis's circular model helps reduce pressure on natural resources along the entire value chain:

› by designing products made to last and increasingly integrating recycled materials. See sections 2.3.1.1 "Being a circular economy player" and 2.3.1.2 "Eco-designing our products and services";

› by optimizing its industrial processes and reducing its usage (water, energy). See sections 2.3.3 "Water" and 2.3.2.3 "Minimizing our energy consumption";

› by working to reduce its consumption of other natural resources. It thus aims to reduce its paper consumption by digitizing a number of its operating processes (electronic signatures on contracts, paperless deliveries, etc.).

3. Reducing our greenhouse gas emissions (Climate change)

Climate change is currently the third leading driver of biodiversity loss. In September 2023, the Group announced its new climate strategy, which is aligned with the Paris Climate Agreements, that aims to significantly reduce the Group's emissions. More details on this strategy are provided in section 2.3.2.1 "Fighting climate change" and in section 2.3.2.2 "Climate change adaptation."

4. Preventing and reducing environmental impacts (Pollution)

The Group has several levers available to limit environmental impacts along Elis's entire value chain, including:

› **supplier assessments:** see section 2.4.7 "Working responsibly with workers in the value chain";

› **the use of eco-design principles in its products.** By favoring products that are built to last and can be repaired, reused and refurbished, the Group helps to extend their lifespan and thus to reduce resource consumption and waste generation. In addition, some of the Group's products are labeled or certified as having less of an impact on biodiversity. For example:

– Elis encourages Oeko-Tex certification for all textiles. This standard is a worldwide testing and certification system involving tests for harmful substances that helps to limit the use of materials and substances that are harmful or pose health risks,

– Elis offers its customers textile product ranges made from organic cotton whose production has a reduced impact on ecosystems. Elis has joined forces with Max Havelaar and Malongo on an environmental initiative that protects biodiversity by offering organic, fair trade coffee ranges,

– Elis supplies EU Ecolabel-certified textile products to some of its customers. This European label enables consumers to identify the most responsible products in terms of the environment and health throughout their life cycle. It meets stringent requirements in terms of limiting impacts (such as limitation of hazardous substances, reduction of air and water pollution during fiber production, etc.).

Lastly, the Group's goal is to have at least one collection composed of sustainable materials for each product family by 2025. Section 2.3.1.2 "Eco-designing our products and services" provides more details on the Group's actions in this area;

› **actions to optimize and reduce impacts in its operations.** The Group implements control measures to monitor and/or prevent contamination of groundwater and soil. The main measures implemented are:

– prevention and protection: installing network shuttering systems, protecting groundwater abstraction works on sites using groundwater,

– training and authorizations: training operators on chemical hazards and maintenance managers on pollution risks (training provided by the QHSE Department), requiring specific authorizations for certain types of operations,

---

(1) Source: https://www.ellenmacarthurfoundation.org/topics/circular-economy-introduction/overview
(2) https://doi.org/10.5281/zenodo.3831673

Environmental information ESRS E1   ESRS E3   ESRS E5
Other environmental information: minimizing our impact on ecosystems VOLUNTARY DISCLOSURE

2

– communication, awareness-raising and checks: displaying and implementing safety procedures (fire hazards, chemical hazards, etc.), conducting regular checks on plants covered by the regulations.

Actions taken on water and waste topics are described in more detail in sections 2.3.3.2 "Optimizing water consumption in our operations" and 2.3.1.3 "Reducing and properly managing our waste."

The Group is rolling out prevention, monitoring and control measures to prevent soil pollution risks. Moreover, when acquiring new sites, Elis conducts due diligence audits to determine the regulatory compliance of site operations and any impacts they have had on the environment in the past. Depending on the assessed level of risk and the terms of the acquisition, provisions for cleaning up the pollution may be established so that Elis can carry out investigations and treatment actions that may be necessary. Most of the Group environmental provisions relate to operations acquired by Elis. These accounting provisions most often relate to dry-cleaning activities prior to their acquisition by the Group. Across the Group as a whole, 99.9% of linen by weight is washed with water, and only 0.1% is dry cleaned. The Group is working to identify and implement, where possible, water-based washing alternatives when it acquires or is already operating this type of activity. In 2024, the costs of making these operations compliant totaled around €7.8 million, and environmental provisions and guarantees were €80 million. No fines were paid for environmental litigation in 2024;

› **compliance with regulations and use of voluntary approaches:** in France, production site operations are governed by a prefectural order that sets, among other things, limits for water withdrawal, wastewater discharge, air emissions and waste management. In the other countries where the Group operates, operating permits or licenses are required, depending on local regulations. Changes in regulations are considered by local technical teams and monitored by centralized specialist teams. Annual investment takes into account potential changes in sites' technical requirements.

For example, boilers are subject to regulatory checks to verify that combustion is taking place within the specified parameters. Emission levels, in particular nitrogen oxide (NOx) levels, are reduced through the use of efficient burners and the correct combustion settings. Sites that use biomass as their main energy source are equipped with filters to limit dust and particle emissions.

In certain regions, the Group may therefore be required, by regulation, to measure emissions to air other than its greenhouse gases.

In addition, some Group sites are engaged in a certification process to better communicate their engagement. In 2024, the Group had ISO 14001 environmental management certification for 193 of its sites, including 171 industrial sites (46% of its industrial facilities), ISO 50001 energy management system certification for 28 European sites and Nordic Swan certification for 38 sites.

5. Offering pest control and prevention solutions (Pest Control)
The introduction of invasive species is the fifth-leading stressor that threatens biodiversity. These species lead to various impacts on native species, ecosystem functioning and the associated goods and services.

At Elis, the goal of the Pest control activity is to offer a comprehensive pest control and prevention service while also protecting habitats. The Pest control division is therefore creating a monitoring system that involves training customers on best practices for pests and advising them on how to better pest-proof their buildings. For one-time visits, it prefers alternative natural treatment solutions, such as dogs, hawks and ferrets, or the use of natural insecticides. This approach is reinforced through CEPA certification (quality of the disinfection, insect control and vermin control services), which it has obtained in Spain, Ireland, Italy, France, the Netherlands, Portugal and Switzerland. This standard demonstrates Elis's commitment to using responsible products and techniques, maintaining the traceability of the treatments used and promoting alternative controls (using capture traps to avoid biocides, setting up nesting boxes for chickadees and bats, encouraging building pest-proofing).

Engaging our employees

Some Group sites also carry out initiatives to promote or raise employee awareness of biodiversity, for example by keeping beehives, using eco-grazing to maintain green spaces, or reintroducing and cultivating local plant species. In particular, initiatives were carried out as part of Sustainable Development Week at Elis.

Thus, coffee grounds can be recycled at the Group's headquarters. They are used to grow oyster mushrooms and for soil regeneration, while also supporting the work of people rejoining the workforce or with disabilities.

In 2019, Elis participated in the reforestation of the Leiria pine forest in Portugal, coordinated by the Portuguese Institute for Nature and Forest Conservation. 700 Elis employees replanted 35,660 trees on a 30-hectare plot. In 2024, Elis Colombia contributed to the reforestation of the municipality of Cogua Cundinamarca by planting various species of trees. In addition, during site construction or expansion projects, flora and fauna studies may be carried out to check for potential environmental impacts and identify any need for protection measures.

Limiting our industrial risks

Preventing and protecting against fire risks
Fire is one of the main risks associated with the Group's activities, particularly given the presence of combustible materials (linen, cotton lint, etc.) and processes that use heat (ironing, drying).

The Group has long taken an active approach to prevention and protection when it comes to this risk, and it is continually improving its strategy, in particular by:

› setting up fire protection sprinkler systems at new sites;

› setting out an annual investment plan for sprinkler protection systems and/or automatic fire detection systems at existing sites that do not have them;

› carrying out fire prevention visits with its insurance company on a representative sample of its sites. There were 98 insurance visits between 2023 and 2024;

› introducing and implementing organizational standards specific to laundry risks.

Since 2023, Elis has been actively communicating internally on all fires. The number of fires, how they were extinguished, their origin and the equipment involved are all tracked on a monthly basis. This information is reported along with the safety performance.

Outlook

The Group's action plans, including several projects implemented in 2024, will continue in 2025.

2.4 SOCIAL INFORMATION ESRS 1 S1 AND ESRS 2 S2

2.4.1 Own workforce ESRS S1   VOLUNTARY DISCLOSURE

Governance

The Human Resources teams are tasked with supporting the growth and transformation of the Group. The Group has always been committed to being a vehicle for the development and well-being of its employees.

The Human Resources (HR) Director is a member of the Executive Committee and reports directly to the Chairman of the Management Board, with whom he has regular discussions. He oversees the Group HR policy with the support of the country-based operational HR Directors and the central support services (HR Development Department, Compensation and Benefits Department, Legal Services Department, Methods Department). He also works closely with management to ensure the implementation and consistency of the Group's HR policy across all Group countries, and to anticipate and meet the teams' needs.

The operational HR teams in each country are responsible for supporting operational activities:

› overseeing workforce planning;

› ensuring well-being at work and a high-quality working environment;

› managing the annual performance cycle;

› providing for employee development and career management initiatives;

› cultivating an increasingly inclusive work environment that fosters equal opportunities and non-discrimination.

The goals of the HR support teams are to assist the operational HR teams by supplying them with tools intended to attract and develop talent, and to harness this talent to form an inclusive leadership team both now and for the future. The HR support teams facilitate talent pools, succession planning, performance management, and skills and leadership development. They help to define and implement motivating, regulation-compliant, fair and effective HR policies, processes, tools and practices, as well as to provide relevant data to support the development of Elis' businesses.

Meetings are regularly held at different levels to discuss specific topics, and an international HR committee, made up of HR departments from the Group's major countries, has been set up to work on common issues (for example, recruitment, retention, diversity and inclusion). The Group's performance on diversity, and on gender balance in particular, is regularly presented to the members of the Executive Committee and to certain Supervisory Board committees.

In addition, the Group has had a dedicated disability organization in place since 2022, with an ambassador in each country whose role is to apply the Group's Disability Charter and implement local initiatives to promote the employment of people with disabilities.

The Diversity & Inclusion policy is overseen by the Group's HR director and is regularly reviewed by the Executive Committee.

The QHSE teams play a major role in protecting employees. The structure of these teams is described in more detail in section 2.3.4 "Other environmental information: Optimizing our use of resources and minimizing our impact on ecosystems."

Group social data S1 | ESRS 2 SBM-1 | S1-6

This section aims to provide general information about the Elis Group and its workforce. The associated material concerns, risks, impacts and opportunities are presented in more detail, along with the related goals, policies and action plans, in the following sections. All Group employees were considered when assessing double materiality and identifying material risks, opportunities and impacts.

The Elis Group has a long-standing presence in Europe. It began operating in South America in 2014 and established itself in Central America in 2023 with an acquisition in Mexico. In 2024, it began operations in Asia with the acquisition of a cleanroom business in Malaysia. General information that helps provide an understanding of human resources matters within the Group is presented below; more specific indicators are presented in section 2.6.3 "Details of Group performance."

BREAKDOWN OF THE WORKFORCE BY GEOGRAPHIC AREA AT DECEMBER 31 (PERMANENT AND NON-PERMANENT)

	2022	2023	2024
Europe	39,142	40,189	41,300
LATAM	12,201	15,581	16,062
Other (Asia)	0	0	221
TOTAL	51,343	55,770	57,583

Elis favors permanent contracts, which offer stability and security to employees and allow Elis to build stable teams involved in the life and development of the company.

As at December 31, 2024, fewer than 10% of Elis Group employees were temporary, due in particular to the seasonal nature of part of the Hospitality business.

Given the very limited use of "non-employees," as defined by the CSRD, the information in this chapter focuses on the Group's (permanent and non-permanent) employees.

BREAKDOWN BY CONTRACT TYPE

	Permanent employees (permanent contracts)	Temporary employees (non-permanent contracts)	Non-employees (temporary contracts)	Total
Europe	36,655	4,648	1,031[a]	42,334
LATAM	15,125	934	162	16,221
Other (Asia)	172	49	0	221
TOTAL	51,952	5,631	1,193	58,776

(a) Excluding the Moderna entity acquired in the Netherlands in 2024 (data not available).

The Elis Group's teams can be divided into two major socio-professional categories: employee/worker and manager. Employees and workers may hold different types of jobs and may include service agents, the teams at the plants, and the sales and administrative teams. Managers may hold jobs such as general managers, sales or administrative managers, logistics managers, etc.

BREAKDOWN BY SOCIO-PROFESSIONAL CATEGORY (PERMANENT WORKFORCE) – EMPLOYEES/WORKERS AND MANAGERS
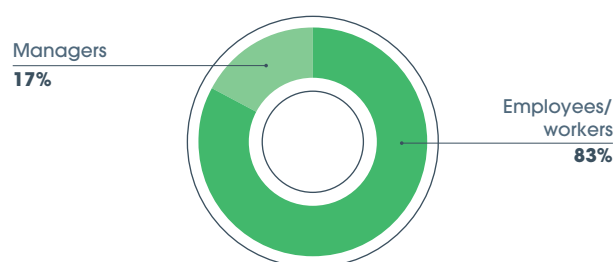
The share of women in the total workforce has remained stable in recent years, at about 51%. The breakdown of the workforce by gender is presented below, and the policies and targets can be found in section 2.4.4 "Ensuring non-discrimination and equal opportunities." In most of the Group's countries, regulations provide only for male and female genders.

BREAKDOWN BY GENDER – (PERMANENT WORKFORCE)

	Female	Male	Other genders	Total
Europe	20,757	20,543	0	41,300
LATAM	8,397	7,665	0	16,062
Other (Asia)	115	106	0	221
TOTAL	29,269	28,314	0	57,583

The breakdown of the Group's workforce by age band is presented below. The Group is particularly vigilant with regard to the rights of children and has been a signatory of the Global Compact for more than 10 years. As such, the Group employed 153 young people (under the age of 18) over the course of 2024 on apprenticeship contracts, in summer jobs, on youth integration contracts, in student jobs or on short-term contracts. These contracts are strictly governed by applicable regulations and agreements with schools, where applicable.

The Group's exposure to human rights is described in more detail in section 2.4.6 "Respecting human and labor rights."

BREAKDOWN OF PERMANENT AND NON-PERMANENT WORKFORCE BY AGE BAND

	<30 years	30 to 49 years old	> 50 years
Europe	6,738	19,808	14,754
LATAM	5,023	7,826	3,213
Other (Asia)	85	108	28
TOTAL	11,846	27,742	17,995

2

The Group's business culture, values and HR strategy contribute to the long-term retention of employees. As such, since 2018, the distribution of staff by length of service has remained stable. Almost 60% of the workforce has more than three years of service, with 18% of employees having more than 15 years.

BREAKDOWN OF PERMANENT WORKFORCE BY SENIORITY

	18%
	41%
	41%

■ % with 15 years or more
■ % with 3 to 15 years
■ % with fewer than 3 years
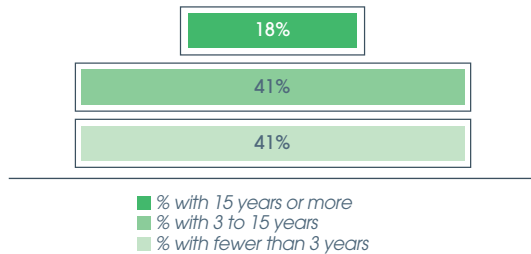
	% with fewer than three years	% with three to fifteen years	% with fifteen years or more
Europe	38%	39%	23%
LATAM	49%	43%	8%
Other (Asia)	30%	59%	11%
TOTAL	**41%**	**41%**	**18%**

The Group favors full-time contracts in order to offer its employees stable and balanced working conditions and ensure that teams are stable and involved in the development of the company. Part-time contracts are also used, when appropriate, to encourage more diversity and inclusion. The share of part-time employees remains stable at close to 6.5% of the permanent and non-permanent workforce. Part-time contracts requested by employees are considered and approved.

The use of non-guaranteed hours contracts is extremely limited (17 contracts in 2024) and mostly concerns the Netherlands where such use is regulated by law.

BREAKDOWN BY WORKING TIME FOR PERMANENT AND NON-PERMANENT WORKFORCE

	Full time	Part time	Non-guaranteed hours contracts
Europe	37,550	3,750	17
LATAM	16,051	11	0
Other (Asia)	221	0	0
TOTAL	**53,822**	**3,761**	**17**

The employee turnover rate varies by geographic area. Historically, the rate has been higher in certain LatAm countries, given the specific nature of these markets and local regulations.

NUMBER OF HIRES – PERMANENT CONTRACTS BY GEOGRAPHIC AREA

	2022	2023	2024
Europe	10,701	9,923	9,246
LATAM	5,027	6,074	7,012
Other (Asia)	0	0	57
TOTAL	**15,728**	**15,997**	**16,315**

NUMBER OF DEPARTURES – PERMANENT CONTRACTS BY GEOGRAPHIC AREA

	2022	2023	2024
Europe	8,286	9,368	8,431[a]
LATAM	5,405	5,923	6,788
Other (Asia)	0	0	23
TOTAL	**13,691**	**15,291**	**15,242**

(a) Terminations initiated by the employer at the end of the probationary period were not taken into account in France.

Information relating to the S1-15 disclosure requirement can be found in the appendices (section 2.6.3 "Details of Group performance").

2.4.2 Listening to, valuing our employees and ensuring their well–being at work

Context

Elis believes that the well-being of its employees is one of the company's key responsibilities. In parallel with its policies and training programs, which aim to develop the skills and protect the health and safety of its employees, Elis ensures constant improvements in the working environment and conditions so as to maintain employee engagement and satisfaction, in order to support talent retention and the performance of the company more generally.

As a result, Elis makes every effort to ensure close daily proximity between management and employees at every level. This is one of the main reasons why the Group favors human-size sites – ensuring that it can listen effectively to its employees. This continuous dialog helps to avert any social conflict that could arise due to failure to monitor and prevent social tensions. No major event has occurred in over 10 years.

Impacts, risks and opportunities `S1 | ESRS 2 IRO-1`

The double materiality assessment, undertaken in the context of implementation of the CSRD Directive for 2024 and whose detailed methodology can be found in the introduction (available in section 2.2.9 "Identification of key topics through the double materiality assessment"), highlighted certain material impacts, risks and opportunities. In particular, the following topics related to social dialog and working conditions have been identified for own workforce `ESRS S1` :

ESRS	Topic	Materiality	Financial materiality (risk/opportunity)			Impact materiality (positive/negative)		
			Up-stream	Own operations	Down-stream	Up-stream	Own operations	Down-stream
S1 Own workforce	Working conditions	**Financial:** Risk of business disruption due to strikes, a higher employee turnover rate or lower team productivity due to their working conditions.		⊖				
		Impact: Risk of negative impacts on employees' development, employability and work/life balance due to poor working conditions at Elis[(a)]					⊖	

(a) The potential material negative impact relates to one-time situations.

To date, the Group has not identified activities or regions where there is a risk of forced labor, compulsory labor or child labor in its operations.

The risks, impacts and opportunities identified may affect all Group employees regardless of their profession or activity.

Policy `S1-1`

To limit the material risks and impacts identified in the double materiality assessment, and in particular the risk of business disruption due to strikes, a higher employee turnover rate or lower team productivity due to their working conditions, as well as the risk to employee development, employability and work-life balance due to their working conditions, Elis aims to ensure a good quality of life at work, to listen to employees and to value them. To that end, the Group has defined the policy described below, which has been implemented in its various regions in the form of actions and initiatives.

1. Listening to its employees.

Well-being at work and the engagement of every employee are essential to the Group's success. They contribute to employee retention and ultimately to operational excellence. It is particularly key given the characteristics of the Group's model.

Employee engagement and satisfaction, as well as well-being at work, are measured periodically through a survey sent to all employees, who respond individually and anonymously. Employees can thus give their opinions on a variety of topics such as working conditions, training, career development, working time and safety via anonymous individual questionnaires. These surveys demonstrate the importance attached to the corporate climate and working environment at all levels. Action plans are defined at the local level after each engagement survey. More broad-based actions are also implemented at the Group level. The Group's HR

Development Department administers the tool used to gather employee feedback. The percentage of respondents is also monitored in order to measure the effectiveness of the survey process.

In addition, the annual review is an opportunity for employees and managers to have one-on-one conversations about working conditions.

2. Valuing its employees.

The effectiveness of the Elis model is strengthened by a strong culture of conviviality and recognition, acknowledged as a key factor for employee engagement. The best example is Elis's Chevrons Club which has been rewarding the most deserving production and maintenance operators every year for more than 30 years. These employees are particularly valued at the sites where they work, and they take part in an international event lasting several days.

3. Ensuring fair and attractive compensation and benefits.

The Group's policy is to offer all employees fair and market-competitive compensation that reflects their performance and level of responsibility. To that end, the Group seeks to follow the best practice of comparable sectors. This policy takes into account the local laws and business practices of each region and can include different types of non-statutory non-pay benefits (language classes, box lunches, access to bicycles, etc.).

2

4. Reducing stress at work.

As part of its general risk prevention policy, Elis is committed to promoting a healthy work environment for its employees, reducing, in particular, psychosocial risks. Through the surveys it undertakes with all its employees or other informal and formal discussions (e.g. annual reviews), Elis can measure how they rate their working conditions and thus identify situations that create stress.

Training is given to employees, particularly management staff, as part of this preventive action. It is one way of raising awareness and understanding of psychosocial risks, their possible causes and how to prevent and overcome them. The means of action and implementation of the policy are decided locally to ensure the most appropriate response to the concerns identified.

5. Minimizing absenteeism.

Absenteeism is a reality that affects all companies and that can have operational and financial consequences. Preventing short-term unforeseen absences is therefore key. This type of absence is indeed the most damaging in terms of productivity, the organization of work teams and the redistribution of work to other personnel or temporary employees.

Each absence has its own particular characteristics and employers are not permitted to ask employees about the medical reasons for their absence. The Group is thus implementing a series of collective measures to try to prevent absences and limit their impact on its business.

There is no centralized Group absenteeism policy as this issue is very much linked to the local context (for example, influenza is not a major concern in Brazil, Chile, Mexico or Colombia, unlike in European countries). Policies are decided at the national level, based on each country's legislation and regulations, and sometimes by collective agreements for each sector.

The Group also favors the use of permanent contracts in order to increase the loyalty and commitment of its employees.

This policy applies to all Group employees.

The Group's policies and their relevance are reviewed every year, in particular in conjunction with the analysis of stakeholder views, impacts and interests and as part of the annual reporting by the Group Human Resources Director and the country-based operational HR Directors.

Goal and performance S1-5

To limit the material risks and impacts identified in relation to social dialog and working conditions and turn them into opportunities, the Group has set the goal of:

> ### Ensuring team engagement through a Group satisfaction rate of at least 70% by 2025*
>
> ### Expanding the Group's Chevrons program, with more than 360 Chevrons by 2025*

(*) Target addressing the material impacts, risks and opportunities identified for the Group regarding ESRS S1 – Own workforce

Key performance indicators		2022	2023	2024
Listening to our employees	Rate of participation in the internal survey[a]		72%	
	Satisfaction rate[a] *(2025 target ≥ 70%)*		75%[b]	
Valuing our employees	Number of Chevrons in the Group *(2025 target ≥ 360)*	310	352	362
Ensuring fair and attractive compensation and benefits	Share of employees eligible for the employee share ownership scheme[c]	89%	93%	95%
	Share of managers who have been awarded performance shares	20%	13%	12%
	Share of employees with a variable performance-based pay component	52%	57%	52%
Preventing absenteeism and reducing stress at work	Share of employees with perfect attendance *(as a %)*	31%	43%	37%
	Breakdown of absences *(as % of absences <7 days)*	83%	87%	90%

(a) Bi-annual survey. The Group uses a third party to conduct its satisfaction survey in order to guarantee anonymity. The consolidated results are subsequently communicated to the Elis Group. Each country is then responsible for its own action plan. In France, surveys are conducted site by site, in turn, every two years by the same service provider.

(b) In 2023, the figure covered the entire Group, based on a weighted average of the relevant workforce.

(c) In 2024, the share was calculated based on the eligible permanent and non-permanent workforce on the date of the plan, i.e. September 30.

The Group achieved its goal of expanding the Chevrons program to new regions. Since 2018, Chevron numbers have thus grown by nearly 56%. To date, the program has been rolled out in Europe and Brazil.

The employee satisfaction rate in the 2023 survey was 75%. The survey will be repeated in the Group's various regions in 2025.

The share of managers eligible for performance shares remained stable compared with 2023 due to an exceptional plan in 2022 that was open to more employees.

Actions S1-4

The actions implemented by the Group address the risks identified in the double materiality assessment related to business disruption or potential impacts on employee development, employability and work-life balance due to their working conditions.

The actions described in this section concern the entire Group and are expected to continue in the coming years. When key actions yielded significant results in 2024, those results are described in this section. Actions planned for the future are detailed in the "Outlook" subsections. For some actions, examples are provided for illustrative purposes.

Listening to our employees

Engaging our employees

Engagement surveys are carried out within the Group every two years to ensure that the participation rate for all employees is as high as possible, the results are analyzed and shared with everyone, and specific action plans are implemented at the local and Group level. For example, the Group's HR Development Department was created based on feedback from the engagement surveys. These surveys are used to monitor employee satisfaction and engagement and prevent risks related to social dialog, working conditions, and employee development and employability.

The engagement surveys were carried out in every country in 2023 including, for the first time, countries in Latin America. As such:

› for France, surveys are conducted site by site, in turn, every two years. The last two-year cycle ended in September 2023. Employee participation was high during this cycle at 89% and the overall satisfaction rate was 14.45/20. A new cycle has begun and will end in 2025. At end-2024, 46 sites have taken part in the survey with a participation rate of 92% for an overall satisfaction rate of 15.37/20;

› for Sweden, the participation rate was 67% and the satisfaction rate was 70%;

› for all other countries: the survey was carried out simultaneously via a single questionnaire sent to all permanent employees. Participation in the survey, which was conducted in all these countries, was high in 2023, with 68% of the employees interviewed taking part and able to share their views. The average satisfaction rate increased from 6.1/10 in 2021 to 7.6/10 in 2023.

The results of each employee survey are eagerly awaited and allow Elis to determine areas of improvement specific to each site as well as cross-cutting Group actions. For example, in 2023, employees expressed a desire for more support in managing their careers. The results are shared with each country and each manager.

The management team also shares the results with employees along with the action plans drawn up in response to the survey. The action plan is monitored locally. As such, in the United Kingdom, a specific "Employee Voice" system was put in place to tie the results of the survey to concrete actions. More than 552 actions have been identified as a result. At the end of 2024, more than 80% had been finalized. This system won the "Best employee experience initiative" category at the 2024 CIPD People Management Awards.

The Group initiated several strategic actions in 2024 to meet the expectations expressed in the survey for additional career management support:

› **creation of an HR Development Department:** this department works on internal talent management and monitors development plans;

› **definition of an action plan for each stage in an employee's life cycle:** an action plan for each stage in the employee's life cycle has been developed and will be rolled out in the coming years. The first major action was taken in 2024 with the launch of the **Elis Academy portal** (see section 2.4.5 "Attracting and developing our employees");

› **launch of standardized talent campaigns:** in 2024, the Group harmonized the launches of the talent review campaign and the annual review campaign in all its countries by introducing new common analysis and monitoring guidelines;

› **internal mobility:** a page dedicated to internal mobility was created on the Group's intranet, where vacant positions are posted and can be viewed by all managers.

These initiatives are in line with the Group's policy of creating a work environment that is even more engaging, attractive and aligned with its employees' aspirations, while also increasing its ability to address its strategic concerns.

This periodic measurement of employee engagement and satisfaction is essential for the relationship of trust that the Group maintains with its staff on a daily basis and that underpins the quality of its service. This employee survey is a key indicator of Elis's human resource management policy.

When the last satisfaction survey was conducted, more than 84% of respondents considered that the Elis Group was committed to CSR.

In addition to the satisfaction surveys, the annual review provides another opportunity for one-on-one conversations about working conditions. Starting in 2024, employees in France are required to complete a special section on the "organization of work" as part of their individual annual reviews. This process provides a structured opportunity to discuss and define a concrete action plan and areas of improvement related to their working conditions.

Ensuring ongoing social dialog with employees via their representatives `S1-2 | S1-8`

In addition to the engagement surveys and individual reviews, employee representatives are also a dialog channel for employee concerns, particularly with regard to their working conditions.

At the Group level in Europe, the social dialog with employees takes place within the European Works Council, which has 28 members who have been elected or appointed in each of the 22 European countries covered by the Directive on European works councils. It represents 30,983 employees in these countries. In 2024, discussions within this body focused on the Group's strong results, the outlook for 2024, the Group's 2030 climate commitments, the employment situation and potential trends, the Group's commitments, and its policy, objectives and actions with respect to workplace accident prevention, stress at work, employee development and the promotion of diversity and equal opportunities.

Since employee representation regulations are specific to each country, employee representative bodies are created accordingly. Employee representative bodies thus cover 79.5% of the Group's employees in the European Economic Area.

In France, Elis has set up representation at various levels: Group, company and site. This representation covers 100% of employees.

Specific bodies are responsible for health and safety aspects. These types of bodies represent 100% of employees in France.

Two employee representatives have been members of the Supervisory Board since 2020.

The Group has not had any significant social event for more than 10 years.

Other data relating to the S1-8 disclosure requirement can be found in the notes (section 2.6.3 "Details of Group performance").

Improving employee conditions for our agreements and collective agreements

In addition to the local regulations applicable in each country, agreements are in effect in the different Group subsidiaries: Collective agreements thus cover 68% of all Elis employees. These agreements make it possible to adapt the organization of working time, compensation, working conditions and work life quality, gender equality, employee management, the sharing of added value, and the prevention of psychosocial risks, and are the result of ongoing dialog with employee representatives, and help to maintain good working conditions at the different sites.

2

In France, Elis pursues this active negotiation policy at the Group, company and site levels in order to better address these concerns. In 2023, agreements on gender equality and quality of life in the workplace, as well as on the prevention of social risks, were renegotiated and introduced new measures to benefit employees from January 1, 2024 for a four-year period. Measures were thus taken to support pregnant women and employees who need to care for a relative.

In Spain, Elis negotiated and signed 27 agreements in 2024 on these different topics and expects to negotiate 18 in 2025.

In Brazil, agreements were negotiated in 2024 on wages, quality of life in the workplace and working time.

Outlook

The actions started in 2024 will continue in 2025. In particular, the Group will conduct a new satisfaction survey among employees to measure their engagement rate, monitor implementation of the action plans, and decide where to focus its work.

The Group will also continue implementing its action plan for each stage of the employee life cycle. This includes conducting an overall analysis of the Group's talent pools and launching a quarterly careers newsletter illustrating achievements in terms of functional, geographical and internal mobility.

Valuing our employees

Rewarding our employees' work: The Chevrons Club

Every year the Chevrons Club, which was created in 1987, rewards the most deserving production and maintenance operators who also embody the Group's values. These employees receive special recognition at the sites where they work, and they take part in an international event lasting several days. This recognition is a highlight of the Elis culture and helps create a work environment where employees can thrive.

The Chevrons Club is expanding gradually based on each country's specific structures and workforce. The Chevrons initiative has thus been rolled out to 16 countries, covering part of Europe and LatAm.

Every year, members of the Chevrons Club take part in an international event. In 2024, the Chevrons Club for the European countries met in Vienna. The number of Chevrons has increased by nearly 56% since 2018.

In addition, in most countries, ceremonies are held in recognition of the longest-serving employees: this is the case in France, where long-service medals are awarded, as well as in Denmark and the United Kingdom.

Recognizing the skills of our employees and supporting their development

Valuing employees with regard to their skills, contributions and performance, providing them with the appropriate training and supporting their development are pillars of the Group's HR strategy. Section 2.4.5, "Attracting and developing our employees," describes these points in more detail.

Outlook

The actions started in 2024 will continue in 2025. The Group will hold its annual event for European Chevrons in France and Croatia in 2025.

Ensuring fair and attractive compensation and benefits S1-10 | S1-11

The Group aims to offer fair and market-competitive compensation that reflects each employee's performance and level of responsibility. Thus, employees' skills and level of responsibility are compensated with a fixed salary matching their experience and general market practice for their business line. Depending on the level of responsibility and the country, variable compensation schemes to reward collective and individual performance may be put in place:

› for the majority of operational managers, variable compensation schemes are defined in the same way in each country, with both collective and individual goals;

› for all sales teams, including employees in operations, as well as Service Agents responsible for sales in a number of geographic areas including France, Spain, Portugal and Italy: there is a bonus scheme in place which can represent a significant proportion of compensation;

› for just over 500 employees in 2024 (senior managers, talent and expert employees): the Group awarded performance shares to give them a share of the long-term financial performance and results of the Company, principally through long-term incentive plans. The vesting of shares is subject to performance conditions and continuous service. A CSR criterion has been included since 2022, based on performance on water consumption per kg of linen delivered;

› for all employees: compensation schemes based on collective performance may exist in some countries, whether they are compulsory legal arrangements (for example, mandatory profit-sharing in France) or are voluntarily set up by the Group according to local practices, such as in Portugal or the optional profit-sharing plan in France. The profit-sharing plans were extended at the end of 2024 for five years;

› in addition, the Group has an employee share ownership plan accessible to nearly 95% of its employees (see below).

In all, components of compensation are tied to performance for almost 52% of the Group's workforce.

If necessary, the Group uses external information provided by specialist advisers in order to be certain of its positioning relative to the local reference market. Moreover, it ensures that the minimum salaries applicable in the different countries in which it operates are respected.

All employees receive an adequate wage, in line with applicable benchmarks.

All employees are covered by social protection, through public programs or benefits offered by the Group, against loss of income due to sickness (100%), unemployment (100%), workplace accidents (100%), maternity and adoption leave, paternity leave[1] (99%) and retirement (100%).

Employee share ownership

Employee share ownership is an important tool for increasing the sense of belonging to a group. To this end, in 2019 Elis launched the "Elis for All" plan, which allows employees to subscribe to Elis shares under preferential conditions through an employee share ownership plan (ESOP).

A fifth plan was rolled out in 18 countries in 2024, covering nearly 95% of the total workforce, and this was the first year the plan was made available in Colombia. All employees in these countries, regardless of whether they are permanent or temporary, were eligible for this plan.

The plan was once again a success, as the number of participants rose by 25% compared with the 2023 plan and the amount raised increased by 22%. Non-managerial employees represented 42% of participants in 2024.

---

(1) For parental leave in the strictest sense (excluding maternity and paternity leave), the support mechanisms vary by country and the employees' individual situations.

Elis also seeks to connect employees more closely to the Group's financial performance and retain talent by awarding bonus shares of the Company. Vesting is contingent on the fulfillment of performance conditions over a vesting period of at least two years. (Notes 5.4 and 4.2 to the 2024 consolidated financial statements and 2024 parent company financial statements, respectively, included in chapter 5, "Financial statements for the year ended December 31, 2024" of the 2024 Universal Registration Document, detail the plans for performance shares granted to employees that are currently vesting.)

As of December 31, 2024, the Group's employees held 2.68% of Elis's share capital either directly (including vested performance shares) or through a company mutual fund (fonds commun de placement d'entreprise – FCPE).

Other non-statutory non-pay benefits

In France, all employees can access a voluntary Group savings plan, which holds the employee share ownership funds as well as a wide range of dedicated vehicles to help them diversify their savings. A new fund was made available to employees in 2024. This is a very low-risk money-market fund that rounds out the range of investments offered. In addition, as of 2021, every employee can build their pension savings at their own pace by making voluntary contributions to the Group pension savings plan (PERCOL).

Other countries have also developed schemes that allow employees (58% of the permanent workforce) to save with terms adapted to local legislation or to supplement their pensions through voluntary contributions with favorable terms.

Childcare programs (daycare, for example) or box lunches may also be offered in certain regions.

Indicators relating to the S1-16 disclosure requirement can be found in the appendices (section 2.6.3 "Details of Group performance").

In 2024, the Group estimates that almost 60% of its workforce had access to at least one non-statutory non-pay benefit related, for example, to pensions or healthcare. The Group will fine-tune its reporting for this indicator in the coming years.

Favoring permanent contracts and adjusting working time

Elis favors permanent contracts, which offer stability and security to employees and allow Elis to build stable teams involved in the life and development of the company.

As at December 31, 2024, less than 10% of Elis Group employees were temporary, due in particular to the seasonal nature of part of the Hospitality business.

Although the Group does favor full-time contracts, part-time contracts are also used, when appropriate, to encourage more diversity and inclusion. The share of part-time employees remains stable at close to 6% of the permanent workforce. Part-time contracts requested by employees are considered and agreed.

A practice of remote working

A work-from-home policy is in place for employees whose duties can be performed remotely and it has been shared throughout the Group.

Outlook

The Group will continue to implement its policies and recurring actions in the coming years. They may be adapted to local contexts and changing Group expectations and concerns.

Reducing stress at work `S1-3`

The Group understands that quality of life at work and the prevention of psychosocial risks are important aspects of employee well-being. In order to ensure good working conditions, it takes action at the local level based on the feedback received and concerns identified, including in the satisfaction surveys and through other informal and formal interactions (e.g. annual reviews).

In 2023, the Group reviewed and improved its psychosocial risk prevention initiatives in France through agreements signed with its social partners in order to better promote comprehensive and effective prevention by providing information and training to everyone at the company; implementing best practices, including for dialog within the company and work organization; and taking into account the balance between work life, family life and personal life.

The following are some examples of additional support that may be provided:

› In France, two social workers who are subject to professional confidentiality are available to help employees with their concerns. The main areas of concern are housing, retirement and life changes. In addition, a psychological support unit is available for anyone experiencing a serious event or an event likely to have serious consequences;

› in the United Kingdom, the Group has created a dedicated helpline available to all employees 24 hours a day, 365 days a year. Mandatory training has also been rolled out to all managers to raise their awareness of mental health conditions. Actions were also taken on national mental health awareness day.

Many countries have adopted procedures to prevent harassment and discrimination. In 2024, the Group established a policy to prevent and combat all forms of harassment and discrimination. It aims to promote a healthy and respectful work environment that is free of all forms of harassment and discrimination. The idea is for all Group countries to implement preventive measures and have procedures to follow when harassment is reported, if these measures are not already in place.

The procedures put in place supplement the Group's whistleblowing procedure (WhistleB) described in section 2.5.3 "Continuing to integrate ethics into our business practices."

The Group has two possible approaches for reporting concerns and complaints about discrimination and harassment: via its whistleblowing line, accessible to internal and external stakeholders, or via its HR teams. The Group monitors the number of reports made, regardless of the case to which it refers. Thus, the same case may be the subject of several reports within the same whistleblowing channel or even be counted several times on each of the channels. Overall, the Group estimates that there have been at most 163 reports of discrimination or harassment, of which a maximum of 54 have been confirmed. They have all been subject to various disciplinary sanctions, up to and including dismissal. Finally, no incidents were reported in connection with a violation of human rights in 2024. If a violation were to be reported, it would then be investigated and the accompanying action plan would be implemented.
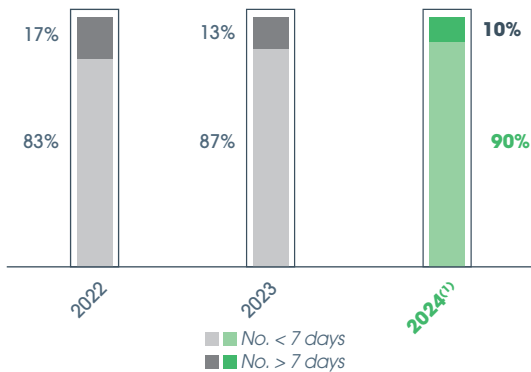
Preventing absenteeism

Absenteeism prevention policies are defined at the local level so they can be tailored to each specific environment as effectively as possible. They are detailed below.

SHARE OF EMPLOYEES WITH PERFECT ATTENDANCE IN 2024 (AMONG EMPLOYEES EMPLOYED FOR THE ENTIRE YEAR)[1]

No days absent
15,342
37%

At least one day absent
26,459
63%

(1) Excluding the following entities (data not available): Sweden, Moderna and Kennedy.

BREAKDOWN OF DAYS ABSENT[1]

	2022	2023	2024[1]
No. > 7 days	17%	13%	10%
No. < 7 days	83%	87%	90%

■ No. < 7 days
■ No. > 7 days

(1) Excluding the following entities (data not available): Sweden, Moderna and Kennedy.

Preventative measures

Each site has introduced measures in accordance with their specific issues:

› vaccinations against influenza (or other diseases) are offered every year at certain sites;

› some sites pay a bonus to employees who have perfect or near-perfect attendance;

› French entities have introduced the Gest'Elis program to prevent occupational diseases, primarily musculoskeletal disorders (see below), which is gradually being rolled out to various Elis sites outside France;

› training sessions on job-specific body movements and postures are provided to production and customer distribution staff;

› initiatives are implemented to encourage employees to take care of their health. France initiated breast and prostate cancer prevention campaigns and made self-testing available;

› in Brazil, employees with a high absenteeism rate are monitored and offered specific coaching;

› tools for monitoring absences are made available to managers and training is offered to provide them with the skills and knowledge to manage absenteeism;

› the Group communicates on absenteeism and the measures taken.

These various measures are regularly discussed with employee representatives, occupational physicians and managers.

Some countries also link a portion of managers' variable compensation to the absenteeism performance of their teams.

In 2024, Elis's Sustainability Week, which was held in all of the Group's sites and countries, focused specifically on health and safety and on proper work station posture.

Gest'Elis

The Gest'Elis measure is based on analysis of production work stations. For each of these work stations, information sheets offer solutions to improve the work station and its layout, equipment and tools used. Information sheets also describe how to perform the task correctly and highlight tips on comfort and safety for these work stations. Certain work stations are accompanied by a video promoting awareness of best practices, which is offered in order to train and improve the awareness of employees and their managers. The Methods Department supports the implementation of the relevant action sheets at the Group's production sites and the project teams take these sheets into account for new installations.

This measure has also been implemented in its Customer Distribution activity with an ergonomic analysis of the journeys made by service agents in vans. Best practice information sheets offer solutions for fitting out these vehicles and illustrate how to use them correctly.

In France, job-specific movement and posture training is given to production operators, service agents and warehouse operators and repeated every three years. A specific booklet for production operators has been created in collaboration with a dedicated partner. This booklet, entitled "Preventing risks related to repetitive work movements," introduces the principles of economy of effort and illustrates them in various work situations. Following the same principle, a specific booklet entitled "Preventing risks related to manual handling of loads" was created for service agents.

Ad hoc ergonomic studies of work stations have been carried out to improve the working conditions of employees with medical restrictions.

Suitable initiatives are taken in different countries, such as versatility (changing work station regularly), the compulsory breaks for exercise (10 minutes of exercise for every four hours of work) or warm-up sessions before starting work.

Return-to-work interview

Management may set up an informal interview after an employee returns from a short- or long-term absence. Return-to-work interviews allow the Group to demonstrate to employees not only its concern for them, but also the significance of each absence. These interviews are conducted in full compliance with medical confidentiality obligations. The interviews update employees about the site and how business is going and gauge how employees feel about their work and their quality of life in the workplace. Appropriate measures, such as work-station adaptations, may be taken following these interviews, with medical recommendations taken into consideration where applicable.

Versatility

The Group encourages employee versatility in the workshops with a twofold objective: first, to vary movements and postures so that employees feel physically strong and, second, to be able to more easily replace an absent colleague. This is ensured by cross-functional training and job adjustments or modifications to documentation material, with the simplest positions being filled by employees on fixed-term contracts.

Outlook

In 2025, the Group will continue to pursue the actions implemented as part of its policy.

Implementation of all the action plans described above does not require significant additional operating expenditure (opex) and/or capital expenditure (capex).

2.4.3 Protecting our employees S1-14

Context

The health and safety of employees and everyone else at Elis's sites is paramount for the Group. To this end, the Group strives to offer a safe and healthy working environment. The analysis of the health and safety risks of workstations also makes it possible to identify the level of risk and define actions to eliminate or reduce it and avoid the occurrence of accidents, injuries and occupational diseases. Strengthened by its expansion into new territories and markets, the Elis Group aims to become a leader in health and safety.

Impacts, risks and opportunities S1-14 | ESRS 2 IRO-1

The double materiality assessment, undertaken in the context of implementation of the CSRD Directive for 2024 and whose detailed methodology can be found in the introduction (section 2.2.9 "Identification of key topics through the double materiality assessment"), highlighted certain material impacts, risks and opportunities. In particular, the following topics were identified for own workforce ESRS S1 :

ESRS	Topic	Materiality	Financial materiality (risk/opportunity)			Impact materiality (positive/negative)		
			Up-stream	Own operations	Down-stream	Up-stream	Own operations	Down-stream
S1 Own workforce	Health & Safety	**Financial:** Risk of decreased financial performance due to increased costs linked to workplace incidents or accidents and reduced quality of service		⊖				

Policy S1-14 | S1-1

To limit the material risks identified in the double materiality assessment, Elis is committed to protecting its employees.

To this end, the Elis Group's health and safety policy, developed as part of its QHSE policy, is designed to reduce the accident rate to zero by improving safety. This means reducing risks, preventing accidents and applying the Group's safety standards in all countries and across all businesses with the involvement of all employees. This internal policy is rolled out internationally and reviewed frequently.

The main commitments in the Elis Health and Safety policy are:

› to ensure workplace safety by reducing and preventing accidents;

› apply the Group's safety standards and instructions in all countries and businesses;

› involve all employees, so they actively contribute to maintaining a safe work environment;

› ensure compliance with local regulatory requirements in all countries.

In addition, the Group established its "10 golden safety rules" with the aim of developing a safety culture by encouraging the adoption of good habits and helping to create a safe working environment.

Elis is committed to a process of continuous improvement to reduce the number of risk situations. In 2024, the Group reiterated its priorities and action plan in order to:

1. Strengthen the Group's safety culture by promoting and raising awareness.

2. Develop support structures and mechanisms to achieve the established goal.

3. Improve the standards and rules in the Group's safety framework.

4. Coordinate and train the teams.

This policy applies to all Group employees. It is reviewed annually by the Group Industrial and QHSE Department, in particular as part of the Group's reporting.

2

Goal and performance `S1-14 | S1-5`

To address the financial risks associated with health and safety at work that were identified in the double materiality assessment, as they relate to workplace accidents and incidents, as well as quality of service for customers, the Group has set itself the target of:

Reducing the frequency of Group employees' accidents by 50% between 2019 and 2025*

(*)   Target addressing the material impacts, risks and opportunities identified for the Group regarding ESRS S1 – Own workforce

Performance indicators		2022	2023	2024
Analyzing the risks and developing and disseminating the Group's safety standards	% improvement in the lost-time accident frequency rate since 2019[a] **(2025 target: -50%)**	0.7%	-11.4%	-27.7%
	Frequency rate for lost-time accidents involving Group employees[a][c]	17.02	14.97	12.22
	Severity rate for Group employees[b][c]	0.72	0.67	0.69
	Recordable Group workplace accidents (lost-time and no-lost-time)			2,061
	Lost-time accidents involving Group employees	1,580	1,582	1,347 [e]
	No-lost-time accidents involving Group employees			714
	Frequency rate for recordable workplace accidents (lost-time and no-lost-time)[d]			18.71

(a) Frequency rate = Number of accidents resulting in lost time (excluding commuting accidents) per million hours worked. Frequency rate in 2019: 16.90/Scope: Group workforce & strictly more than one day of lost work, excluding commuting accidents.

(b) Severity rate = Number of calendar days of lost work due to workplace accidents with lost work (more than one day, excluding commuting accidents) per thousand hours worked.

(c) Permanent and non-permanent employees.

(d) Frequency rate (recordable workplace accidents) = number of recordable accidents (lost-time and no-lost-time, excluding commuting accidents) per million hours worked.

(e) In 2024, a Group service agent regrettably passed away after a road accident.

The Group's performance continued to improve in 2024. The frequency rate decreased by more than 27.7% compared with 2019.

At the Group level, the number of accidents significantly decreased compared with 2023.

The Group is also increasingly working to incorporate safety into management practices and culture. In addition, the entire workforce is covered by the undertaking's health and safety management system.

In the United Kingdom, Elis won the prestigious RoSPA Gold Award in 2024 for its health and safety performance. In France, it received an award from Bossons Futé for its escape game, aimed at raising health and safety awareness.

Actions `S1-14 |'S1-4`

The actions implemented by the Group address the risk identified in the double materiality assessment related to a decline in the Group's financial performance (higher costs associated with workplace accidents and a deterioration in the quality of service for customers).

The actions described in this section concern the entire Group and are expected to continue in the coming years. When key actions yielded significant results in 2024, those results are described in this section. Actions planned for the future are detailed in the "Outlook" subsections. For some actions, examples are provided for illustrative purposes.

Strengthening the Group's safety culture and working to reduce accidents and incidents

Involving everyone and strengthening the management culture

In 2024, the Group reminded all its operational teams of the importance of safety culture and managerial commitment. In particular, the Group encouraged meetings at all management levels – Group, country, region and site – to include a presentation on health and safety performances to date. These presentations are an opportunity to highlight strong performances, remind everyone of the related concerns and of their own responsibility, and communicate on accidents and incidents and on how to prevent them in the future.

Regular performance monitoring

Elis records all accidents at its sites and tracks the causes of accidents on a monthly basis in order to identify them, share them, and help achieve the goal of reducing the accident frequency rate by 2025 (-50%). This target is broken down by region based on each region's maturity and performance.

The Group's safety performance is thus monitored monthly in a Group safety reporting tool for Elis employees (permanent and non-permanent – the Group seldom uses temporary workers) using two indicators: the frequency rate (FR) of lost-time workplace accidents, corresponding to the number of lost-time accidents per million hours worked, and the severity rate (SR), corresponding to the number of days of lost work due to workplace accidents per thousand hours worked (excluding commuting accidents). The indicators provide a comparison of the changes at each site, in each region and within the Group as a whole. A monthly report is made to Group management and to the clusters/countries. The latter are responsible for disseminating the indicators within their organization.

The Group is currently implementing an incident management tool to facilitate the reporting and analysis of accidents and incidents in all its operations and to harmonize the information and make it more reliable (handling accidents, small and large fires, etc.). This tool was developed and configured in 2024 and will be rolled out to all Group regions in 2025. It will provide a rapid and qualitative view of accidents and incidents at the different levels of the organization (Group, country and site).

In addition, an analysis of accident types is consolidated at Group level by activity (production, maintenance, distribution, etc.), by nature of the injuries and by nature of the risks (human, technical). This analysis helps to identify improvement actions to be strengthened in each country.

In 2024, 63% of lost-time accidents were related to the risks of mechanical handling of cages, manual handling of loads, and slips, trips and falls.

Actions are defined in each country and site of the Group in line with accident investigation to help reduce accidents. Examples are described in more detail below.

The Group also tracks, on a monthly basis, the number of fires, how they were extinguished, their origin and the equipment involved. This information is reported along with the safety performance.

Analysis of the risks at work stations

Each of the Group's sites has a work station health and safety risk assessment that covers all relevant activities. These assessments are updated regularly in accordance with local country regulations. In France, the assessment is updated once a year or after a change in working conditions.

Based on the results, actions to eliminate or reduce risks are defined and implemented to make the working environment safer.

Develop support structures and mechanisms to achieve the established goal

Management system and OHSAS/ISO 45001 certification

The Group, working with all its regions, has developed a health and safety maturity matrix structured to cover the main points of a health and safety management system. This evaluation enables priority actions to be identified at the site, country or Group level in order to improve the management of the matter at hand.

In addition, the Group's sites have health and safety procedures and instructions that are managed at the site or country level. In addition, 113 Elis sites (in Sweden, Denmark, Norway, Poland, Ireland, Spain, Estonia, Finland, Italy and Mexico) have voluntarily chosen to have a health and safety management system certified to ISO 45001. These certifications relate to the production centers and may include service centers and offices (headquarters).

A dedicated organization

In 2024, the roles and responsibilities of the H&S coordinators were revised and circulated throughout the Group to support the implementation of the Group's policy and action plans. The H&S coordinators' duties include shaping and developing the health and safety culture at all levels of the Group, organizing and coordinating safety-related events, supporting sites on health and safety issues, participating in audits with the insurance company, managing fire risks, monitoring safety performance indicators, and helping to define and roll out Group standards.

Targets that affect the variable component of certain managers' compensation (e.g. regional directors, site managers, etc.) were also implemented. As a result, some members of the Management Board are subject to targets tied to Health & Safety (see chapter 2, section 2.2.1 "Compensation policy" of the Universal Registration Document).

Improving the Group's rules and standards

Ongoing process to harmonize safety standards

In 2024, Elis continued to implement its safety strategy. In each operating region, the cluster/country QHSE teams work closely with the Group QHSE Department to define and improve the Group's safety standards. These teams also assist countries and sites with operational deployment and monitoring their application. The Group's countries thereby continued to implement the fire risk management standard and to harmonize accident and incident reporting.

In 2024, the cluster/country teams and the Group Maintenance and QHSE departments rolled out a shared "equipment safety and shutdown" standard to harmonize practices for facility operations, make them safer, and eliminate the risk of accidents. All affected employees, including maintenance technicians, operators and production supervisors, received training on practices for safe facility operations.

Each country in the Group has its own methods and tools for identifying hazards and assessing health and safety risks. The Group aims to harmonize these methods and use a common tool.

The Group has established a standard for incidents that cause an injury. It requires an immediate response, consisting of first aid and, if necessary, a call to emergency services. An analysis is conducted of the causes and circumstances of the incident and a corrective action plan is put in place to avoid similar accidents (e.g. changes to instructions, training courses, etc.).

Each Group entity also has its own business-specific procedures. For example, detailed operating instructions have been created for the Pest control activities and refresher courses on principles and processes are regularly offered to all.

Regular checks to ensure that Group standards are applied

To assess and confirm that Group standards and rules are being applied, regular visits are made to sites by the QHSE cluster/country teams.

Internal audits, which cover safety, are also carried out every two years by the Group's internal audit team. These audits are currently being rolled out across the different Elis regions. In 2024, the number of audits and reviews of country safety standards increased to 36, versus 30 in 2022.

Insurance visits, related to fire and natural risks, are undertaken each year with the insurer at a representative sample of the Group's sites. These visits assess the level of protection, detection and organization in place to control and mitigate risks. There were 98 insurance visits between 2023 and 2024.

All Group sites comply with local regulations regarding regular scheduled regulatory checks of equipment. These checks are monitored and recorded locally and any observations are dealt with.

Regular reviews of the standards' relevance

The Group is intensifying its discussions with its QHSE experts on significant events, not only to ensure feedback and the sharing of best practices and to inform the country action plans, but also to encourage dialog on any updates or the development of new standards.

FREQUENCY RATE FOR WORKPLACE ACCIDENTS INVOLVING ELIS EMPLOYEES

2022	2023	2024
17.02	14.97	**12.22**
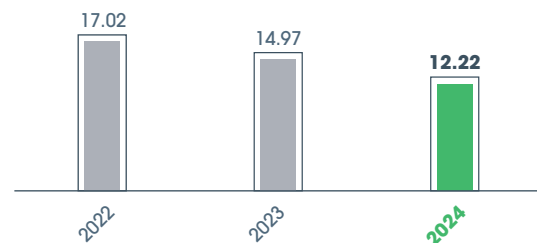
SEVERITY RATE FOR WORKPLACE ACCIDENTS INVOLVING ELIS EMPLOYEES

2022	2023	2024
0.72	0.67	**0.69**

2
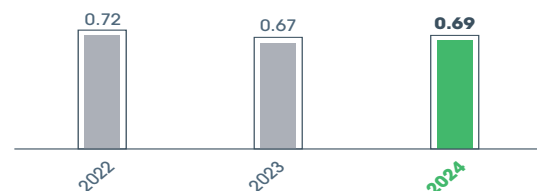
Outlook

The incident and accident tracking tool that was developed and configured in 2024 will be rolled out to the Group in 2025. The tool will come with a mobile application to make it easier to report unsafe situations (hazardous situations) and near misses.

In addition, to help reduce risks and improve the safety culture with regard to the first golden safety rule, "Get ready for work," a rapid risk assessment tool, will be developed and tested in a few regions starting in 2025.

In an effort to harmonize standards, a working group on chemical hazards will be established in 2025 to capitalize on everyone's best practices and define a common set of rules.

To supplement the existing tools and processes, in 2025 the Group will develop a formal catalog of technical solutions to identify fires at the earliest possible stage and also to prevent them.

Day-to-day health and safety training and activities

Reinforcing the Elis safety culture by promoting safety

Elis's 10 golden safety rules are based on the Group's main business risks and identify key health and safety points. The proper application of these rules by everyone will assist the Group in achieving its target of reducing the frequency of Group employees' accidents by 50% by 2025. After the launch of the 10 golden safety rules in October 2020 and an active messaging and promotion campaign in 2021, reminders are regularly provided through communication actions. The rules are also part of the onboarding process for all new employees.

All new employees receive a safety induction, particularly for their work station, to give them key information about work station risks and instructions for working safely.

In some countries, such as France, an annual reminder of work station safety rules is given.

Depending on the work station occupied, operators also receive additional regulatory training (electricals, machinery operation, etc.) or training specific to the Elis business (use/handling of chemicals, etc.). These training programs are monitored locally.

For example, every year the Pest control employees in France, Italy, the Netherlands and Portugal formally sign, in the presence of a manager, the procedures that detail the operating processes and, in particular, the PPE needed to perform the task, the equipment to be used and the steps to be followed and complied with. This annual signature ensures proper knowledge of current safety rules.

Elis
safety golden rules

10

1. **Get ready for work**
I am trained on safety instructions and ready to undertake my job.

2. **Wear personal protective equipment**
I will always use the prescribed personal protective equipment.

3. **Share Vigilance**
I will address and communicate about events, unsafe situations, and positive practices. I am vigilant on my safety and safety of others.

4. **Position the body safely**
I assess and place my body in the safest position to work in relation to loads and during manual and mechanical handling.

5. **Work on/with equipment safely**
I do not intervene on an operating machine and I always apply lockout/tagout procedure when working on equipment.

6. **Move Safely**
I move carefully: I'm aware of the working areas and mobile equipment.

7. **Drive Safely**
I respect all the traffic rules both on and off site.

8. **Handle cages safely**
I always use the good practices for handling linen cages.

9. **Be vigilant about fire**
I'm aware about fire risks and I follow fire safety instructions.

10. **Use chemicals safely**
I work carefully with chemical product.

Circular services at work — *elis*

Sharing feedback and good practices

Feedback on incidents linked to personal and fire safety is shared in the Group with the operational teams via the QHSE cluster/country network.

This feedback is given on the most significant events whose severity was or could have been high (accidents related to operating machinery, chemicals, etc.), and on events with a lower severity but that occur more frequently (manual handling, mechanical handling of cages, slip trip and fall).

Rolling out innovative tools

The Group also rolls out innovative tools to provide reminders of its golden rules and instill them in its employees. For example, in France, a safety escape game was developed based on the Group's 10 golden rules, covering production, transport, storage and office areas. This tool has been implemented in the French centers and at the headquarters and presented to the country QHSE officers.

This escape game was the reason Elis won the Bossons Futé ("let's work smart") award in 2024. This prize recognizes the most innovative proposal for occupational health prevention.

Once the translations are complete, this tool is going to be rolled out to the Group's various regions in 2025.

Social information ESRS 1 S1 and ESRS 2 S2
Ensuring non-discrimination and equal opportunities
S1-9 | S1-12

2

Training subcontractors and external companies working at our sites

The activities of subcontracting or external companies are carried out in accordance with local regulations. In Spain, Italy and France, for example, a risk assessment is carried out beforehand by the Elis site and the external company to identify the risks inherent in the task and the risks resulting from its interaction with the Elis's activity. This analysis enables any measures to be taken by Elis or the external company for safe operation to be specified.

The staff of the external company are informed by their manager of the measures specified with Elis.

Integrating ergonomics principles by continuing to implement the Gest'Elis program

The Gest'Elis program continues to be rolled out across the Elis business so that the greatest number of employees can benefit from improvements to their work stations. This program is explained in more detail in section 2.4.2 "Listening to, valuing our employees, and ensuring their well-being at work."

Defining and supporting the improvement plans

In 2024, Sustainability Week, an event organized for all Group employees, featured health and safety topics and reminded everyone of their responsibility to identify high-risk situations. It also focused on correct work station posture.

In addition, the QHSE cluster/country teams define and support the improvement plans within their respective scopes of activity. For example, in 2024:

› Denmark ran observation campaigns to improve employee vigilance and the safety culture in order to create a safer work environment. More than 2,800 high-risk situations were thus reported, which led to improvements in how they are managed;

› Brazil introduced, several years ago, a week dedicated entirely to prevention and healthcare called "SELISPAT – Safety Week." In 2024, Brazil focused specifically on health and safety for its service agents and rolled out a game involving the golden rules specific to this occupation;

› the United Kingdom:

– continued its "Safety Premiership" safety promotion campaign for the fifth year in a row. The campaign proactively creates competition between the sites, by communicating on safety observations and holding monthly health and safety

committee meetings to keep everyone engaged and empowered to make safety improvements. In 2024, this initiative was taken up by other countries, including Ireland,

– held a seminar with its subcontractors to remind them of and clarify Elis's rules on health & safety and well-being,

– launched an education campaign around risks related to the use of conveyor belts. This initiative made it possible to raise awareness, assess risks and implement improvement actions to prevent accidents. In 2025, the campaign will cover cage handling. This campaign won Highly Commended at the Safety Health and Excellence Awards,

– joined the BSIF (British Safety Industry Federation). The BSIF offers support and advice on workplace safety matters. This membership will help it monitor regulatory developments in personal protective equipment (PPE) and safety-related products;

› France:

– continued its specific support initiative at certain sites to help them reduce their frequency rates. This initiative aims to strengthen the safety management culture by involving every manager in the implementation of safety fundamentals, monitoring progress on the site's priority actions and identifying targeted actions to be taken after incidents,

– conducted a pilot project in several French regions to assess the benefits of a digital (tablet-like) reporting tool for near misses and high-risk situations.

Outlook

An assessment will be conducted of the centers' safety maturity at each Group site based on the new version of the H&S maturity matrix, which was revised in 2024. This H&S maturity matrix integrates the 10 golden safety rules and the topics covered by a Group standard.

The digital escape game, which has already been rolled out in France to raise awareness of the 10 golden safety rules, will be rolled out to the Group's other regions in 2025.

Implementation of all the action plans described above does not require significant additional operating expenditure (opex) and/or capital expenditure (capex).

2.4.4   Ensuring non-discrimination and equal opportunities
S1-9 | S1-12

Context

The Group believes that its performance depends on the quality and engagement of its people and that a pleasant work environment that is respectful of individuals benefits everyone and makes the Group more efficient and productive. Respect for individuals and equal opportunities are thus fundamental values for Elis, which seeks to promote an increasingly inclusive

environment. In keeping with its values (respect, exemplarity, integrity and responsibility), Elis is committed to implementing quality and harmonious human and professional relations, both hierarchical and functional, loyal and respectful of all.

Diversity, equity and inclusion are thus central to Elis's identity.

Social information ESRS 1 S1 and ESRS 2 S2
Ensuring non-discrimination and equal opportunities
S1-9 | S1-12

2

Impacts, risks and opportunities `S1-9 | S1-12 | ESRS 2 IRO-1`

The double materiality assessment, undertaken in the context of implementation of the CSRD Directive for 2024 and whose detailed methodology can be found in the introduction of section 2.2.9 "Identification of key topics through the double materiality assessment," highlighted certain material impacts, risks and opportunities. In particular, the following topics were identified for own workforce `ESRS S1`:

ESRS	Topic	Materiality	Financial materiality (risk/opportunity)			Impact materiality (positive/negative)		
			Up-stream	Own operations	Down-stream	Up-stream	Own operations	Down-stream
S1 Own workforce	Equal treatment and opportunities for all	**Financial:** Risk of operational and reputational risk linked to a lack of diversity in our teams		⊖				

Policy `S1-9 | S1-12 | S1-1`

To limit the material risks identified in the double materiality assessment and, in particular, the operational and reputational risk associated with the lack of diversity in the Group's teams, Elis strives to promote equal opportunities and non-discrimination and to support diversity and inclusion for all.

Various policies have been established to that end to reflect the Group's commitments and vision.

The **Code of Ethics** forms the foundation on which all internal standards and Codes adopted by the Group are based, including the **Diversity and Inclusion Charter, the Gender Equality Charter and the Disability Charter.** The Code of Ethics states that the Group must make sure that all the applicable social standards in the labor laws of each country in which it operates are respected, and ensure compliance with major international legislation such as the **conventions of the International Labour Organization**, in particular Convention No. 111 on discrimination, and with laws protecting the rights of children. It specifies the Group's commitments to non-discrimination, diversity and equal opportunities. It applies to its employees, as well as in its business practices with suppliers, customers and stakeholders and in the Group's activities with all other players. Accordingly, the Group:

› does not tolerate discrimination of any kind, whether due to gender, religion, origin, age, sexual orientation, physical appearance, health status, disability or political orientation;

› prohibits any behavior that may violate a person's dignity and, in particular, any harassment of any kind.

Since 2022, the Group has sought to strengthen its commitment to diversity, inclusion and equal opportunities and adopted a **Diversity and Inclusion Charter.** The Group is committed to:

› creating an inclusive workplace with, for example, training and awareness sessions for managers on unconscious bias, stereotypes and non-discrimination;

› promoting equal opportunities and combating all forms of discrimination throughout the employee's entire career: a person's skills, experience and professional accomplishments are the only factors taken into account;

› promoting diversity and gender equality in all their forms: creation of action plans focused on career advancement, equal pay, training and work-life balance;

› promoting diversity of culture, ethnicity and origin: Elis expects its employees to recognize, respect and welcome all cultural differences wherever the Group operates;

› guaranteeing equal opportunities to people with disabilities: the Group supports integrating people with disabilities into the workforce and works to keep them in their jobs;

› respecting and accepting all sexual orientations and identities: Elis is committed to creating an inclusive work environment and would like everyone to be their true selves in the workplace;

› taking intergenerational differences into account: it is important for Elis to recognize both the experienced vision of older employees and the innovative spirit of young talent.

The Group has also adopted a **Disability Charter**, which sets out its commitment to diversity and inclusion as they relate to this specific topic. This charter reflects the Group's determination to develop initiatives at the international level and go beyond the relevant legal requirements.

In 2023, the Group likewise adopted a **Gender Equality Charter**, which was shared worldwide in early 2024.

The Group's policy to improve gender equality is based on the following levers:

– training and raising the awareness of employees on gender diversity, non-discrimination, inclusion and the fight against stereotypes and sexism in the workplace.

– guaranteeing equal treatment throughout the employee's entire career: from the recruitment phase to equal pay and professional development.

– monitoring and assessing gender diversity actions: the Executive Committee regularly reviews the Group's performance and the implementation of the Diversity and Inclusion policy,

– enhancing gender diversity and providing insights on how it may be practiced.

These charters have all been rolled out to all Group countries. The Group also uses charters, visual aids and activities (e.g., posters, mats, videos, conferences, etc.) to make it easier for everyone to understand these topics (there may be language or cultural barriers, for example).

The relevance of the Group's policies is reviewed every year, by the Group Human Resources Director with the country-based operational HR Directors, in particular as part of the Group's annual reporting or in conjunction with the analysis of the feedback on stakeholder interests and views. The Group's Code of Ethics and its charters are available on its intranets.

Social information ESRS 1 S1 and ESRS 2 S2
Ensuring non-discrimination and equal opportunities
S1-9 | S1-12

2

Goal and performance `S1-9 | S1-12 | S1-5`

To address the financial risks related to diversity identified in the double materiality assessment, the Group has set itself the goal of:

Achievement of the target of 40% of women in managerial roles has been included in the Group's financing policy.

Achieving a rate of 40% of women in managerial roles by 2025[(a)] *

(*) Target addressing the material impacts, risks and opportunities identified for the Group regarding ESRS S1 – Own workforce

Key performance indicators		2022	2023	2024
Aiming for gender parity	Share of women in managerial roles **(target: 40% by 2025 and 42% by 2030)**[(a)]	34%	35%	35%
	Share of female managers hired	34%	32%	36%
Including people with disabilities	Share of employees with disabilities (France)	6.3%	6.2%	6.6%
Attracting young people	Share of young people in hires[(a)(b)]	38%	38%	38%

(a) The indicator covers the Group's permanent managerial workforce.
(b) The indicator is calculated as follows: the number of permanent hires under the age of 29, divided by the total permanent hires.

In 2024, the share of women in managerial roles in the workforce remained stable at 35%, in particular, their number rose by 3.8% (1,480 in 2024 versus 1,426 in 2023 and 1,262 in 2022). Furthermore, this increase occurred in the context of low turnover in managerial staff, underscoring the Group's ability to attract, retain and promote talent, and female talent in particular. Despite the actions taken, the Group is facing challenges to attract and retain talent, including female talent, across all its regions. In addition, given the types of professions in the Group and the profiles sought (engineers), the Group has a smaller talent pool.

Consistent with its equal opportunities and non-discrimination policy, in 2024 the Group reported a relatively stable share of young people in hires (38%).

In France, the proportion of employees with disabilities was slightly higher in 2024 than in 2023.

Actions `S1-9 | S1-12 | S1-4`

The actions implemented by the Group address the risk identified in the double materiality assessment associated with the lack of diversity in the teams.

The actions described in this section concern the entire Group and are expected to continue in the coming years. When key actions yielded significant results in 2024, those results are described in this section. Actions planned for the future are detailed in the "Outlook" subsections. For some actions, examples are provided for illustrative purposes.

Aiming for gender parity

The share of women in the total workforce has remained stable in recent years, at about 51%. However, aware of the benefits of diversity, the Group wishes to support gender equality throughout its organization. As such, the Group has set a goal of having at least 40% of its management roles held by women by 2025. As a sign of the Group's commitment, the annual gender parity performance is included in some of the Group's funding tools.

One of the pillars of Elis's Diversity Charter is to promote diversity and gender equality in all its forms. Gender equality is therefore one of Elis's key commitments, backed by the Executive Committee and all Group entities.

In 2021, a study on the proportion of women in the various management positions was carried out and an action plan proposed to the Executive Committee and the countries to help accelerate the transformation under way. Various actions are planned: changing recruitment processes to allow greater diversity in hiring; specifically monitoring women in the talent review system in order to identify women with potential, support them in their career development, and thus increase female representation in the top management roles; increasing awareness among human resources and management teams, for example, with regard to identifying and breaking down stereotypes and decision-making biases, etc. These actions, aimed at increasing the visibility and strategic role of female employees within the organization, are being rolled out to all Group countries in order to prevent, mitigate and remedy any discrimination against women and promote equal opportunities.

In order to better identify certain concerns, in 2022, an anonymous survey on gender equality was conducted among all Group executives (62.5% participation rate) and the results were shared on the intranet and in the Group's quarterly review. The results show that Elis's values, and respect in particular, guide the day-to-day actions within the Group and help create an environment that respects diversity and gender parity at every stage of an employee's career (recruitment, training, advancement) and in their work-life balance. Accordingly, 91% of respondents believe that Elis provides a work environment where differences are respected and 79% that Elis is effectively addressing harassment, sexism and violence at work. However, while management seems to be concerned about gender equality (83%), only 69% believe they have enough training on the topic and consider that there is still work to be done to combat stereotypes.

Based on these results, in 2023 the Group drew up a Gender Equality Charter. An action plan to improve gender equality and address the concerns expressed in the anonymous survey has been put in place and is focused on:

1. **Training and raising the awareness of employees on gender diversity, non-discrimination, inclusion and the fight against stereotypes and sexism in the workplace.**

   In early 2024, the Group launched an international awareness-raising campaign on gender diversity and stereotypes. This week-long campaign at all the Group's sites and targeting all employees aimed to offer a reminder of the Group's diversity and inclusion policy, introduce the Group's charter on this topic and raise everyone's awareness of the importance of non-discrimination, stereotypes and unconscious biases. This multilingual campaign took the form of posters, videos, newsletters and message mats and, in some regions, was supplemented with conferences, talks by leading figures from outside the company, publication of dedicated internal magazines, surveys and discussions. In addition, a mentorship program was established in 2022 to support high-potential women in their career development.

   At the end of 2024, training and awareness-raising sessions were also held in France for recruiters and managers on unconscious biases, stereotypes and non-discrimination. These sessions were provided to headquarters recruitment teams, headquarters Chief Operating Officers, Transformation and IT Department Directors and HR employees.

Social information ESRS 1 S1 and ESRS 2 S2
Ensuring non-discrimination and equal opportunities
S1-9 | S1-12

2

2. **Guaranteeing equal treatment throughout the employee's entire career.**

Common ethical and methodological rules derived from the Group Recruitment Charter are applied during the recruitment phase. To support women's access to senior positions, Elis strongly recommends that shortlists have the same number of female and male candidates regardless of the position in question. Close relationships have also been formed with institutions responsible for education, training and employment to encourage female candidates. With regard to career development, the criteria for access to senior positions are the same for women and men: they are based exclusively on the recognition of skills, experience, performance and professional qualities. Mentoring programs may be set up, on a case-by-case basis, to support career development within the Group and help employees achieve their career goals. Lastly, Elis guarantees the principle of equal pay as it believes that everyone's pay should increase under the same conditions, regardless of gender, based on skills used, responsibilities, performance and professional qualities.

The Elis Group also endeavors to offer fair and attractive pay, which contributes to employee retention and the Group's long-term performance. The compensation policy is based on the principles of non-discrimination and equity among employees, regardless of their gender.

In some countries, such as France, Switzerland, the United Kingdom and Sweden, the Group publishes an index that measures any gender pay gaps.

In France, this index measures five indicators: pay gap, pay raise gap, promotion gap, percentage of female employees who receive raises when returning from maternity leave, and the number of men and women among the top 10 earners. In 2024, the average of the scores for all subsidiaries is 92/100. The same type of index is calculated in Switzerland, the United Kingdom and Sweden. It provides a clear picture of any gaps that might exist and of the action plans that should be implemented.

In France (nearly 30% of the Group's revenue), the pay gap has been accurately measured for several years through the above-referenced gender equality index. It stood at 0.13% in favor of women at the end of 2024 for this geographic scope, validating the Group's policy on equal opportunities and non-discrimination. However, the gender equity ratio, which must be calculated under the ESRS and which does not differentiate between types of positions, employee seniority or the distribution of female talent within the organization, stood at 18% for this same geographic scope. This underscores its irrelevance and the inability to use these results in any analysis. This ratio, which sheds no light on the topic but which must nevertheless be disclosed, was measured at 18% for the Group. The Group reiterates its commitments to equal opportunities and non-discrimination in its pay policy.

It has also implemented other initiatives on equal treatment throughout the employee's entire career more broadly. In this way, efforts are underway to increase the representation of women at strategic levels of employment, mainly by giving priority to women candidates and to promotions for equally qualified women (70% of hires for senior positions were filled by women). These actions will continue in 2025. In the United Kingdom, Elis revised its job descriptions to make them neutral and inclusive, and updated the advertisements to achieve a better balance between female and male candidates.

In some countries, education is provided to those in charge of recruitment at or communication with top schools and universities to promote Elis's different business lines. In addition, particular attention is paid to candidates of under-represented gender on final shortlists for positions. In Colombia, priority is also given to employing women with children in order to improve their living conditions. In Italy, Elis obtained UNI/PdR 125:2022 certification, which demonstrates its commitment to gender parity by evaluating equal opportunities in recruitment, careers, compensation and access to senior positions.

In addition, in some countries, the Group has agreements on the subject, such as France on gender equality (2023) and Spain on equal opportunities for women and men (2020).

3. **Monitoring and assessing our gender diversity actions.**

The Executive Committee regularly reviews the Group's performance and the implementation of the Diversity & Inclusion policy.

In 2018, the Group established an outsourced whistleblowing system, which allows for any violation of Elis's Code of Ethics to be reported. This system is described in more detail in section 2.5.3 "Continuing to integrate ethics into our business practices."

No incidents were reported in 2024 through the whistleblowing system in relation to human rights violations. If a violation were to be reported, it would then be investigated and the accompanying action plan would be implemented.

With regard to the composition of the Supervisory Board as at March 5, 2025: there were four women and six men on the Supervisory Board (excluding Supervisory Board members representing employees), or five women and seven men when taking into account the Supervisory Board members representing employees.

Outlook

In 2025 and 2026, the Elis Group will continue to pursue its non-discrimination and equal opportunity actions, mainly through:

› education campaigns: strategic communications will be rolled out to raise employees' awareness of the importance of diversity and equal opportunities;

› online training for managers: a dedicated module will be developed and offered to Group managers to help them identify and prevent bias in the recruitment process;

› adjustments to internal processes: changes will be made to the internal mobility and succession management processes to give talent better visibility and ensure a level playing field for promotions.

Inclusion of people with disabilities

At the end of 2022, the Group adopted a Disability Charter which reflects its determination to develop initiatives at the international level and go beyond the relevant legal requirements. This charter is in line with the non-discrimination, diversity and equal opportunities policy implemented by Elis, in particular via its Code of Ethics and its Diversity Charter, which serve as the Group's shared foundation for these aspects. With this charter, the Group commits to:

› respect and promote the rights of people with disabilities: in 2024, the Group rolled out new education campaigns for managers and employees, in particular throughout November, which is disability awareness month, and at the International Disability Day held every year on December 3; specific training and educational actions were organized in the countries to raise awareness of disability and reiterate the Group's values with respect to equal opportunities and non-discrimination;

› keep people with disabilities in their jobs: the Group is committed to promoting the professional integration and retention of employees with disabilities. The aim is to enable people with disabilities, whatever the disability, to work in an ordinary environment, with work station adaptations or the implementation of specific measures if necessary, such as creating a suitable onboarding program, offering specific career guidance, and gradually adapting the facilities, as well as providing accessible means of communication and exploring remote work options;

› oversee and monitor implementation of the policy for people with disabilities: the Group's Diversity and Inclusion Officer is responsible for coordinating and monitoring implementation of the Disability Charter and the Disability Ambassadors in the countries are responsible for its application on a daily basis. The Group's Diversity and Inclusion Officer is therefore responsible for sharing best practices, organizing a twice-yearly meeting with all local disability officers, coordinating awareness-raising events and consolidating and monitoring disability indicators.

Social information ESRS 1 S1 and ESRS 2 S2
Ensuring non-discrimination and equal opportunities
S1-9 | S1-12

2

In 2024, the Elis Group employed 766 people with disabilities in France at its sites. Internationally, local regulations may prevent reporting on this indicator. The Group has identified 1,522 permanent employees with disabilities, in countries where this information may be collected, i.e. 3% of these workforces in these geographic areas (representing 82% of the workforce).

Several examples of local initiatives are provided below:

› In France, measures were negotiated in 2023 with the social partners to encourage the employment of people with disabilities and steps are being taken to increase awareness among managers and employees. Actions are also being taken to include people with intellectual disabilities in the workplace: support from their mentor and specific monitoring by managers of people with intellectual disabilities if they work in industrial environments with stringent safety restrictions.

Elis also takes on employees from Établissements et Services d'Aide par le Travail (ESAT), a French network that promotes employment for people with disabilities, providing immersion internship in an ordinary work environment.

Elis has contracts for the supply of services with companies that employ people with disabilities. These include services such as cleaning, treatment or repair of linen, repair of cages or hangers, purchase of supplies, and maintenance of green spaces.

In France, Le Jacquard Français is having some of its products made by ESATs. Also, as part of its Workwear to Workwear project, in which workwear is recycled into new workwear, the Group is working with a sheltered sector company in France to sort the fabric (removal of hard components, etc.) so it can be unraveled at a later stage to create a new thread;

› In Spain, the Group has two specialized employment centers, where people with disabilities make up 70% of employees, and one specialized center where people with disabilities make up the entire workforce. These centers are small laundries that process linen from hospital customers or nursing homes, as well as customer linen that requires a significant amount of manual processing;

› Elis in Brazil has 245 people with disabilities and has entered into partnerships with establishments focused on recruiting and integrating people with disabilities;

› in the Netherlands, the Group has an active policy of direct or indirect employment (via purchasing) of people with disabilities or those with difficulties finding employment. Thus, since 2022, certain purchases have been made from suppliers that hire the long-term unemployed: office cleaning services provided by people with hearing disabilities and purchases of bouquets of flowers assembled by refugees or people with disabilities. To demonstrate its commitment, since 2023 the Group has had a specific certification on this market (PSO – *Prestatieladder Socialer Ondernemen* – certification that social aspects are factored into business practices, level 2);

› in Colombia, Elis obtained RECA certification, which recognizes the company's efforts to promote the inclusion of people with disabilities and, more specifically, people who are deaf. This initiative includes adjustments for accessibility, training in Colombian sign language and professional coaching to integrate these individuals into the world of work;

› in Portugal, Elis formed a partnership with Cercima, a cooperative that promotes education, rehabilitation, training and inclusion for people with disabilities. The cooperative repairs service bags, fostering the inclusion of people with disabilities on the labor market.

Example of services provided by AD3, a Group subsidiary specializing in residential care linen

ADAPEI 77 is an association that has 11 specialist care and nursing homes designed to house around 400 residents with physical or intellectual disabilities. In 2016, at the instigation of the association's CEO, research into setting up a new laundry facility began. In accordance with the association's social responsibility values, this project aims, above all, to provide jobs for workers with disabilities. Based on its expertise in the design and operation of laundry facilities specializing in processing the personal linen of care residents, AD3 was the natural choice to assist the association during the implementation phase, ranging from investment recommendations, set-up of the facility and installation of the equipment to the operational use of the site. Today, under the supervision of a sector head, an AD3 team composed of a laundry manager and two laundry operatives works together with 16 employees with disabilities who are supervised by two workshop monitors provided by the association.

Integration of employees with few qualifications

Each Elis center is seeking to develop its own links with various local players in the employment market. Thus, in France, good relations are maintained with France Travail in the various cities where the Group operates, as well as with local social and employment organizations (missions locales). The simulation-based or immersive recruitment methods proposed by employment centers have been used for many years at various Group sites in France in order to recruit people with diverse profiles.

In 2024, one site in France continued the program launched in 2023 to integrate Ukrainian employees into its teams through a program that combined French classes (to learn everyday and technical terms) with a one-week immersion in production. This gave them the opportunity to learn about the company before joining the teams for a minimum period of two and a half months.

In Germany and Denmark, the recruitment tools have been adapted to make it easier for these types of candidates to apply.

In Germany, the Wismar plant has received certification from the *Bundesagentur für Arbeit* (Federal Employment Agency) in recognition of its initiatives to integrate employees with migrant or refugee status. The plant offers language courses and support in obtaining professional accreditation.

In Denmark, Elis has also teamed up with *High:five*, an association that helps young people who are distanced from the labor market. The objective is to help them enter professional working life through internships or jobs, thus helping them integrate into the workforce. Also in Denmark, the Cleanroom site in Holbæk received the 2024 CSR Award from the local council. This award is given to companies committed to CSR, for example by supporting people who are on the fringes of the labor market.

In Brazil, low-skilled young people receive training for administrative roles. Partnerships are also established with public institutions to integrate disadvantaged people.

In Colombia, Elis has set up an in-service training and skills development plan to integrate employees with no professional experience.

Finally, many of the Group's sites offer their foreign employees courses in the host country's language to help them integrate within the Elis teams and the local community. Some documents are translated into different languages.

2

Attracting young people

The Group's actions to attract young people are further detailed in section 2.4.2 "Attracting and developing our employees" and are based on increased visibility in the media and tools favored by the younger generations, the development of targeted partnerships or the development of specific career paths for young graduates.

Due to its corporate culture and values, the Group also offers fast-track career paths for young graduates, offering them autonomy and responsibility, with near-term management opportunities.

Outlook

In 2025, the Group will continue to roll out initiatives under its Diversity and Inclusion Charter and its Disability Charter.

Implementation of all the action plans described above does not require significant additional operating expenditure (opex) and/or capital expenditure (capex).

2.4.5 Attracting and developing our employees S1-13

Context

Attracting and developing employees is a crucial consideration for the Group to ensure its lasting growth and development. Due to the specific nature of its business model, some jobs require long-term skills acquisition. As a result, the Group continually invests in its teams to ensure their well-being and development. It is Elis's employees, with their expertise, skills and know-how, who make up the Group's critical intellectual capital.

It is therefore essential that Elis invest in attracting and developing employees to strengthen its competitiveness, retain talent, preserve and expand its know-how, enhance its reputation and increase its teams' motivation and engagement. This investment also fosters a positive and inclusive corporate culture, while boosting innovation and creativity within the organization.

Impacts, risks and opportunities S1-13 | ESRS 2 IRO-1

The double materiality assessment, undertaken in the context of implementation of the CSRD Directive for 2024 and whose detailed methodology can be found in the introduction (section 2.2.9 "Identification of key topics through the double materiality assessment"), highlighted certain material impacts, risks and opportunities. In particular, the following topics related to intellectual capital and employee skills were identified for own workforce ESRS S1 :

ESRS	Topic	Materiality	Financial materiality (risk/opportunity)			Impact materiality (positive/negative)		
			Up-stream	Own operations	Down-stream	Up-stream	Own operations	Down-stream
S1 Own workforce	Intellectual capital	**Financial:** Opportunity to support business growth thanks to its intellectual capital and the specific know-how of Elis employees		⊕				

Policy S1-13 | S1-1

To maximize the opportunities related to intellectual capital and employee know-how, and in particular the opportunity for economic development thanks to the company's intellectual capital and the specific know-how of Elis's employees, the Group relies on a human resources policy, described below, aimed at recruiting, retaining and developing competent, high-performing employees. Elis thus ensures that each employee can develop within the Group, according to their skills, desire for training and the roles within Elis. In addition, the Group promotes the values of proximity, autonomy and trust while offering its employees the career opportunities characteristic of a large international group. The Elis Group's culture is based on talent development and the company's ability to offer social mobility.

To ensure the lasting growth of the Group, its human resources policy is based on the following pillars:

1. Attracting the best talent by working on Elis's employer brand and offering referral programs and channels designed specifically for young graduates, as well as by developing even stronger relationships with schools and universities.

2. Training employees in the Group's business lines and supporting them in their development, and promoting the use of e-learning through the *Elis Academy*, as well as Group training programs on strategic topics.

3. Retaining employees and helping them advance by developing an effective talent management and review cycle.

An "HR Development" Department was created in 2024 to strengthen the Group's actions.

The human resources policy applies to the entire Group.

The relevance of the Group's policies is reviewed every year, in particular as part of the Group's annual reporting or in conjunction with the analysis of the feedback on stakeholder interests and views by the Group Human Resources Director with the country-based operational HR Directors.

Social information ESRS 1 S1 and ESRS 2 S2
Attracting and developing our employees S1-13

2

Goal and performance S1-13 | S1-5

To seize the opportunities related to attractiveness and to employee retention and development identified in the double materiality assessment, the Group has set itself the target of:

Reaching 55% of Elis employees with an access to an e-learning solution by 2025*

(*) Target addressing the material impacts, risks and opportunities identified for the Group regarding ESRS S1 – Own workforce

Key performance indicators		2022	2023	2024
Attracting the best talent	Hiring rate[a]	32%	32%	31%
	Share of young people in hires[a][b]	38%	38%	38%
	Share of senior workers in hires[a][c]	13%	14%	14%
Developing our employees	Share of employees with access to an e-learning solution[d] **(2025 target: 55%)**			25%
	Training days per employee trained[e]	1.4	1.85	1.8
	Share of new managers promoted internally[f]	21%	20%	17%

(a) New permanent hires added to the workforce as at December 31 in the year in question.

(b) Under 30 age band

(c) Over 50 age band.

(d) Number of employees on the platform compared with the total (permanent and non-permanent) workforce.

(e) Many training sessions given were not included in the hours reported (for example, training through shared platforms). Information is also available for 78% of the workforce (countries with no data available and that are excluded from the scope: Denmark, Finland, Germany, Norway, AD3, the Netherlands, Moderna and Switzerland). Data on training through Elis's e-learning platform will be integrated in 2025. In 2024, the average number of hours of training per employee stood at 12.3.

(f) Number of Elis employees promoted to their first management position relative to the number of managers hired and the number of managers promoted.

In June 2024, Elis launched Elis Academy, the new e-learning and training management tool. At the end of the year, 25% of employees could access the platform. The goal is to reach 55% by 2025, by gradually integrating new countries and creating localized content.

The number of hours of training per employee remained stable in 2024 compared with 2023, with 74% of employees in the scope covered by the indicator having received training.

The share of managers promoted from within fell slightly in 2024. As part of the Group's initiative to provide its employees with more career development support, in-depth analyses of talent reviews will be carried out in all countries in 2025. The Group will also work to better capture all types of mobility (geographic and professional) in the coming years.

The share of young people in hires remained relatively stable in 2024 due to actions undertaken by the Group, as detailed below.

The hiring rate was relatively stable in 2024, primarily due to some employees with short-term contracts moving to permanent contracts and to the increase in the workforce.

Lastly, in 2024, Elis was identified as one of the 100 best places to work in Spain by *Forbes* magazine; was named a "Corporate Superbrand" in Portugal, an award that recognizes brands for their reliability, innovation and influence; and was ranked one of the 10 most attractive employers in Sweden.

Actions S1-4

The actions implemented by the Group respond to the opportunity, identified in the double materiality assessment, for economic development thanks to the intellectual capital and the specific know-how of the Elis teams.

The actions described in this section concern the entire Group and are expected to continue in the coming years. When key actions yielded significant results in 2024, those results are described in this section. Actions planned for the future are detailed in the "Outlook" subsections. For some actions, examples are provided for illustrative purposes.

Attracting the best talent

Increasing visibility

In 2024, in order to attract even more talent and foster pride and a sense of belonging, the Group defined and launched its new employer brand. About a hundred participants from different regions were involved in its development at all levels of the company through working groups, interviews and co-design workshops. This process ultimately allowed the Group to define its employer value proposition (EVP) and a common visual identity. This initiative led to a better understanding of what sets the Group apart as a unique employer that can attract talent to Elis and motivate employees to stay. All the Group countries have launched the new brand internally and have also conducted external communication campaigns with activations and a significant presence on social media. Traffic to the careers site increased by 30% after this campaign.

One of the central pillars of Elis's new employer value proposition (EVP) is trust, which exists at three levels:

› **trust in a strong group:** the security that comes from being part of a stable group that has been true to its vision for more than 100 years, is committed to sustainable practices and has a strong reputation in a fast-growing industry;

› **trust in the employee:** recognition of each employee for their skills, values and potential, with real opportunities to take on more responsibility and advance within the Group;

› **trust in a community:** an environment based on respect, solidarity and mutual support, where each individual is regarded as essential to the collective success.

Lastly, the employer value proposition emphasizes authenticity and proximity. Elis does not just provide a competitive work environment but also seeks to instill a culture of friendliness and recognition. Each employee is valued for their unique contribution, and the emphasis is on support, well-being and advancement through a personalized career path.

To sustain this momentum, the Group continued its efforts by bolstering the creation of authentic and engaging content to meet the expectations of candidates and employees. Talking-head testimonials, day-in-the-life career videos and local initiatives are regularly shared on platforms such as LinkedIn to help promote Elis's culture at the international level. This communication strategy aims to increase visibility on the Group's commitment to its values of diversity, inclusion and sustainable development.

2

Elis is endeavoring to increase the visibility of its brand as an employer as well as its presence in all recruitment channels. As a result, the communications and human resources teams are working together to ensure that the Company is well known across the different social networks, in particular LinkedIn. Articles, videos and photos are therefore posted regularly to develop the Company's brand as an employer and to communicate job opportunities.

The Group has also been recognized for its attractiveness. Since 2023, in Spain Elis has been identified as one of the 100 best places to work in the country by *Forbes magazine*. The Group was named a "Corporate Superbrand" in Portugal. This award recognizes brands for their reliability, innovation and influence. In 2024, Elis was ranked as one of the 10 most attractive employers in Sweden, according to a survey conducted by *Karriärföretagen* among young professionals.

Elis continues to invest in initiatives to improve the candidate and employee experience. The emphasis is on developing new digital features for the careers site, exploring new strategic partnerships, and making greater use of digital technologies to better understand candidates' expectations.

Targeted partnerships

With a view to increasing awareness of the Company and continuously enriching its pool of applicants, the Group maintains a close relationship with the best training courses (universities or schools) for all of its business lines.

As such, the Elis teams, particularly in France, Germany, Sweden, Finland and Denmark, regularly take part in forums, organize site visits and participate in training programs at prestigious schools.

In Denmark, for example, HR teams developed a partnership with Aalborg University, through which employees and alumni regularly speak to students about their careers.

In France, the Group has signed several partnership agreements with engineering schools (ICAM, UTC, Centrale Marseille, ENSTA, ENSAIT, Mines Nancy) and business schools (EM Lyon, SKEMA, EXCELIA, KEDGE), as well as sponsorship agreements with the Arts et Métiers engineering school (ENSAM), Toulouse Business School and NEOMA.

In addition, in some countries the Group's different business lines are presented to students at top schools and universities at events and in one-on-one conversations.

Elis arranges for operational staff to give presentations at schools specializing in the Group's different business lines in order to increase their visibility, organizes plant visits for students from these schools, and participates in collective roundtable discussions and conversations on themes selected by the school (such as promoting textile recycling in our commercial offerings, careers in the industry and traceability at Elis).

In addition, Elis endeavors to create partnerships with local employment organizations as close as possible to its sites and, in doing so, to increase its flexibility with regard to absenteeism and the seasonality of some parts of its business.

Specific programs to attract and develop young graduates

Two specific programs are offered to attract recent graduates from the best training courses and thus create a pool of future leaders:

› the Elis Management Trainee Program (Graduate Program) is a personalized two-year course for young graduates, opening up a path to managerial responsibilities. It consists of four placements lasting six months, including one abroad and one that provides in-depth experience of a management position. Throughout the program, the Management Trainees interact with employees in various business lines and units, creating networks for themselves and preparing for roles with significant responsibility;

› the International Exchange Program: young people are hired and trained on the Group's key business lines (in the production and commerce segments), then sent to another country for 12 to 24 months to complete their training, share best practices and strengthen the Group's culture. Internships and apprenticeship contracts are also offered to young graduates in order to train and then hire these young people, where appropriate.

Specific programs may also be put in place in some of the Group's business areas. This is particularly the case for Le Jacquard Français, where new employees in the textile lines (weavers, tufters, sizers, quality controllers, etc.) are trained by the Group's employees via a tutorial system. This contributes, in particular, to maintaining and developing textile industry knowledge and expertise in France.

Referral policy

In order to attract high-quality applicants, Elis has set up referral programs, enabling employees to share vacant positions and recommend suitable applicants for them. In the Netherlands, Germany, France and the United Kingdom, employees are rewarded if the candidate they referred is recruited.

This referral policy is a valuable and rich recruitment channel for identifying candidates and filling positions, while strengthening Elis's brand as an employer.

Onboarding program

Welcoming and onboarding new employees to Elis are key priorities of the human resources policy. Elis ensures that its new employees receive a warm welcome and support when they take up their positions. The Company's goal is to create a climate of trust and friendliness, foster a sense of belonging, and familiarize employees with its culture, while supporting them as they start their new position and providing them with the tools and training they need to succeed in their new role.

These onboarding programs are carried out for new employees regardless of their business line. These programs, which range in duration from a few days for production operators to several weeks for managers, are developed in every country and allow new hires to build an internal network and learn more about the values, culture, organizational structure, the Group's circular model and Elis's functions.

Onboarding kits are also being developed in the various countries where the Group operates. They contain information for new employees as well as tools and resources that can be adapted to suit different situations.

Most countries also have a buddy program in place for new employees (depending on the position) to help them in their new role.

Developing our employees

Training in the Group's business lines

Employee training is a key factor of success for the Group. The HR teams in each country have the freedom to adjust their training initiatives to the challenges and opportunities specific to their scope. This gives them the flexibility to quickly adjust their approach when labor market dynamics change and to promote internal mobility.

The Group offers a variety of training programs enabling employee development. These programs cover various topics, such as health and safety at work, the technical skills required to run industrial sites, and developing managerial skills. The formats offered differ according to the topics discussed, the targets and the goals of the program. Training sessions can be conducted face-to-face or remotely (e-learning, virtual classes), either in a group or one-to-one.

In 2024, the Group began investing in a digital training portal called Elis Academy. The goal of this portal is to provide the entire Group with a way to train a large number of employees across a broad geographic area. Not only is it used to provide training in the e-learning format, but it can also manage face-to-face sessions, particularly for countries that do not have a local training management tool.

At the end of 2024, Elis Academy is accessible in 11 countries, with approximately 100 online courses. The Group is pursuing multiple paths to support the rollout of its training tool and the development of e-learning content. It is creating internal content, adapting content that already exists on other platforms and acquiring external content. As of the end of 2024:

› nearly 40 internal employees from seven different countries had been trained on how to create content in the tool;

› more than 100 courses were already available to the platform's users;

› 25% of Elis's employees could access the platform.

At the same time, each country implements specific training programs based on the needs of the teams and using the best method for their region. For example, some countries place more of an emphasis on technical skills for industrial operations, while others develop training courses on leadership and soft skills.

In addition, the Sales Academy, created in 2017, provides training for all Group employees, either face-to-face or online, in three major areas: service, the offering and sales. CSR modules have been incorporated since 2022 to give the sales teams even more support on these topics and help them promote circular services.

For sales, the courses prepare employees for doing business with the Group's different customer types. All new sales staff have a structured, four-week onboarding period during which they learn about the Group's various business lines, from logistics to production. At the end of these four weeks, an online review takes place between a trainer from the Sales Department and the sales representative to identify the points that have been mastered and those that need improvement. The program continues a few weeks later with an immersive experience at the Group's dedicated training center to hone the employee's sales skills.

Training to improve sales techniques is ongoing and given in the field:

› at all times through the Elis Academy digital training portal. In 2024, the training modules that had been available previously were integrated into Elis Academy. For countries that do not yet have access to this tool, the modules are still available on the old platforms. In 2024, 72 sales and product modules were added to the Elis Academy platform and are accessible to the French teams. Nearly 10,000 modules have been taken (all platforms combined);

› every day by managers trained in coaching who work with sales staff on goals that they have set together;

› every month, with meetings of the Regional Sales Managers organized by the Sales Department, where the teams work on pre-selected themes through a gaming approach.

In addition, the Service Academy was created in 2024 to support the customer distribution professions at the Group level. E-learning training modules have been developed to complement the face-to-face modules. These first modules targeted customer service assistants. As such, 28 modules have already been made available to customer service assistants in France and, at end-December, more than 80% of customer service assistants in France had completed at least one full module.

To measure the positive impacts of these training courses, the Group monitors coverage of this training (e.g. number of employees trained, number of courses available, participation rate, etc.) and feedback (e.g. surveys on new skills developed and used in their day-to-day work).

In France, the Group has chosen to develop its own Qualiopi-certified training center at Janville. This center is a fully functional training organization, with about 70 internal and external trainers. It offers programs validated by the business line teams and runs several business line courses to impart the Group's essential knowledge to employees. This training center also ensures uniform upskilling for employees.

Training in France has been managed since 2022 with the Training Orchestra tool, which enables Elis employees to request training, track their training program and make sure the sessions run smoothly. The overall satisfaction rate reported through this tool is 94%, proof that the training processes put in place have been effective.

In 2021, the HR teams in France also rolled out the "Expert Manager" course, a nine-month training program for managers with recognized business line expertise. The aim of the course is to present the Group's ambitions and major projects, while also strengthening the participants' managerial skills. It provides an opportunity to understand the expectations of the next generation of employees and to offer practical personal development tools. This program is a concrete example of an initiative that aims to support managers' professional development while helping to maintain the management culture within the Group.

Since 2010, the Group has had the FED, the Filière d'Excellence DISCO, in France: this is Elis's in-house certification course and enables service agents and, for the last two years, customer service assistants and small account managers to take a nine-month training course to qualify for business development manager positions. This program, which runs over a nine-month period and includes time in the company and in training at a dedicated Group center, helps employees gradually discover all the facets of their new profession while developing key competencies.

Since 2023, the United Kingdom has had the "Laundry Academy," a similar program intended for employees who currently hold positions such as team leader, customer service assistant or driver, and who have been identified as seeking advancement. This 12-month program covers a variety of themes, including health and safety, sales, energy, chemistry, water (WECO) and production.

The Pest control division has had an in-house training school in France since July 2022. The school's mission is to ensure that Pest control workers' knowledge of new operating procedures, new products and new regulations is up to date. The training also provides an opportunity for the different sites to share ideas and thus offers a collective response to the issues facing this activity, which deals with living organisms. The training is intended for technicians, assistants and managers. Currently, of the 309 people working in Pest control, all technicians with more than one year of service have been trained. Portugal has also established this type of training school. In 2024, this initiative was expanded to Ireland. In 2025, Elis Pest Control Academy will make the training available to new audiences.

Outlook

The Group will continue to roll out its e-learning tool in the short term and will work to offer even more content.

The actions implemented in 2024 will thus continue in 2025.

Developing internal mobility and career advancement

Internal promotion and mobility are at the heart of Elis's human-resources policy. Elis encourages its employees to progress their careers within the Company and considers the development of job mobility and internal career advancement to be a priority, thus ensuring that there is a pool of future leaders. To this end, Elis has made an online jobs board available to its employees in France. Consequently, all vacancies are visible to all employees who have access to the Talentsoft tool. Every employee submits a job application directly via this tool. This tool is intended to be rolled out gradually to all Group countries. In the meantime, a dedicated Group job offer page has been created on the intranet and is accessible to all managers.

2

Elis is working to develop a common Group talent management policy for all managers, which is based on two main tools: the individual performance review and the talent review.

During the **individual performance review,** which takes place annually in all Group countries, the manager and employee review the previous year, discuss measures for personal or professional development for the coming year and identify internal mobility opportunities or targeted training to help the employee grow within their field of expertise, broaden their skills or switch to a new role. This review has two parts:

› setting goals and reviewing the year's performance: for operational roles, Elis aims to align individual contributions with the organization's goals by setting realistic individual goals and reviewing their achievement. For the individual review, each employee and their manager meet at the start of the financial year to discuss and agree on individual goals. Achievement against these goals is reviewed at the next annual meeting;

› reviewing skills: each year, the employee reviews their own performance and the line manager reviews the employee. They then meet to discuss their respective reviews and decide, if necessary, on the development actions to be taken.

The Group is rolling out a common IT solution to better monitor the annual reviews (performance and career) which can now be conducted using specific software or on paper. At end-2024, nine countries had conducted their annual reviews in the system, for a targeted population or for everyone. The Group estimates that at least 60% of its managers had this type of review in 2024 (in the Group's five largest countries covering 68% of its workforce). In France (22% of the Group's workforce), non-managerial employees undergo annual reviews. In 2024, more than 80% had a formal review using the Group's IT tools. Overall, in 2024, at least 40% of permanent and non-permanent employees had an individual review (performance and career).

The talent review process takes place annually and is led by the Human Resources Department in each country, and applies to all management staff. This process aims to build a collective and shared vision of the potential of employees and their development within the Group, as well as to prepare the next steps in their career, taking into account the aspirations expressed by each one and the needs of the Group. These reviews help to clarify each

employee's development plan and identify the skills that need to be recruited or developed. They also serve as a basis for establishing succession plans for key positions, providing visibility on the pool of current and future leaders.

Since 2019, Elis has been gradually digitalizing the individual performance review platform via the Talentsoft tool, thus facilitating the sharing of information between management and the human resources teams, so that career development plans that are well suited to employees' plans and profiles can be offered. In addition, in certain countries, such as France and the United Kingdom, a mobility committee meets periodically to review the vacant positions and mobility requests of management staff. Every year, each site's Management Committee considers the development possibilities and opportunities for non-managerial employees, both at the site itself and at other locations. Support measures are in place to facilitate this professional and/or geographic mobility. Within the Pest control division, in 2024, 45% of technicians were service agents who benefited from internal mobility.

In 2024, the share of managers promoted from within stood at 17%.

Supporting job mobility

The Group may also offer specific vocational courses to help employees moving to a different position train for their new role. In France, for example, the training course for supervisors aims to enable employees going into middle management positions to acquire the skills required to supervise a production unit on a daily basis.

Outlook

In the short term, Elis plans to continue to expand the online jobs board to other Group regions. This will give more employees visibility on the career opportunities available across the Group's different countries. The rollout of this tool aims to make the career paths within the Group more attractive and encourage geographic and functional mobility.

Implementation of all the action plans described above does not require significant additional operating expenditure (opex) and/or capital expenditure (capex).

2.4.6 Respecting human rights VOLUNTARY DISCLOSURE

Context

Human rights are fundamental. Respecting them, promoting them and preventing them from being violated are at the heart of corporate social responsibility. As for all companies and their supply chains, this a Group priority. Some of the human rights topics are covered in more detail in the previous or following sections (section 2.4.7 "Working responsibly with workers in the value chain"), given their materiality (e.g. equal opportunities and non-discrimination, health and safety and working conditions).

This section aims to voluntarily present information on the Group's exposure to topics related to human rights as a whole, and to provide details on specific policies and actions.

Policy

The Elis Group has formalized its commitments under the Code of Ethics based on the Group's values of integrity, responsibility, exemplarity in its commercial environment, and respect for all of its employees. The Code of Ethics and its principles apply to the Group as a whole and to all of its activities, whether with its employees, the way it does business with its suppliers, customers and stakeholders, or its activities with other players.

The Group's values are consistent with the fundamental principles laid down by:

› the United Nations Universal Declaration of Human Rights and the European Convention on Human Rights;

› the United Nations Convention on the Rights of the Child;

› the United Nations Global Compact;

› the United Nations Guiding Principles on Business and Human Rights; and

› the OECD Guidelines for Multinational Enterprises.

All Group employees, regardless of their position, entity or geographical region of activity, must be both promoters and guardians of this Code of Ethics.

Furthermore, the Group ensures that all the applicable social standards in the labor laws of each country in which it operates are respected, and ensures compliance with major international legislation such as the conventions of the International Labour Organization and laws protecting the rights of children.

The vigilance plan put in place by the Group pursuant to law No. 2017-399 of March 27, 2017 on companies' duty of vigilance is set out in more detail in section 6.8 "Vigilance plan" of the Universal Registration Document. Under the measures put in place in the vigilance plan, the Group has, in particular, a Sustainable and Ethical Purchasing Charter (also entitled "Supplier Code of Conduct") detailing the standards imposed by the Group on its suppliers and subcontractors with regard to fair practices, human rights, health and safety and environmental protection. The document is based on the UN Global Compact, the UN Guiding Principles, the OECD Guidelines, the ILO core conventions, the UK Anti-Bribery and Corruption Act (UKBA) and the French Sapin II law and covers human rights, working conditions, environmental protection and applicable anti-corruption regulations.

The policy and measures taken to prevent serious work-related incidents are presented in section 2.4.3 "Protecting our employees." Other human rights policies (working conditions, non-discrimination and equal opportunities, etc.) are detailed in the previous sections. Lastly, with regard to ethical aspects, specific information is disclosed in section 2.5.3 "Continuing to integrate ethics into our business practices."

In general, the Group conducts most of its operations in countries with low risk exposure. Thus, in 2024, 72% of its workforce was located in geographic areas with few human rights risks (according to Amfori and Transparency), while 28% of its workforce was in geographic areas presenting a higher risk. In addition, more than 90% of the Group's revenue originates from low-risk areas.

Awareness-raising and communication

The widespread dissemination of the Code of Ethics within the Group enables it to ensure that its employees are informed of the existence and content of the Group's policy on the subject, in particular in terms of child labor, forced labor and decent working conditions (health and safety, working time, wages and benefits, harassment, data confidentiality, etc.) and of equal opportunities (non-discrimination, diversity and inclusion, skills development, etc.). The Group's actions and policies on working conditions and equal opportunities are described in more detail in the previous sections of this non-financial performance statement.

In its capacity as a signatory of the Global Compact, the Group reaffirms its commitments every year and reports on its progress within the communications framework regarding four fundamental principles: respect for human rights, respect for labor standards, the fight against all forms of corruption and respect for the environment.

Whistleblowing procedure

In 2018, the Group established an outsourced whistleblowing system, which allows for any violation of Elis's Code of Ethics to be reported.

The whistleblowing procedure allows all stakeholders, whether internal (employees) or external (customers, suppliers, members of civil society) to use a dedicated website to send a message (and/or a voice message), accessible 24 hours a day, seven days a week, in all 18 different local languages. This system allows anonymity and ensures confidentiality at all stages of the process. The existence of this alert system is actively communicated to all internal and external stakeholders, for example, through internal training, publication on the Group's internal and external websites, displays in the operational units, and the distribution of the Code of Ethics and the Supplier Code of Conduct.

The Group undertakes to protect whistleblowers from any negative consequences or retaliation, provided that reports are submitted in good faith.

This system and the performance indicators are described in more detail in section 2.5.3 "Continuing to integrate ethics into our business practices."

No incidents were reported in 2024 through the whistleblowing system in relation to human rights violations. If a violation were to be reported, it would then be investigated and the accompanying action plan would be implemented.

Child labor

The Group is particularly vigilant with regard to the rights of children and has been a signatory of the Global Compact for more than 10 years. In keeping with its equal opportunities values, the Group also strives to support young people developing their skills and integrating into the professional world.

Every year, at the international meeting of key HR directors in the Group's countries, the Group reiterates that Elis does not allow people under the age of 18 to work at its facilities, with the exception of summer jobs, student jobs, internships or apprenticeship contracts.

In the whole of 2024, the Group hired 153 young people on apprenticeship, summer job, student job or short-term contracts. Some of these young people, who were recognized for the high quality of their work during successful apprenticeships, were subsequently hired.

These contracts are strictly governed by applicable regulations and agreements with schools, where applicable.

No incidents involving child labor were reported via the whistleblowing system in 2024.

The Group has found no instances of forced labor or human trafficking.

Ensuring decent working conditions

General organization

Working time is organized in line with the Group's needs. The work of employees is organized within the framework of local regulations, which vary from one legal jurisdiction to another.

Given the nature of the services provided to customers, some employees in France may be required to work at night; such shifts are strictly governed by specific agreements entered into by the relevant entities. Similarly, some employees may be required to work on Sundays, in accordance with any exceptions set out by law. In other countries, working time is regulated by law or employment contract.

Working conditions, local legislation and negotiations

Information relating to working conditions and social dialog with employees is set out in more detail in the previous sections. Furthermore, the Group undertakes to respect the regulations concerning working conditions (working time, breaks, holidays, etc.) in its capacity as signatory of the Global Compact and annually reports on its performance and progress in these areas.

Restructurings and reorganizations

The Group's sites must continuously evolve in order to improve operational performance and the working conditions of its employees.

As part of its work to boost its growth, the Group is building new operating sites and expanding existing facilities (Denmark, France, UK, Spain, Estonia, Columbia, etc.) to provide employees with a better work environment.

There have been no restructurings in recent years.

2.4.7   Working responsibly with workers in the value chain ESRS S2

Context

The Purchasing Departments play an important role in choosing suppliers of products and services around the world. The Elis Group's priority is to guarantee the quality of the products delivered as part of its sustainable and ethical strategy.

The Group's purchasing is divided into three segments: direct purchases (textiles and hygiene and well-being), indirect purchases and industrial purchases. Indirect purchases (energy, IT, etc.) and industrial purchases (construction, machinery, etc.) are associated with large European companies that produce in Europe and have limited CSR risk factors. Purchases of textile products and HWB (hygiene and well-being) appliances are a key concern for the Group and present more significant risk factors.

The supplier base is extensive and comprises "corporate" third parties, which are managed centrally, and suppliers that are managed locally, i.e. at the country or site level. Elis purchases textile products and hygiene and well-being products mainly in Europe (nearly 40%), Asia (nearly 35%), Latin and South America (nearly 7%) for its local market, and Africa (nearly 14%). In addition, the Group has a workwear manufacturing plant in Estonia (700,000 items per year), clothing manufacturing plants in Brazil and Mexico for these markets, a plant in France that makes table linen (Le Jacquard Français) and a hygiene appliance production plant in the United Kingdom (Kennedy).

Impacts, risks and opportunities S2 | ESRS 2 IRO-1

The double materiality assessment, undertaken in the context of implementation of the CSRD Directive for 2024 and whose detailed methodology can be found in section 2.2.9 "Identification of key topics through the double materiality assessment", highlighted certain material impacts, risks and opportunities. In particular, the following topics were identified for workers in the value chain ESRS S2 :

ESRS	Topic	Materiality	Financial materiality (risk/opportunity)			Impact materiality (positive/negative)		
			Up-stream	Own operations	Down-stream	Up-stream	Own operations	Down-stream
S2 **Workers in the value chain**	Working conditions	**Impact:** Risk of malpractices in the supply chain regarding working conditions, and especially on Health & Safety at its direct suppliers, leading to impacts on employees in the value chain				⊖		

Potential material negative impact relates to systematic increased risk in the upstream value chain, and especially for direct suppliers and the textile sector.

All of the actors in the upstream value chain that might be significantly affected by the Group were considered in the double materiality assessment. The implemented policies and actions detailed below are intended to address the potential material negative impacts that might affect them and that mainly concern workers at direct suppliers. The policies and actions detailed below are therefore intended to cover all professions and workers represented at its direct suppliers, regardless of gender, age or union involvement. It should be noted that the identification of impacts on the value chain mainly relied on the available literature, internal expert opinions, feedback related to Group audits and information available in certain databases, such as the Social Hotspot Database (SHDB), and considered the Group's entire value chain. This assessment also includes feedback from site visits by the purchasing and quality teams and their knowledge of the sector, as well as reports that came in through the whistleblowing systems, if any (section 2.2.7 "Engaging with our stakeholders" and section 2.2.9 "Identification of key topics through the double materiality assessment").

The use of actors in the upstream value chain effectively leads to a form of dependency on the systemic risks for the industry, and for the textile industry in particular. However, given the Group's business model, it relies on stable collections over time, requiring minimal supplier turnover and a long-term commitment. The Group, with its circular business model aimed at keeping products in use, also exhibits the resilience and flexibility needed to cope with any disruptions in the value chain. This risk has not been assessed as material for the Group.

Governance and policy S2-1

To address most effectively the risks identified in the double materiality assessment regarding workers across the entire upstream value chain, the Elis Group has defined a policy that aims to minimize the risks associated with working conditions, and in particular with health and safety for workers (regardless of socio-professional category, gender and social activism), at its direct suppliers.

With respect to governance, the Group's Purchasing Director reports to the Engineering, Purchasing and Supply Chain Director, who is a member of the Executive Committee.

The purchasing structure and responsibility for it are managed at the Group level with the support of local buyers based in each country. The quality assurance team, in close collaboration with the compliance team, helps the central buyers assess and monitor suppliers with regard to the ethical, social and environmental topics described in the Group's Supplier Code of Conduct. In 2024, this team was strengthened by the arrival of a supplier CSR coordinator to better support suppliers and Group and country buyers on CSR matters, assist with the implementation of the Group's supplier assessment policy and help roll out the Group's Climate strategy to its suppliers.

Since 2006, the Group's commitment has been detailed in its Sustainable and Ethical Purchasing Charter, also known as the Supplier Code of Conduct, which describes Elis's relationships with suppliers beyond the simple purchase of goods and services. This policy aims to minimize the risks associated with working conditions, and in particular with health and safety for workers at its direct suppliers, but also incorporates other concerns. Indeed, the Group's policy aims to ensure stable and long-term relationships with its suppliers by improving the management and consolidation of relationships while ensuring respect for human rights and labor rights, environmental protection and prevention of corruption. The Group complies with applicable anti-corruption laws, such as the French Sapin II law and the UK Bribery Act (UKBA).

Elis also prohibits all forms of human rights violations as defined in internationally recognized texts, in particular:

› the United Nations Universal Declaration of Human Rights and the European Convention on Human Rights;

› the United Nations Convention on the Rights of the Child;

› the United Nations Global Compact;

› the ILO fundamental conventions;

› the United Nations Guiding Principles on Business and Human Rights;

› the OECD Guidelines for Multinational Enterprises.

This Code of Conduct also details the standards imposed by the Group on its suppliers and subcontractors with regard to fair practices, human rights (in particular, forced labor, child labor, working time, compensation, discrimination, etc.), working conditions, freedom of association and collective bargaining, health and safety and environmental protection, and informs suppliers of the existence of a whistleblowing system they can use to report any situation that might violate a law, regulation or principle described in the Code of Conduct without fear of retaliation. The Supplier Code of Conduct applies to all of the Group's suppliers and its direct suppliers in particular. The Group's Supplier Code of Conduct is available on its website and is appended to contracts.

This code also encourages suppliers to take into account environmental challenges and to implement internationally recognized social, environmental, quality and energy certifications. Elis encourages suppliers to obtain Oeko-Tex Standard 100 certification for all textiles delivered.

The Group's policy thus aims to cover risks in the supply chain, and also to strengthen partnerships with suppliers that demonstrate a strong commitment to corporate social responsibility.

The Group's policy is regularly reviewed to assess its relevance, particularly in relation to regulatory frameworks and stakeholder feedback and expectations.

The Group's policy applies to all its entities. However, it should be noted that, for entities acquired or created during the year, the Group's policy aims to integrate them within no more than two years (that is, within 2026 reporting at the latest) to ensure the implementation of the reporting processes and the collection of reliable data.

Goal and performance S2-5

To limit the risks related to working conditions and, in particular, to health and safety at its direct suppliers, the Group decided to set itself a goal for 2025, which entailed:

Achieving 95% of procurement spend with direct suppliers that have undergone a CSR assessment in the last three years*

Key performance indicator		2022	2023	2024
Implementing an integrated sustainable purchasing approach	Share of procurement spend with direct suppliers that have undergone a CSR assessment in the last three years[a] (2025 target: 95%)*	94%	94.8%	93.3%
	Number of on-site CSR audits conducted during the year[b]	36	32	39
	Share of Group and country buyers that have received training on CSR topics	75%	74%	71%
	Share of Group buyers that have set targets including the signing of the Code of Ethics for framework agreements	100%	100%	100%

(*) Target addressing the material impacts, risks and opportunities identified for the Group regarding ESRS S2 – Workers in the value chain.

(a) Spending related to direct suppliers in 2023 (therefore excluding entities acquired in 2024) is taken into account when calculating this indicator. The supplier CSR assessment includes a description of its risk and implementation of the associated action plan (e.g. external audit).

(b) Since 2021, the Group has accepted external certifications and audit reports that meet its assessment criteria and that it did not commission itself.

In 2024, the share of Group and country buyers that have received training on CSR topics remained relatively stable.

Concerning the CSR assessment of its suppliers, the Group achieved 93.3% of its purchasing expenditure covered in 2024 following the integration of new regions into its scope (entities acquired before 2024).

Actions S2-4

The actions implemented by the Group address the impact identified in the double materiality assessment related to the health and safety of workers in the upstream value chain at Elis's direct suppliers.

The actions described in this section concern the entire Group and are expected to continue in the coming years. When key actions yielded significant results in 2024, those results are described in this section. Actions planned for the future are detailed in the "Outlook" subsections. For some actions, examples are provided for illustrative purposes.

Develop long-term business relationships

Master agreements, Code of Conduct and listing tool

Elis supplier requirements are formalized in the Supplier Code of Conduct (presented above). It applies to all tier 1 suppliers (in the direct, indirect or industrial scopes), whether new or existing partners.

In the workwear segment, it is also signed by tier 2 suppliers (when Elis assigns the textile manufacturer to the clothing manufacturer,

which applies to over 90% of cases for the Group's catalog suppliers).

Any new supplier of items for any Elis service or product must have a satisfactory social, ethical and environmental responsibility assessment in order to be listed. This is why, from the very first discussions, the focus is on the steps the potential future supplier will take to analyze its alignment with Elis's CSR commitment. This assessment is based on the processes described below (see "Risk and supplier assessments" section), and on the business ethics and anti-corruption processes (see section 2.5.3 "Continuing to integrate ethics into our business practices"). Each supplier's compliance and CSR commitment must be confirmed before a partnership can be established with the Group for the coming years. This contracting process ends when the supplier signs the Elis Supplier Code of Conduct.

Elis's CSR compliance management policy and the supplier management policy describe this supplier selection procedure in detail. This assessment system applies to the entire value chain of products distributed by the Group and more specifically for the vast majority of workwear, from the fabric supplier (tier 2 supplier) to the clothing manufacturer (tier 1 supplier).

2

This process guarantees a stable business relationship, grounded in the social, ethical and environmental responsibilities that form the pillars of the Group's Code of Conduct. Moreover, when a master agreement is signed or renewed, every supplier is asked to formally sign the Supplier Code of Conduct.

To date, for direct purchases and the Group's Top 100 suppliers (covering more than 75% of the Group's direct purchases), 80% of third parties have signed the Supplier Code of Conduct. Having suppliers sign this Supplier Code of Conduct for master agreements is a priority goal for Group buyers.

In 2022, Elis implemented a Group-wide S2C (Source to Contract) tool, which is used to archive documents such as master agreements, signed Supplier Codes of Conduct, and the REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) commitments that have been incorporated into quality specifications.

Long-term relationships

The Purchasing Department naturally gravitates toward genuine partnerships, fostered by recurrent collections, the use, for the most part, of Group catalog products, and stable production cycles. Most of the Company's suppliers have built and continue to maintain strong relationships with Elis, some of them going back nearly 40 years. These relationships are essential to the Group's long-term success and customer satisfaction. The base of suppliers under master agreements therefore changes very little from one year to the next.

The CSR assessment affirms, streamlines and simplifies the relationship by strengthening the partnership through a transparent long-term collaboration. The assessment ensures stability by flagging any stumbling blocks that may have been identified, whether during external audits or team visits. Elis then supports suppliers that are committed to working through these obstacles by giving them some security, in particular by providing visibility on future orders.

These repeated requests for assessments prompt suppliers to implement their own audits and certifications, and to take CSR actions at their entities.

These relationships of trust, developed over the years, help reduce risks related to working conditions in the upstream value chain, particularly as regards the health and safety of workers in the value chain.

Partnership-based approach

The Group approaches its relationships with its suppliers as a partnership. When the Group and its suppliers work as partners, suppliers have the potential to help devise new solutions to meet today's sustainability considerations or support the Group's CSR strategy. This can be seen, for example, with:

› the development of new cleaning technologies that reduce water and energy consumption during the washing processes, or the identification and development of recycling channels for its end-of-life products;

› the development of new product offerings, such as the Phoenix washroom range made from recycled plastic, or garments from the Workwear to Workwear project, in which retired Elis textiles are recycled into new workwear;

› the implementation of the Group's partnership-based approach with certain automakers and energy companies to participate in calls for projects under grants (the Environment and Energy Management Agency (Agence de l'environnement et de la maîtrise de l'énergie – ADEME) in France, for example) or to study potential ways to transition vehicle fleets to electric based on information provided by the route optimization tool (GLAD).

Lastly, as part of its Climate strategy, the Group's discussions with its suppliers increasingly include topics related to energy efficiency, decarbonization and climate performance. In late 2024, the Group also sent a questionnaire to its key suppliers to find out more about their maturity, strategy and performance with regard to the climate.

Employee training

The Code of Ethics is distributed to all Group employees to make sure they are informed of the Group's values, particularly with regard to CSR.

Group and local buyers complete a training program developed with an external partner that includes a section on sustainable purchasing. Refresher courses are offered on a regular basis to ensure that the teams receive adequate training and information.

Sessions on the supplier CSR compliance management policy are also conducted regularly for buyers, to make sure they are all aware of and knowledgeable about the procedures, thus ensuring implementation of the Group's policy.

In 2024, Group buyers of direct products also received training on eco-design to enable them to better integrate this concept when identifying future partnerships or in their discussions with third parties. This training also covers working conditions and respect for the environment in the value chain.

Implementing an integrated sustainable purchasing approach

Risk and supplier assessments `S2-2`

Due to their specific features and the materiality of the topic for the Group, suppliers of direct purchases are subject to specific assessments. The risk assessment is based on factors such as geographic area, the country's risk level (human rights, corruption, regulatory quality, etc.), volumes or topics associated with the products in question, and the supplier's CSR maturity. Geographic areas are classified as high, moderate or low risk. The maturity of suppliers operating in medium- or high-risk areas is assessed beforehand based on a questionnaire that provides detailed information on their position with regard to international standards such as SA 8000 or ISO 14001. These questionnaires are completed before the contract is signed, and are updated during discussions with suppliers or on visits to the sites. The completed matrix and the review of the documents shared by the supplier define the parameters for the conduct of an on-site audit by an independent third party, based on the SA 8000 and ISO 14001 standards, with the addition of specific points to address corruption-related topics and covering the Group's Code of Conduct. These CSR audits cover factors such as hygiene, health and safety on production site, as well as other topics such as waste management, analysis of the workforce to confirm that there are no child laborers or forced labor, reviews of contracts, wage and employee benefit management, freedom of association and collective bargaining and environmental impacts. In addition to this formal audit matrix, there are more specific aspects related to the management system, corruption and governance.

External audits are commissioned by Elis, but the Group recognizes other external audits if these standards meet the Group's criteria (SMETA, BSCI and WRAP audits, in particular).

For low-risk countries, a specific annual review is implemented by Supplier Quality Assurance to confirm the risk rating (country of production, the supplier's specific risks, products, etc.). In particular, the risk rating for these geographic areas may be low, based on existing regulations, local laws and labor law.

Production site visits and regular discussions between Elis's teams and stakeholders also ensure the suppliers' continued CSR commitment and any new audit or certification qualifications or updates.

The analysis process for Group suppliers is based on the previous year's spend. As for the audit schedule, it is determined according to the cycle but also on the spend change with certain third parties. If the spend with a supplier become significant, and that supplier is located in a country classified as at high risk, this supplier will be prioritized for an audit.

All suppliers that are assessed through a CSR audit are monitored to ensure that the corrective action plans identified are implemented. These action plans serve as the basis for discussions to help suppliers continuously improve their practices on topics that go beyond health and safety and also cover ethical, social and environmental matters. A more focused monitoring procedure is systematically triggered if the Group's standards are not met. When this occurs, corrective actions are identified, a compliance plan with fixed deadlines is implemented and a new audit may be planned to confirm compliance.

The Group also has a zero-tolerance policy with respect to safety and child labor. The assessment of the cotton supply chain for suppliers responsible for textile weaving in the flat linen and workwear scopes also includes additional constraints and demands such as the source of the raw materials.

In 2024, Elis directly mandated 19 CSR audits, and 20 audits were conducted for third parties by accredited organizations. In addition, 17 direct suppliers have been awarded the SA 8000 certification or are involved in an ISO 26000 initiative. The CSR assessments and audits are valid for up to three years.

Particular attention is paid to health and safety considerations during audits and, more generally, to ensuring respect for human rights. Verification procedures are implemented to confirm the existence of evacuation plans or guardrails for the machinery, fire extinguisher inspections, correct wearing of safety shoes and the availability of first aid kits.

Suppliers are also required to submit reports stating that training has been provided on first aid and the use of personal protective equipment.

In addition to these external audits, the Group is in frequent discussions with its strategic suppliers and frequently visits its production sites. These discussions are also an opportunity to verify compliance with the Supplier Code of Conduct directly with suppliers, to better understand the social and environmental concerns and the expectations of the Group's suppliers' stakeholders, and to confirm to suppliers that the Group is committed to building lasting relationships. Checks can thus be carried out on an ad hoc basis during these visits by the Group's teams.

During these audits and visits, workers in the value chain or their representatives have an opportunity to express their opinions on the structures and procedures put in place to address their concerns or needs. These audits include direct interactions, including interviews with workers or with credible proxies. The information collected is consolidated by the supplier CSR coordinator. It is summarized in an annual presentation to the Executive Committee as part of the review of stakeholder expectations and of the double materiality matrix. To date, no new major expectation has been reported.

Assessing direct suppliers is one of the obectives of the Group's buyers and of the purchasing directors.

Whistleblowing procedure `S2-3`

The Supplier Code of Conduct sets out the protections for whistleblowers and the Group's whistleblowing system, which can be used to report any concerns, particularly with regard to working conditions or any other social or environmental risk. It is also available on Elis's website. This system relies on a dedicated report management policy, in place at the Group level and implemented in the countries where it operates, which guarantees protection from retaliation for anyone who uses this mechanism. This policy is accessible to all third parties through the Group's various websites, in each country's local language where applicable.

All admissible whistleblowing reports are investigated in accordance with the principles laid down in the whistleblowing report procedure, and may give rise to sanctions if the violations are proven, as well as to changes in the Group's practices, policies and procedures, in order to address any negative impacts

identified. The person responsible for handling the report shares the results of the investigation and makes proposals about the actions to be taken to the relevant departments (HR, Legal, Internal Audit and Control). Options may include taking disciplinary action, filing a complaint, launching an internal audit, strengthening internal control and terminating a contract with partners. Whistleblowing reports are subject to regular reporting to the management bodies by the Group's compliance division. (additional information can be found in section 3.6.3 "Continuing to integrate ethics into our business practices").

In addition, workers in the upstream value chain can contact the auditor directly during supplier audits to request information or make a whistleblowing report.

In 2024, the Group did not identify any whistleblowing reports on working conditions at its suppliers or any incidents of failure to comply with the UN Guiding Principles on Business and Human Rights. Additionally, no serious human rights incident in the upstream or downstream value chain was identified through the reporting mechanism.

Elis also questions workers in the value chain directly during on-site audits of suppliers in order to assess their knowledge of and trust in the structures and procedures in place for them to express their concerns or needs ("Risk and supplier assessments" section).

Third-party assessment

In parallel with this direct supplier process, the Group is strengthening its risk management system by rolling out a third-party assessment procedure and an embargo policy, which cover not only direct suppliers but also indirect and industrial suppliers (as well as customers, intermediaries and beneficiaries of donations and sponsorships). Third parties are assessed individually to determine what checks are needed before any contractual relationship is formalized. In case of risk – that is, if they meet certain predetermined criteria – specific due diligence is done using tools and resources made available by the Group (for example, the Group has had a specialized screening tool since 2022). When the due diligence is completed, a decision is made as to whether or not to enter into the relationship (or to continue it) on the basis of the risks identified (unfavorable information, country risk, conviction or listing, etc.), where appropriate with the implementation of risk management measures and/or after a review by the management bodies. This procedure is described in detail in section 2.5.3 "Continuing to integrate ethics into our business practices."

Certified products

The use of certified products also ensures that specific social and environmental requirements are met by third-party partners and in the supply chain. Implementing these certifications helps raise awareness and commits suppliers to more responsible production methods. In particular, some certifications govern the use and handling of certain chemicals that could be hazardous for the environment, users or workers in the value chain.

Through its Supplier Code of Conduct, the Group encourages Oeko-Tex Standard 100 certification for all its textiles. The Group's central teams' purchases of materials and accessories used for textile finished products have Oeko-Tex Standard 100 certification.

Outlook

An update of the Supplier Code of Conduct is scheduled to begin in 2025 to best enforce the implementation of the new French and European social, environmental and societal laws by Group suppliers and support them in their implementations.

Implementation of all the action plans described above does not require significant additional operating expenditure (opex) and/or capital expenditure (capex).

2

2.5 ETHICS & SOCIETY/OTHER SUSTAINABILITY INFORMATION VOLUNTARY DISCLOSURE

This section presents the Group's ambitions for its contribution to society and its local communities and for customer satisfaction and engagement, as well as for its business conduct and the topic of cybersecurity. These topics were not identified as material in the Group's double materiality assessment (see section 2.2.9 "Identification of key topics through the double materiality assessment"). However, the Group has opted to provide additional disclosures to its stakeholders to clarify its commitment and actions on these topics.

2.5.1 Providing products and services that contribute to protection, hygiene and well-being and reduce resource consumption VOLUNTARY DISCLOSURE

Context

Elis believes that the circular economy model it has operated under for more than 75 years in its countries combines economic and environmental performance while meeting its customers' protection, hygiene and well-being needs and helping them meet their own environmental and social goals.

The Group offers products and services that help protect people from their environment (mainly workwear and personal protective equipment) and the external environment from people (mainly in the cleanroom business and for companies in the food sector). In addition, based on its experience in the healthcare sector (around 30% of its revenue), the Group has developed expertise to meet specific hygiene requirements, a basic need for society. Elis provides its customers with tailored solutions thanks not only to specific product ranges but also to the quality of the maintenance performed at its plants, its effective management of contamination risks and the traceability of its solutions.

The Group offers products designed as much for the well-being of its employees as for the customers of its customers, in order to ensure the well-being of end-users, be they patients, clients or visitors.

Lastly, the Group's product-as-a-service business model allows it to offer solutions that consume fewer resources and thus have less impact (see section 2.3.1.1 "Being a circular economy player").

Governance and policy

This underpins the Elis Group's raison d'être, which was defined in 2023: "Ensure a circular service of protection, hygiene and well-being everywhere, every day, in a sustainable way."

This raison d'être forms the basis for the Group's positioning and reflects its strategy and business model. It has been shared with all of the Group's employees and stakeholders. The Group redefined its strategy in 2023 and established the circular economy as its first pillar (see section 2.2.6 "General presentation of Elis, its strategy and its value chain").

The Group comes together every day to support its customers and offer them protection, hygiene and well-being solutions and services that are increasingly responsible and adapted to their needs.

Goal and performance

The Group has made its raison d'être, which reflects its day-to-day values and actions, the driver of its short-, medium- and long-term strategy. This raison d'être is therefore intended to be a key factor in decision-making:

Key performance indicators		2022	2023	2024
Providing solutions that are more responsible and help reduce consumption of resources	Product-as-a-service share of the Group's revenue*	83%	84%	86%
Bringing enhanced hygiene solutions to the most vulnerable members of society and the most sensitive environments	Number of residents served by Elis in the three main countries (Germany, France and Ireland)	120,710	126,848	130,100
Ensuring the provision of essential hygiene systems to customers, residents, patients, users and visitors	Share of revenue of the Washroom and Beverages businesses	8%	8%	8%
Protecting workers	Share of revenue of the workwear and cleanroom businesses	34%	34%	34%

(*) The product-as-a-service business model is based on renting the use of products. This indicator does not represent aligned revenue contributing to the transition to a circular economy goal as defined in the European taxonomy. Taxonomy information can be found in section 2.6.2 "Taxonomy."

In 2024, the Group maintained its commitment to offering products and services that contribute to hygiene, well-being and protection and reduce resource consumption. These types of products and services represent a significant and ever-increasing part of the business, thanks to the Group's overall growth.

Ethics & society/Other sustainability information VOLUNTARY DISCLOSURE

Providing products and services that contribute to protection, hygiene and well-being and reduce resource consumption VOLUNTARY DISCLOSURE

2

Actions

Providing solutions that are more responsible and help reduce consumption of resources

The Elis Group has been involved in the circular economy for more than 75 years, primarily through its business model, which is based on selling the use of a product rather than selling the product itself (product as a service). In addition to this product-as-a-service business model, the Group works in other areas of the circular economy such as reusing, repairing, refurbishing or recycling products in order to extend their life and thus keep the materials in use for as long as possible.

The Elis Group believes that the circular economy business model is a sustainable solution to address current environmental challenges and our planet's finite boundaries, primarily through reducing the consumption of natural resources and keeping products in use.

The Elis model and its approach to addressing these considerations are presented in more detail in sections 2.3.1.1 "Being a circular economy player" and 2.3.1.2 "Eco-designing our products and services."

Providing solutions that contribute to hygiene for all members of society

Recognized expertise in hygiene and healthcare. The Group has extensive expertise in hygiene and healthcare and approximately 30% of its revenue originates from this sector.

Home or industrial washing: which is the best solution?

To maintain the protection provided by personal protective equipment (PPE) and ensure wearers' health and safety, PPE must be washed and dried under specific conditions. Some countries also have standards for the number of washes. Professional maintenance will preserve the protective properties of this equipment and ensure compliance with regulations.

More generally with respect to workwear, maintenance performed in an industrial laundry helps ensure optimal washing when it comes to hygiene or even disinfection, as needed. Proper washing can prevent risks of cross-contamination with personal linen.

In this way, Elis supports many healthcare facilities that need linen and workwear of unparalleled hygiene. This expertise in health and hygiene covers the needs of patients and residents as well as healthcare professionals, both in the washroom sector and in the residential and social care sector. Elis supplies products that meet the strict hygiene standards that apply to this sector and that limit the risk of cross-contamination. These community-based places, which bring together vulnerable people, very old, very young, ill or with disabilities, require increased vigilance in terms of hygiene.

The Group also operates in sectors where there are specific requirements. This is particularly true for the cleanroom businesses and with players in the agrifood and pharmaceutical industries. For residents with disabilities and for nursing homes and childcare facilities, the Group offers specific personal linen services through its linen business for residents.

Products that ensure good personal hygiene and help to protect the health of all

The Group offers services that help to fight health and contamination risks, notably through soap and hand sanitizer dispensers. In an increasingly demanding public health context, Elis offers its No Touch washroom appliance solutions, produced largely by its subsidiary, Kennedy, in the United Kingdom. These dispensers, together with the service and support provided by Elis in teaching users about hand hygiene, enable customers to protect their employees, customers and patients.

A service ensuring essential hygiene needs for customers, residents, patients, users and visitors

The Group offers products in its washroom range that enable its customers to easily manage stocks of products that meet essential hygiene needs (toilet paper, for example). Beyond the provision of these products and their consumables, the Group, thanks to its service offering and the development of products equipped with a back-up supply, continually helps to ensure an uninterrupted service, to increase the appliances' autonomy, and to limit waste by reducing the use of consumables. Since 2023, the Group has had a new offering that aims to improve access to basic hygiene products while helping to tackle period poverty: the Ladybox. The Ladybox contains a dispenser for EU Ecolabel-certified sanitary napkins and non-applicator tampons made from organic cotton. In 2024, the offer was extended to nine new countries and is due to be rolled out in three new countries in 2025.

Ensuring the well-being of people and helping to protect workers

Product ergonomics to contribute to employee well-being

Elis offers various products that improve workplace ergonomics and help to protect the health of its customers and users of its products, such as:

› **Ergo mat:** an "anti-fatigue" mat for standing work stations which limits the impact of standing in the same spot and reduces back and joint pain;

› **Sloopy mop:** a specially designed, more lightweight mop with a curved neck and connector to facilitate cleaning and reduce wrist rotation;

› **Duvet cover:** sizes can be easily identified by a colored thread, and the covers are designed to make it easier to make the bed (reversible, finished straight, bottom open over the entire width, side slits);

› **Regencia collection:** specially designed workwear for housekeepers that is more comfortable and uses Tencel fiber to regulate perspiration and neutralize odors;

› **ProEssentials t-shirt:** a new collection of high-visibility UV protection t-shirts to protect outdoor workers (gardeners, road workers, sanitation workers, etc.) from the sun;

› **MovaPrime collection:** a collection offering more freedom of movement and comfort for the wearer.

Every day, Elis clothes several million workers in compliance with hygiene and current standards. As such, the Company enables millions of employees to work in optimum safety and comfort. The Group generated 34% of its 2024 revenue from this sector. In the Industry and Commerce and Services sectors, this figure represents more than 3.8 million wearers.

In particular, Elis has gained expertise in the development and maintenance of personal protective equipment (PPE) for the following risks:

› welding activities;

› heat and flames;

› limited liquid chemical splatter;

› thermal hazards relating to electrical arcing;

› poor visibility;

› health.

The traceability systems in place allow the number of washes carried out to be monitored and ensure that the protective properties of the PPE are preserved, according to the standards in force in each region.

In addition to providing a service that helps to protect employees from their environment, the services offered by the Group allow them to mitigate the risk of contaminating their own washing machine and the linen of their household.

2

2.5.2   Satisfying and engaging our customers `VOLUNTARY DISCLOSURE`

Context

Customers are at the heart of everything the Group does, and their satisfaction is a key concern for the customer experience department within the marketing department. This desire is also demonstrated in the 5-star customer satisfaction program, which engages all employees around five key commitments:

› ensuring that the services put in place provide total satisfaction;

› delivering a service that meets customer expectations;

› providing local and personal customer follow-up;

› ensuring solid and responsive customer service;

› being proactive and solutions-oriented.

In addition, the Group is working on customer communication tools so that it can meet their expectations and support them in making more responsible choices.

Governance and policy

The customer satisfaction program, Satisfelis, is led by a dedicated team at Elis's head office, which works closely with local contacts. The program is conducted centrally so that measurement tools can be standardized as well as possible, to ensure an international benchmark and to share best practice. Each local contact is an expert of customer's needs and concerns in their country and is able to use the results to drive appropriate local action.

The Communications Department is responsible for the development and deployment of all the Group's communications tools, including those that relate to CSR. To this end, weekly meetings take place between the Communications Department and the CSR Department. Projects are carried out jointly and are regularly presented to the communications officers of each country. The Communications Department thus ensures efficient tool sharing between the countries.

Goal and performance

Customer satisfaction is one of the Group's priorities. It has set a goal of achieving a customer satisfaction rate of 87%. Countries or branches may set more ambitious local goals in the interest of even sharper improvements. In 2024, the Group achieved its goal with a rate of 90%.

In addition, the Group intends to engage more with its customers on CSR aspects, by sharing with them its commitments, the benefits of circular business models, and by offering them more responsible alternatives.

Key performance indicator		2022	2023	2024
Satisfying our customers	Aim for a satisfaction rate of 87%	88%	89%	90%[(a)]

(a) Based on 50,000 customer surveys

Actions

Satisfying our customers

Keen to listen to customers as closely as possible, the Satisfelis program comprises different tools that are adapted to the cultural differences or to the needs of certain customer types:

› a telephone service active throughout the year (France, Spain, Brazil, etc.);

› an email service active throughout the year (Denmark, Netherlands, etc.);

› specific initiatives (cleanroom customers, cleaning companies, etc.).

These measures have the same goal: to deliver actionable results to meet local customer expectations and to move Elis forward. There are three principles essential to achieving this:

› notifying the local branch immediately after a survey;

› the local branch systematically calling dissatisfied customers to understand their concerns and to implement long-term corrective actions;

› carrying out a second survey of dissatisfied customers to ensure that the solution provided by the branch meets their expectations.

There are two call centers within this unique program that are steering the work:

› one located in Villeurbanne, near Lyon, which is an integral part of the Elis Group;

› and another located in Madrid, which mainly handles customer surveys for Spain, Portugal, Italy, Brazil and the United Kingdom.

Advisors at these call centers are impartial and are not paid based on the level of customer satisfaction in their surveys. Their role is key because they are responsible for listening to the voice of the customer as accurately and factually as possible. At the end of each survey, they take the time to add additional comments so

that the feedback that the branches receive is as detailed as possible. Depending on the year, between 45,000 and 50,000 surveys are carried out around the world.

Since January 2022, a single "satisfaction rate" indicator has been used Group-wide to manage customer satisfaction. It is a simple, actionable indicator that can be adapted for cultural differences. Measuring the same indicator in all countries gives the Group a harmonized customer satisfaction rate.

IMPROVEMENT IN THE CUSTOMER SATISFACTION RATE
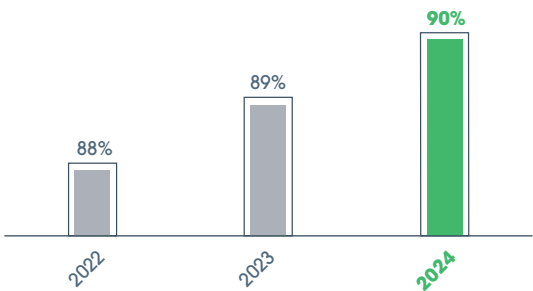
Adapting actions to each region to be as close as possible to our teams and our customers

In order to adapt the results for local use, all Group employees have access to a dedicated portal where they can view the results of the surveys conducted on their portfolio, plant, region or country.

Every local stakeholder can therefore look at their results by customer or overall. This overview allows the stakeholder to check the quality of a service (for example, workwear) and the reasons for dissatisfaction highlighted.

Ethics & society/Other sustainability information VOLUNTARY DISCLOSURE
Satisfying and engaging our customers Voluntary Disclosure

2

In France, the Group has implemented an enhanced system to optimize customer loyalty (telephone survey, for example) during the contract renewal period.

For a more international overview, a Group analysis is carried out and communicated to all countries and management. This central view helps to identify general trends and can lead to more crosscutting actions.

The notifications sent to the branch once the survey is completed allow line staff at each plant to identify customer complaints in real time. Customers must be contacted within 24 hours to confirm receipt of their complaint and create an immediate and customized action plan.

National or Group action plans may be implemented as necessary, for example, to reduce product implementation times.

Outlook

Every year, customers take the time to respond to Elis's questions, and taking their feedback on board helps the Group improve.

To supplement the optimizations provided by the Satisfelis program, the Group expects to roll out additional customer care programs to better evaluate certain key moments of the customer experience.

Communicating responsibly and engaging our customers

Supporting our customers in the move toward the circular economy and more responsible solutions

The Group continually seeks to encourage its customers to switch to product-as-a-service models (rental & maintenance). All of the Group's materials include information related to the benefits of the circular economy and the sales teams have heightened awareness of this subject. The Group's sales presentations further emphasize the benefits of rental & maintenance compared to buying or single-use solutions. This mindset is part of the Group's identity. For example, since its arrival in Brazil, the Group has gradually transferred its maintenance solution customer portfolio (about 50% of its revenue in 2014) to rental & maintenance solutions (over 88% of its revenue today).

In addition to encouraging its customers to move toward more sustainable business models, the Group aims to recommend them more responsible product and service alternatives. As such, product presentations incorporate a focus on characteristics related to Sustainable development (for example, organic fair-trade offerings, Ecolabels, the use of recycled fibers, reusable flasks, etc.). Since 2023, in order to help its customers transition, the Group has offered its Phoenix range of washroom products made from recycled plastic at the same price as the standard range. The Group also transitioned one of its leading workwear ranges to a solution that incorporates recycled polyester and offered the first apron made from Elis recycled textiles (60%). In 2024, the mat range was expanded to include a new mat made from recycled material.

Promotional items for the whole Group have been replaced by products that include recycled material or that are more sustainable (such as water bottles made from recycled plastic).

Educational tools (brochures, PowerPoint presentations, videos, etc.) have been developed to raise awareness and engage customers on CSR topics as varied as: "What is fair trade?"; "What is organic cotton/coffee?"; and "How is polyester recycled into fabric?". To delve deeper into these topics, short videos on textile labels have also been posted to social media to explain the differences between the various labels and certifications.

Lastly, teaching materials document the life cycle assessments carried out by the Group, allowing a comparison of the different products. In 2024, the Group introduced an internal tool enabling a simple and quick assessment of the carbon footprint of Elis products and services for the three emission sources. The tool was designed to meet and anticipate the growing demand for estimates of the carbon footprint of Elis services during the year. With this tool, the Group seeks to position itself as a reliable and committed partner for its customers.

Specific tools have been developed (videos explaining the benefits of circular models, presentation materials, training materials for the sales forces, Group's climate strategy, raison d'être, etc.) based on the work done with the sales forces in the Group's various regions. These tools continued to be rolled out in 2024. Newsletters have also been sent to the Group's customers to present its Ecovadis performance and its carbon calculator.

Promoting circular services and their benefits

The Group conducted a life-cycle analysis to compare the environmental impact of disposable and reusable scrubs. The results show that disposable scrubs have more impact than reusable scrubs. Even though it takes more water to produce the cotton used in reusable scrubs than the polypropylene used in disposable scrubs, the latter has more impact during its end-of-life. On average, a physician will use 940 disposable scrubs versus only 15 reusable scrubs over four years.

The results of this life-cycle analysis have been widely communicated to the Group's stakeholders and are included in dedicated and educational communications materials (simplified infographic and training video).

Helping our customers and users adopt more responsible behaviors

In order to raise customer awareness of product considerations, product life cycle analysis can be carried out in partnership with customers. This joint work helps to increase knowledge, and to support decision-making in moving toward more responsible solutions. The Group also uses nudges to raise awareness among customers and users of how to use products better. This is done particularly in the case of linen in order to maximize the lifespan of the product. These nudges can take the form of posters, stickers or visible message mats at customers' premises. In 2023, a number of nudges were created on the linen care theme and were translated into around 10 languages. In 2024, nudges were developed on the environmental impact of plastic packaging compared with a reusable solution, in order to assist some customers in making this transition.

Working alongside customers to reduce linen loss: "Healthcare Textile Improvement Program" in the United Kingdom

Linen that is lost, misused or discarded, in addition to potentially generating additional costs, can have significant environmental impacts. In the United Kingdom, Elis has estimated that linen lost or misused could cover the equivalent of 190,000 tennis courts. This is why an initiative was launched on this market: the Healthcare Textile Improvement Project (HTIP). The goal of this project is to partner with customers to understand why linen is lost and to reduce these losses by 30%.

A communications campaign focused on the four Rs – "Rent it, Respect it, Return it, Reuse it" – was rolled out to engage customers and ensure that all stakeholders (staff, patients, management, etc.) would commit to the project and change their practices.

The campaign was subsequently rolled out on a wider scale, particularly in the healthcare sector in France.

Ethics & society/Other sustainability information VOLUNTARY DISCLOSURE
Continuing to integrate ethics into our business practices
Voluntary Disclosure

2

Communicating responsibly

The Group strives to implement responsible communication principles on a daily basis. To that end, in 2024 the Group's marketing and communications teams were trained on environmental claims, which revisited the basics covered in previous training sessions. A responsible communications guide that incorporates the information discussed and best practices has also been made available to the teams.

Finally, the Group endeavors to choose the best media for its communications. As such, the Group prefers to use digital media and, when printing is necessary, this is usually done with paper from sustainably managed forests.

2.5.3   Continuing to integrate ethics into our business practices

VOLUNTARY DISCLOSURE

The impacts, risks and opportunities associated with business conduct have not been identified as material topics for the Group (see section 2.2.9 "Identification of key topics through the double materiality assessment").

However, the Group has opted to provide voluntary disclosure on this topic in order to illustrate its commitment and actions and provide additional insight to its stakeholders.

Context

The Group's ethical and responsible conduct is key to its success and longevity, and Elis is committed to building trust with its internal and external stakeholders. The principles of respect, integrity, responsibility and exemplarity constitute the foundation of the Group's commitments, as reflected in its Code of Ethics. As such, the Group wishes to actively take part in the current movement in which society, regulators and various stakeholders hold economic operators to increasing standards when it comes to ethics, transparency and anti-corruption.

With a presence in 29 countries and international sales accounting for 70% of its consolidated sales revenue, Elis is subject to an increasing number of ethical regulations, including those relating to the fight against corruption, bribery, influence peddling, money laundering, modern slavery, human rights abuses and environmental damage. A description of the main binding regulations to which the Group is subject is given in chapter 2, section 2.3.1 "Risk factors" of the Universal Registration Document.

In this context, the Group is working to implement a compliance program with the aim of identifying, preventing and mitigating corruption, bribery and influence peddling risks (also referred to as the "anti-corruption program"). This program, which is based on the recommendations of the French Anti-Corruption Agency (Agence française anticorruption – AFA) and is aligned with the requirements of the Foreign Corrupt Practices Act and the UK Bribery Act, represents the minimum reference standards intended to be implemented consistently across all Group operations. This program is adapted, as necessary, to each Group country to meet specific local regulatory obligations or to account for any specific risks. This approach aims to guarantee comprehensive coverage of ethics violation risks and to ensure compliance with all relevant laws and regulations in force in each of the Group's countries. The program is constantly being improved and strengthened: this adaptive approach aims to ensure its effectiveness, by continually seeking to align the Group's practices with legal requirements and any new threats identified.

Elis has also made voluntary commitments in the area of ethics, and is a member of the United Nations Global Compact, the tenth principle of which is to fight corruption. In addition, it relies on the United Nations Guiding Principles on Business and Human Rights and on the OECD Guidelines for Multinational Enterprises in its business practices.

Corruption risks have not been identified as material for the Group. In 2024, the share of the Group's revenue generated by countries at high risk of corruption (those with a score below 50/100), according to Transparency International's Corruption Perceptions Index, was 9.8%.

The Group nevertheless continues to closely monitor changes in its exposure to the risks of corruption and ethics violations, as detailed below, mainly with respect to its external growth transactions.

Governance and policy

The management bodies embody the Group's culture of integrity and have a "zero-tolerance" stance regarding any form of corruption. This message is relayed to all Group management levels, in particular through the Code of Ethics, which is prefaced by the Chairman of the Management Board. Members of the management bodies have been sensitized on corruption and bribery risks, and are regularly informed of changes in these risks through the internal reporting process described below.

First, responsibility for implementing the anti-corruption and influence peddling compliance program rests with the Group's Executive Committee, which oversees its formulation and drives the rollout. This committee has thus been directly involved in preparing and validating the essential components of the compliance program, such as the risk mapping and the third-party assessment policy. Its members are therefore asked to make certain operational decisions relating, for example, to third-party validation, donations and sponsorships, and even management of ethics alerts.

Operational implementation of the program is delegated to the Group's Legal Services Department. The Legal Director, who is also the Compliance Officer, reports to the Group's Chief Financial Officer, a member of the Executive Committee and Management Board. This allows for regular and direct communication with the management body. The Group has been strengthening the resources dedicated to this matter since 2021, and a dedicated team at corporate level, consisting of a manager and specialist legal counsel, ensures the development, rollout and continuous improvement of the system for preventing and detecting corruption and bribery risks. The Group's compliance team leads implementation across all Group businesses, countries and among all employees, and ensures regular reporting to the Executive Committee and Audit Committee.

The Group's compliance team therefore assists each of the individual country management bodies, which are responsible for promoting, adapting and implementing the compliance program in their respective countries. To that end, it relies on a network of designated anti-corruption compliance responsible persons in each country where the Group is active. These responsible persons are, with some exceptions, Group employees who hold an official position in the company hierarchy, and are either specifically dedicated on this matter when required (local Compliance Officers) or have other roles within the Group such as, for example, CSR ambassadors or Chief Financial Officers. Regardless of their position, compliance responsible persons have the powers and independence necessary to exercise their duties. Within this context, the Group compliance team ensures that compliance responsible persons are involved in updating the corruption risk mapping, oversee subjects that require the program to be adapted in accordance with local regulations, conduct whistleblowing investigations and assist local leaders in promoting ethical principles.

Ethics & society/Other sustainability information VOLUNTARY DISCLOSURE
Continuing to integrate ethics into our business practices
Voluntary Disclosure

2

Finally, the Audit Committee, a specialized committee of the Elis group's Supervisory Board, supervises and regularly monitors ethics topics, as well as the system for preventing and detecting corruption, bribery and influence peddling risks, the effectiveness of the internal audit and control systems and the progress made on action plans. During the 2024 financial year more specifically, the Audit Committee examined the results of the investigations conducted following the receipt of whistleblowing reports (see "Whistleblowing procedure" section below), analyzed how extensively and effectively the program was deployed in each of the Group's countries, and was kept informed of the various compliance projects under way, while making recommendations on certain aspects of the compliance program.

Given the cross-functional aspects of business ethics, the Group's compliance team works closely with other Group functions (in particular, the Legal Services, Human Resources, CSR, Purchasing, and Audit and Internal Control Departments, as well as the Transformation and IT Department), with the goal of harmonizing policies and procedures and coordinating their implementation.

Fiscal matters are duly covered and managed by a Group tax division, also within the Legal Services Department. The Group uses external consultants for significant transactions and whenever the necessary expertise is not available in-house. The Group tax division interacts regularly with the administrative and financial Directors of each country to ensure the proper implementation of the Group's fiscal strategy.

In order to comply in particular with the obligations of French Law 2016-1691 of December 9, 2016 on transparency, anti-corruption and the modernization of the economy (the "Sapin II" law), and in accordance with its voluntary ethics commitments, the Group has undertaken to set up a program to prevent and combat the risks of corruption, bribery and influence peddling, covering France and all the countries in which the Group operates.

This program is tailored to the specific requirements of some of the Group's countries: when Elis's countries are subject to different anti-corruption compliance obligations, as is the case for Brazil, Chile, Spain, Italy, Ireland and the United Kingdom, for instance, local regulatory requirements have been incorporated into the applicable compliance program, in accordance with the "adapt and adopt" principle.

Elis is therefore careful to ensure that its compliance programs are in line with legal requirements and that they are regularly updated and adapted to reflect the reality of the exposure that the Group and each Elis country have to the risks of corruption, bribery and influence peddling. As new companies are acquired, the preexisting policies and procedures in place at the acquired entities are adapted, if needed, to meet the Group's anti-corruption standards.

The Group is committed to developing a culture of anti-corruption, the principles for which are formalized in the Code of Ethics, which provides a complete framework for what the Group expects from all its employees, executives and partners:

› the Group and all of its employees undertake to comply with applicable competition regulations;

› Elis employees may only offer or receive gifts or entertainment authorized under the Gifts, Entertainment, Donations and Sponsorship Procedure;

› facilitation payments and the use of Group funds or assets for the benefit of a political party or a person in or running for elected office are prohibited;

› employees must prevent or avoid all conflict of interest situations and must act according to the principles of immediate disclosure and withdrawal, where applicable;

› interest representation is subject to strict regulation;

› Elis strives to respect and to have its suppliers respect the various applicable laws and regulations and the values set out in the Code of Ethics.

The system for preventing and detecting corruption and bribery risks, or the "Anti-corruption policy," is thus formalized through the following documents:

› the Group's ethics and anti-corruption policy commitments and values are set out in the Group's Code of Ethics, which forms the basis of the anti-corruption program;

› these principles are implemented through operating procedures that cover all the ethics risks identified, as described below;

› practical tools for rolling out these policies and procedures are provided to the countries to ensure proper implementation.

Together, these documents and tools form the Elis Group's anti-corruption policy.

In the area of taxation, the Group also endeavors to comply with local laws and this is part of a transparent approach to the tax authorities.

Goal and performance

The Group's key performance indicators are thus:

Key performance indicator		2022	2023	2024
Ensuring Group compliance with Sapin II and other local laws	Number of whistleblowing incident reports	194	225	341
	Percentage of relevant incidents	62%	51%	50%
	Out of the number of relevant incidents, percentage of proven incidents	26%	28%	51%
	Percentage of proven incidents that have been subject to disciplinary action or a disciplinary reminder of any kind	100%	81%	84%

In 2024, of the 341 incidents reported, 50% were deemed relevant, 51% of those were deemed proven and 84% of the proven incidents were the subject of disciplinary action of various kinds, such as reminders of regulations, mandatory training, disciplinary support plans, or even dismissal.

Ethics & society/Other sustainability information VOLUNTARY DISCLOSURE
Continuing to integrate ethics into our business practices
Voluntary Disclosure

2

Actions

Fighting corruption, money laundering and anti-competitive practices

During the 2024 financial year, the Group, taking in particular the eight pillars required by the Sapin II provisions as a basis, continued to roll out measures that constitute its internal system for the prevention and detection of corruption, bribery and influence peddling risks.

Risk mapping and assessment

Corruption and influence peddling risks are assessed using a dedicated mapping tool that has been developed and maintained since 2017. The purpose of this mapping is to identify, assess and prioritize the risks of corruption and influence peddling for each business line and in each of the countries in which the Group operates, with the aim of accurately reflecting the risks to which the Group is specifically exposed. This methodology is applied uniformly within the Group in order to enable changes in the results of this assessment to be monitored and priority actions to be defined. It serves as a guide for developing and implementing the Group's internal anti-corruption program, with policies, procedures and measures adapted and proportionate to the results of this risk assessment.

The map has been developed and is regularly updated with the assistance of the executive roles, thus contributing to its continuous improvement. Accordingly, every year, the need to update the map is discussed to ensure its continuous relevant with business developments within the company's operations and in the market. An action plan is drawn up annually for each of the Group's countries which takes into account the results of the risk mapping (see the paragraph titled "Internal and accounting controls").

At the end of 2024 financial year, 8% of scenarios were considered particularly at risk, that is, representing a gross risk whose criticality (measured in terms of the risk of it occurring and its potential impact) falls in the top quartile on the measurement scale.

Code of Ethics

The Group's ethical principles are set out in the Code of Ethics, which was distributed to all employees for the first time in 2012 and revised in 2018 to comprehensively incorporate the anti-corruption and influence peddling measures.

This Code reaffirms the Group's obligation to respect local laws and sets the rules of conduct to be adopted by all stakeholders, namely its employees, its customers and consumers, its trading partners and its competitors, the environment and civil society. It provides concrete examples so that employees can take appropriate action and conduct themselves correctly should they find themselves in a high-risk situation.

This Code is intended to form the foundation on which all internal standards, policies and procedures adopted by the Group are based, including the Supplier Code of Conduct, the Code of Conduct for Trading and Market Activities, and the anti-corruption resources developed by the Group. These documents are available to the public on the Group's website (www.elis.com) under the heading "Our CSR policy."

The Code of Ethics is formally agreed upon by all of the Group's senior managers and the heads of each Group's country. The Company's main suppliers are informed about the Group's anti-corruption strategy and agree to comply with it. This includes them agreeing to the Supplier Code of Conduct as outlined in the "Risk management in relationships with third parties" section below. Proven violations of the Code of Ethics are sanctioned according to the principle of proportionality. This Code is integrated into the disciplinary system, either through incorporation into the internal rules of all Group companies wherever the applicable national legislation permits it or by any other means allowed by applicable regulations and in accordance with the French Anti-Corruption Agency's recommendations.

The Group's Code of Ethics has been translated into all local languages, and is adapted to local requirements whenever necessary. The individual country management bodies and the anti-corruption officers are responsible for distributing it in each of the Group's countries.

All Group employees, regardless of their position, entity or geographical region of activity, must be both promoters and guardians of this Code of Ethics.

Gift procedure

The Gifts, Entertainment, Donations and Sponsorship Procedure was put in place in 2018. In particular, it lays down the principles that strictly regulate the offering or acceptance of benefits of any kind, prohibits certain practices, and sets limits on their value. In the circumstances defined by the procedure, exchanges of gifts and entertainment must be declared to managers, who ensure that these declarations are filed and adequately archived. Special attention is paid to relations with public officials and prior approval from the Compliance Officer may be required. This procedure is regularly reviewed in the light of changes in regulations and practices. This review may be conducted by the Group Executive Committee, as well as the Executive Committees and the compliance responsible persons in Group's countries, or by specialized external consultants.

With regard to lobbying, the Code of Ethics prohibits Group employees and representatives from putting any "pressure on decision-makers to favor specific economic interests, or granting any material benefit or consideration whatsoever to the decision-maker. Lobbying must be carried out in strict compliance with the laws and regulations in force." In addition, Group employees must never use "Group funds or assets, either directly or indirectly, to make any payment whatsoever for the benefit of a political party or a person in or running for elected office."

Risk management in relationships with third parties

The Group places a particular emphasis on managing third party risks and in 2016, as part of its vigilance plan implementation, it adopted a Sustainable and Ethical Purchasing Charter (or "Supplier Code of Conduct"), as well as supplier risk assessment and CSR audit procedures (see section 2.4.7 "Working responsibly with third parties").

With the aim of strengthening its continuous improvement and anti-corruption program(s), Elis is reinforcing its third-party assessment management system and introducing two new procedures, namely an Embargo policy and a Third-party Due Diligence policy (rolled out gradually), which cover potential customers, suppliers, intermediaries, and beneficiaries of donations and sponsorships, as well as acquisition targets.

These third parties are individually assessed by the operational teams to determine the type of checks to be performed before the third party is approved and an agreement formalizing the relationship is signed. Where a risk exists, specific due diligence procedures are then carried out using the tools and resources made available by the Group: for example, in 2022, the Group subscribed to specialized tool for screening stakeholders, and the third parties scoring the highest risks are then subject to "enhanced" due diligence by a compliance expert (or by another officer appointed by that expert). The local or Group governing body may also be asked to handle particularly sensitive cases.

When the assessment is completed, the persons designated in the policy as responsible decide whether or not to enter into a business relationship with the third party concerned, and where applicable, whether to take measures to mitigate specific risks, such as having the third party sign the Supplier Code of Conduct, incorporating ethics clauses into the contractual instrument, informing and training employees based on the existence of a risk, etc. The Supplier Code of Conduct, for example, requires not only that signatories comply with the Group's commitments, but also that they have their own anti-corruption, bribery and influence peddling policies. Suppliers must produce information, improve awareness and develop reference frameworks for ethics and integrity with their own business partners, and make every effort to ensure the latter's compliance with said Code. In addition, and as noted in section 2.4.7 "Working responsibly with third parties," the Group prohibits all forms of human rights violations as defined by internationally recognized texts.

Ethics & society/Other sustainability information VOLUNTARY DISCLOSURE
Continuing to integrate ethics into our business practices
Voluntary Disclosure

2

The final risk is assessed mainly on the basis of any unfavorable information identified about the third party itself, but also regarding its shareholding structure, ultimate beneficiaries and main executives (including checks against international economic sanctions). The nature of the expected relationship, country risk, and the sensitivity of the business sector are also taken into consideration.

The goal is to ensure a formalized, harmonized and consistent approach across all the Group's countries, incorporating local regulatory requirements where applicable. Like all the components of the Group's anti-corruption compliance system, this procedure will be monitored and reviewed on a regular basis to ensure its ongoing relevance and effectiveness.

Training

The Group's anti-corruption training plan is implemented at three levels:

› first, the widespread dissemination of the Code of Ethics within the Group informs Group employees about Elis's anti-corruption policy and its content and gives them practical examples to help them internalize best practices and act appropriately in situations that could pose an ethics violation risk. These awareness actions may be accompanied by one-time initiatives aimed at reinforcing the principle of zero tolerance for any form of corruption, and at increasing employees' knowledge of policies and procedures. In 2024, for example, Mexico organized a major communication campaign around the Group's values, including a presentation on the Code of Ethics and its policies given directly to employees in the plants by the local compliance manager, as well as a separate communication in the internal employee newsletter;

› employees identified as the most exposed to the risks of corruption, bribery and influence peddling, based on the results of the above-mentioned risk mapping, regularly receive dedicated training on the internal anti-corruption compliance framework, with priority given to the most sensitive regions and roles. These employees are primarily senior executives, head office and operational center managers, as well as members of the commercial and purchasing functions; training is provided by anti-corruption officers within the countries, which allows the requirements of local compliance programs and applicable national legislation to be taken into account. Some Group countries may also bring in external experts (consultants, attorneys). For example, in the 2024 financial year, an e-learning system was implemented in France to train new hires on the Group's anti-corruption principles and tools. It was aimed at 100% of headquarters managers and all functions considered to be the most exposed to corruption risk within the units. Lastly, as part of the onboarding program for new hires in sensitive positions, a specific training session is held by the Group Compliance Manager or the local anti-corruption compliance responsible persons to further reinforce the zero-tolerance message and the need for everyone to be both the promoter and the guardian of the Group's ethics values;

› lastly, specific training on implementation of certain procedures, such as the third-party due diligence procedure referred to above, is also provided to the teams that are concerned by their deployment.

Whistleblowing procedure

In 2018, the Group established an outsourced whistleblowing system, which allows for any violation of Elis's Code of Ethics and, in general, all unlawful and unethical behavior to be reported. The procedure for handling whistleblowing reports is revised on a regular basis to consider changes in applicable regulations in order to comply with applicable legal and regulatory obligations, such as the Sapin II law, the French law on the duty of vigilance, and Directive (EU) 2019/1937 on the protection of whistleblowers. This Group-wide procedure has been rolled out to all Elis countries and may be adapted to comply with local requirements, in the form of an appendix to the Group policy for each country, where applicable.

The whistleblowing procedure allows all stakeholders, whether internal (employees) or external (customers, suppliers, suppliers' employees, members of civil society, etc.) to use a dedicated website to send a message (and/or a voice message), accessible 24 hours a day, seven days a week, in the 18 different local languages. This system allows anonymity and ensures confidentiality at all stages of the process. The existence of this alert system is actively communicated to all internal and external stakeholders, for example, through internal training, publication on the Group's internal and external websites, displays in the operational units, and the distribution of the Code of Ethics and the Supplier Code of Conduct.

The Group undertakes to protect whistleblowers from any negative consequences or retaliation, on the condition that reports are submitted in good faith.

All admissible whistleblowing reports are investigated in accordance with the principles laid down in the whistleblowing report procedure, and may give rise to corrective measures (additional training, reminder of the rules, etc.) or even sanctions if the violations of the Group's internal rules are proven (disciplinary measures, dismissal), as well as to changes in the Group's practices, policies and procedures, in order to address any negative impacts identified. Whistleblowing reports are subject to regular reporting to the management bodies by the Group's compliance division.

In the 2024 financial year, of the 341 incidents reported, 50% were deemed relevant, and 51% of those were deemed proven. 84% were the subject of disciplinary action of various kinds.

Internal and accounting controls

An internal control and risk management system, covering all controlled companies within the Group's scope of consolidation, has been set up to ensure the reliability of its parent company and consolidated financial statements and the compliance by the Group's activities with applicable laws and regulations, as described in section 2.3.2 "Elis Group's internal control and risk management system" of chapter 2 of the Universal Registration Document.

This system is based on self-assessment questionnaires on the main activities carried out at Group headquarters, country headquarters and production and service centers. The questionnaires require operational staff to assess their level of control and understanding of the Group's policies and procedures. This annual self-assessment leads to an audit (review) by the Audit and Internal Control Department, as well as by the support functions during visits to the sites and foreign subsidiaries, based on the audit schedule. This exercise consists of assessing how well the Group's standards, policies and procedures are being applied and allows the Group to:

1. Immediately and independently identify any gaps between the prescribed controls and how effectively they are being implemented.

2. Create a map of any remaining points requiring attention (by business line, geographic region, subsidiary and nature of shortcoming).

3. Define action plans to correct the gaps identified.

In accordance with the Group's ethics policy and measures to prevent and combat the risks of corruption, bribery and influence peddling, the following activities are verified: finance and head office accounting, finance and accounting in the centers, as well as ethics and anti-corruption compliance. The purpose of these controls is to ensure that the Group's anti-corruption system is effectively applied across all activities in all Elis countries, and that business is conducted in accordance with the required ethical standards. In addition to this annual internal control and risk management system, ethics audits may also be conducted following an ethics alert. Ethics alerts trigger an internal investigation into the alleged facts, as well as an audit of the procedures in place to remedy any weaknesses in the anti-corruption system.

Ethics & society/Other sustainability information VOLUNTARY DISCLOSURE
Continuing to integrate ethics into our business practices
Voluntary Disclosure

2

The results of the review, together with the main action plans associated with it, are presented to the Audit Committee, which ensures that the corrective measures taken are effective. At the same time, the central compliance team conducts an annual review with each Elis country at the beginning of the year, to help the local management bodies to adapt (where necessary) and roll out the program and to ensure that appropriate resources are allocated to implement the system. On completion of the annual review, an action plan is drawn up, based in particular on the results of the corruption and influence peddling risk mapping (see paragraph on risk mapping above) and of the internal controls and any relevant action plans. The review is also based on quantitative and qualitative performance indicators requested from all the Group's countries in order to monitor the performance of the anti-corruption system over time. These indicators cover all aspects of the system (distribution of the Code of Ethics, training, conflicts of interest, ethics alerts, gifts and hospitality, assessment of third parties, etc.), and assess the need to adapt policies following a change in circumstances, the results of risk mapping, or even ethics alerts received during the year.

Committing to responsible taxation

The Group is committed to complying with and strictly abiding by local laws and paying the taxes it owes in the countries in which it does business.

The Group's tax principles are set out below:

› taxes and duties are paid in accordance with all rules and regulations applicable in the countries in which the Group operates. The Group undertakes to abide by both the spirit and the letter of the law. The Group pays corporate income tax, withholding tax, customs duties and other taxes to which it is subject in the countries in which it operates, in accordance with national and international rules (i.e. OECD guidelines, local tax laws, international tax treaties, EU directives, etc.);

› the Group encourages open, respectful and constructive relationships with the tax authorities in each jurisdiction in which it operates. It provides factual and relevant information in accordance with OECD recommendations (Country-by-Country Reporting);

› the Group is transparent about its tax strategy. Declarations are made in accordance with applicable national legislation and current reporting requirements.

The Group prohibits any tax avoidance or artificial tax arrangements that could compromise the Group's reputation and values. Moreover, the Group does not use tax structures for the purposes of tax avoidance and does not invest in tax structures located in tax havens for the purposes of not paying its taxes.

In principle, the Group operates through legal entities established in each of the relevant countries.

The Company's decision to invest in a particular country is driven primarily by commercial goals and investment strategies, as well as the Company's commitment to develop the best solutions and offer its customers the best service.

Transactions between Group subsidiaries are carried out solely for commercial reasons. They are conducted according to the arm's length principle in accordance with international standards (OECD guidelines) and local transfer pricing rules to ensure they are fairly taxed (i.e. the taxation of profits in the place where value is created).

As a matter of principle, the Group also avoids acquisitions in places that are considered tax havens or Non-Cooperative Countries and Territories ("NCCT") under French law or by the OECD. Russia, due more specifically to the situation in Ukraine and its impacts on Russia's relationships with certain states, including EU member states, has been on the EU's NCCT list since February 14, 2023. However, the Group, whose presence in the region through its operating companies predates these events, complies with the specific tax rules on operations with NCCTs.

The Group is also preparing to comply with the reporting requirements of the new OECD "Pillar Two" regulation in all the countries in which it operates and to pay the additional tax owed, if any.

Details on the Group's tax rate by major geographic region are provided in the "Global minimum tax rate" section of Note 9 to the consolidated financial statements for the financial year as at December 31, 2024, which can be found in chapter 5.1 of the Universal Registration Document.

2.5.4   Contributing to our local communities and supporting the causes that we value VOLUNTARY DISCLOSURE

2

Context

The Elis Group is present in approximately 30 countries and has more than 400 sites. The Group's operations are intrinsically designed to be as close as possible to its customers (generally within 30 to 100 km) and to offer a dense service network. This unique positioning allows the Group to be strongly rooted in its regions and to contribute to them both directly (through employment, local partnerships, donations, taxation) and indirectly (through its contribution to the local economic fabric or its purchasing).

Governance and policy

Locating the Group's sites in proximity to its customers is an intrinsic part of the Group's model, which it replicates in its different markets and countries.

With regard to the Group's engagement with its communities, it favors a local approach, enabling sites and countries to respond as best as possible to the challenges faced in their regions and to support the causes they value.

In addition, in 2019, the Group launched a Foundation in France, chaired by the Chairman of the Management Board.

Goal and performance

Aware of its strong local presence, the Group intends to support the transformation of its regions and be a local player in supporting its communities and their development. In line with the Group's corporate culture, the Elis Foundation also seeks to help talented young people with ambitious academic projects.

The Group has therefore set a target of:

Tripling the impact of the Elis Foundation by 2025

Key performance indicator		2022	2023	2024
Supporting social mobility through our Foundation	Number of young people supported by the Foundation (directly or via NQT) since 2019	17	46	73
	Proportion of managers involved in the Foundation (directly or via its partner, NQT)	3%	4%	4.5%

The aim of tripling the impact of the Elis Foundation compared with 2019 has been achieved, with a significant increase in the number of young people supported by the Foundation since its creation. In 2024, having been implemented for a few years and on the basis of the feedback received, it was extended for a four-year period with a substantial increase in its budget. As part of its roadmap for 2024–2028, the Foundation aims to broaden its direct and indirect impact in France, increasing its visibility and expanding internationally. The Foundation welcomed its sixth cohort in 2024.

Under the aegis of its corporate foundation, the Group has also been working with the association NQT (Nos Quartiers ont des Talents – Our Districts have Talent) since 2022 to support more young talents and give employees more opportunities to become involved.

In total, nearly 152 young people have received support since the partnership was formed, while 4.5% of managers in France were involved in supporting young talents in 2024.

In addition, the Group pursued its commitment in its regions by providing support through monetary donations, donations of products and services, and volunteering.

Actions

Supporting social mobility through our Foundation

The Elis Foundation

The Elis Foundation, launched in 2019, is fundamentally rooted in Elis's philosophy and culture of supporting the development of its employees and helping to make them the leaders of tomorrow by entrusting them with significant responsibility. The foundation aims to identify and support young, motivated and outstanding high-school graduates to achieve their academic ambitions. The Group offers them a scholarship and the support of an Elis employee as a sponsor during their studies.

Each sponsor acts as a mentor and provides regular advice and support. This support is allocated for one year and may be renewed depending on school results, problems encountered or changes in the situation.

This young Foundation, which currently operates only in France, welcomed its sixth cohort in September 2024. The annual event was an opportunity for the Group to reiterate its commitment to supporting young people with exemplary academic records seeking to undertake long-term, complex or competitive studies.

In 2024, the Foundation conducted a number of communication initiatives (social media, internet, direct actions in high schools, posters, etc.) to raise its profile among high school graduates and thus be able to assist more talent over time. The Foundation has also been renewed and has a new multi-year plan. Its action priorities include supporting more young people in France, increasing the support mechanisms available to young people, internationalizing the Foundation and increasing its visibility. In this context, students who receive support can benefit from tutoring to improve their proficiency in English or prepare for their exams.

In addition to its direct actions via the Elis Foundation, the Group has partnered with NQT (Nos Quartiers ont des Talents – Our Districts have Talent) since 2022. This association, with a presence in many French regions, has much in common with the Foundation, namely its goal of helping young talents (with a minimum of three years of higher education) in difficult situations or from priority neighborhoods or revitalization zones to find their first job or work/study position through mentoring programs. This initiative makes it possible to support more young people while offering the opportunity to get involved by becoming a sponsor for more of the Group's employees. In total, nearly 152 young people have received support since the partnership was formed, while 4.5% of managers in France were involved in supporting young talents in 2024.

Outlook

Backed by its first few years of experience, the Elis Foundation continues to grow in France. Its efforts in the coming years will focus on expanding internationally and broadening its impact in France (number of young people and support mechanisms offered).

2

Strengthening our impact and local presence

Establishing our activities in the regions

Due to its economic model, its activities and its positioning, the Group's business operations cannot be relocated and they contribute to the economic development of its regions both directly (through employment, taxation, local partnerships, etc.) and indirectly (through its contribution to the local economic fabric or its purchasing). Overall, 64% of the Group's employees live within 15 km of their workplace (study carried out in 2023). In addition, a study carried out in 2016 calculated, for the workwear business, that more than four times the number of direct and indirect jobs were generated, more than 30% of which were in Europe.

This regional approach is reflected in the Group's commitment to support the maintenance of expertise and know-how locally, as evidenced by the subsidiary Le Jacquard Français, located in Gérardmer in France. In addition, the Group has a workwear manufacturing plant in Europe (nearly 700,000 garments made per year).

> **Le Jacquard Français certified as a living heritage company**
>
> The Enterprise du Patrimoine Vivant (living heritage company) label is a mark of recognition issued by the French government to honor businesses with excellent craft and industrial know-how. Awarded for a period of five years, this label brings together manufacturers committed to high performance in their trade and their products. Created by the French law on SMEs of August 2, 2005 (Article 23), the label Enterprise du Patrimoine Vivant may be awarded to any company that has an economic heritage, in particular one consisting of rare, renowned or ancient know-how based on the mastery of traditional or highly technical methods and limited to a certain geographic area. The label came into being in May 2006. Le Jacquard Français has held this label, awarded by the Ministry of the Economy and Finance, since 2010.

Commitment to local communities

Decisions and actions relating to the Group's commitment to its communities are made and implemented at the local level so that it can remain as close as possible to the needs and considerations faced by the regions in which it is located. This philosophy is reflected in its support for its communities. From donating linen to helping disadvantaged communities, some examples of our actions in 2024 are detailed below:

› in France, for Breast Cancer Awareness Month in October and Movember, the Group organized a charity fun run that raised €3,000 for medical research. Le Jacquard Français also created a range of tea towels for the event and 10% of the proceeds were donated to the Ruban Rose association. Ruban Rose is the leading association in France focused on breast cancer awareness and early detection.

› in Chile, flat linen was donated to public hospitals in Temuco, Santiago and Concepción;

› in Colombia, Elis is continuing its partnership with the association *Fundación Amigos Centro de Cáncer*, maintaining and washing bed linen and towels used by children and the relatives accompanying them. The association aims to support patients, especially children, who do not have the necessary financial means to cover the costs of their medical treatment;

› for many years, Elis in Denmark has supported the Danish Red Cross Youth by washing bed linen and towels for young people at summer camps. Recently, the company also washed 90 duvets for people in need in Ukraine, in partnership with Nordhjoelp and CopenAid. In addition, the Cleanroom business donated between 1,500 and 2,000 textile items to *Global Medical Aid*;

› in Spain, Elis provided emergency aid in October by supplying textile items to communities affected by floods in Valencia;

› in the United Kingdom, Elis contributed to humanitarian aid for Ukraine in October by providing duvet covers, sheets, pillowcases and bath towels, for example. In addition, employees rallied behind various initiatives, such as beach cleaning, clothing donations for the most vulnerable and charity bake sales. In Scotland, Elis donates textile products twice a year to people in vulnerable situations;

› products are also donated in the Group's other geographies, such as Portugal (to the Santa Casa de Misericordia de Canha association), the Netherlands and Brazil.

In collaboration with its insurance company, in 2024 the Group also reinvested some of its insurance premiums in specific projects that have a positive social or environmental impact.

Local sourcing

Local European sourcing is preferred for direct purchases, and in hygiene and well-being more specifically. This is true in particular for segments such as mats, water fountains and paper. Le Jacquard Français also works continually to move its products closer or relocate their production when they are not produced internally.

> ## Nearly 30% of direct workwear suppliers are based in Europe
>
> ## More than 90% of direct hygiene and well-being suppliers are based in Europe

Ethics & society/Other sustainability information VOLUNTARY DISCLOSURE
Keeping the IT system secure for us and our employees
Voluntary Disclosure

2

2.5.5 Keeping the IT system secure for us and our employees

VOLUNTARY DISCLOSURE

Context

As operations become more digitalized and people use digital technology more, Elis's environment is changing, and this creates new challenges. In response, the Group has devised policies focused on bolstering cybersecurity and protecting personal data and privacy.

The aspects relate particularly to:

› operating loss following a cyberattack targeting IT systems that could affect Elis's business; and

› the protection of the personal data Elis processes. These are mainly employee and job applicant data and data collected from customers, suppliers and stakeholders.

Governance and policy

The strategic direction for cybersecurity is set by the IT Systems Department. Within the IT Systems Department, the IT System Security Department, via the Group CISO (Chief Information Security Officer), is responsible for shaping and implementing the security policy.

Elis is strengthening its cybersecurity structure by building a multicountry, global team and forming outside partnerships to monitor cyberattacks 24 hours a day, 7 days a week, 365 days a year.
This structure covers governance, risks, compliance, the incorporation of security into projects and the securing of digital assets.

This cybersecurity management approach is based on a risk analysis. The risks are identified in conjunction with the organization's global structure, business lines and Information Technology. Elis maps IT system risks and ensures that measures to protect the assets are established, adjusted to the risks, and then implemented.

When it comes to data protection, the Group has a policy that sets out the principles implemented by the Group and in each entity as well as the governance rules at the Group and individual country level. A Group committee meets regularly, and the DPO (Data Protection Officer) for France and CISO periodically bring together the network of data protection officers present in each country. The officers are provided with tools and procedures, which are regularly updated and/or supplemented. An audit was conducted in 2023 in all European countries and country-specific action plans have been developed. The action plans were reviewed in 2024 and the countries are continuing their implementation.

The Group's policy is posted on the Group's various websites and shared with its employees and customers. In this policy the Group lays out its commitments regarding data collection, processing and storage, as well as the procedures that individuals can follow to exercise their rights.

This cybersecurity policy is based on international standards such as ISO 27001 and industry guidelines from NIST (the National Institute of Standards and Technologies) and the CIS (Center for Internet Security). It includes directives, standards, procedures and companion guides that are enforced in and adapted to all the countries where the Group operates.

Goal and performance

The security policy addresses the major issues concerning the security of IT systems, particularly data protection, and outlines for each of them the overarching principles that must be applied. It conveys clear goals, best practices and levels of control that are suited to the risks incurred, particularly cyberattack risks.

When it comes to cybersecurity, the Group focuses especially on:

› ensuring business continuity: the IT system must be ready to restore interrupted services in the event of an attack;

› protecting user and customer data;

› making sure that the IT system complies with the security policy and regulations;

› providing advice and support to Elis's business line departments so they can design new services securely.

Priority is placed on:

› protecting the business against cyber-disruption by managing the backup systems and processes, searching for vulnerable systems, segregating the networks to limit the impact of an attack and being able to respond to security incidents 24/7/365 in all the countries where Elis operates;

› protecting the financial transaction management systems;

› complying with current regulations on personal data.

This policy is reviewed regularly based on threat evolution, incidents, compliance level, the organization's business, and regulatory requirements.

The Group applies the cybersecurity policy and standardized tools in all the countries where it does business.

Actions

Education and training

Internal IT Charter

Upon the enactment of GDPR (the General Data Protection Regulation), a charter of Acceptable Use of Electronic Communication Technologies was reviewed and rolled out within the Group. This Charter outlines data protection measures as well as security measures. It was revised in 2022 to account for changes in practices and technologies and to continue to strengthen the protection of the IT systems.

Employee education and training

Employee training initiatives focus on the principles of data protection and are renewed regularly.

The Group issues frequent reminders to employees about aspects of cybersecurity. There is a process to educate employees about IT system security, reminding users about cybersecurity good practices. Phishing tests are also run regularly, and video training on security best practices is provided for all the countries where Elis operates. This was notably the case in France during the Olympic Games in 2024.

Outlook

As part of its continuous improvement process for the system, Elis continues to expand its cybersecurity education and training plan with new content – mainly cyber crisis management testing – tailored to the various business lines and with new e-learning tools. In particular, the e-learning tool being rolled out within the Group includes general content to raise awareness of cybersecurity threats and safer practices for all users, and tailored content for specialized teams such as developers and sales representatives.

Keeping our IT systems secure

Prevention

Elis applies an IT system security risk management process to identify, classify and address data risks. The nature and level of each risk dictates the priority of the security measures that are implemented to protect assets. The IT risk map is reviewed regularly and updated in response to feedback and the manifestation of new risks.

Ethics & society/Other sustainability information VOLUNTARY DISCLOSURE
Keeping the IT system secure for us and our employees
Voluntary Disclosure

2

To guarantee compliance with current regulations on the management of personal data, this stage is anticipated by "privacy by design" during the design phase (privacy by design) of every new project or request for change. This includes risk identification and evolution, and the determination of organizational and technical security measures.

Elis enforces a series of principles governing access to IT systems. Access to IT systems is limited to authorized users and systems. In addition, the Group isolates third-party data from customers, suppliers and other partners. Additional mechanisms such as encryption are available where merited.

Mechanisms to assess, process and monitor the vulnerabilities of products are implemented for the Group.

New technologies are also used to increase the security of the Group's work stations and servers. For example, the Group has selected and is rolling out a single EDR (Endpoint Detection & Response) solution to all countries to increase its level of protection, particularly with regard to data leaks.

Elis is strengthening and standardizing the security of its infrastructure to reduce the risk of spread of cyberattacks and guarantee the IT system's availability and integrity, as well as the confidentiality of its services and data.

Detection

There are established mechanisms and a structure to monitor events that could cause a security incident. Should an incident occur, remediation actions are immediately set in motion. These special tools have been rolled out to all countries and monitor attacks and attempted attacks in real time. Annual security audits are also conducted on critical assets. The audit reports and compliance monitoring tools serve as the basis for a formalized remediation and monitoring plan until the detected breaches are resolved. Elis carries out penetration tests on its applications and on any high-risk system.

The Elis SOC (Security Operation Center) conducts 24/7/365 monitoring of malicious events that occur on both on-premises and cloud Elis systems and enacts appropriate responses depending on the criticality of the incident.

Response to security incidents

The incident response team is equipped to respond remotely or on-site at any time in all the countries where Elis operates. Elis has identified sources of risks and has devised a suitable response plan and targeted procedures to respond to them quickly and effectively. Security incident management is being continuously improved. Elis delivers frequent training to the relevant teams about new attacks and ways to respond to them.

Outlook

As cyberthreats evolve, the Group needs to update its strategic plan and cybersecurity roadmap. This plan and roadmap include new programs and initiatives that aim to improve mechanisms to protect systems and prevent, detect and react to incidents and crises, and to incorporate new technologies to advance cybersecurity, such as artificial intelligence. Elis will continue to ensure that the plan to secure the IT system is closely connected to the modernization plan for its infrastructure and applications, and that it will guarantee high security in our transition to the Cloud.

Respect and security of personal data

Respect and security of personal data

The current processes designed to keep personal data secure are discussed above in the paragraph "Keeping our IT systems secure." In addition, Group employees are educated about the concept of "privacy by design" and "privacy by default" so these principles are included from the upstream phases of any project that involves the processing of personal data.

Elis continues to structure its policy on the international flow of personal data. Elis is supplementing current measures with additional guarantees that take into account the latest relevant requirements.

It has clear processes, applied in all countries, for controlling the localization and traceability of personal data.

Notifying data subjects

As soon as it is anticipated that personal data will be collected, the data subjects are notified about the purpose of the processing and the legal grounds for the data collection. Clear, accessible mechanisms inform data subjects and give them an opportunity to question the protection of personal data. If the privacy of a data subject requires action, the Group implements the procedure established in accordance with the regulations in force.

Monitoring incidents and requests for access rights

A security incident response procedure applies across the countries where the Group operates. A log of personal data breaches and a log of security incidents are kept. These include the incident reports and areas for improvement that have been pinpointed.

The exercise of rights of access to personal data during the year applies mainly to human resource subjects and is processed in accordance with each local jurisdiction.

Outlook

Elis continues to implement the necessary measures to protect personal data and actively monitors regulatory changes in the countries where it operates.

2.6 APPENDICES

2.6.1 Methodology note ESRS 2

Reporting period

The reporting period covered by this report is January 1 to December 31, 2024.

General information

The Group's non-financial performance indicators have been defined on the basis of its activities and its social, societal and environmental considerations. They are used to monitor the Group's operational performance and its progress in each area. Their definition is based on current standards, whenever possible, or on the Group's industrial practices (e.g., performance on the basis of a kg of linen delivered).

Some of these indicators address material topics and ESRS, and others are specific to the Group's activities or proposed on a voluntary basis to shed light on the Group's performance.

The CSR Department is responsible for coordinating the quantitative and qualitative reporting with its various internal stakeholders, updating the sustainability statement and this report, and coordinating the independent third party responsible for the verification work. It ensures the overall consistency of the reporting and compliance with the related regulations. CSR indicator reporting is led by a network of internal contributors who may call on their local experts.

To the extent possible, the indicators are presented with two years of historical data to make it easier for stakeholders to understand and analyze the performance.

The Group prefers quantitative data based on actual data, but estimates may be made, if necessary, to fill in missing information (e.g., a missing invoice, unavailable data).

Indicator reporting scope

This report applies to Elis's entire business, including all of its subsidiaries in all countries of operation.

In accordance with the requirements of the CSRD to align the financial and non-financial reporting scopes, the Group's reporting protocol has changed in 2024 so as to integrate the entities acquired or created during the year for indicators related to material topics or reported in section 2.6.2 "Taxonomy."

Where certain data are not available, estimates are made that factor in the types of activities and their specific characteristics (e.g. region).

The geographic scopes covered by the indicators are specified at the indicator level.

More specifically, the Purchasing policy (relating to upstream value chain topics, covering a material IRO) is intended to apply within no more than two years of an entity's acquisition.

For indicators disclosed on a voluntary basis, the entities acquired during the year will be integrated within no more than two years – that is, within 2026 reporting at the latest – to ensure the implementation of the reporting processes and the collection of reliable data.

For some of the targets used by the Group in specific mechanisms (e.g. financing tools), the rules relating to the reporting scope have not been changed. The target for water consumption per kg of linen delivered and the indicator of the thermal efficiency of the Group's European laundries therefore include the new sites acquired in year N in the reporting scope starting in year N+2, while disposals in year N are not considered in the reporting for that same year.

The Group's emissions in 2019 (Scopes 1, 2 and 3), the baseline year for its climate-related goals, have been recalculated to include the acquisitions and provide a comparable basis. This recalculation thus includes the theoretical emissions in 2019 from these acquisitions, which are determined based on available data from the acquired companies (revenue, number of vehicles, tonnage delivered, etc.), the sites' performance after their acquisition, the average improvement in the laundry sector or the Group's carbon footprint in 2019. Similarly, theoretical emissions for 2023 from acquisitions included in the scope in 2024 were calculated so as to present a comparable basis for the Group's total emissions between 2024 and 2023.

In general, unless otherwise stated, the Group's targets are for a changing scope and the indicators are not recalculated for their baseline year.

Historical reported data have not been modified, unless otherwise stated. In particular, the methodology for integrating acquisitions within two years for all environmental and social indicators was therefore in effect.

A few of the commercial sites, where there is no industrial activity, have been excluded from the scope of environmental reporting due to their insignificant environmental impact (examples of these sites include retail stores, small distribution centers, small offices and minor logistics sites) and in accordance with the Group's reporting protocol. The excluded sites represented less than 0.3% of the Group's electricity consumption in 2023.

Organization of reporting

Social reporting

The human resources reporting protocol defines all the social indicators and their method of calculation. It is distributed to the contributors in the countries that carry out the reporting using a dedicated group tool. Internal controls are performed at the country and Group level to make sure the data are reliable, and include consistency and/or variation checks. Analyses are conducted to investigate any significant discrepancies. The Group human resources teams consolidate the qualitative data and information collected and update the relevant sections of this report in close collaboration with the CSR Department.

For data on workers in the value chain and, in particular, to assess country risks and make sure they are updated every year, the Purchasing Department refers to the Amfori and Transparency International databases.

The methodological approaches used by the Elis Group for certain social indicators are presented below:

› for the two pay ratios (gender pay gap (S1-16-97 (a)) and ratio of the total annual remuneration of the highest-paid individual to the median total annual remuneration for all employees (S1-16-97 (b))), the Group conducted a study covering its largest countries and representing more than 80% of the Elis Group's people. Fixed compensation and variable compensation in year N were considered. In order to compare and correct data in different regions (currencies and standard of living), the Group converted the currencies and used country-specific correction factors[1]. For the highest compensation, the fixed and variable compensation of the Chairman of the Management Board was considered. Benefits in kind were not considered (immaterial) nor were any performance share grants for this first year of reporting, as the information could not be collected for the entire scope;

_____

(1) _https://fr.numbeo.com/co%C3%BBt-de-la-vie/classements-par-pays_

2

› share of women in managerial roles: this ratio represents the number of female employees who are permanent executives or managers (or the equivalent in other Group countries) at December 31 of the year relative to the total permanent workforce. A manager is defined as an employee who meets one or more of the following criteria: supervises one or more employees; oversees a budget and/or orders; and/or has a functional responsibility (in charge of an area of expertise, such as internal control or quality, for example);

› hours of training received by permanent employees between January 1 and December 31 of the year: this indicator covers all training hours delivered to employees in the permanent workforce, including those who left the company during the year. Training sessions given for work purposes are accounted for. Training provided as on-the-job training, also known as induction or onboarding training, is excluded;

› percentage of employees who had a professional review: this indicator tracks the number of annual reviews (performance or career) conducted during the year relative to the total workforce at the end of year N;

› the concept of workforce, unless otherwise stated, always refers to the workforce at the end of the year.

Environment reporting

The environment reporting protocol defines all the environmental indicators and their method of calculation, and describes the main controls performed. It is distributed to the Group's sites in the countries that carry out the reporting using a dedicated internal tool. Internal controls are performed at the site, country and Group level to make sure the data are reliable, and include consistency and/or variation checks. Analyses are conducted to investigate any significant discrepancies. The environment team also relies on industrial and operational data from other business lines (logistics, WECO, etc.) to prepare its reporting. These data are subject to specific controls by these business line teams. The environment team consolidates the main quantitative data and qualitative information collected and updates the relevant sections of the sustainability statement, and this report, in close collaboration with the CSR Department.

The emissions factors related to energy consumption are those provided by ADEME, the International Energy Agency or the Association of Issuing Bodies (AIB) and are revised every year.

For Scope 3, the Group uses a tool developed by a specialized consulting firm using ADEME's emissions factors, as well as other large databases (e.g., EcoInvent) or specific emissions factors or developed from these databases (e.g. textiles). The CSR Department reports, consolidates and reviews the data communicated by the countries and the business line contributors or that it has extracted from the Group's information systems. The Group prefers physical data to monetary data in order to increase the representativeness of the data collected and calculated. However, some data are extrapolated, especially data regarding the amounts of linen purchased, to cover all the Group's perimeter. In the coming years, the Group will work to specify these data to reduce their inherent uncertainty. The Group currently collects certain data from its suppliers (e.g. amounts of cleaning products, supply radius for these cleaning products, business travel in certain countries, upstream energy, etc.) and stakeholders (e.g. commuting survey) and will work in the coming years to further integrate data from its suppliers, provided they are reliable. In 2024, the Group estimates that 54% of Scope 3 emissions came from physical data (of which 33% from third parties), 12% came from monetary data and 34% were extrapolated based on tons of linen delivered, number of employees or financial information.

The methodological approaches used by the Elis Group for certain environmental indicators are presented below:

› share of recyclable content in products: ISO 14021 defines "recyclable" in reference to products for which "the collection,

sorting and delivery systems to transfer the materials from the source to the recycling facility are conveniently available to a reasonable proportion of the purchasers, potential purchasers and users of the product"; for which "the recycling facilities are available to accommodate the collected materials"; and which are "collected and recycled." Therefore, the Group calculates the proportion of recyclable content in products indicator based on the actual recycling percentage for its products;

› product-as-a-service share of revenue: product as a service is based on renting the use of products. This indicator does not represent aligned revenue contributing to the transition to a circular economy goal as defined in the European taxonomy. Taxonomy information can be found in section 2.6.2 "Taxonomy." This indicator was calculated based on revenue of aligned and eligible activities contributing to the transition to a circular economy goal, as defined in the European taxonomy;

› workwear reuse rate (compared with 2019): this indicator tracks the share of personalized reused workwear put back into circulation relative to the number of garments used by customers currently under contract. Workwear not allocated to a specific customer (e.g. patient gowns in healthcare) is not included in the calculation of this indicator, as it is considered interchangeable. The data for the United Kingdom in 2024 were partially estimated based on historical performance and on the performance in the last quarter of the year. The workwear reuse rate is calculated for the Group scope, excluding Ireland, the Czech Republic, Finland, Brazil and two sites in Sweden where the data are not available or not relevant for these regions.

› offering at least one collection composed of sustainable materials for each product family: a collection is considered to contain sustainable materials when at least 50% of the total weight of the textile portion or of the finished products is made of sustainable materials, excluding any packaging. The indicator is based on the 2019 product family segmentation. The Group has 67 product families. It defines sustainable materials as materials that are certified (e.g. Cradle to Cradle, EU Ecolabel, GOTS, BCI, Max Havelaar/Fairtrade, GRS, etc.) or alternative (recycled or listed as "preferred" options by Textile Exchange). For the Pest control business, the indicator includes services based on natural solutions (e.g. predation), containers made from recycled, natural or alternative materials, or products that do not contain chemicals or biocides and are accepted in organic farming;

› product life and repairability (DP 36a, DP 36b): The data are presented through qualitative information, adapted to Elis's business model.

Other indicators

Other indicators may be collected from internal contributors for the CSR reporting. These data may be collected with specific tools used to monitor operational performance (industrial, commercial, and health and safety performance, among others) or with Excel tools.

The methodological approaches used by the Elis Group are presented below:

› number of young people supported by the Foundation (or NQT): the indicator corresponds to the total number of young people supported by the Foundation combined with the number of young people supported via NQT. Note that, for NQT, all young people supported are taken into account, regardless of the positive or negative outcome of their support.

› share of managers involved in the Foundation (directly or via its partner, NQT): the ratio is calculated by dividing the total number of sponsors by the total number of managers in France. A sponsor is an employee who has a sponsorship proposal pending, has a sponsorship in progress or has completed a sponsorship.

2.6.2 Taxonomy ESRS E1

Context

EU taxonomy regulations[1] are a key part of the European Commission's action plan on sustainable finance which aims at reorienting capital flows toward a more sustainable economy. As European taxonomy is a system for classifying environmentally "sustainable" economic activities, it represents an important step toward the European goal of carbon neutrality by 2050.

As a group that is subject to the requirement to publish non-financial information in accordance with Article 29a of Directive 2013/34/EU, Elis falls within the scope of Article 8 of the EU taxonomy regulation.

Since 2021, the Group has thus disclosed information about how and to what extent its activities are "eligible." Under the EU taxonomy, an "eligible" economic activity means an economic activity that is listed and described in the delegated acts, irrespective of whether that economic activity meets any or all of the "environmental" substantial contribution technical criteria laid down in those delegated acts. The environmental goals defined in the EU taxonomy regulation are as follows: climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and reduction, and protection and restoration of biodiversity and ecosystems.

As of 2024, the taxonomy reporting includes eligibility and alignment of eligible activities for all environmental goals. An eligible activity qualifies as "aligned," i.e. classified as environmentally sustainable, if it makes a substantial contribution to one or more of these environmental goals while meeting the criteria for substantial contribution defined by the European Commission in Regulation (EU) 2023/2486. At the same time, this economic activity must "do no significant harm" to one of the other environmental goals. Furthermore, these economic activities must be carried out in compliance with the minimum safeguards.

List of eligible activities applicable to the Elis Group

In 2024, the Group reviewed eligible activities within the meaning of the European taxonomy for all the goals and worked to assess aligned activities for all the goals. The Group thus examined all the taxonomy-eligible economic activities in light of the activities carried out by the Group in its various regions and subsidiaries.

The Climate Delegated Act focuses primarily on the economic sectors and activities that have the greatest potential to contribute to the goal of mitigating climate change, i.e. preventing the production of greenhouse gas emissions, reducing these emissions and increasing carbon capture and storage in the long term. The sectors covered thus relate mainly to energy, certain manufacturing activities, transport and buildings. The Group is therefore not significantly concerned by the two climate goals.

The Group reported taxonomy-eligible revenue linked to the transition to a circular economy goal, as well as capital expenditure (hereinafter "capex") related to eligible revenue-generating activities, or to individually eligible activities performed for Elis's own climate requirements or to procurement of products and services.

The alignment analysis in 2024 covered all the environmental goals.

Reporting methodology

In order to report and publish information on activities eligible for European taxonomy in 2024 and aligned with all the goals, the Group:

› analyzed in detail the activities eligible for taxonomy, comparing each of the activities listed in the Annex to the Regulation with Elis's operations (commercial activities, operations, investments, etc.);

› defined the activities and related requirements in terms of alignment and "do not significant harm" criteria into operational criteria for the Group's teams;

› reviewed the applicability of minimum safeguards;

› reviewed its industrial investments, having previously identified the capex relating to eligible activities under the regulation in 2024 (individually eligible capex or capex eligible under eligible revenue-generating activities);

› conducted training sessions in its main languages with its key contacts in the various regions and subsidiaries;

› supplied its subsidiaries with a reporting format that is integrated into the Group's standard reporting tools to allow them to report financial information for each of the activities that may be applicable to the Group;

› set up a cross-functional team responsible for assisting and answering questions from local teams and reviewing the data reported;

› consulted with external sector experts and peers to ensure that the regulatory texts were being correctly interpreted;

› implemented internal control procedures to ensure the quality and reliability of the reported data.

Method for calculating the indicators

Indicators related to the proportion of taxonomy-aligned activities have been reported in accordance with the provisions set out in Annex 1 of Article 8 of Regulation 2023/2486 supplementing Regulation (EU) 2020/852. In 2024, the Group reported:

› eligible opex is considered non significant.

Non-eligible activities linked to the transition to a circular economy correspond to the nursing home linen maintenance and laundering activities (the Group does not own the linen), to the revenue from consumables (mainly for the washroom activities) and to other Group activities (pest control, for example). Eligible but not aligned revenue mainly corresponds to washroom- and water fountain-related activities, and to revenue for the non-European activities, for which equivalence with the European regulations or standards referenced in the delegated acts could not be demonstrated.

2

SHARE OF ELIGIBLE AND ALIGNED REVENUE BY ACTIVITY

ALIGNED:
Product-as-a-service and other circular use- and result-oriented service models
68.8%

Taxonomy non-eligible turnover
13.5%

ELIGIBLE:
Treatment of hazardous waste
0.1%

ELIGIBLE:
Product-as-a-service and other circular use- and result-oriented service models
17.6%
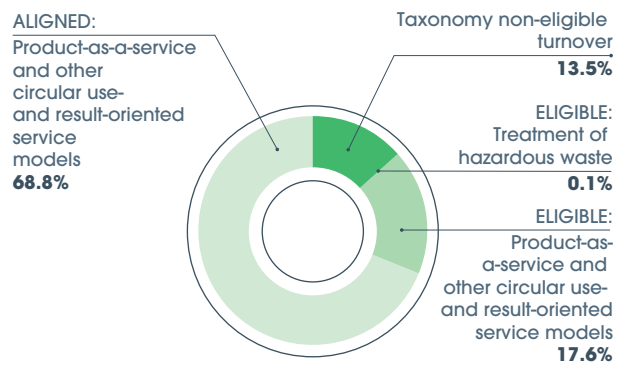
SHARE OF TAXONOMY-ELIGIBLE CAPEX

Taxonomy-aligned CapEx (Circular economy goal)
74.1%

Taxonomy non-eligible CapEx
8.3%

Taxonomy-eligible CapEx (Climate and Circular economy goals)
14.4%

Taxonomy-aligned CapEx (Climate goal)
3.2%
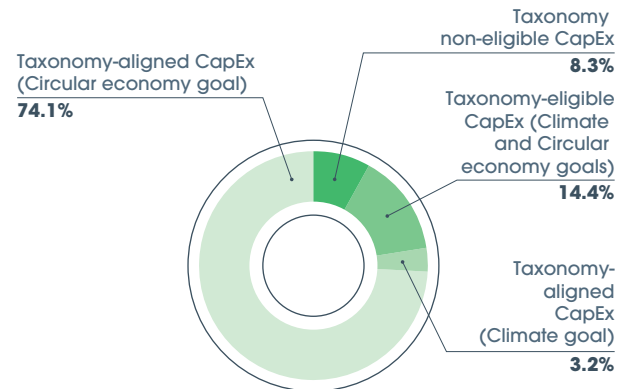
For more information on the taxonomy, including detailed tables on revenue, capex and opex by objective, see chapter 3, section 3.3.4 "Taxonomy" of the 2024 Universal Registration Document.

2.6.3 Details of Group performance

Summary of environmental information

	Unit	Group 2024	Group 2023	Group 2022
SCOPE				
Number of sites included in the scope	Number of sites	513	466	434
GENERAL ENVIRONMENTAL POLICY				
ISO 50001 certified sites	Number of sites	28	28	27
ISO 14001 certified sites		193	162	146
% of industrial sites that are ISO 14001-certified[a]	%	46%	46%	39%
Amount of expenses for work to achieve compliance	Millions of euros	8.7	7.5	8.7
Amount of environmental provisions and guarantees	Millions of euros	80.1	77.8	73.4
Amount of compensation paid for environmental litigation	Millions of euros	0	0	0
POLLUTION PREVENTION AND WASTE MANAGEMENT				
Total amount of waste generated	Tons	48,005	48,243	41,390
Share of waste recovered		75%	69%	63%
Amount of waste disposed of (not recycled, not recovered)	Tons (%)	12,095 (25%)	14,853 (31%)	
Amount of hazardous waste generated	Tons	6,622	6,891	7,173
Of which recycled	*Tons (%)*	811 (12%)	1,081 (16%)	
Of which recovered	*Tons (%)*	3,283 (50%)	3,577 (52%)	
Of which disposed of	*Tons (%)*	2,527 (38%)	2,233 (32%)	
Of which incinerated without energy recovery	*Tons (%)*	1,380 (55%)	1,844 (83%)	
Of which landfilled	*Tons (%)*	1,147 (25%)	390 (17%)	
Amount of hazardous waste in tons per million euros[c]	Tons/millions of euros	1.4	1.6	
Hazardous waste as a share of total waste	%	14%	14%	17%
Proportion of hazardous waste recovered	%	62%	68%	71%
Amount of non-hazardous waste generated	Tons	41,383	41,352	34,217
Proportion of non-hazardous waste recovered	%	77%	69%	62%
Non-hazardous waste (excluding textiles)	Tons	41,383	30,536	
Of which recycled	*Tons (%)*	21,108 (51%)	11,050 (36%)	
Of which recovered	*Tons (%)*	10,708 (26%)	7,612 (25%)	
Of which disposed of	*Tons (%)*	9,567 (23%)	11,874 (39%)	
Of which incinerated without energy recovery	Tons (%)	2,941 (7%)	2,284 (19%)	
Of which landfilled	*Tons (%)*	6,627 (69%)	9,590 (81%)	
SUSTAINABLE USE OF RESOURCES				
Product-as-a-service share of the Group's revenue*	%	86	84	83
Of which flat linen	%	43	41	
Of which workwear, cleanroom	%	32	31	
Of which washroom	%	4	4	
Of which beverages	%	1	1	
Of which floor protection	%	6	6	
Of which industrial wiping, medical waste management	%	0	1	
Total volume of water consumed	Millions of m³	16.2	16.7	15.8
Water consumption per kg of linen delivered (all Group sites)	L/kg	8.0	8.3	8.5
Water consumption in liters per euro	L/€	3.55	3.87	

2

	Unit	Group 2024	Group 2023	Group 2022
Proportion of water from a public source	%	49	49	48
Proportion of groundwater	%	49	49	50
Proportion of surface water	%	2	2	2
Volume of industrial effluents discharged	Millions of m³	13.6	14.4	13.7
Volume of industrial effluents treated	Millions of m³	13.6	14.4	13.7
Proportion of industrial effluents treated in municipal treatment facilities	%	91	90	90
Proportion of industrial effluents treated in-house before discharge into the natural environment	%	9	10	10
ENERGY CONSUMPTION				
Total energy consumption (excluding vehicles)	MWh (HHV)	2,830,807	2,878,967	2,664,806
Total consumption of energy from fossil sources		2,697,261	2,674,427	
Total consumption of energy from nuclear sources		102,529	97,701	
Electricity consumption (sites and vehicles)	MWh	368,223	362,737	330,936
Consumption of renewable energy (thermal)	MWh (HHV)	469,729	475,557	488,671
Consumption of natural gas/propane/butane	MWh (HHV)	1,926,475	1,968,555	1,770,962
Consumption of fuel oil (excluding fuel for vehicles)	MWh (HHV)	42,742	47,194	39,514
Consumption of other energy sources	MWh (HHV)	27,320	29,748	33,986
Total fuel consumption for vehicles (deliveries and services)	Thousands of liters	54,699.8	51,371.6	47,810.8
Gasoline consumption	Thousands of liters	3,855.7	2,588.1	1,317.2
Diesel consumption	Thousands of liters	49,899.6	48,308.7	45,962.9
Thermal energy consumption per kg of linen delivered (all Group sites)	kWh/kg	1.21	1.25	1.25
Generation of non-renewable energy	MWh	2,631	12,715	
Generation of renewable energy	MWh	1,726	1,556	
FIGHT AGAINST CLIMATE CHANGE				
Direct GHG emissions – Scope 1	ktCO₂eq	497.0	498.9	450.3
Indirect GHG emissions – Scope 2 (location-based)	ktCO₂eq	66.0	67.2	53.8
Indirect GHG emissions – Scope 2 (market-based)	ktCO₂eq	86.6	108.2	86.8
Indirect GHG emissions – Scope 3 *Baseline 2019:* 1,433.6 ktCO₂eq[b]	ktCO₂eq	1387.0	1,370.5	1,340.9
Indirect GHG emissions – Scope 3 (for the scope used for the SBTi targets) *Baseline 2019:* 1,031.6 ktCO₂eq[b]	ktCO₂eq	987.4	974.6	1,035.8
Total GHG emissions – Scope 1 and 2 (location-based)	ktCO₂eq	563.1	566.1	504.1
Total GHG emissions – Scope 1 and 2 (market-based) *Baseline 2019:* 728.2 ktCO₂eq[b]	ktCO₂eq	583.6	607.1	537.1
Total GHG emissions – Scope 1, 2 (market-based) and 3	ktCO₂eq	1,970.6	1,977.6	1,877.8
Total GHG emissions – Scope 1, 2 (location-based) and 3	ktCO₂eq	1,950.0	1936.6	1,845.0
Change in direct and indirect emissions (Scopes 1 & 2 market-based) since 2019	%	-19.8%	-15%	-15%
Change in other indirect emissions (Scope 3) since 2019	%	-3.3%	-2%	-0.29%
Change in other indirect emissions (Scope 3; for the scope used for the SBTi targets) since 2019	%	-4.3%	-3.6%	10%
CO₂eq emissions intensity (Scopes 1, 2 (location-based) and 3) per euro of revenue[c]	tCO₂eq/€	0.00043	0.00045	0.00048
CO₂eq emissions intensity (Scopes 1, 2 (market-based) and 3) per euro of revenue[c]	tCO₂eq/€	0.00043	0.00046	0.00049

(a) Industrial sites are defined as production or manufacturing sites.

(b) Emissions for 2019 have been recalculated to account for some recent acquisitions.

(c) The Group's financial information is available in section 4.2.3 "Income statement analysis for the financial year ended December 31, 2024" of the Universal Registration Document.

(d) The product-as-a-service business model is based on renting the use of products. This indicator does not represent aligned revenue contributing to the transition to a circular economy goal as defined in the European taxonomy. Taxonomy information can be found in section 2.6.2 "Taxonomy".

Summary of social information

	Unit	Group 2024	Group 2023	Group 2022
HEADCOUNT				
Total workforce	Number of employees	57,583	55,770	51,343
Permanent workforce	Number	51,952	49,510	45,126
Permanent female workforce		26,666	25,508	23,428
Permanent male workforce		25,286	24,002	21,698
Permanent "other" workforce		0	0	
Permanent executives or managers[a]	Number	4,214	4,087	3,718
Permanent female executives or managers		1,480	1,426	1,262
Permanent male executives or managers		2,734	2,661	2,456
Permanent "other" executives or managers		0	0	
Share of women in managerial roles within the permanent workforce	%	35.1%	34.9%	33.9%
Share of men in managerial roles within the permanent workforce	%	64.9%	65.1%	66.1%
Share of "other" in managerial roles within the permanent workforce	%	0	0	
Non-permanent workforce		5,631	6,260	6,217
Non-permanent female workforce		2,603	3,072	
Non-permanent male workforce		3,028	3,188	
Non-permanent "other" workforce		0	0	
Total workforce – France		13,129	13,145	12,994
Total workforce – Europe (excluding France)		28,171	27,044	26,148
Total workforce – Latin America		16,062	15,581	12,201
Total workforce – Asia		221		
Permanent workforce aged 17 or under as at December 31[a]	Number and %	17 (0%)	19	33
Permanent workforce aged 18-29 as at December 31[a]	Number and %	9,334 (18%)	8,982	7,542
Permanent workforce aged 30-49 as at December 31[a]	Number and %	25,395 (49%)	24,277	22,526
Permanent workforce aged 50 years and over as at December 31[a]	Number and %	17,206 (33%)	16,232	15,025
Non-permanent workforce aged 17 or under as at December 31[a]	Number and %	136 (2%)	148	131
Non-permanent workforce aged 18-29 as at December 31	Number and %	2,359 (42%)		
Non-permanent workforce aged 30-49 as at December 31	Number and %	2,347 (42%)		
Non-permanent workforce aged 50 years and over as at December 31	Number and %	789 (14%)		
Based on the social reporting scope				
HIRES AND DEPARTURES				
Number of new permanent hires		16,315	15,997	15,728
Hiring rate in the permanent workforce *New permanent hires as a proportion of workforce as at December 31*	%	31	32	30.6
New permanent female hires	Number of employees	7,745	7,381	6,959
New permanent male hires	Number of employees	8,570	8,615	8,769
New permanent hires aged 17 years or under	Number of employees	23	32	46
New permanent hires aged 18–29 years	Number of employees	6,225	5,993	6,005
New permanent hires aged 30–49 years	Number of employees	7,822	7,754	7,558
New permanent hires aged 50 and over as at December 31	Number of employees	2,245	2,218	2,119
New permanent hires in France	Number of employees	2971	2,981	2,956
New permanent hires in Europe (excl. France)	Number of employees	6,275	6,942	7,745
New permanent hires in Latin America	Number of employees	7,012	6,074	5,027

2

	Unit	Group 2024	Group 2023	Group 2022
New permanent hires in Asia	Number of employees	57		
Number of departures in the permanent workforce in the Group[b]	Number of employees	15,242		
Departures in the permanent workforce in Europe	Number of employees	8,431		
Departures in the permanent workforce in LATAM	Number of employees	6,788		
Departures in the permanent workforce in Asia	Number of employees	23		
Turnover in the Group[c]		26.5%		
Turnover in Europe[c]		20.4%		
Turnover in LATAM[c][d]		42.3%		
Turnover in Asia		10.4%		
COMPENSATION AND TRAINING				
Compensation	Euros			
Ratio of the total annual remuneration of the highest-paid individual to the median total annual remuneration for all employees (excluding the highest-paid individual)[e]		89.8	N/A	N/A
Average number of training days per employee *Number of training days in proportion to the permanent and non-permanent workforce[a][e]*	Number	Total: 1.80 Female: 1.6 Male: 2	1.85	1.44
ORGANIZATION OF WORK, ABSENTEEISM				
Organization of work	%			
Proportion of full-time permanent and non-permanent employees		93.5		
Proportion of part-time permanent and non-permanent employees		6.5		
Number of non-guaranteed hours employees		17[a]		
Number of non-guaranteed hours employees – Men		8		
Number of non-guaranteed hours employees – Women		9		
Number of non-guaranteed hours employees – Other		0		
Percentage of employees entitled to take maternity leave		100%		
Percentage of employees that took maternity leave (out of the total number of Group employees)		1.6%		
Percentage of employees entitled to take paternity leave		99.1%		
Percentage of employees that took paternity leave (out of the total number of Group employees)		1%		
Percentage of employees entitled to take parental leave		76.5%		
Percentage of employees that took parental leave (out of the total number of Group employees)		Female: 1.6% Male: 0.8%		
Percentage of employees entitled to take carers' leave		79.7%		
Percentage of employees that took carers' leave (out of the total number of Group employees)		Female: 0.7% Male: 0.4%		
Absenteeism rate		7.9	7.6	8.6
Number of absences shorter than or equal to seven days (paid or unpaid)	Number	158,667[e]	123,695	185,988

	Unit	Group 2024	Group 2023	Group 2022
HEALTH – SAFETY				
Workplace accidents				0
Number of recordable workplace accidents		2,061		
Number of lost-time accidents		1,347	1,582	1,580
Number of work-related accidents without lost time		714		
Frequency rate *[Number of lost-time accidents (excluding commuting accidents) relative to the number of hours worked during the year] x 1,000,000*		12.22	14.97	17.02
Frequency rate in Europe (including France)		13.36	16.34	19.36
Frequency rate in Latin America		9.20	11.59	9.68
Accident severity rate *[Number of calendar days off related to lost-time accidents with more than one day off (excluding commuting accidents) relative to the number of hours worked during the year] x 1,000*		0.69	0.67	0.72
Severity rate in Europe (including France)		0.81	0.86	0.88
Severity rate in Latin America		0.42	0.19 [f]	0.22
Number of fatalities related to workplace accidents		1 [g]	0	0
Number of fatalities due to occupational diseases		0		

(a) *Information on other types of contracts is not available (temporary workers and self-employed people).*

(b) *Total departures consist of: Total departures due to retirement/early retirement; Total departures initiated by the employee; Total departures initiated by the employer (excluding at the end of the probationary period in France); Total departures for all other reasons (death, for example).*

(c) *This indicator calculates the total number of employees who voluntarily left their jobs or were dismissed, retired or died while employed, divided by the total workforce for the year. Terminations initiated by the employer at the end of the probationary period were not taken into account in France.*

(d) *The employee turnover rate varies by geographic area. Historically, the rate has been higher in certain LatAm countries, given the specific nature of these markets and local regulations.*

(e) *The calculation methodology for this indicator is described in more detail in section 2.6.1 "Methodology note."*

(f) *Information on other types of contracts is not available (temporary workers and self-employed people)*

(g) *In 2024, a Group service agent regrettably passed away after a road accident.*

SALARIED WORKFORCE BY GENDER

Gender	Number of employees (head count)
Male	28,314
Female	29,269
Other	0
Not reported	0
TOTAL EMPLOYEES	**57,583**

2

INFORMATION ON EMPLOYEES BY CONTRACT TYPE, BROKEN DOWN BY GENDER[a] (HEAD COUNT)

2024	Female	Male	Other	Not disclosed	Total
Number of employees	29,269	28,314	0	0	57,583
Number of permanent employees	26,666	25,286	0	0	51,952
Number of temporary employees	2,603	3,028	0	0	5,631
Number of non-guaranteed hours employees	8	9	0	0	17
Number of full-time employees	26,554	27,268	0	0	53,822
Number of part-time employees	2,716	1,045	0	0	3,761

(a) Gender as specified on the employee's administrative documents and in accordance with the applicable legal frameworks in each region.

SALARIED WORKFORCE IN COUNTRIES WHERE THE UNDERTAKING HAS AT LEAST 50 EMPLOYEES REPRESENTING AT LEAST 10% OF ITS TOTAL NUMBER OF EMPLOYEES

Country	Number of employees (head count)
Brazil	11,267
France	13,129
Germany	7,016

INFORMATION ON EMPLOYEES BY CONTRACT TYPE, BROKEN DOWN BY REGION (HEAD COUNT OR FTE)

In accordance with the CSRD, the Group reports specific information for the three countries where the undertaking has 50 employees or more representing at least 10% of its total number of employees.

2024	Brazil	France	Germany	Total
Number of employees	11,267	13,129	7,016	31,412
Number of permanent employees	10,979	11,503	6,390	28,872
Number of temporary employees	288	1,626	626	2,540
Number of non-guaranteed hours employees	0	0	0	0
Number of full-time employees	11,262	12,634	5,766	29,662
Number of part-time employees	5	495	1,250	1,750

For collective bargaining coverage, in France (European Economic Area (EEA) country): 100% of employees are covered. In Brazil (non-European Economic Area (EEA) country): 100% of employees are covered.

In France (European Economic Area (EEA) country), 100% of employees have representatives in the workplace.

COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

	Collective Bargaining Coverage		Social dialogue
Coverage Rate	Employees – EEA (for countries with >50 empl. representing >10% total empl.)	Employees – non-EEA (estimate for regions with >50 empl. representing >10% total empl.)	Workplace representation (EEA only) (for countries with >50 empl. representing >10% total empl.)
0–19%	Germany		
20–39%			
40–59%			Germany
60–79%			
80–100%	France	Brazil	France

2.6.4 Cross-reference tables: Disclosure Requirements (DRs) of the ESRS, GRI, TCFD, Global Compact and other European regulations ESRS 2 – APPENDIX B

Chapter 3 of the Universal Registration Document and this report follow the guidelines and main recommendations of the international approaches, such as those of the Global Reporting Initiative (GRI), the Task Force on Climate-related Financial Disclosures (TCFD), the Sustainable Development Goals (SDGs) and the United Nations Global Compact.

A cross-reference table with ESRS for the different Disclosure Requirements is proposed, together with a cross-reference table for other European regulations.

Detailed cross-reference tables are presented on the following pages to meet the growing expectations of the Group's stakeholders.

ESRS Disclosure Requirement (DR) cross-reference table

For the Disclosure Requirements related to ESRS considered non-material per the double materiality matrix work, reference is made only to the assessment framework for impacts, risks and opportunities and cross-referenced in section 2.2.9 "Identification of key topics through the double materiality assessment".

The detailed cross-reference table is provided in chapter 3, section 3.5.3 "Cross-reference tables: ESRS Disclosure Requirements (DRs) and other European regulations" of the 2024 Universal Registration Document.

GRI cross-reference table

The Group complies with the core option of the Global Reporting Initiative (GRI) framework[1].

To illustrate compliance and demonstrate that this report has been prepared in accordance with the GRI, the cross-reference table below includes the general and specific disclosures related to the Group's most material aspects and provides references to the appropriate chapters or sections of the document.

The Group's most material topics (presented in this report or in its 2024 Universal Registration Document) are thus cross-referenced with the GRI's specific disclosures:

Major risks	Cross-referencing with specific GRI elements
Risks related to climate change	Emissions (305)
Risks related to energy consumption (including the vehicle fleet)	Energy (302)
Risks related to water resources	Water and effluents (303)
Risks related to the product portfolio	Materials (301)
Risks related to human resources (attraction and retention)	Employee recruitment and retention (401)
Risks linked to human resources (diversity)	Diversity and equal opportunities (405)
Risks related to the value chain	Procurement practices (204), Supplier Environmental Assessment (308) and Supplier Social Assessment (414)

(1) Most recent version available at www.globalreporting.org

2

GENERAL INFORMATION

GRI Source	Topic	Reference
102–1	Name of the organization	6.1[a]
102–2	Activities, brands, products, and services	1.1; 1.3[a]
102–3	Location of headquarters	6.1[a]
102–4	Geographical locations of the business sites	1.1
102–5	Ownership and legal form	1.1; 6.1[a]; 6.2[a]
102–6	Markets served	1.1; 1.3[a]
102–7	Scale of the organization	1.1; 5.1[a]; 6.2[a]
102–8	Organization workforce	2.4.1
102–9	Organization supply chain	2.2, 2.4.7
102–10	Significant changes to the organization and its supply chain	1.1; 4.1.2[a]; 5.1.7 (Note 2.4)[a]; 2.3.1.3[a]
102–11	Precautionary principle	2.2, 2.3
102–12	Charters, principles and other external initiatives	Supplier Code of Conduct, Code of Ethics, CSR policy, QHSE policy
102–13	Membership of national or international associations	2.3.1.1, 2.4.6
102–14	Statement from senior decision-maker about the relevance of sustainability to the organization and its strategy	2.1.1
102–16	Values, principles, standards, and norms of behavior in the organization, such as Codes of Conduct and Ethics Codes	1.1, 2.1, 2.2, 2.4.2, 2.5.3
102–18	Governance structure of the organization, including committees of the highest governance body	2.2.1, 2.2.2
102–40	List of stakeholder groups with which the organization is in dialog	2.2.7
102–41	Percentage of total employees covered by collective bargaining agreements	2.4.2
102–42	Basis for identifying and selecting stakeholders with whom to establish dialog	2.2.7
102–43	Approach to stakeholder engagement	2.2.7
102–44	Key considerations and concerns raised	2.2.8
102–45	Entities included in the financial consolidation: including the reasons for exclusion	2.6.1, 5.1.7 (Notes 2 and 11)[a]
102–46	Defining report content and aspect boundaries	2.1.2, 2.1.3
102–47	List of material aspects	2.2.9
102–48	Restatements of information	2.6.3
102–49	Changes in reporting	2.6.1
102–50	Reporting period	January 1, 2024 to December 31, 2024
102–51	Date of most recent report published, where applicable	2023
102–52	Reporting cycle	Annual
102–53	Contact point for questions regarding the report or its content	sustainability@elis.com
102–54	Claims of reporting in accordance with the GRI Standards	2.6.4
102–55	GRI cross-reference table	2.6.4
102–56	External verification of the report	3.6 for CSRD disclosures in the Universal Registration Document

(a) The information is available in the 2024 Universal Registration Document.

Appendices

Cross-reference tables: Disclosure Requirements (DRs) of the ESRS, GRI, TCFD, Global Compact and other European regulations ESRS 2 –
APPENDIX B

2

SPECIFIC ITEMS LINKED TO ELIS'S MAJOR RISKS

GRI Source	Topic	Reference
204 – Procurement Practices		
204–1	Proportion of local purchases (where local means Europe)	2.5.4, 2.4.7
301 – Materials		
301–3	Products and packaging materials recovered	2.3.1.1, 2.3.1.3
302 – Energy		
302–1	Energy consumption within the organization	2.3.2.3
302–2	Energy consumption outside of the organization	2.3.2.3
302–3	Energy intensity	2.3.2.3
303 – Water and Effluents		
303–1	Interactions with water as a shared resource	2.3.3
305 – Emissions		
305–1	Direct (Scope 1) GHG emissions	2.3.2.1
305–2	Energy indirect (Scope 2) GHG emissions	2.3.2.1
305–3	Other indirect (Scope 3) GHG emissions	2.3.2.1
305–4	GHG emissions intensity	2.3.2.1
308 – Supplier Environmental Assessment		
308–1	New suppliers that were screened using environmental criteria	2.4.7
401 – Employee recruitment and retention		
401–1	New employee hires and employee turnover	2.4.5, 2.6.3
405 – Diversity and Equal Opportunity		
405–1	Diversity of governance bodies and employees	1.4, 2.1.2[(a)], 2.4.4
414 – Supplier Social Assessment		
414–1	New suppliers that were screened using social criteria	2.4.7

(a) The information is available in the 2024 Universal Registration Document.

TCFD cross-reference table

The table for cross-referencing with the TCFD[(1)] recommendations is presented below. This document, and section 2.3.2 "Climate change" in particular, is meant to cover key elements of these recommendations. Elis also communicates on how the Group is addressing climate considerations by responding to the Carbon Disclosure Project (CDP), a platform aligned with both best practices in climate reporting and the Task Force on Climate-related Financial Disclosure's (TCFD) recommendations.

In 2024, the Elis Group scored an A in the CDP's Climate questionnaire, joining the widely recognized A-list of leading companies. In 2024, the Group will continue to improve its reporting to more effectively meet the recommendations of the TCFD.

The Elis Group's response to the CDP also gives more detail on some of the items.

Themes	Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)	Status	Cross-reference
Governance	Describe the board's oversight of climate-related risks and opportunities	Level 3	2.3.2
	Describe management's role in assessing and managing climate-related risks and opportunities	Level 3	2.3.2
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	Level 2	2.3.2
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	Level 1	2.3.2
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	Level 2	2.3.2
Risk management	Describe the organization's processes for identifying and assessing climate-related risks	Level 2	2.3.2, 2.2.8, 2.2.9
	Describe the organization's processes for managing climate-related risks	Level 2	2.3.2
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	Level 2	2.3.2
Performance and goals	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	Level 2	2.3.2, 2.2.8, 2.2.9
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	Level 3	2.3.2
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	Level 3	2.3.2

Level 1: achieved and to be further developed in the coming years <-> Level 3: advanced.
(1) Recommendations available at https://www.fsb-tcfd.org/recommendations/

Table for cross-referencing with the United Nations Global Compact

The Group has been a signatory of the Global Compact for more than 10 years. As such, the Group issues a Communication on Progress (CoP) each year, which is published[1] on the United Nations website. A cross-reference table is presented below, however, to reconcile the major categories for aspects with the sections of this report.

Category		Principles of the United Nations Global Compact	Sections
Human Rights	1	Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence.	2.4.6, 2.4.7, 2.5.3
	2	Businesses should make sure that they are not complicit in human rights abuses.	2.4.6, 2.4.7, 2.5.3
Labor	3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	2.4.2, 2.4.6, 2.4.7, 2.5.3
	4	Businesses should uphold the elimination of all forms of forced and compulsory labor.	2.4.6, 2.4.7, 2.5.3
	5	Businesses should uphold the effective abolition of child labor.	2.4.6, 2.4.7, 2.5.3
	6	Businesses should uphold the elimination of discrimination in respect of employment and occupation.	2.4.4, 2.4.6, 2.4.7, 2.5.3
Environment	7	Businesses should support a precautionary approach to environmental stakes.	2.3
	8	Businesses should undertake initiatives to promote greater environmental responsibility.	2.3
	9	Business should encourage the development and diffusion of sustainable technologies.	2.3
Anti-corruption	10	Businesses should work against corruption in all its forms, including extortion and bribery.	2.4.7, 2.5.3

Cross-reference table required under other European regulations ESRS 2 – APPENDIX B

The table cross-references the different European regulations with the information published in this report. It was prepared in accordance with Appendix B of ESRS 2.

It is provided in chapter 3, section 3.5.3 "Cross-reference tables: ESRS Disclosure Requirements (DRs) and other European regulations" of the 2024 Universal Registration Document.

(1) *https://www.unglobalcompact.org/what-is-gc/participants/4327*

KPMG

Graphic design and production

elis

Circular services at work

elis.com