

2025

Sustainability Report

Domus 
Humanity, shared

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Looking back over the year

Message from Yves Journel

FOUNDER OF DOMUSVI GROUP

Chairman of the Supervisory and Strategic Orientation Board (representing SAGESSE)



“The family plays a vital role.”

We don't just provide care for people who are vulnerable because of their age or illness in our facilities and in people's own homes; we above all support women and men who are part of history, the history of a family forged with bonds, memories and a profound sense of belonging.

These ties are never broken when someone enters a nursing home or starts receiving support in their own home. On the contrary, it marks a new stage, which should be seen as a continuation of the person's life and their relationships. To this end, we advocate an approach that goes beyond administrative considerations and strictly institutional logic.

The family plays a vital role. They're key partners.

We never replace them: we're on hand to assist and support them, and to work alongside them.

In practice, this is expressed through firm commitments:

- listen to concerns;
- involve family members in decision-making;
- provide information transparently;
- and build a trust-based relationship over time.

Our homes are first and foremost places of residence, rather than just buildings.

DomusVi women and men who provide care at home help families stay together for longer.

We act as intermediaries, homes where bonds can continue to be nurtured and strengthened. Because the family remains the primary source of emotional comfort, the living memory, the memory that understands habits, tastes, vulnerabilities and joys alike.

Our role is therefore a complementary one: our job is to embrace this history, respect it and ensure it is pursued on a daily basis. This complementary relationship is based on a genuine partnership, a bond of trust that we build with each family.

Our mission is to open our doors, invite in, facilitate encounters, encourage participation in life projects, create opportunities for moments of sharing.

Because caring means keeping alive the bonds that unite us, by offering each person a presence and attention that last over time, built on a spirit of belonging and humanity.

Ready to meet the demographic challenge

A WORD FROM THE CEO

SYLVAIN RABUEL
DomusVi Group CEO



We are facing a world with an ageing population. This is no longer just a long-term trend. It's a reality that will soon become apparent in all countries where DomusVi is present. In France, for example, the number of people aged 80 and over will increase from 2 to 4 million between 2025 and 2035.

As such, requirements for accommodation, service and care for older people will rise sharply. This growth is likely to lead to a lack of new professionals, and the pace at which new capacity is created may be insufficient. This tension will radically change our business. We must anticipate this now and work to ensure that, at our level, we are ready to meet the challenge.

We are addressing this challenge by building on sound foundations.

Since 2020, DomusVi has grown stronger and has evolved. In recent months, our levels of quality and satisfaction have reached high levels. The publication in September 2025 of the external assessments carried out by the Haute Autorité de Santé (HAS - National Authority for Health) in France illustrates this: 83% of DomusVi nursing homes audited by the HAS were awarded an "A" rating, compared with 33% for all homes in the sector assessed. Our teams' engagement is also improving. Their overall engagement score, as measured by the Opensquare Institute, reached 64 in early 2026.

This figure is 2 points higher than the last assessment in 2024, and 5 points above the sector benchmark. Our economic performance has also improved. And, we've continued to invest considerably in the quality of our facilities, in digital technology and in our organic growth.

These results reflect our one-of-a-kind strategic choice: to be the only Group in Europe entirely and exclusively dedicated to care and services for ageing populations. Next 2030, our new strategic roadmap for the next five years, drawn up in 2025 and adopted in April 2026, but naturally corroborates this choice. For all our countries, it aims to deliver:

- the highest standards of accommodation, service and care in the profession;
- the strongest trust-based relationship with families thanks to the National Family Council (CNF) ;
- the best working environment for all our staff through the rollout of "Initiators", our professional communities programme; and, finally, the greatest possible financial and extra-financial sustainability, with a particular focus on cash flow, digital technology, artificial intelligence and our decarbonization roadmap.

Our responsibility is clear.

Be ready to meet the demographic challenge of ageing.

Foster family solidarity by offering accommodation, services and care solutions tailored to the needs and wishes of elderly people and their families.

Address public health and national solidarity challenges by ensuring that, wherever we work, our services and initiatives are relevant and effective.

With humanity, solidarity and common sense.



Our Group

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DomusVi, founded in 1983, provides daily support to some 200,000 elderly people in seven countries around the world, through a range of services including home care and support, day-care services, assisted-living facilities and nursing homes. Our 53,600 employees are committed to preserving our customers' quality of life, their autonomy and their social interaction.

We rely on a seamless governance model, underpinned by a decentralized organization, which involves families through local bodies (such as Family Councils and Social Life Committees) and National Family Councils in our countries, and where staff autonomy epitomizes our philosophy: to help ensure that everyone, residents and staff alike, plays a full and active role in their daily lives.

DomusVi at a glance

ESRS2 - DR-BP2

7 COUNTRIES, 5 BRANDS



53,622

employees worldwide
(actual headcount)

12%

men

88%

women



575 facilities



51,197 beds

	France	Spain	Germany	Ireland	Portugal	Netherlands	Chile	Total
Facilities	303	147	77	12	8	17	11	575
Beds	23,930	19,789	4,013	965	810	440	1,250	51,197



47 Net Promoter Score

2025 group survey, 2025 scope

VERSUS

43 IN 2024



94.4%

overall satisfaction rate

VERSUS

92.8% IN 2024

About us

ESRS2 - DR-BP2

For over 40 years, we have been guided by a firm belief: ageing is an integral part of life and every elderly person deserves tailored, caring support. Our manifesto embodies this ambition, upheld every day by our 56,622 employees. Because our five values are our guiding principles, they illustrate this tangibly. They drive our actions and are the foundation of our social responsibility: ensuring humans are at the heart of everything we do.

OUR MANIFESTO ESRS2 - DR-BP2

We are the women and men from DomusVi.

We are specialists, entirely and exclusively dedicated to a key challenge for every society: caring for an ageing population, at home and in our homes. And it is because this issue is central in our society that we choose to address it from up close, on a personal, human level.

Because we never forget that every elderly person we care for and support is a unique individual, in their own right.

Because we firmly believe that ageing is an integral part of life and that life must therefore be an integral part of ageing.

A stimulating life, open to others and to the world. A life full of relationships and sharing. A life full of self-expression. A life of choice and free will. A life in which the person we have always been continues to grow and to flourish. Nurturing this quality of life for every elderly person we care for and support is vital for us.

This is why, we strive to offer a different approach, every day. A human-centred approach first and foremost, where everything begins with the person concerned. An approach where each of our 50,000 employees has the trust and freedom they need to fulfil the role they have chosen to the best of their ability.

An approach where each family is involved in the community of care and support that we foster for the elderly people we look after.

An approach where caregivers are supported by being offered tailored, personalized solutions, because everyone sometimes needs to take a step back.

Our governance is shaped by this ambition, where care and support for an ageing population are increasingly humane.

Governance that places families and their representatives at the heart of its priorities.

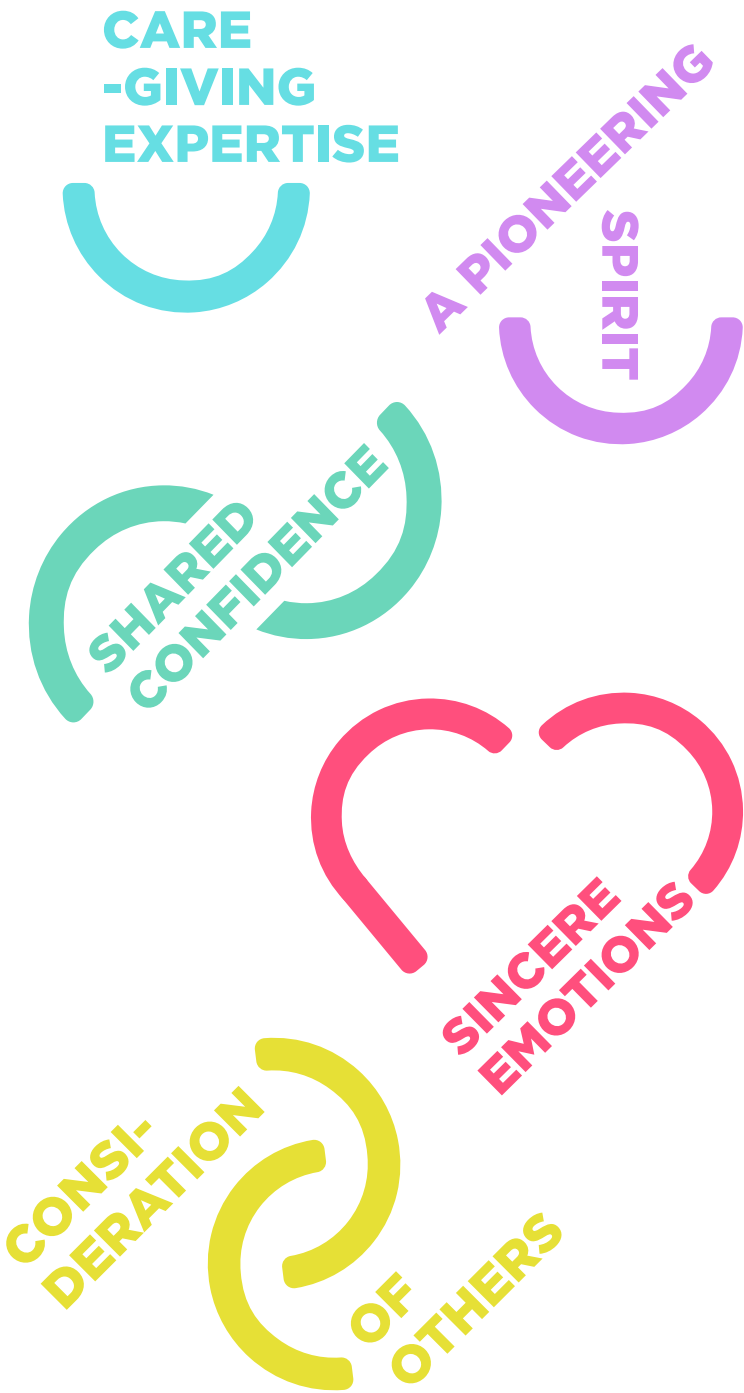
Governance that will always focus on our teams' autonomy and local decision-making, everywhere we are present.

Because empathy, quality of life and humanity can only be achieved through close relationships.

For over 40 years, DomusVi has always believed that the path to better care is shared humanity.

OUR VALUES ESRS2 - DR-BP2

DomusVi is built on deeply humanist values: its economic success is inseparably linked to its ambitious human project. Our values guide our actions and our behaviour, inspire our management and organization.



CARE-GIVING EXPERTISE

Beyond professional competence, our work takes on a whole new meaning when our teams combine their know-how, expertise and humanity to achieve a single aim: the well-being of our residents and families.

A PIONEERING SPIRIT

Residents and their families are changing and expect something more than just minimum service. We must be able to innovate, surprise and deliver that something extra compared to a standardized offer.

SHARED TRUST

When it comes to human beings, nothing is possible without mutual trust. It must be full and complete, non-negotiable, unfaltering and reciprocal, and stem from unwavering commitment.

SINCERE COMPASSION

As life enters a new stage, it is vital to embrace every feeling with simplicity and a constantly-positive frame of mind. Because nothing matters more than being genuine.

CONSIDERATION OF OTHERS

Putting others before ourselves, always being available, attentive and full of empathy, in a natural way, as if this was a 6th sense where humanity is absolute and genuine.

Our strategy

ESRS2 - DR-BP2

OUR AMBITION ESRS2 - DR-BP2

We are specialists in our field. Our decentralized organization gives teams on the ground real autonomy. Families are involved in our governance, both locally and at national level. And our corporate culture fosters a real sense of belonging throughout DomusVi.

This is our strength, which is entirely dedicated to our ambition: **to be a leading player in the well-being of elderly people across the globe** through innovative accommodation, services and care which, with the trust of their families, preserve their quality of life and social ties.



OUR CHALLENGES ESRS2 - DR-SBM1

Our strategic and operational choices are based on 3 key challenges:

To provide the **best possible quality of life** for elderly people regardless of their vulnerabilities.

To offer **appealing jobs** so that our staff are fully committed to their work.

To make our accommodation **places of residence that are open** to the outside world, and our teams creators of **social interaction**.

OUR LEVERS ESRS2 - DR-SBM1

These challenges form the basis of our corporate project, whose strategy is underpinned by 4 performance levers that benefit our customers:



OUR CORPORATE

CULTURE ESRS2 - DR-BP

The core values of our corporate culture ensure that our internal practices are consistent with our goals and provide a sound foundation that guarantees our operations bear their fruit.

We take a holistic approach to care that integrates medical services in our homes into our daily work.

We want families to be actively involved in caring for their elderly relatives.

Our comprehensive offering, which includes home care, provides freedom of choice right up until the very end of a person's life.

Our homes and facilities are a 'real home' where residents' privacy is respected irrespective of their condition.

Our business model

ESRS2 - DR-BP2

The material sustainability challenges define the framework within which our business thrives.

Our resources

INTELLECTUAL AND HUMAN

46,774 FTE (full-time equivalent employees), including **83.4%** on a permanent contract (open-ended or equivalent)
6.8 years average length of service of permanent employees

FINANCIAL

Stable shareholding: Yves Journal, founder of DomusVi Group via SAGESSE (since 1983) and ICG (since 2017)
€159 M in free cash flow (after maintenance CAPEX)

RESIDENTIAL AND COMMERCIAL

575 facilities
51,197 beds
92 freehold facilities
€58.76 M invested in building new facilities
€66.01 M invested in renovation and maintenance

SOCIETAL & STAKEHOLDERS

Close relations with our stakeholders
Sectoral partnerships (Synerpa, ORSE, etc.)
2 corporate foundations (France and Spain)

NATURAL

402 GWh of energy purchased
3,789,700 m³ of water consumed (all countries)
32 kt of food purchased (excluding IE)

MEGATRENDS

DEMOGRAPHIC
TRANSITION

INCREASING
DEPENDENCY

CLIMATE
TRANSITION

DIGITIZATION AND NEW
TECHNOLOGIES

Our impacts

INTELLECTUAL AND HUMAN

64% engagement rate - Q3 2025 employee survey
82% of employees satisfied with the level of autonomy in their job
537,083 hours of training delivered in 2025

FINANCIAL

€2,727 M consolidated turnover of which:
61.4% redistributed to employees (payroll)
15.5% to suppliers (purchasing expenditure)
12.0% to lessors (rent)
4.8% to creditors (bank interest)

RESIDENTIAL AND COMMERCIAL

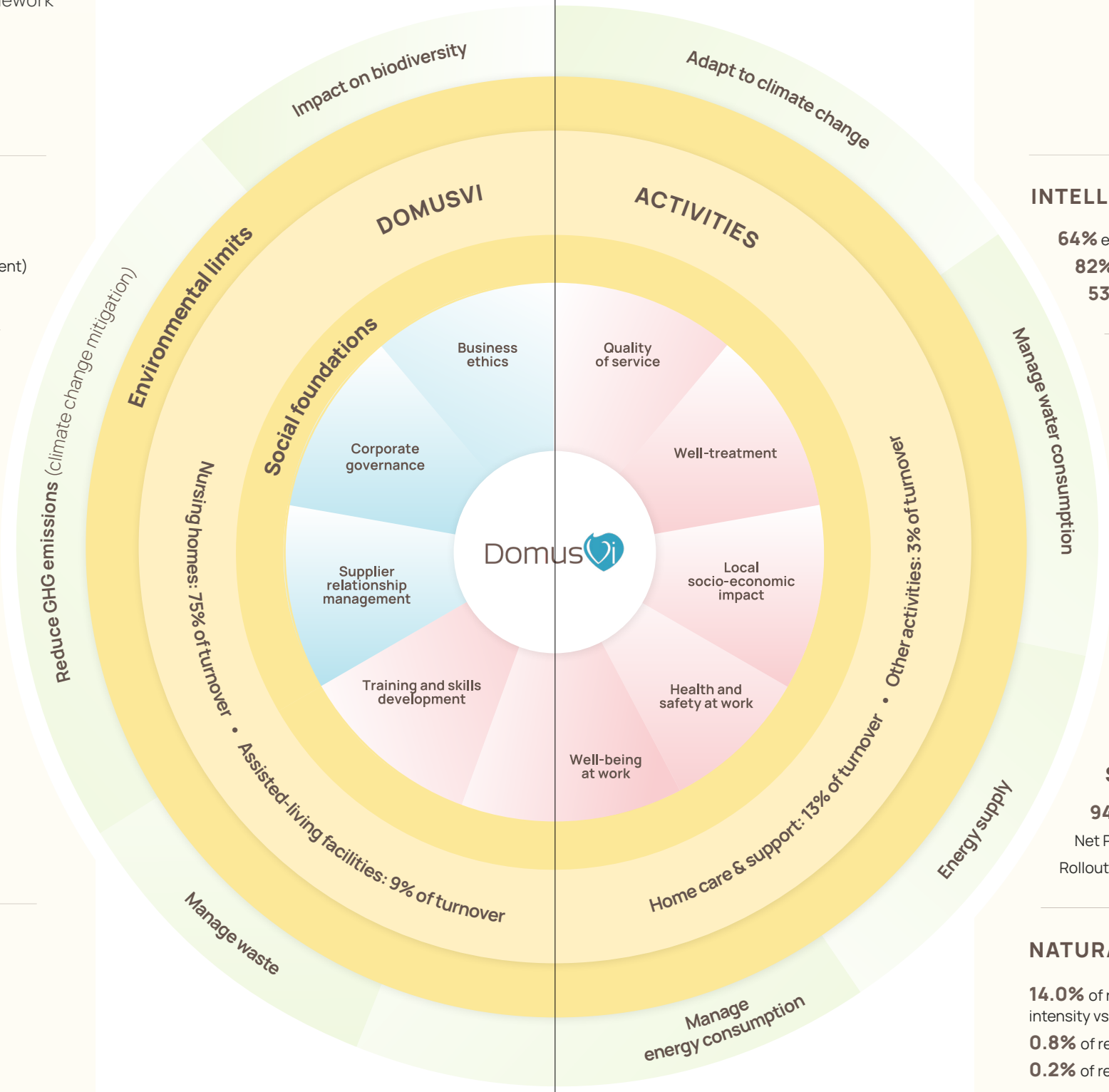
35 projects included in a BREEAM (or equivalent) certification process with 33 already certified
92.0% occupation rate (+0.6% versus 2024)

SOCIETAL & STAKEHOLDERS

94.4% of customers satisfied overall - Q4 2025 survey
Net Promoter Score: **47**
Rollout of the National Family Council project

NATURAL

14.0% of reduction in GHG emissions (market-based approach) in turnover intensity vs 2024
0.8% of reduction in consumption of energy purchased per bed vs 2024
0.2% of reduction in the volume of waste produced per bed vs 2024



Our governance

ESRS2 - DR-GOV1 AND DR-GOV2

Our governance stems from our corporate culture and reflects our decentralized organization. As it is flexible, operational, customer-centric and involves families, it ensures that our strategy is aligned with the requirements and specific characteristics of regions where we operate. Our governance focuses on operational excellence and aims to achieve good financial performance and high standards of transparency, professional ethics and quality of service, for everyone.

Our governance ensures that decisions can be taken quickly and are as close as possible to the field, and promotes a single, shared goal for everyone: to ensure the best possible care.

**THE SUPERVISORY AND STRATEGIC ORIENTATION BOARD (SSOB):
GOVERNANCE DRIVING STRATEGY** |
ESRS2 - DR-GOV1 AND DR-GOV2

Our Group is supervised by a Supervisory and Strategic Orientation Board (SSOB), whose members are representatives of our shareholders. As the supervisory and control body at the level of the Group's parent company, this Board has exclusive powers in matters of strategy, financing and commitments. The SSOB met 10 times in 2025.

It is supported by four specialized committees:

- The **Audit Committee** (3 members) reviews the half-yearly and annual financial statements after hearing the Statutory Auditors. The Audit Committee also reviews the Group's risk mapping, the Group compliance programme and approves the internal audit plan. It reviews the resulting action plans. The Committee met 3 times in 2025: twice to review the accounts and once to review risks, the compliance programme and the internal audit plan.
- The **Appointments and Remuneration Committee** (3 members) met once in 2025 to review the company's key roles, variable remuneration for executive positions and the overall Pay Policy.

- The **Acquisitions Committee** (4 members) met twice in 2025 to review significant investment projects.
- The **Purpose and Sustainable Development Committee** (4 members), created in December 2023 by the SSOB, meets in two separate groups:
 - one focusing on sustainable development (3 members);
 - the other on relations with our stakeholders as part of our public interest mission (3 members).

These two bodies meet independently of one another and may convene in plenary session.

Each committee reports on its work to the SSOB through its Chair. No remuneration is paid to members of the SSOB for their term of office.



**AT COUNTRY LEVEL: INDEPENDENT
OPERATIONAL GOVERNANCE** |
ESRS2 - DR-GOV1 AND DR-GOV2

In cases where the company's legal form permits it, the articles of association of the country holding company provide for the implementation of a statutory governing organization (board or equivalent body), responsible for the company's legal governance. This structure applies in all countries, apart from France and Germany.

In addition, each country has its own Management Committee and its own organization, with support roles dedicated to assisting the homes and their teams. This organizational structure, shared across all our activities, helps establish our corporate culture throughout the Group, whilst enabling local teams to fully focus on quality of care.

Each month, a business review meeting is organized by each country, attended by the CEO, representatives from the Group Finance & Performance and Sustainable Development Departments, and members from the Country Management Committee.

France and Spain also have a Professional Ethics Committee.



**AT GROUP LEVEL: OPERATIONAL
GOVERNANCE** | ESRS2 - DR-GOV1
AND DR-GOV2

Our Group is led by CEO Sylvain Rabuel. Our CEO is assisted by:

- the **Group Executive Committee**, which meets once a month to discuss strategic and development matters;
- the **Group Performance Committee**, which brings together members of the executive community who hold Group roles¹. This Committee is a forum for sharing information and discussing Group matters, and is the Group Executive Committee's operational body for cross-functional projects;
- the **Group Risk and Compliance Committee**, which reviews risk mapping, the Group compliance programme, audit plans and action plans ahead of the Audit Committee²;
- the **Group Sustainable Development Committee**³.

The members of the Group Executive Committee, together with the Group executive roles, are key points of contact for the SSOB and its committees, act as liaisons for operational implementation, and are responsible for the Group's strategy in each country, through the country teams, working closely on the ground.

1. 12 members, including the CEO, finance, the 4 strategic/performance levers (HR, digital, real estate, sustainable development), communication, the National Family Council and M&A/development

2. The CEO, the Group Finance & Performance Director, the Group Legal & Compliance Director, the Group Sustainable Development Director, the Group Internal Audit Manager and the Group Risk Management & Data Governance Manager.

3. The members of the Group ExCom, the Group Sustainable Development Director, the Group National Family Council & Mediation Director.

The members of the Supervisory and Strategic Orientation Board (SSOB)

I ESR2 - DR-GOV1



YVES JOURNAL

Chairman of the Supervisory and Strategic Orientation Board (representing SAGESSE)

Yves Journal founded DomusVi Group in 1983; he developed, managed and chaired it until 2010. Since 2010, he has been Chairman of the Supervisory and Strategic Orientation Board (representing SAGESSE) and the founding and family shareholder. Yves Journal, involved in managing private healthcare and medico-social activities since 1977, participated in the creation and development of Compagnie Générale de Santé (taken over by Ramsay) between 1987 and 1997. He also contributed to the development of professional organizations in the private medico-social services sector in France, chairing Uneppa from 1991 to 2000 and then Synerpa from 2004 to 2009.

Yves Journal is Chairman of SAGESSE. He represents SAGESSE as Chairman of the Supervisory and Strategic Orientation Board of Colombe Holding SAS (DomusVi), SRS Holding SAS, SIDVH SAS, SI AlmaVi SAS, Almayiva Santé SAS, Sedna Santé SAS, Sedna France SAS, Arenadour Capital SAS and Apt Renaissance SAS. He is Chairman of the Board of Directors of GP Sedna Canada Sedna Santé (Canada).

SAGESSE, represented by Yves Journal, is also Chair of the Appointments and Remunerations Committee and of the Purpose and Sustainable Development Committee and a member of the Acquisitions Committee of Colombe Holding (DomusVi).

Yves Journal is a Director and member of the Synerpa Executive Committee.



SANDRINE AVELANGE

SAGESSE Retraite Santé (SRS) Representative

Sandrine Avelange joined SAGESSE Group in 2011 after serving as Finance Director of the medical and social services branch of Compagnie Générale de Santé (now Ramsay), then of DomusVi. A graduate of Sup de Co Marseille, holder of a D.E.S.C.A.F. and an IFA-Sciences Po Company Director Certificate, Sandrine Avelange is Chair of the Board of Directors and of the Audit Committee of Santé Sedna (Canada) and SRS representative on the Supervisory Board of Colombe Holding (DomusVi). She is also Chair of the Audit Committee of Colombe Holding (DomusVi).



THIERRY CHIGNON

Mérieux Equity Partners Representative

Thierry Chignon joined Mérieux Equity Partners in 2014 as Senior Partner. Before then, he was Managing Director of Quintiles Consulting Europe (now IQVIA) and also worked at Matignon Investissement. Thierry Chignon has over 30 years' experience in healthcare roles, in particular in the medical devices sector as Chief Pharmacist at the Institut Mérieux (now Sanofi Pasteur) and as an Expert Advisor to the European Commission (medical devices), and holds a Degree in Pharmacy, a Master's Degree from IEP Paris (Political Science) and an Executive MBA from HEC Paris. He is Chairman of the Supervisory Board of Plantex, of the Board of Directors of Airinspace and a Director of Elsan, Biofirst and Seqens.



ANTOINE MORANDI

Intermediate Capital Group (ICG) Representative

Antoine Morandi joined ICG in 2019 and is an Associate Director in the European Subordinated Debt and Equity team based in Paris. He joined ICG after having worked for eight years at Lazard in the Paris office. Antoine Morandi, who graduated from HEC Paris with a MSC in International Finance, is a Director of IGZ Topco (Picard) and a non-voting director of Circet Holding (Circet). He is also a member of the Audit Committee of Colombe Holding (DomusVi).



JAIME CHROCRÓN

Intermediate Capital Group (ICG) Representative

Jaime Chrocrón joined ICG in 2008. He is currently Managing Director and Head of Iberia. He previously worked for four years in JP Morgan's Investment Banking division in London, firstly in the Structured Finance Group, then in the M&A Consumer, Retail & Healthcare Group. Jaime Chrocrón began his career with Goldman Sachs and Santander Investment. Jaime Chrocrón, who graduated from ICADE University in Madrid with a Degree in Business Administration, is a Director of Parsina Investments S.L. (Alvinesa), of Productos Sur S.L. (Prosur) and of Grupo J. Uriach, S.L.U. (Uriach). He is also a Director and Vice-Chairman of the Board of Directors of Kronosnet Topco S.L. (Konecta).





HADJ DJEMAÏ
Intermediate Capital Group
(ICG) Representative

Hadj Djemaï joined ICG in June 2000 and is Head of Southern Europe, European Corporate and a member of the Investment Strategy Committee. He joined ICG after working in the Acquisition Finance Group at BNP Paribas. Hadj Djemaï holds an Engineering Degree from the Institut national agronomique in Paris and is a member of the Supervisory Boards of Oak Nation SAS (Charlois Group), CMAI Holding, IGZ Topco (Picard) and Biogroup Holding, Chairman of Circet Supervisory Committee, ICG's Representative on the Supervisory Board of Polaris Holding SAS (Stella) and a non-voting director of IngraGroup Bidco S.A.R.L. (Luxembourg). He is also Chairman of the Acquisitions Committee and a member of the Appointments and Remuneration Committee of Colombe Holding (DomusVi).



THIERRY BÉLIARD
Intermediate Capital Group
(ICG) Representative

Thierry Béliard is a Director in ICG's European Subordinated Debt & Equity Team. Thierry Béliard joined ICG in 2019 after having worked for seven years at Boston Consulting Group, then as a director at Chequers Capital and for five years for the Abu Dhabi Investment Authority (ADIA). Thierry Béliard, who graduated from Ecole Polytechnique Paris with an MBA from Harvard Business School, is a member of Oak Nation Supervisory Board (Charlois Group) and a non-voting director of INFRA-GROUP BIDCOS A.R.L. (Luxembourg). He is also a member of the Audit Committee, the Appointments and Remuneration Committee and the Purpose and Sustainable Development Committee of Colombe Holding (DomusVi).

SSOB

7 MEMBERS (NON-EXECUTIVE)

1 NON-VOTING DIRECTOR

14% OF WOMEN

86% OF MEN

10 MEETINGS IN 2025

Members of the Executive Committee | ERS2 - DR-GOV1



SYLVAIN RABUEL
Group CEO

Sylvain Rabuel joined DomusVi in 2019. He began his career at Mondelez before becoming Marketing Director at Tiscali in 2000. In 2004, he joined Club Med as Marketing Director for France, later becoming Managing Director for France, Europe, and Africa's new markets, and was appointed Managing Director for France, Europe, and Africa in 2015. Sylvain Rabuel holds a degree from Sciences Po Paris and a Master's degree from ESCP.



MARYLINE MESIANO
Managing Director for
Development, Real Estate
and New Countries

Marilyne Mesiano joined DomusVi in 2024 as Group Managing Director for Development and New Countries, before being appointed as CEO DomusVi Spain in 2026. She began her career as a Business Analyst in LVMH's Wine & Spirits Division, then joined Unibail-Rodamco-Westfield, European commercial real estate leader, in 2006 and again in 2016, where she held several strategic positions: Director of Operations, Director of Retail Leasing for France and Country Manager for Spain. Her career has also included a period at Club Med, where she oversaw property development in Southern Europe, before being promoted to the role of VP Development Americas in Miami.



ERIC EYGASIER
Managing Director France

Eric Eygasier joined DomusVi in 2018. After beginning his career in BD, a global company specializing in medical technologies, as a Process Engineer and subsequently as a Production Unit Manager, he joined Kodak Laboratories & Services in Annecy in 1996 as a Manager, before becoming Regional Director. In March 2000, he joined Darty as Central Director of Services for the Île-de-France region, and subsequently became Central Director of Sales for the Île-de-France region. In 2011, he joined Relay France, a Lagardère Travel Retail subsidiary, as Director of Operations, then was subsequently appointed as Deputy Managing Director of Lagardère Travel Retail France in November 2015.





MATHIEU FABRE
Group Finance & Performance
Director

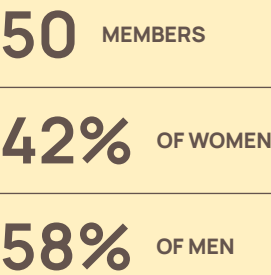
Mathieu Fabre joined DomusVi as Group Finance & Performance Director. After starting his career at the brokerage firm Aurel Leven, then at the Close Brothers investment bank, he joined Medica Group in 2004 as Financial Controller and subsequently as Finance Director. He joined Colisée Group in 2015 as Financial Manager and finally Médipôle Partenaires, a private hospital group. Mathieu Fabre holds a Master's degree from Paris IX Dauphine University.



ROBIN PSOMAS
Group Managing Director
for Development and New
Countries

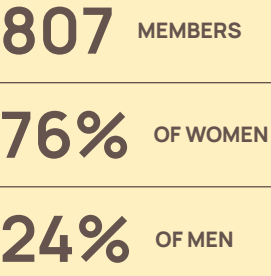
Robin Psomas, who joined DomusVi in 2024 as Group Director of Real Estate Asset Management, quickly established himself as a key player. Before joining the Group, Robin Psomas began his career at Leroy Merlin, then spent more than twelve years at Unibail Rodamco Westfield, where he held various commercial and asset management positions, in France and internationally.

DOMUSVI GROUP
EXECUTIVE MANAGEMENT ¹



Members of the Group Executive Committee, Country Management Committees and their L-1 in key positions.

DOMUSVI GROUP
MANAGEMENT



I.e. for support roles, the line managers (L-1) of Country Management Committee members, and for operations, down to the L-3s of the Country Operations Directors.



1. José Maria Pena, ex-Managing Director Spain, left the Group during the first quarter of 2026, but was a member of the Executive Committee until then.

Our sustainable development governance

ESRS2 - DR-GOV1 AND DR-GOV2

Our approach to sustainable development lies at the heart of DomusVi's transformation. It integrates our environmental, societal, social and governance challenges into all our actions, at all levels of the organization: Group, countries, and local operations.

This approach, steered by the Group's sustainable development team, is underpinned by a structured governance framework across three levels: Group, countries and local.



AT STRATEGIC LEVEL

ESRS2 - DR-GOV1 AND DR-GOV2

SUPERVISORY AND STRATEGIC ORIENTATION BOARD (SSOB)

- Meets annually
- Reviews the sustainable development strategy, approach and roadmap
- Assesses their implementation

PURPOSE & SUSTAINABLE DEVELOPMENT COMMITTEE

- Reviews the strategy and roadmap drawn up by the Group Sustainable Development team
- Oversees relations with stakeholders
- Addresses analyses and recommendations to the SSOB

GROUP SUSTAINABLE DEVELOPMENT COMMITTEE

- Meets quarterly
- The key body in our sustainable development governance
- Approves the sustainable development strategy and associated roadmaps
- Rolls out the strategy in the different countries
- Recommendations put forward by the Group Executive Committee to ensure implementation

GROUP SUSTAINABLE DEVELOPMENT TEAM

- Defines the sustainable development commitments and goals using the dual-materiality analysis
- Develops cross-functional projects and coordinates the work of the Environmental, Social and Governance Committees.

AT NATIONAL LEVEL

ESRS2 - DR-GOV1 AND DR-GOV2

Each country implements our Group roadmap and defines its own tailored action plans, while ensuring that all material challenges are covered.

Country Sustainable Development Committees oversee this implementation. They bring together ESG Committee members and Country Sustainable Development Managers to ensure everything is strategically aligned and to oversee the implementation of country action plans. The Group's sustainable development team's attendance at every meeting and the Country Manager's coordinating role ensure cohesion between national and local levels, as well as across cross-functional projects.

AT LOCAL LEVEL

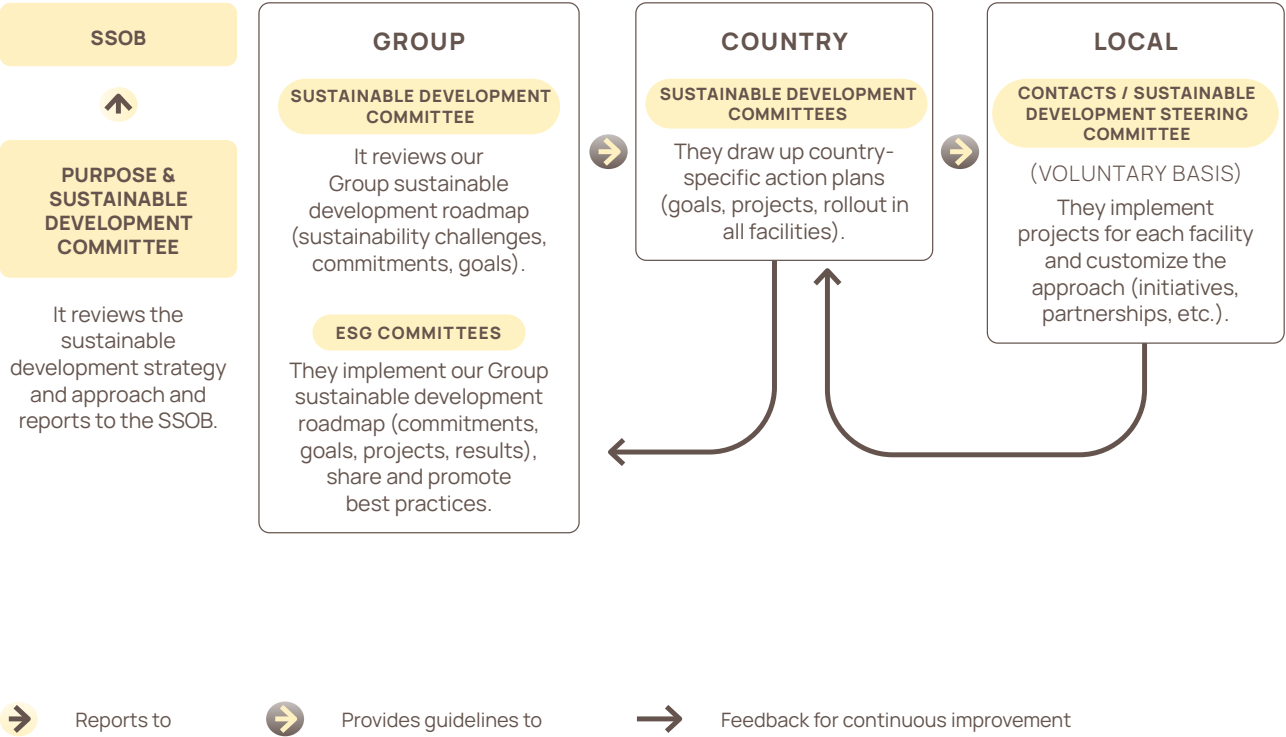
ESRS2 - DR-GOV1 AND DR-GOV2

Our facilities benefit from a high level of autonomy in implementing our sustainability commitments. They can take on projects proposed by our Group, draw inspiration from country-specific initiatives or develop their own initiatives, often in partnership with players in their local ecosystem.

We encourage every employee to set goals and roll out sustainable development actions within their scope of work.

This emphasis on local initiatives and this autonomy when implementing them are at the heart of our sustainable development approach and, as such, embody our Group's values.

SUSTAINABLE DEVELOPMENT GOVERNANCE IS ROLLED OUT AT ALL LEVELS



ESG COMMITTEES ESR2 - DR-GOV1 AND DR-GOV2

Our operational sustainable development framework is organized around three specialist committees, created in 2023 to ensure and foster our culture of sustainable development at all levels.

- The **Environmental Committee** brings together real estate and environmental managers from each country.
- The **Social and Societal Committee** brings together the Country Human Resources Directors and operational representatives.
- The **Governance Committee** comprises members of the Group Executive Committee, the Group Family Council and Mediation Department, as well as the Group Sustainable Development Department.

Beyond their supervisory role, these committees serve as vital forums for DomusVi communities to meet and share views. They act as a link between the sustainable development ambassadors and ensure the consistency of our approach. As collaborative innovation laboratories, they are used for sharing experiences, identifying opportunities and co-developing solutions.





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Our commitments are in line with the core values of our corporate culture – culture that focuses on the field, entrepreneurship, concern for our customers' well-being and supporting our employees throughout their careers.

Being committed

Take care: a collective responsibility, ingrained in everyday life



MARIE AVON

Group Legal & Compliance Director

Our sustainable development commitment is based on a firm belief: the best solutions come from our homes, where the needs of our patients and the know-how of those who care for them unite.

Every day, we therefore make a conscious choice to prioritize local initiatives, as the teams at our facilities know the residents, the local area, the constraints and the resources. By encouraging this empowerment in the field, we promote practical actions tailored to each individual's circumstances: measures which, once they've proven their worth, can inspire others and be rolled out on a larger scale.

This momentum can't exist without the collective energy of all our stakeholders. Families, local partners, service providers, community organizations, etc. Their involvement is an asset that we nurture with care. The innovation we pursue isn't the kind found in great speeches; it's collaborative, pragmatic and ingrained in everyday life.

Our approach is based, above all, on one undeniable fact: to look after others well, you must look after yourself. We consider our employees' well-being to be just as important as that of our customers. As such, we are committed on a daily basis to improving working conditions for our teams, supporting them and providing them with the means to develop their skills and progress in the best possible conditions.

It is in this way, based on our founding principle of "shared humanity", that we make our vision of supporting ageing populations a reality.

Take action on the ground, to support our stakeholders and our strategy

ESRS2 - DR-SBM3

Sustainable development is one of the four strategic levers of our performance and is an integral part of DomusVi's overall strategy.

A DUAL-MATERIALITY ANALYSIS TO IDENTIFY

AREAS FOR ACTION ESRS2 - DR-IRO1

Our approach is formalized in our 2023-2026 sustainable development roadmap. This roadmap, based on our 16 sustainability challenges (see our double-materiality analysis opposite), sets out the Group's associated commitments. It is used as a framework:

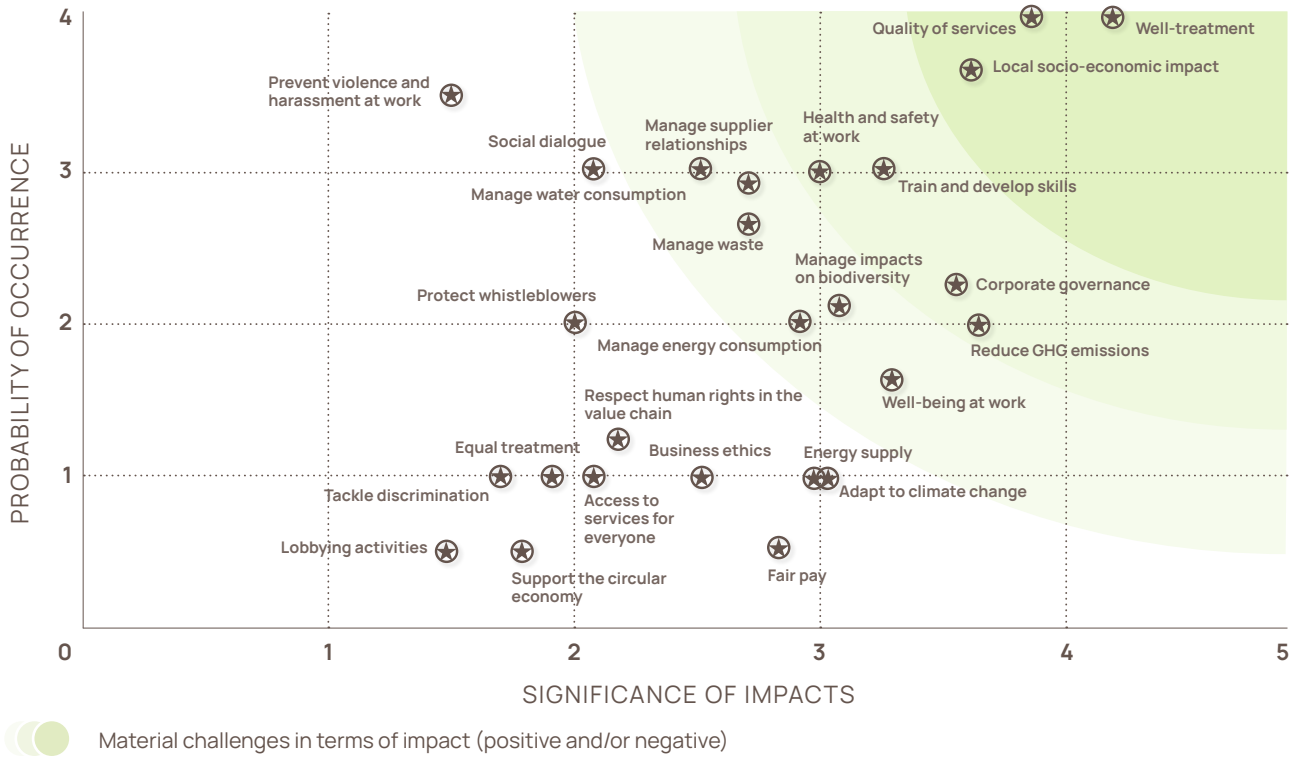
- for countries to define their own action plan;
 - for homes to draw up the sustainable development part of the project for their facility.
- In 2022-2023, we carried out a dual-materiality analysis hand-in-hand with our stakeholders. It enabled us to assess:
- the positive and negative impacts that our activities directly and indirectly have on our ecosystems and stakeholders;
 - the financial risks and opportunities that addressing sustainability challenges brings to our business.

Sixteen relevant material challenges for our financial performance and for our impact on society were identified. Discussions with our executive community led to pinpointing areas for integrating these challenges in DomusVi:

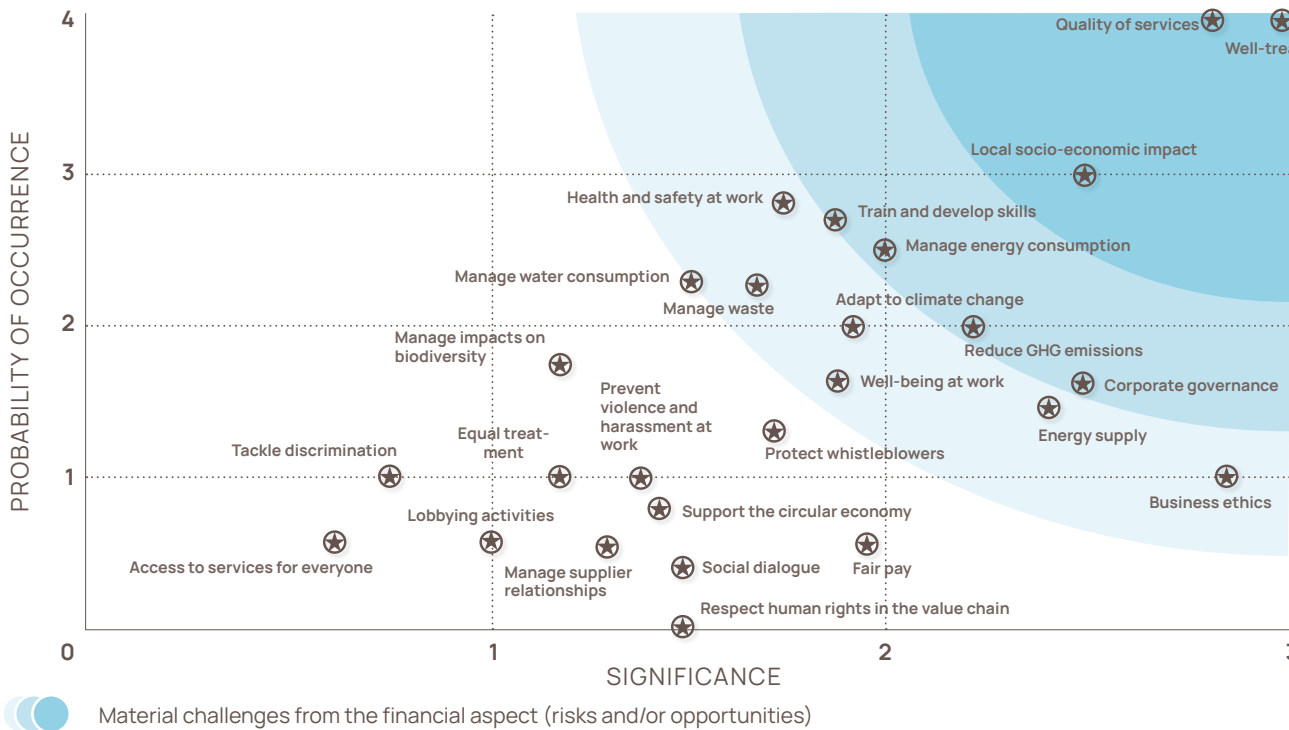
- the central role of governance in managing these challenges;
- the essential contribution of the National Family Councils and the need to extend this initiative to all countries where we are present;
- the fundamentally local focus of our Sustainable Development Policy, closely linked to our ecosystems and to our residents and teams' expectations.

In 2025, our dual-materiality analysis was reviewed yet did not reveal any changes in the prioritization of our challenges.

MATERIALITY OF THE IMPACT OF SUSTAINABILITY CHALLENGES



FINANCIAL MATERIALITY OF SUSTAINABILITY CHALLENGES



SCORING SCALES

Significance of impacts (positive and/or negative): (5) very strong impact, global, irreversible (if negative); (4) strong impact, widespread, difficult to reverse or long-term (if negative); (3) moderate impact, moderately widespread, reversible with effort or over the medium term; (2) minor impact, not widespread, reversible with effort or over the short term; (1) minimal impact, limited and easily reversible; (0) no impact.

Significance of financial opportunities / risks: (3) significant risk and/or opportunity; (2) moderate risk and/or opportunity; (1) minor risk and/or opportunity; (0) no risk and/or no opportunity.

Probability: (4) very high probability / within 6 months; (3) high probability / 6 months to 1 year; (2) moderate probability / 1 to 3 years; (1) low probability / 3 to 7 years; (0) very low probability / 10 years.

16 material challenges, set out as 15 commitments and measured using clear goals

ESRS2 - DR-SBM3



A dual-materiality analysis carried out in 2022-2023 led to identifying 16 material challenges for DomusVi. These challenges were then set out as 15 commitments, each with clear indicators to measure our progress (detailed in the scorecards presented at the start of each chapter of this report).



THE IMPACT PROJECT, BOOSTING INITIATIVES

AND ENGAGEMENT ESRS2 - DR-SBM3

From among these challenges, we also selected 8 key goals that we would like our employees to prioritize. The ImpAct project, as such, acts as a catalyst for our sustainable development approach by facilitating communication around these goals and encouraging local initiatives.

16 material challenges...	... 15 commitments...	... 8 key goals (ImpAct project)
ENVIRONMENT		
Reduce GHG emissions	Reduce direct and indirect GHG emissions from our activities, in line with a scenario that limits global warming to 1.5°C.	Reduce GHG emissions
Adapt to climate change	Strengthen our resilience to climate change.	
Manage energy consumption	Significantly reduce our energy consumption.	Reduce GHG emissions
Energy supply	Develop our consumption of sustainable energy (supply and clean production).	Reduce GHG emissions
Manage water consumption	Protect water resources.	Manage water consumption
Manage impacts on biodiversity	Protect and regenerate biodiversity in the areas where we work.	Manage impacts on biodiversity
Manage waste	Reduce and better recover the waste generated by our activities, in line with the public policies of the countries in which the Group works and through an optimized management process.	Manage waste

16 material challenges...	... 15 commitments...	... 8 key goals (ImpAct project)
SOCIAL		
Health and safety at work	Continuously improve our employees' quality of life and working conditions in the facilities.	Health, safety and well-being at work
Well-being at work		
Train and develop skills	Develop our employees' skills and recognize their commitment.	Train and develop skills
SOCIETAL		
Quality of service	Sustainably improve the quality of the accommodation, services and care we offer.	Quality of service and well-treatment
Well-treatment		
local socio-economic impact	Engage with our stakeholders to improve our local socio-economic impact, including access to employment.	

16 material challenges...	... 15 commitments...	... 8 key goals (ImpAct project)
GOVERNANCE		
Business ethics	Comply with the principles of good conduct set out in our Ethical Business Conduct Charter, pursuant to applicable regulations.	National Family Councils
Supplier relationship management	Work with our suppliers to improve our positive impact and reduce our negative impact across our value chain.	
Corporate governance	Include families in country governance by creating National Family Councils in each country where we are present.	
Health and safety at work	Prevent risks of serious harm to human rights, to people's health and safety, and to the environment arising from our activities.	
Well-treatment		
Environmental challenges		

ACTIVELY CONTRIBUTE TO SDGS ESRS2 - DR-SBM3

The Sustainable Development Goals (SDGs) serve as a framework for shaping our sustainable development roadmap, aligning our social, environmental and economic priorities with globally recognized challenges. This framework has enabled us to identify the key impacts (residents' quality of life, working conditions, resource management, local presence) and to define measurable, coherent long-term actions that contribute to 10 of the SDGs set out by the UN.



Innovation to enhance care and quality of life at work

ESRS S2-4 ET S4 - 4



3 QUESTIONS FOR

DIANE LEDOUX
Client, Digital and Technological Transformation Director

Our approach to innovation is pragmatic and stems from our residents and employees' needs on the ground. Innovation plays a part in the vision of our jobs for tomorrow, where our twofold aim is to improve care provided to residents, and to support and improve our employees' quality of life at work.

Above and beyond being a slogan, a "pioneering spirit" is an integral part of DomusVi's DNA: how is this reflected in practice?

A pioneering spirit is, first and foremost, a state of mind: thinking critically, listening, being curious, observing. It involves drawing on feedback to improve our practices and taking inspiration from what's being done elsewhere, sometimes in other sectors. And it means embracing innovation in all its forms: technological, of course, but also managerial, organizational, in our processes, our services and our approach to care.

Unlike other players, our goal isn't disruption for disruption's sake. Our vision of tomorrow's nursing homes is based on solutions that are really being rolled out on a large scale in our facilities.

What sets DomusVi's innovation approach apart?

Our approach starts on the ground and circles back there. We identify the pain points experienced by staff and residents, then we test solutions on a small scale, using specific indicators: relevance, reliability, satisfaction, measurable benefits, etc. If results are as expected, we negotiate the conditions for a more widespread, accessible rollout.

This mindset enables us to make progress even when we have tight budgets, with innovations such as Oriki sensors for fall prevention, Jadbot, the voice assistant for hospitality service staff, and Arbitryum (see opposite) to rethink our satisfaction surveys. The same philosophy drives our approach to artificial intelligence.

100 to 180 people have been trained and 400 to 500 made aware of this across the Group.

Around fifteen workshops, held since end 2024, have enabled us to collect more than 500 use cases, categorized in line with our strategic priorities. One of our priorities for 2026 is to establish a unified Group framework.

How do you involve the teams on the ground in this initiative?

We're creating a new-generation offering day by day, and this can only be achieved with the people who will make it a reality.

To this end, our Innovation Committee is made up of multidisciplinary profiles: operational, HR, accommodation, real estate, care, etc. Members champion the projects themselves as such and become ambassadors for them in their teams.

We also make an internal catalogue available that lists all the solutions tested, with their results, so that every facility can make use of these. In short, this is our vision: pragmatic innovation, embodied on the ground, dedicated to our mission of caring and shared humanity.

INNOVATION: OUR KEY INITIATIVES IN 2025 ESRS S2-4 AND S4-4



FRANCE | Oriki, acoustic monitoring for care staff

This French solution is based on a device connected to the facility's Wi-Fi network, which real-time analyses sounds from the rooms and sends specific alerts to care staff's mobile phones if a sound requires their attention (a worrying noise, vomiting, etc.). Oriki, rolled out in 22 facilities thanks to grants received for five years, has shown tangible benefits: a reduction in falls, greater respect for residents' sleep, more responsiveness from teams and a decrease in their mental load. Care staff say they "feel as if they're everywhere at once". As for families, they trust teams more and demand less from them.



FRANCE | Jadbot, a voice assistant for hospitality service staff

This solution, developed hand-in-hand with a hospitality team at a community-run facility in Castres, France following the Covid crisis, supports the day-to-day work of hospitality service staff. Jadbot also makes it easier for accommodation managers to organize work and report technical issues, which is also an advantage when it comes to recruitment.



FRANCE | Arbitryum, reimagining listening to stakeholders

Arbitryum, a French social and solidarity economy company, offers a new way of measuring residents, families and professionals' satisfaction and feelings that focuses on the themes of free will and "feeling free and at home". External, impartial interviewers meet with elderly people in person to hear their accounts directly, and guarantee their anonymity and freedom of expression. Following the cross-referenced surveys, a report highlights the differences in perception, and Arbitryum then works hand-in-hand with the teams to develop a tailored action plan. There are already plans to roll out the solution to other facilities in 2026-2027.

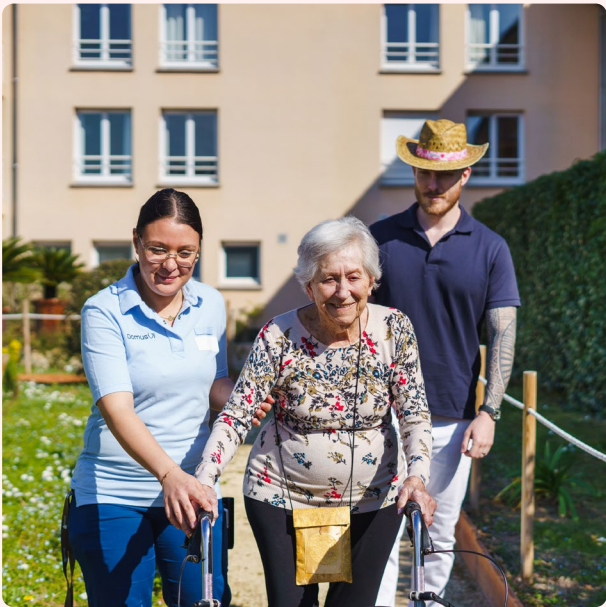
In addition to these initiatives, other pilot runs are in progress: cleaning robots were tested in Suresnes and Roubaix, whilst smart work scheduling was assessed in two homes using a French solution and a Swiss-American solution, with a view to reconciling residents' needs, the regulatory framework and care staff's wishes. In terms of responsible digital technology, the rollout of Citrix has been completed across 100% of facilities in France: more sustainable, energy-efficient light clients and improved cybersecurity through centralized data management.



Our social and societal challenges: humanity shared with our whole ecosystem

ESRS S1, S2 AND S3

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From a social and societal standpoint, shared humanity is at the heart of our approach and we take care of our employees in the same way they take care of our customers.

Our commitments are based on training our teams, improving working conditions and quality of care, and having a positive impact on the regions where we are present. Through our commitments and by ensuring innovation benefits our mission, we wish to play a role in a society that values the well-being of the elderly, fosters intergenerational social interaction and is more resilient when faced with the challenges posed by an ageing population.

OUR SOCIAL AND SOCIETAL RESPONSIBILITY COMMITTEE ESRS S1

Our Social and Societal Responsibility Committee brings together, on the one hand, the Human Resources management community and, on the other, the operational staff involved in addressing our material societal and social challenges.

Its role is to implement our Group roadmap as action plans with regard to the following challenges: quality of service and well-treatment, health and safety at

work, well-being at work, as well as training and skills development for our staff.

The Committee offers the Human Resources management community the opportunity to share best practices by drawing on the insights of working groups from DomusVi's global HR community.

THE BENEFIT OF FAMILY COUNCILS (CNF)

In France, involving families in our country governance via National Family Councils (CNF) contributes to the work of our Social and Societal Responsibility Committee and, in addition, to our considerations as to how to develop and tailor our service offering, our processes and, in turn, our business model. We wanted this unique perspective from our residents' families, which is deeply human and now an integral part of our approach, to be open, inclusive and for the benefit of everyone.

This shared humanity is a vital component of our governance and corporate culture.

The establishment of Councils in Spain and Chile in 2025 is in line with this approach and will contribute to the development of our activities and business models in these countries.

Societal scorecard

SOCIAL AND SOCIETAL

Customer commitments	"By 2026" goals	2024 results	2025 results
DomusVi is committed to sustainably improving the quality of the accommodation, services and care offered. • Quality of service • Well-treatment	Regularly assess our customers' satisfaction as regards quality of services and well-treatment.	Two satisfaction surveys carried out on all our operations. Overall satisfaction: 92.8%	Two satisfaction surveys carried out on all our operations. Overall satisfaction: 94.7%
	Increase the Net Promoter Score (NPS) by one point a year by 2026, starting in 2023.	NPS: 43	NPS: 47

Employee commitments	"By 2026" goals	2024 results	2025 results
DomusVi is committed to continuously improving our employees' quality of life and working conditions in the facilities. • Health and safety at work • Well-being at work	Make 100% of managers aware of the quality of life and working conditions (QLWC) approach.	99.9% of managers aware of the quality of life and working conditions (QLWC) approach.	92.7% managers aware of the quality of life and working conditions (QLWC) approach. ¹
	Reduce the number of work accidents related to handling and carrying loads (2022 baseline: 1,142 accidents).	1,154 accidents.	1,129 accidents.
	Equip and train managers in preventing psychosocial risks.	85.5% of managers trained in preventing psychosocial risks.	95.6% of managers trained in preventing psychosocial risks.

1. In Germany, a new training programme was introduced for QLWC, which led to a temporary decrease in the number of staff trained. This rate does not take into account all the employees who completed the other QLWC training programme in 2024.

Employee commitments	"By 2026" goals	2024 results	2025 results
DomusVi is committed to developing its employees' skills and recognizing their commitment. • Train and develop skills	Train our employees and develop their skills.	432,609 hours of training.	537,083 hours of training.
	Facilitate our employees' career development.	157 internal promotions and 264 internal mobility transfers.	217 internal promotions ¹ and 417 internal mobility transfers.
	Regularly measure the satisfaction of 100% of employees via an internal survey.	Engagement survey carried out in Q3 2024.	Engagement survey carried out in Q1 2026.
	Maintain our employees' overall level of satisfaction.	62% of engagement.	64% of engagement.

Local community commitments	"By 2026" goals	2024 results	2025 results
DomusVi is committed to working with its stakeholders to improve its local socio-economic impact. • Local socio-economic impact	Our facilities carry out initiatives at local level, closely linked to the needs of their ecosystem.	Consolidated group indicator not available: see details by country.	66.4% of centres with at least one project involving local communities.
	Invest in projects to train people who are out of touch with the job market.	Each of our countries carries out projects to support professional integration.	Each of our countries carries out projects to support professional integration.

1. Data available for all countries, but a limited scope for France (see "Train and develop skills" section).



Quality of service and well-treatment

ESRS S4 - SBM3



WHY WE DO IT: TO OFFER THE BEST

QUALITY OF SERVICE TO A VULNERABLE GROUP ESRS S4 - SBM3

We provide a comprehensive range of care and support services for people who are vulnerable due to old age or illness: nursing homes, assisted-living facilities, home care & support agencies and home nursing services.

Our challenge is to offer the best quality of service, on a human scale, by tailoring to the specific needs of each of our residents and customers, so as to ensure they can live with dignity, whilst maintaining their social ties. Well-treatment is embodied on a daily basis on the ground, through practical actions and a personalized approach to care and support.

Our 2025 results

Goal	Means/Result	FR	ES	DE	IE	PT	NL	CH	GROUP
Assess our customers' satisfaction as regards quality of services and well-treatment	M	QUALITY OF CARE SATISFACTION SCORE (NOV. 25 VS NOV. 24)							
		95.4% vs 2024 +3.9 pts	93.2% vs 2024 +1.5 pts	95.0% vs 2024 -2.1 pts	97.3% vs 2024 -0.7 pts	96.0% vs 2024 -1.4 pts	95.5% vs 2024 +7.5 pts	93.6% vs 2024 +2.1 pts	94.7% vs 2024 +2.5 pts
		QUALITY OF LIFE SATISFACTION SCORE (NOV. 25 VS NOV. 24)							
		95.8% vs 2024 +1.9%	93.2% vs 2024 +1.4%	92.0% vs 2024 -2.8%	95.8% vs 2024 -0.4%	95.7% vs 2024 -2.4%	95.5% vs 2024 +8.8%	96.1% vs 2024 +1.9%	94.8% vs 2024 +1.4%
		OVERALL SATISFACTION SCORE (NOV. 25 VS NOV. 24)							
		94.9% vs 2024 +1.5 pts	92.8% vs 2024 +2.4 pts	95.9% vs 2024 -1.0 pts	97.7% vs 2024 +0.7 pts	95.9% vs 2024 -0.7 pts	94.3% vs 2024 -0.6 pts	94.8% vs 2024 +2.2 pts	94.4% vs 2024 +1.8 pts
Increase the Net Promoter Score (NPS) by one point per year from 2023, with the aim of reaching the target by 2026.	M	47 vs 2024 +11	42 vs 2024 -1	49 vs 2024 +1	71 vs 2024 +6	64 vs 2024 -1	46 vs 2024 -4	57 vs 2024 +1	47 vs 2024 +4

Surveys are carried out in two rounds every year (May and November) among all residents and families (one representative per resident). In the Netherlands, only families are questioned. Surveys are carried out online, except for some families in Spain who are questioned by phone, and in Portugal, where families are questioned by phone. An independent service provider consolidates the results. For Spain, the results presented relate solely to the care home section. The total number of respondents in 2025 was 61,154, i.e. a 7% increase compared to 2024.

HOW WE DO IT: CONTINUOUS IMPROVEMENT

APPROACH TO QUALITY OF SERVICE ESRS S4 - SBM3

Well-treatment and quality of service are holistic approaches, upheld by all our teams. They are ingrained in shared values and tailored to the national and local specificities of the regions we work in, to best meet the needs of the people we care for and support.

FOCUS

MEASURE, ASSESS, TAKE ACTION:
IMPROVING QUALITY WITH
DOMUSVI'S APPROACH

As part of its continuous improvement approach to quality of service, DomusVi has rolled out an integrated approach based on listening to the experiences of customers and their families, personalized support and the structured monitoring of improvement plans. Satisfaction surveys enable us to objectively measure how people perceive the quality of service and to identify priority areas for improvement, which are then discussed with the Social Life Council of each structure. At the same time, personalized support programmes ensure that the care provided is tailored to each customer's needs and expectations. All of these measures form the basis of action plans, then rolled out at individual home level, with regular monitoring and assessment expected, with the aim of sustainably improving the quality of services, the well-treatment and satisfaction of customers and their families.



Satisfaction surveys to take customer experience into account

ESRS S4 - 2

Twice a year, each country carries out a satisfaction survey, through an external service provider, among customers and their families, to measure their level of satisfaction as regards quality of service and well-treatment, using a range of indicators. Special attention is given to overall satisfaction, to satisfaction as regards quality of care and quality of life, and NPS (Net Promoter Score).

This survey enables us to measure the customer experience in order to assess the satisfaction and loyalty of our customers and their families, and their likelihood of recommending DomusVi (via the NPS). The results of these surveys are analysed in detail by the support roles and operational teams concerned. They lead to the implementation of country action plans, which are rolled out at local level, with each care home presenting its own improvement plan. Everything is then reviewed by the Management Committee of the country concerned.

Pursuant to the National Family Council (CNF) Charter, these satisfaction surveys are intended to be shared with the CNF of the country concerned.

The work carried out by and with the National Family Councils strengthens their understanding of our jobs and their challenges, and are intended to help us develop our offering to better meet our customers and their families' expectations and, as such, promote sustainable development.

Moreover, the NPS is an indicator of sustainable development used to determine part of the variable component of our operational managers' remuneration. This benchmark helps us define our improvement plans by integrating the results of the CNF's work at individual home level.

Personalizing, a key factor for quality of service ESRS S4 - 1

Our professionals are in direct contact with our customers, caregivers and care staff in people's homes, assisted-living facilities and nursing homes.

The personalized support programme (PAP), which is tailored to each customer and drawn up with their family, together with the care home's own plan, play a key role in helping us understand the needs of customers and their families in terms of care and life projects. This close relationship is vital: each home, as such, draws up its own specific improvement plan, even though it forms part of a common framework or set of guidelines (the PAP (personalized support programme) or the facility's strategic plan). In France, we have automated systems for tracking the number of residents with an up-to-date PAP (personalized support programme) (amended at least once in the last 12 months). As at 31 December 2025, the rate stood at 98.1% for residents who had been in care homes for at least 6 months.

Improvement plans: cares homes committed to satisfaction ESRS S4 - 4

Every care home, even those with an overall family satisfaction rate of 90% or higher, submits an action plan to its Social Life Council based on the results of the satisfaction survey, prioritizing areas for improvement identified by the survey (i.e. those with a score below 80%).

Moreover, Country Quality Departments carry out audits on the implementation of the action plans.

The action plans of the five lowest rated homes in each region are reviewed and approved by the Country Managing Director and the Country Operations Director.

Taking customer experience into account has led to the implementation of programmes and commitments designed to shape our initiatives to promote quality of service and well-treatment, with a focus on care. Various diagnostic and identification tools have also been introduced to identify priority projects.



QUALITY OF SERVICES AND WELL-TREATMENT:

OUR KEY INITIATIVES IN 2025 ESRS S4 - 4

FRANCE | The quality of DomusVi homes rated as excellent in assessments carried out by the Haute Autorité de Santé (HAS - National Authority for Health)

External assessments carried out in 2025 based on the Haute Autorité de Santé's (HAS - National Authority for Health) guidelines rate Domus Vi France as excellent. 99% of DomusVi homes assessed obtained an "A" or "B" score, of which 62% obtained an "A" score, the highest quality rating awarded by the HAS. By contrast, only 23% of all nursing homes assessed across France obtained an "A" score. This success reflects the day-to-day commitment and professionalism of all our teams, whose work contributes to the residents' well-being on a daily basis.

These results also illustrate, through one of the criteria assessed (the Social Life Committee) our desire to foster closer relationships with families, in particular through the National Family Council, which was created in May 2023.

SPAIN | The Humaniza project: preserving autonomy

To improve quality of service, Spain introduced the Humaniza project. Humaniza, based on the principle of preserving autonomy, places the individual and their preferences at the heart of the approach to care. It is based on specific processes and tools (questionnaires, one-to-one interviews, etc.) and has its own indicators.

In 2025, the project was extended to 23 additional facilities across the country, bringing the total to 37, as well as to four home care & support services.

A total of 76 training sessions were organized, attended by more than 1,000 professionals. The procedures and protocols for home care & support services were approved by experts in gerontology and person-centred care from the International University of Valencia.

As well as improving quality of service, the Humaniza project also aims to improve the appeal of jobs in the personal care sector by rolling out dedicated training programmes for teams.

SPAIN | The "Te Acompañamos" project, supporting families as closely as possible

The "Te Acompañamos" ("We're here for you") project, launched in 2024 as part of the Humaniza project, aims to strengthen support for families when a loved one moves into a care home, a time experienced as an unsettling, even difficult, period of transition.

For each new resident, a designated contact person from the care home team is assigned to guide and support the family during the first few weeks of integration. This role can be taken on by different members of staff, selected according to the resident's profile and the specific circumstances of their admission (loss of autonomy, cognitive disorders, emergency situation, etc.). As such, "Te Acompañamos" creates a bond of trust from the outset, which helps prevent tensions or misunderstandings that may occur.

A survey was carried out to assess the impact of this scheme, comparing the feedback from families receiving support with that of a control group without support. The results show a clear improvement in the satisfaction of families benefiting from this personalized support, with scores ranging from 9.2 to 10/10, compared to 6.5 to 8/10 for families without support. This highlights the importance of targeted, humane support in the successful integration of residents into the home.

SPAIN | Senifood, innovation for a healthier diet

DomusVi is actively involved with SENIFOOD, a collaborative R&D project led by AUSOLAN, hand-in-hand with several partners (Eroski, Vascolac, TECNALIA, Basque Food Cluster), and funded by the Basque Government's 2025 HAZITEK programme. This project aims to develop innovative food solutions – milk-based drinks, functional meals – tailored to the nutritional and cognitive needs of elderly people, particularly those with swallowing difficulties, over a two-year period. DomusVi will make its centre in Las Laceras (Biscay) available as a pilot site, involving around sixty residents in tasting sessions and sensory, emotional and cognitive assessments, in line with its commitment to quality ageing.



FRANCE | Engaging teams in in-depth discussion through "care commitments"

In France, the quality-of-care approach is embodied through in-depth discussion on how to define "care commitments". These commitments should enable DomusVi to assert its uniqueness in terms of care.

This process is based, in particular, on interviews and workshop sessions involving field teams and support teams, with the aim of ensuring that all teams take ownership of these commitments.

FRANCE | Adapted physical activity practitioners (EAPA - Enseignants en Activité Physique Adaptée) to encourage residents to take part in physical activity

As at 31 December 2025, DomusVi counted 116 adapted physical activity practitioners (EAPA) in its facilities in France. Their role is to support and encourage residents to take part in physical activity for therapeutic and social purposes. Sports-related outings and activities are, as such, organized, whether residents take part or watch.

From a therapeutic stance, adapted physical activity practitioners (EAPA) either support or partially take over the care provided by physiotherapists. They work, with or without a doctor's prescription, to address residents' specific needs:

- muscle strengthening;
- work on balance and, as such, preventing falls;
- body awareness and body image;
- spatial awareness.

Moreover, their role goes far beyond these specific support services as they advocate physical activity for everyone in the facilities. In facilities where there are several different rehabilitation specialists, therapeutic activity tailored to residents' specific conditions and personal difficulties can therefore be provided to all residents.

In our facilities, adapted physical activity practitioners (EAPA) also often act as physical activity coaches, as provided for under French Decree No. 2023-621 of 17 July 2023 on physical and sporting activity coaches in social and medico-social care facilities. In DomusVi, these coaches play a broader role by promoting physical activity not only for residents but also for teams, and by being responsible for communicating on this subject with families. By 2029, 100% of DomusVi France homes under the flat-rate scheme will have their own adapted physical activity practitioner (EAPA).

FRANCE | Strengthen social and family ties through "Vacances pour tous" (Holidays for everyone)

Broaden horizons, break away from daily routine, create real moments of sharing between our residents and their families... Last October, 10 care homes in Nouvelle-Aquitaine joined forces to organize the first ""Vacances pour tous" (Holidays for everyone) project: a three-day stay at the Vital Parc Hotel in Lacanau, which was privatized for the occasion and brought together over 100 residents and their families.

This initiative, led by a multidisciplinary team (doctors, nurses, caregivers and activity leaders), made it possible to offer tailored holidays, combining well-being, group activities and the chance to explore the Atlantic coastline, far removed from the usual medical setting. This project, a human venture and a real logistical challenge, was a resounding success. It will be renewed in 2026 and highlights our teams' sustainable commitment to our residents' quality of life and social interaction.



CHILE | Thinking about how residents adapt

The Acalis-CEUANDES interdisciplinary day, held in November 2025, highlighted the role of a holistic approach in supporting adaptation among older people in care homes, in particular the importance of group activities that promote social interaction. The aim of this day, which combined ongoing team training, the role of occupational therapists and strategic considerations, was to improve residents' quality of life, emotional well-being and long-term inclusion.

IRELAND | Excellence of care recognized with a national award

Trinity Care Group's Rathborne care home was named "Care home of the year" in the Irish Health-care Centre Awards 2025, an honour that commends excellence in person-centred care. The Foxrock facility was also nominated in the same category, as such illustrating the high level of commitment and quality of Trinity care, now part of the DomusVi Group.

Professional Ethics Committees: ethically-guided practices

S4 - 1



Professional Ethics Committees (France and Spain) help shape our perspective on the ethical dilemmas faced by our teams when providing care, in particular:

- encouraging ethical awareness in every facility and home care service;
- promoting the Group's values across the organization;
- drawing up reference documents and best-practice guidelines to provide guidance on how to support people;
- preventing conflicts;
- fostering a relationship of trust between all those involved in supporting people;
- committing to DomusVi's sustainable development approach.

Establishment and composition of the Committees

The initiative began in Spain in 2005, with the creation of the first Professional Ethics Committee and continued in France in 2017, with the creation of the French Committee. These Committees are made up of professionals representing our business activities and operations, and belonging to different age groups. They report to the Country Management Committee and are chaired by Francesc Torralba, professor of philosophy at the University of Barcelona.

All members of our Professional Ethics Committees have been trained in ethics, including ethical principles, end of life, the ethics of professional virtues, ethics of care and vulnerability, justice, the crisis of meaning at the end of life and transhumanism.



The role of Professional Ethics Committees

When a situation is identified, the home manager and their team fill out a "case reporting form" and send it to the Ethics Committee, which initiates a multidisciplinary review of the situation reported and issues an advisory opinion to the teams.

Since its creation, the French Professional Ethics Committee has issued 154 opinions on cases submitted by our professionals, with a marked increase in cases relating to individual freedom in 2025 (15 cases, compared to 6 in 2024).

The Spanish Professional Ethics Committee has analysed 141 opinions on cases since 2005 and has issued the corresponding opinions, as well as guidelines for centres, namely during the first wave of the Covid pandemic.

Reference documents on professional ethics

Each Professional Ethics Committee draws up reference documents on professional ethics. The French Professional Ethics Committee drew up an Ethics and Well-Treatment Charter (updated in January 2023) and several other documents for employees, including "My ethics notebook", "Paying attention to choices" and "Relationships with family and friends". It also created a "well-treatment and ethics kit".

Employees can learn about the professional ethics approach through an e-learning course.

The Spanish Professional Ethics Committee working documents take the form of recommendations for centres and are disseminated to homes and published on www.domusvi.es.

The Committee also issues opinions on research projects that may fall within its remit: favourable, favourable with reservations or unfavourable.



The work of the Professional Ethics Committees in 2025

Since they were created, the French and Spanish Committees have been able to tailor to the needs of operational teams to address their concerns with the necessary responsiveness.

In France, for example, a phone line has been set up to respond directly to teams and, in 2024, monthly exercise sheets were introduced to encourage teams to think about ethical issues. In addition, a monthly newsletter is sent to teams in facilities and home care agencies to report on the Committee's work and involve them in this process of thinking about ethical issues.

In France, all of the Committee's work led to launching an e-learning programme dedicated to ethical practices and accessible to all teams, which was supplemented in 2025 by a module on risk mapping.

Workforce

Workforce as at 31/12/2025	FR	ES	DE	IE	PT	NL	CH	GROUP
< 30 years old (women)	3,010	2,924	357	128	127	115	162	6,823
< 30 years old (men)	517	462	124	42	32	21	34	1,232
Other < 30 years old (not communicated)	0	0	0	0	0	0	0	0
TOTAL < 30 YEARS OLD	3,527	3,386	481	170	159	136	196	8,055
30-50 years old (women)	8,047	11,612	1,183	427	248	186	441	22,144
30-50 years old (men)	1,307	1,130	314	191	53	17	103	3,115
Other 30-50 years old (not communicated)	0	0	0	0	0	0	0	0
TOTAL 30-50 YEARS OLD	9,354	12,742	1,497	618	301	203	544	25,259
> 50 years old (women)	5,720	10,642	823	188	126	371	245	18,115
> 50 years old (men)	1,113	746	187	66	15	36	30	2,193
Other > 50 years old (not communicated)	0	0	0	0	0	0	0	0
TOTAL > 50 YEARS OLD	6,833	11,388	1,010	254	141	407	275	20,308
TOTAL WORKFORCE	19,714	27,516	2,988	1,042	601	746	1,015	53,622
% of women in the workforce	85.1%	91.5%	79.1%	71.3%	83.4%	90.1%	83.5%	87.8%

FTE by type of contract and gender as at 31/12/2025	FR	ES	DE	IE	PT	NL	CH	GROUP
Full-time contracts								
Permanent FTE (women)	10,372	9,568	774	592	485	28	673	22,491
Permanent FTE (men)	1,945	1,319	289	228	99	9	124	4,013
Other permanent FTE (not communicated)	0	0	0	0	0	0	0	0
TOTAL permanent FTE	12,317	10,887	1,063	819	584	37	797	26,504
Temporary FTE (women)	2,298	1,581	2	1	13	9	82	3,986
Temporary FTE (men)	426	199	2	0	0	5	25	657
Other temporary FTE (not communicated)	0	0	0	0	0	0	0	0
TOTAL temporary FTE	2,724	1,781	4	1	13	14	107	4,644
TOTAL FULL-TIME FTE	15,041	12,668	1,067	820	597	51	904	31,147
Part-time contracts								
Permanent FTE (women)	2,280	7,707	1,160	107	2	258	21	11,535
Permanent FTE (men)	266	432	223	44	1	21	5	992
Other permanent FTE (not communicated)	0	0	0	0	0	0	0	0
TOTAL permanent FTE	2,547	8,140	1,383	152	2	279	25	12,527
Temporary FTE (women)	206	2,551	20	3	0	133	2	2,916
Temporary FTE (men)	33	125	8	0	0	15	1	183
Other temporary FTE (not communicated)	0	0	0	0	0	0	0	0
TOTAL temporary FTE	239	2,677	28	3	0	148	3	3,099
TOTAL PART-TIME FTE	2,786	10,816	1,411	155	2	427	28	15,626
TOTAL FTE	17,827	23,484	2,478	975	599	478	932	46,774
% of open-ended contracts	83.4%	81.0%	98.7%	99.6%	97.8%	66.1%	88.2%	83.4%
% of women	85.0%	91.2%	78.9%	72.1%	83.4%	89.4%	83.5%	87.5%

FTE by business activity as at 31/12/2025	FR	ES	DE	IE	PT	NL	CH	GROUP
Nursing homes	14,403	11,979	0	975	599	478	932	29,367
Assisted-living facilities	531	21	2,478	0	0	0	0	3,030
Home care & support	2,303	11,485	0	0	0	0	0	13,787
Other business activities	590	0	0	0	0	0	0	590
TOTAL FTE	17,827	23,484	2,478	975	599	478	932	46,774

FTE by employment category as at 31/12/2025	FR	ES	DE	IE	PT	NL	CH	GROUP
Care team	6,694	7,586	1,846	694	393	440	540	18,193
Technical team	2,030	11,555	412	20	22	4	146	14,190
Accommodation team	7,399	2,899	0	174	106	0	168	10,746
Administrative team	1,259	1,230	151	37	28	12	68	2,784
Management (centre or department manager)	445	215	69	49	50	22	10	861
TOTAL FTE	17,827	23,484	2,478	975	599	478	932	46,774

New 2025 indicators	FR	ES	DE ²	IE ²	PT ²	NL	CH ²	GROUP
Percentage of employees covered by collective agreements as at 31/12	99.9%	100%	100% ¹	0%	8%	83%	57%	95%
Percentage of employees covered by an employee representative as at 31/12	97%	100%	0%	0%	0%	88%	6%	88%
Number of employees with disabilities as at 31/12	687	476	78	1	1	0	7	1,250
Gender pay gap as at 31/12	22%	8%	1%	ND	ND	-5%	26%	13%

1. Advita is not covered by any collective agreement, but must nevertheless comply with the statutory provisions on pay, such as the minimum wage and the rates of pay generally applicable in the region. As such, we have 578 employees for whom the minimum wage must be complied with, and 2,108 employees to whom the regional standard rate of pay applies. The latter applies solely to care staff.

2. The low percentages recorded in Germany, Ireland, Portugal and Chile mainly reflect the specific characteristics of the national frameworks for social dialogue. Depending on the country, employee representation may depend on an initiative by the employees themselves or on the presence of a local trade union, while collective agreements do not necessarily cover the entire private sector or medico-social care facilities. These differences in the legal framework and social practices automatically limit the coverage rates observed.

Health, safety and well-being at work: creating a motivating, safe working environment for our employees



WHY WE DO IT:

TO SUPPORT OUR TEAMS

S1-SBM-3

Care professions require a high level of commitment, especially when they involve elderly people who are often physically and psychologically impaired. The demands are high and require many qualities: attention, empathy, listening skills, patience, etc. These demands can have an impact on our employees' physical and mental health.

As a responsible employer, aware that the value of our services depends on the quality of the services provided by our teams, we are committed to continuously improving the quality of life and working conditions within our facilities. A number of measures in this area have been identified and implemented.



OUR 2026 GOALS, OUR 2025 RESULTS ESRS S1-14

Goal	Means/ Result	FR	ES	DE	IE	PT	NL	CH	GROUP
Make 100% of managers aware of the quality of life and working conditions (QLWC) approach.	M	% OF MANAGERS AWARE OF THE QUALITY OF LIFE AND WORKING CONDITIONS (QLWC) APPROACH							
		100.0% vs 2024 0.0 pts	97.0% vs 2024 -3.0 pts	34.4% vs 2024 ¹ -65.6 pts	100.0% vs 2024 0.0 pts	100.0% vs 2024 0.0 pts	65.4% vs 2024 -21.5 pts	0.0% vs 2024 -100.0 pts	92.7% vs 2024 -7.2 pts
Reduce the number of work accidents related to handling and carrying loads (2022 baseline).	R	770 vs 2024 +5%	442 vs 2024 +10%	8 vs 2024 +60%	2 vs 2024 -33%	7 vs 2024 -13%	0 vs 2024 2024 0	0 vs 2024 0	1,229 vs 2024 +6%
Equip and train managers in preventing psychosocial risks.	M	% OF MANAGERS TRAINED IN PREVENTING PSYCHOSOCIAL RISKS.							
		100.0% vs 2024 +26.8 pts	96.1% vs 2024 +2.0 pts	79.7% vs 2024 -64.1 pts	64.3% vs 2024 +17.9 pts	100.0% vs 2024 0.0 pts	100.0% vs 2024 0.0 pts	70.2% vs 2024 +3.5 pts	95.6% vs 2024 +1.8 pts

As at 31/12/2025	FR	ES	DE	IE	PT	NL	CH	GROUP
Accident frequency rate	57.2 vs 2024 ² +5.8	51.3 vs 2024 +5.2	7.3 vs 2024 +1.2	3.3 vs 2024 -9.4	18.7 vs 2024 -26.5	0.0 vs 2024 -1.8	20.5 vs 2024 +1.6	48.4 vs 2024 +4.3
Accident severity rate	6.1 vs 2024 +0.7	2.4 vs 2024 +0.1	0.3 vs 2024 +0.1	0.0 vs 2024 -2.1	0.5 vs 2024 -0.4	0.0 vs 2024 -0.2	0.1 vs 2024 -0.1	3.6 vs 2024 +0.3
Absenteeism rate	14.0% vs 2024 -0.1 pts	18.7% vs 2024 +3.2 pts	11.9% vs 2024 -5.0 pts	5.2% vs 2024 -4.1 pts	9.4% vs 2024 -0.7 pts	13.4% vs 2024 -0.5 pts	13.5% vs 2024 -0.7 pts	15.8% vs 2024 +1.0 pts
Average length of service of permanent employees	6.4 vs 2024 +0.3	8.0 vs 2024 0.0	3.8 vs 2024 +0.1	3.9 vs 2024 +0.2	2.8 vs 2024 -0.8	2.5 vs 2024 -0.1	3.5 vs 2024 0.0	6.9 vs 2024 +0.1
Staff turnover	32.0% vs 2024 -1.1 pts	32.4% vs 2024 ³ +13.1 pts	36.0% vs 2024 -3.5 pts	30.3% vs 2024 +0.7 pts	56.0% vs 2024 -1.5 pts	51.2% vs 2024 +5.4 pts	26.0% vs 2024 ⁴ -28.9 pts	32.8% vs 2024 +5.3 pts

1. In Germany, a new training programme was introduced for QLWC, which led to a temporary decrease in the number of staff trained. This rate does not take into account all the employees who completed the other QLWC training programme in 2024.

2. The frequency rate in France changed significantly following a more accurate assessment of the actual number of hours worked.

3. In Spain, the transfer of a business activity had a significant impact on turnover.

4. In Chile, temporary staff were included in the calculation of turnover, which biased the figure in 2024.

As at 31/12/2025	FR	ES
	TURNOVER RATE	
Nursing homes	27.0%	33.5%
Home care & support	55.3%	27.6%
	ABSENTEEISM	
Nursing homes	13.7%	NC
Home care & support	18.6%	NC

The implementation of these initiatives is coupled with monitoring of key performance indicators such as the frequency and severity of work accidents, absenteeism and the average length of service of our teams. As this data is influenced by a variety of factors, it is not directly or visibly impacted by the projects described above, but it enables us to monitor trends regarding health, safety and well-being at work.

HOW WE DO IT: PREVENTION AND COMMUNITY ESRS S1-4

When it comes to health, safety and well-being at work, our actions are developed hand-in-hand with the relevant stakeholders, wherever possible. New tools and processes, training, support, partnerships, etc. These measures are rolled out nationally or locally, depending on needs and situations, and focus mainly on three areas. Prevention is at the heart of our approach.

Musculoskeletal risks

Musculoskeletal risk assessments are carried out regularly in all countries where we work. They have led to the implementation of various prevention measures: training platforms on risky movements and ergonomics, for example, and the installation of suitable equipment such as patient lifts and transfer rails.

Psychosocial risks

Our professionals may have to deal with difficult situations (aggression, end-of-life, etc.), which can potentially cause stress and suffering at work. To support our teams daily, we provide psychological support in all our countries, as well as training for our managers.

Well-being at work

We believe that well-being at work depends on a host of factors: tailored workspaces, conditions that promote employee autonomy, management methods that encourage listening and kindness, and opportunities for teams to come together.

From yoga classes to extra leave (Portugal), ongoing dialogue with social partners (France) and the presence of a "trusted person" to facilitate communication (Germany), our homes are rolling out a range of initiatives in the field to ensure a fulfilling working environment for everyone.



Professional Communities, opportunities for teams to come together to improve sharing experiences and to foster communication ESRS S1-1

Our Professional Communities, created in France and Spain in 2025, aim to provide opportunities for interaction, sharing and training for teams.

These Communities encourage anyone who so wishes to share their professional experiences and insights, to follow training programmes and to suggest initiatives and improvements as regards their work.

These Communities are intended to be opportunities for socializing, but also to help change the way we carry out our work and to boost interprofessional links. In France, the Communities are set up to promote the integration of AI and technological solutions to improve relationships with residents, to support "young professionals" when they take their first steps in our business sector, as well as to roll out initiatives to encourage mobility and exercise among the elderly.

The launch of the Communities is supervised by Céline Fabre, Group Talent and Communities Director.

HEALTH, SAFETY AND WELL-BEING AT WORK:

OUR KEY INITIATIVES IN 2025 ESRS S1-14

SPAIN | A mobile solution to make managing administrative tasks easier

The GCR Movil project is designed to equip caregivers and nurses with a mobile device that enables them to record all work-related tasks directly on their phones and receive useful information for patient care real time. The goal is to free up time for our teams by

making it easier to manage administrative tasks and improve quality of service. The software installed on the mobile phones was developed in-house to best meet user expectations: as at end 2025, this tool was available in 129 centres (out of 146).

FRANCE | "Soin Autonomie" (Care & Autonomy): an approach combining well-treatment and the prevention of occupational risks

Our "Soin Autonomie" (Care & Autonomy) approach, which has existed for 4 years in France, meets a fourfold ambition: to preserve residents' autonomy, ensure our care teams respect their dignity, reduce occupational risks and, finally, continually innovate with regards to care for the elderly.

This approach is based on three core pillars that underpin our support activities:

- view mobility support as a form of care in its own right;
- manage residents' spontaneous movements;
- totally eliminate physical strain on care staff through the zero-lifting principle.

The rollout of this approach is supported by a network of nearly 70 dedicated trainers, enabling nursing homes and home care & support agencies to be involved in this virtuous approach: in 2025, 1,200 people followed new training for this approach.

This educational initiative is accompanied by significant investment in equipment to improve the level of provision in our facilities: 800 rails and 500 motors were installed in 2025 and, thanks to a specific rollout plan, many more are planned for 2026.

As well as reducing the risk of work accidents, the impact this initiative has as regards retaining our staff has proved to be particularly effective: data namely revealed that the turnover rate among trained employees was lower than the overall rate for the company for the nursing-home activity, with an even more marked difference for home care & support workers.

This approach perfectly illustrates our commitment to quality care, our residents' well-being and our employees' professional growth.

As part of the work of the Social and Societal Committee, some countries have decided to adopt the French approach to autonomy. Spain, in particular, has incorporated these fundamentals into its Humaniza project.

FRANCE | Mental health gets a boost with Moka.care

Our employees' well-being is at the heart of our Human Resources Policy. As such, we have stepped up our mental health initiatives. A series of conferences, launched end 2024, continued throughout 2025, supplemented by an e-learning module accessible to everyone via e-Campus. Furthermore, since February 2026, thanks to a partnership with Moka.care, a platform dedicated to mental health, all our employees have access to prevention resources, practical tools and, when required, confidential support from a qualified professional.



Diversity & inclusion: a commitment at the heart of all our business activities

ESRS S1-1



Here, at DomusVi, diversity and inclusion are not just simple statements of intent: they are an integral part of the way we work and are put into practice in all the countries where we exist, from France and Chile, to Spain, Germany, Ireland and Portugal.

COMMON PRINCIPLES, A SHARED AMBITION

Regardless of location, our commitment is based on common principles: ensuring equal treatment and opportunities for all our employees, tackling all forms of discrimination and promoting a respectful, inclusive working environment. These principles are expressed through formalized policies – equality plans, codes of conduct, internal charters – and in active duty of care against harassment in all its forms.

Gender equality plays a key role in our approach. In Spain in particular, DomusVi negotiated and concluded Equality Plans rolled out across the whole group, with real commitments on recruitment, internal promotion, Pay Policy, training and work-life balance. These plans are rigorously monitored, with performance indicators that are regularly shared with the social partners.



INCLUDING PEOPLE WITH DISABILITIES

AND THOSE WHO ARE OUT OF TOUCH WITH THE JOB MARKET

Our Acalis subsidiary, in Chile, formalized an Inclusion Policy in line with Acts 21.015 and 21.275, which require companies with more than 100 employees to include workers with disabilities and to appoint a certified inclusion manager. This policy provides for reasonable adjustments at every stage of a person's career: recruitment, induction, working conditions and accessibility.

In Germany, AdVita relies on partnerships with educational institutions and professional organizations to broaden access to its careers, in particular through work-study programmes, internships and local initiatives such as Girls' & Boys' Days – career discovery days designed to challenge career stereotypes from a very young age.

TAKING ACTION IN THE REGIONS

In France, DomusVi has launched the BoysCare programme, developed hand-in-hand with the FACE Foundation, to make men aware of careers in caring for the elderly, which are still predominantly female-dominated. Secondary school pupils, jobseekers and people with disabilities (recognition of disabled worker status, RQTH in French) took part in discovery initiatives rolled out in three regions. Five participants benefited from a work experience in a home, which paves the way for potential job offers.

Still in France, two Préparations Opérationnelles à l'Emploi (POE - pre-employment operational training) were rolled out in partnership with France Travail and Génération France, involving 20 jobseekers across 14 homes. Eight of these jobseekers were offered jobs at the end of the training programme, as hospitality service staff, personal care assistant and caregiver.



A TREND THAT IS GAINING GROUND

Whether it is in Ireland, where Trinity Care has formalized a strict formal Harassment and Discrimination Policy, in Portugal, where HR practices are governed by internal regulations dedicated to equality and non-discrimination, DomusVi is committed to making inclusion a reality in everyday life, for its staff and for the residents they support.

Train and develop skills ESRS S1-13



WHY WE DO IT: TO ACQUIRE THE KNOW-HOW

AND LIFE SKILLS REQUIRED FOR OUR WORK

AND FOR CAREER DEVELOPMENT ESRS S1-13

As part of our commitment to improving quality of life at work and to ensuring optimal quality of service, we invest actively in training and in developing skills.

Our goal is to enable our professionals to acquire the know-how and life skills required for their jobs and their professional growth.

Training also plays a key role in the rollout of our sustainable development roadmap by raising awareness amongst our employees and providing them with training on a wide range of social, environmental and governance topics.

OUR 2026 GOALS, OUR 2025 RESULTS ESRS S1-13

Goal	Means/ Result		FR	ES	DE	IE	PT	NL	CH	GROUP
Train our employees and develop their skills	M	TOTAL TRAINING HOURS								
		Women	121,646	274,786	34,690	9,278	8,132	20,216	3,523	472,272
		Men	18,102	27,230	8,174	3,737	1,576	2,000	2,752	63,571
		TOTAL	139,748	302,016	42,864	13,015	9,709	22,216	6,275	535,843
		Hours / FTE	8	13	17	13	16	46	7	11
Facilitate our employees' career development	R	TOTAL INTERNAL PROMOTIONS								
			16 ¹	40	78	13	5	42	23	217
		TOTAL INTERNAL MOBILITY								
			212	18	120	16	1	7	33	407
Measure the satisfaction of 100% of employees via an internal survey	M	Survey carried out during Q1 2026. 2026 engagement survey carried out among 32,000 employees with a participation rate of 66%.								
Maintain a high level of overall employee satisfaction	R	EMPLOYEE SATISFACTION RATE								
			70.0% vs 2024 4.0 pts	57.0% vs 2024 2.0 pts	53.0% vs 2024 1.0 pts	74.0% vs 2024 4.0 pts	65.0% vs 2024 6.0 pts	64.0% vs 2024 NA	60.0% vs 2024 3.0 pts	64.0% vs 2024 2.0 pts

1. The scope is limited in France. Only promotions to the position of home and agency manager are taken into account.

HOW WE DO IT: TRAINING FOCUSED ON

PROFESSIONAL AND PERSONAL DEVELOPMENT ESRS S1-13

A comprehensive Training Policy

We offer our employees various opportunities to train and develop their technical and personal skills, in particular through:

- the rollout of online training centres ("Academy" and "e-campus");
- innovative training programmes in partnership with public, academic and private bodies;
- recognition of prior learning (VAE in France);
- the "Soin Autonomie" (Care & Autonomy) approach;
- the creation of job-specific training grids;
- training modules related to organization, techniques and behaviour.

Co-creating tailored training

We create tailored training programmes, hand-in-hand with our employees, based on their knowledge, their experience and their needs. This training is available online and in person, with particular emphasis placed on the latter.

Detailed job descriptions, specifying the know-how and responsibilities related to each job, have also been published.

At the same time, regular assessments enable each employee to take stock of their career and personal development.

Special in-depth training

Some training programmes have been imagined to meet specific needs and requirements, including:

- training relating to changes in our jobs and in the regulatory framework;
- leadership training, with a focus on promoting managerial and cultural best practices;
- certificate training.



TRAIN AND DEVELOP SKILLS:

OUR KEY INITIATIVES IN 2025 ESRS S1-13

FRANCE | The "Manager fédérateur" (Unifying Manager) programme is rolled out more extensively

In 2025, the "Manager fédérateur" (Unifying Manager) programme was rolled out for the third year: new managers from the network and from head office, in France, completed modules 1 and 2 of this course.

Two training sessions were organized, still focusing on six key concepts (recognition, high standards, trust, consistency, purpose and skill) and practical case studies drawn from real-life situations, specifically designed to address the challenges our sector faces. This enables managers to identify best practices, anticipate recurring issues and develop managerial reflexes tailored to the specific needs of supporting elderly people.

2025 was also the year when module 3 of the course was rolled out to 140 managers on the topic of their choice "managing change", "building on achievements to move forward" and "managing cross-functional projects". Our aim is to tailor the programme to each individual.

Thanks to this investment in training, we continue to support managers in consolidating their daily practices and in implementing a proactive management approach, which is essential for maintaining the quality of the care and support we provide to our residents and our employees' well-being.

FRANCE | Pass'Afest: educational innovation for care professions

Given the ongoing recruitment challenges in the sector, DomusVi has opted for a resolutely innovative approach: training its employees directly on the job, on the ground, as close as possible to the realities of care.

The 2021-launched Pass'Afest programme, co-financed by the European Union (NextGenerationEU) as part of the French National Recovery Plan (PNRR), has provided Home Care Assistant (ADVF) and Healthcare Support Assistant (ASMS) training for employees through on-the-job training initiatives (Afest). This initiative, developed hand-in-hand with Afpa and the start-up Daylindo, led to the integration of a digital skills monitoring system on DomusVi's e-Campus platform, ensuring its long-term sustainability beyond the initial funding period

Since February 2024, we have extended this initiative with the "Reverse VAE" (Reverse recognition of prior learning) project, a national pilot project co-funded by the OPCO (French skills operator), which enables employees to be trained as caregivers and institutional catering cooks through innovative professional development contracts.

As such, we consider ourselves to be a real learning company, where every employee is involved in shaping their career path.

100 places secured in 2024 for caregiver training (course started in 2025)

50 extra places in 2025 (course started in 2026)

28 places for cook training in 2025: **100% qualification pass rate** (10 new places in 2025)

96.5% pass rate for the Healthcare Support Assistant (ASMS) qualification

100% pass rate for the Home Care Assistant (ADVF) qualification

Partners:
Croix-Rouge Compétence (Red Cross Skills) (caregivers) and Afpa (cooks)



GERMANY | Advita Akademie, internal and external training

Our employees and their professional development are always at the heart of our priorities. In Germany, the Advita Akademie, which opened in 2015, has enabled us to consolidate our position in the field of digital training to offer holistic, high-quality support to all our teams.



SPAIN | Master's-level training for directors of homes

In Spain, management training aims to support the directors of our homes in developing their skills, so that they can fulfil the demands of their role effectively.

This Master's-level training provides the essential foundations of business management, develops leadership and team management skills, and provides training in financial data management and key performance indicator monitoring. It also provides an understanding of market trends and new economic realities, as well as their impact on managerial decisions.

The focus is on innovation, digitization and customer centricity, key factors in creating a distinctive value proposition for each DomusVi home.

The programme is divided into several modules: economic and financial management, leadership and management skills, marketing and sales management, human resources management, care and accommodation centre management, strategic management and innovation. The training is completed by workshops and a final dissertation.

SPAIN | Individual training plans to enable everyone to develop their skills

Our Spanish employees have access to a performance appraisal system (EVD, evaluación del desempeño), which allows them to assess and analyse their progress, responsibilities and skills. Once strengths, areas for improvement and opportunities for development have been identified, a personalized individual development plan is defined and implemented: support, online training, workshops, team-building activities, etc. This process enables us to support our professionals throughout their careers, while optimizing strategic decision-making in the field of human resources.



Local socio-economic impact

ESRS S3



WHY WE DO IT:

TO CREATE ECONOMIC AND SOCIAL VALUE ESRS S3 - SBM3

DomusVi, an economic and social player in its regions

Our regional roots shape our governance, our strategy and our actions. Our decentralized organization encourages local initiatives that promote economic and social development in the regions where DomusVi is present.

As a local employer and local consumer, we contribute to the regional economy by prioritizing local suppliers, creating employment opportunities and working together with players committed to social

solidarity and local development. Our facilities, open to the outside world, have forged close ties with their communities.

Finally, given the recruitment challenges in some regions, we invest in training people who are out of touch with the job market (workers with disabilities, those without qualifications, older workers and young people). Our aim is to support them in obtaining their first qualification and, where possible, offer them long-term employment.



OUR 2026 GOALS, OUR 2025 RESULTS ESRS S3-1

2026 Goals	Means/ Result	2025 results
Our facilities carry out initiatives at local level, closely linked to the needs of their ecosystem.	R	Work is currently underway to gather evidence relating to local projects, to calculate the Group's "percentage of facilities with at least one project involving local communities" indicator. The many comments received from countries regarding local projects highlight the wide range of existing initiatives, such as partnerships with schools to organize intergenerational days, with animal welfare organizations (dog training schools in Germany, animal welfare organizations in Portugal, etc.), as well as with organizations that support social integration (ESAT (supported employment facilities) in France for looking after green spaces and laundry services). Our local impact is also assessed through our local recruitment, with its indirect effects such as the need for housing, as well as through our local purchases (bakery, florist, butchers, fruit and vegetables depending on the country, etc.). Some of our facilities are in isolated areas and, as places of residence, contribute significantly to local economic and social life (being involved in and visiting local markets, organizing exhibitions, etc.).
Invest in projects to train people who are out of touch with the job market.	M	In France and Spain: participation in integration programmes for people who are out of touch with the job market (see below).

HOW WE DO IT:

BY GETTING INVOLVED AND ACTIVELY CONTRIBUTING

TO THE LOCAL ECOSYSTEM ESRS S3-1

Foster closer relationships with the whole local ecosystem

Our initiatives in terms of socio-economic impact and accessibility to employment reflect the diversity of the regions where DomusVi is present. Our facilities and our teams work closely with local players, by integrating their stakeholders' expectations to develop and implement tailored projects.

We value local initiative and encourage a high degree of autonomy in its implementation. Several initiatives were launched in 2024, and key projects were identified, ranging from training for personal care assistants to various intergenerational initiatives. A host of partnerships with community organizations, schools and businesses have enabled us to roll out a wide range of fulfilling activities for our residents, which contribute to the life of the communities where we work.

LOCAL SOCIO-ECONOMIC IMPACT:

OUR KEY INITIATIVES IN 2025 ESRS S3-1

GROUP | Boost intergenerational bonds

DomusVi is committed to maintaining intergenerational bonds by implementing initiatives and activities that enable all generations to interact and share with one another. Physical expression, visual arts, music, sport, craft markets, etc. Organizing joint workshops and events with community organizations, schools and sports clubs helps forge rewarding intergenerational bonds that promote human values, while changing the way elderly people are perceived.



FRANCE | Innovative pathways promoting inclusion and vocational training

DomusVi France has strengthened its societal commitment through professional integration programmes intended for people who are out of touch with the job market, as such helping tackle exclusion while addressing the recruitment challenges our sector faces. Two iconic initiatives illustrate this inclusive approach.

- Our active involvement in the Vocation.s programme, developed by the Croix-Rouge Insertion (Red Cross Insertion) in the Yvelines department (78). This initiative, created in 2020, provides a ten-month programme to prepare people who have problems entering the job market to enrol on a caregiver training course (Ifas).
- We have also rolled out a 455-hour Opérationnelles à l'Emploi (POE - pre-employment operational training) programme in the PACA region, in partnership with the Generation France organization and France Travail (the French national public employment service), combining theoretical training and training through on-the-job training initiatives (Afest). This programme offers hands-on access to careers as personal care assistants and hospitality service staff, which are particularly sought after in our sector.

These initiatives illustrate our desire to create sustainable pathways to employment for vulnerable groups, while developing skills that are essential to our residents' well-being.

By combining vocational training, job immersion and tailored support, these programmes embody our vision of social responsibility that reconciles inclusion, skills development and the recruitment needs in caring for the elderly.



FRANCE | Get society involved in the challenges related to an ageing population

The Bond of Trust, initiated in September 2025 during the French Nursing Homes Forum, brings together DomusVi and five public, private and community partners. Given the expected growth in the population aged 85 and over from 2030 onwards, this initiative proposes 10 practical measures focusing on three pillars: preparing for the future, restoring trust and simplifying the rules. The aim: to work together to build an inclusive society that ensures elderly people receive dignified, tailored support.

FRANCE | ProMilès, a career change tailored to jobs in caring for the elderly

In August 2025, DomusVi France signed the ProMilès manifesto, a MEDEF (French Business Confederation) initiative rolled out in partnership with the French Armed Forces, aimed at making it easier for military personnel to change careers and join French companies. We are, as such, committed to recognizing their skills, promoting their integration and valuing their qualities (rigour, a sense of service, leadership, etc.), which are particularly well-suited to jobs in caring for the elderly. This commitment is fully in line with our CSR approach, which places people at the heart of our values.

FRANCE | "Trucs qui Marchent" (Things that Work) promoting social interaction

In November 2025, DomusVi was a partner for the 4th "Grande Soirée des Trucs qui Marchent" (Gala Evening of Things that Work), which saw some 1,600 participants come together at the Cirque d'Hiver Bouglione, in Paris. Two of our initiative were recognized as being among the most inspiring in France: the Christmas market at the Pégomas home and the Tom & Josette intergenerational micro-nursery in Toulouse. This acknowledgement emphasizes our teams' commitment to social interaction and local innovation.



SPAIN | A university partnership to improve care

DomusVi and the Valencian International University (VIU) have concluded a partnership agreement aimed at improving care for dependent people and those suffering from chronic illness. This collaboration combines academic excellence and practical expertise across three areas: the science-based approval of DomusVi Spain's "Humaniza" model, the development of training and seminars for health-care professionals and the management of applied research projects. VIU students will also benefit from internships in facilities, which boosts the appeal and quality of careers in caring for the elderly.

SPAIN | Combining training and reintegration in a sector experiencing pressure

A training and employment programme was rolled out for 100 people in vulnerable situations, hand-in-hand with the Regional Government of Galicia. The course, completed by 99% of participants, provided 860 hours of training spread over 16 qualification-based modules, ranging from geriatric care to digital skills. 27 participants were awarded an official certificate of professional skills (SSCS0208 "Social and health care for dependent people"), through an accreditation programme that is the first of its kind in Galicia. A total of 62 participants found employment,

illustrating the practical impact of this programme on helping people who are out of touch with the job market integrate the world of work.

SPAIN | 30,000 people provided with care & support in their own home in Madrid

DomusVi Spain has won two public calls for tender to manage home care & support services for Madrid Community and Madrid City Hall. Around 30,000 elderly and/or dependent people will be looked after by over 6,700 professionals. This public-private partnership reflects DomusVi's ability to roll out a tailored care model that promotes continuity of care, active ageing and the prevention of unwanted loneliness.



NETHERLANDS | Forget-me-nots to honour people with dementia

On 25 May 2025, the Martha Flora facility in Hilversum opened the "Forget-me-not Trail": two residents, accompanied by the site manager, Linda van Meerveld, launched this initiative, which encourages a positive outlook towards people with dementia.

French and Spanish Foundations

DOMUSVI FRANCE FOUNDATION

The DomusVi France Foundation, established in January 2022, is committed to supporting those who work with our senior citizens. It reflects the Group's mission: to contribute to the well-being of elderly people by helping them maintain and develop an active social life safely. It plays a key role in the Group's Sponsorship Policy and its Corporate Social Responsibility Policy. In December 2025, the Foundation renewed its Board.

DOMUSVI SPAIN FOUNDATION

The DomusVi Spain Foundation aims to promote knowledge about ageing among as many people as possible, which it seeks to achieve through dedicated training programmes, study days and publications. It also leads a host of social, environmental and innovation projects through programmes set up from scratch and by supporting projects run by community organizations, schools and Group facilities by awarding the "Premios Fundación DomusVi" (DomusVi Foundation Awards).



DomusVi France Foundation actions in 2025

In 2025, the DomusVi France Foundation pursued and stepped up its initiatives to promote social cohesion and inclusion for elderly people through:

- its commitment to research and knowledge by supporting the "Demographic Transition / Economic Transition" (TDTE - Transition Démographique / Transition Économique) Chair at Paris-Dauphine University, an academic programme that studies the effects of ageing on society, and the launch of the 3rd edition of the Yves Journal Prize, which recognizes academic and scientific work on intergenerational links. The Foundation also continued to support the Alzheimer's Research Foundation, helping advance research and raise awareness among families and professionals about the challenges associated with this pathology.
- community-based initiatives on the ground through local projects and strategic partnerships. These include Old Up, an association of socially-engaged senior citizens that promotes the active role of elderly people in society; Tom & Josette, a network of micro-nurseries based in nursing homes, which encourages daily interaction between children and residents; and StudHelp, an association working to tackle student poverty that organizes intergenerational community meals hand-in-hand with DomusVi.
- its support for Rosa Murcia Gangloff, a Paralympic athlete, whose involvement with residents and teams has helped raise awareness of the values of resilience, inclusion of people with disabilities and equal opportunities.
- cultural initiatives, including the broadcast of the intergenerational documentary *La Coloc* on French TV channel Canal+ and the launch, end 2025, of the first episode of the Foundation's podcast, designed to give a voice to both young people and senior citizens on social issues and the passing on of knowledge.

DomusVi Spain Foundation actions in 2025

To enrich and enhance the lives and experiences of residents and customers, the Foundation rolled out a variety of initiatives, including:

- **University for Seniors:** semester-length university programmes are offered to DomusVi residents hand-in-hand with the IL3 Institute for Continuing Education at the University of Barcelona, where the main aim is to maintain and improve cognitive abilities through lifelong learning. In 2025, 137 students graduated – in Humanities, Mathematics and Film Studies – including 12 people receiving home care & support and helpline services, which were added to the programme in the second half of 2025. Since the launch of the University for Seniors in 2021, some 442 seniors have been awarded diplomas. The graduation ceremony took place in November in the Aula Magna at the University of Barcelona.
- **EAPS (Psychosocial Care Teams) Programme:** this initiative by the La Caixa Foundation aims to help improve the quality of life of people at the end of their lives, paying attention to emotional, social and spiritual aspects. The programme is rolled out in DomusVi homes in Lérida, Córdoba and Seville.
- **Collaboration with the FGCSIC:** in September 2025, the DomusVi Spain Foundation concluded a partnership agreement with the General Foundation of the CSIC (the Spanish National Research Council (Consejo Superior de Investigaciones Científicas)) as part of the "ComFuturo iAGE" programme (2025–2030), with a contribution of €75,000. The aim is to attract scientific talent to develop high-impact research projects on ageing and the care of the elderly, with DomusVi centres opening their doors to visiting researchers.

Moreover, the Foundation worked to promote the inclusion of the elderly and support vulnerable groups through a number of initiatives in 2025.



- **Volunteering:** 86 agreements were concluded with individuals, organizations and businesses involved in corporate volunteering. A total of 422 volunteers worked with 1,391 residents in 52 DomusVi centres, through workshops, intergenerational activities, outings and tailored support.
- **Scholarships:** 50 scholarships were offered to students studying health sciences and social and healthcare-related subjects. A total of €58,250 was awarded to 50 winners.
- **The annual DomusVi awards:** their 10th edition saw more than 400 participants come together during a gala in November. Out of 83 applications received, 7 winning projects were selected, for a total of €65,000. The winner of the Decano Award was Catalan chef Carme Ruscalleda.
- **The "Well-treatment for elderly people" Chair:** created by the DomusVi Foundation in partnership with the CEU San Pablo School of Medicine, organized an inaugural one-day conference bringing together professionals, elderly people and their families to discuss respect and dignity in the care of senior citizens.



13 MESURES RELATIVES
À LA LUTTE CONTRE
LES CHANGEMENTS
CLIMATIQUES

Our environmental challenges

ESRS E1 TO E5

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When it comes to the environment, the impacts that our facilities may have are linked to our day-to-day business activities. We take action at our own level to protect our ecosystems, limit our negative impact and promote the positive impact of our activities.

We always take action with the same key goal: the well-being and quality of life of the elderly people we care for and support as well as that of our employees. The action plans we develop in response to our environmental challenges also aim to enhance our practices to make them compatible with planetary boundaries.

As part of the consultation committees set up to manage our portfolio of rental properties, we discuss these action plans with our landlords. Our landlords position themselves as partners in addressing energy efficiency, water management, waste management and decarbonization challenges. This collaboration is in line with each stakeholder's environmental strategy and, as such, contributes positively to drawing up and financing action plans for the facilities concerned.

Environmental scorecard

ENVIRONMENT

Commitments	"By 2026" goals	2024 results	2025 results
DomusVi is committed to reducing direct and indirect GHG emissions from its activities, in line with a scenario that limits global warming to 1.5°C. • Reduce GHG emissions (climate change mitigation)	Publish the carbon assessment from DomusVi's operations every year (Scopes 1, 2 and 3) since 2021.	Market-based results (tCO ₂ eq): Scope 1: 46,666 Scope 2: 32,433 Scope 3: 327,576 Total: 406,674	Market-based results (tCO ₂ eq): Scope 1: 45,285 Scope 2: 9,961 Scope 3: 306,818 Total: 362,064
	Activate and roll out our decarbonization strategy by developing our roadmap using the SBTi methodology.	Decarbonization roadmap approved by the SBTi on 30 August 2024.	-11% compared to 2024.
DomusVi is committed to strengthening its resilience to climate change. • Adapt to climate change	Define a strategy and measures to adapt to climate change	In 2024, an initial exposure analysis of our buildings was carried out with the support of the R4RE Bat-ADAPT tool developed by the Sustainable Real Estate Observatory (OID), based on the geographical location of our buildings.	In 2024, an initial exposure analysis of our buildings was carried out with the support of the R4RE Bat-ADAPT tool developed by the Sustainable Real Estate Observatory (OID), based on the geographical location of our buildings.
DomusVi is committed to significantly reducing its energy consumption. • Manage energy consumption • Reduce GHG emissions	Reduce the annual energy consumption of our facilities.	7,798 kWh/bed (all energy combined): - 1.5% vs 2023 ¹	7,762 kWh/bed (all energy purchased combined): - 0.5% vs 2024.
	Improve the energy performance of buildings, in particular by eliminating 100% of F and G ratings.	99% of our facilities with a > to F rating. ²	99.5% of our facilities with a > to F rating. ²
	Obtain BREEAM (or equivalent) certification at the GOOD level or higher for 100% of new-build and renovation projects for which a building permit has been filed.	62 facilities are committed to a BREEAM approach, including 11 that are certified.	35 buildings are in the process of obtaining BREEAM certification and 33 have been certified in recent years.

1. The 2024 data for Scope 2 and Scope 3 has been slightly adjusted following the identification of a number of reporting errors for 2024, such as training costs that were underestimated and waste volumes

2. Scope: France, Spain, Ireland, Portugal and the Netherlands.

3. GPR, a standard recognized by the Dutch State as equivalent to BREEAM.

Commitments	"By 2026" goals	2024 results	2025 results
DomusVi is committed to developing its consumption of sustainable energy (supply and clean production). • Energy supply	Increase the percentage of our purchase of sustainable energy.	In Portugal, 25% of electricity purchases are certified as green. In Spain, 284 MWh of renewable electricity was purchased through PPAs. Several countries (including France and Spain) made a contractual commitment in 2024 to purchase more than 80% of their electricity from renewable sources as of 2025.	In 2025, 100% of electricity was purchased from renewable sources in the Netherlands, Portugal and Spain, and 79% from renewable sources in France.
	Develop our production of sustainable energy.	12,568 MWh of renewable energy produced on site.	12,490 MWh of renewable energy produced on site.
DomusVi is committed to protecting water resources. • Manage water consumption • Manage impacts on biodiversity	Optimize water consumption management.	2,039,430 m³ of water consumed (excluding FR).	3,789,700 m³ of water consumed (all countries).
	Make sure due care is taken when treating wastewater.	Processes and equipment in place for wastewater treatment.	
DomusVi is committed to protecting and regenerating biodiversity in the areas where we work. • Manage impacts on biodiversity	Develop an approach that helps protect and regenerate biodiversity.	Processes and resources implemented to ensure the protection and regeneration of biodiversity. An analysis was carried out in 2024 to identify sites close to sensitive natural areas.	
	Protect our natural resources through a Responsible Purchasing Policy.	Responsible and/or eco-labelled purchases favoured.	
DomusVi is committed to reducing and better recovering the waste generated by our activities, in line with the public policies of the countries in which the Group works and through an optimized management process. • Manage waste	Annually reduce the amount of waste generated per bed (2022 baseline).	Data updated to correct the estimation errors identified: 0.74 t/bed.	0.73 t/bed; -1.5% vs 2023.
	Achieve 27% of waste recovered annually for all our operations.	29.4% of waste recovered.	29% of waste recovered in 2025. ¹
	Roll out recovery channels (packaging, glass, organic waste, textiles) on 100% of our sites.	Not applicable.	Data not known for enough countries.
	Increase the rate of waste not sent to landfill.	Not applicable.	68%

1. The 2024 data was updated from 14% to 29.5%. The increase comes from a more consistent estimation of Spain's waste (cardboard and packaging) that are fully recycled.

Reduce GHG emissions: a commitment for the environment and for the people we care for and support

ESRS E1-1



WHY WE DO IT:

TO ADAPT OUR ACTIVITIES TO NEW CLIMATE REALITIES

ESRS E1-1

As a responsible company specializing in supporting an ageing population, we have a dual responsibility: to reduce our environmental footprint to help mitigate climate change, and to protect the health of the people we care for every day, as well as that of our employees.

Climate change, caused by the increase and accumulation of greenhouse gas (GHG) emissions, is leading to a deterioration in living conditions. Heat waves are becoming more frequent, longer and more intense, as are droughts, fires, heavy rainfall, storms and floods.

It also affects the availability of fresh water, as well as our health. There has been an increase in climate change-related mortality and disease, especially among vulnerable populations, and the emergence of new disease vectors.

We are fully aware that our activities generate greenhouse gas emissions, in particular through our purchases, waste, travel, building and renovating our facilities, and the energy consumption required for our operations.

Our challenge is therefore to reduce these emissions by rolling out our decarbonization strategy and, as such, to contribute to mitigating climate change.

OUR GHG EMISSIONS ESRS E1-6

Our operations directly and indirectly generated 362,064 tCO₂eq in 2025 versus 406,674 tCO₂eq in 2024 (market-based methodology), i.e. an 11% decrease in absolute terms in 2025 compared to 2024. This decrease in our greenhouse gas emissions is mainly due to a reduction in our natural gas consumption, as well as through the roll-out of a number of contracts for electricity from renewable sources, which help reduce the emissions related to our energy consumption.

We have rolled out a number of green electricity contracts for Scopes 1 and 2 (for market-based) and have reduced our gas consumption. As regards Scope 3, the measures taken mainly focus on monitoring and updating our emission factors. These emissions naturally decrease over time and reflect the decarbonization efforts made by our suppliers in their own production processes, irrespective of changes in our purchasing volumes. These emissions figures are mainly sourced from ADEME (French ecological transition agency).



As a result, even if the quantities purchased remain constant, our Scope 3 carbon footprint is automatically reduced as the products we purchase become less carbon-intensive (in kgCO₂/kg of product). Finally, it should be mentioned that we reassessed our emissions in 2024 by correcting some inconsistencies (waste generated in Spain, for example).

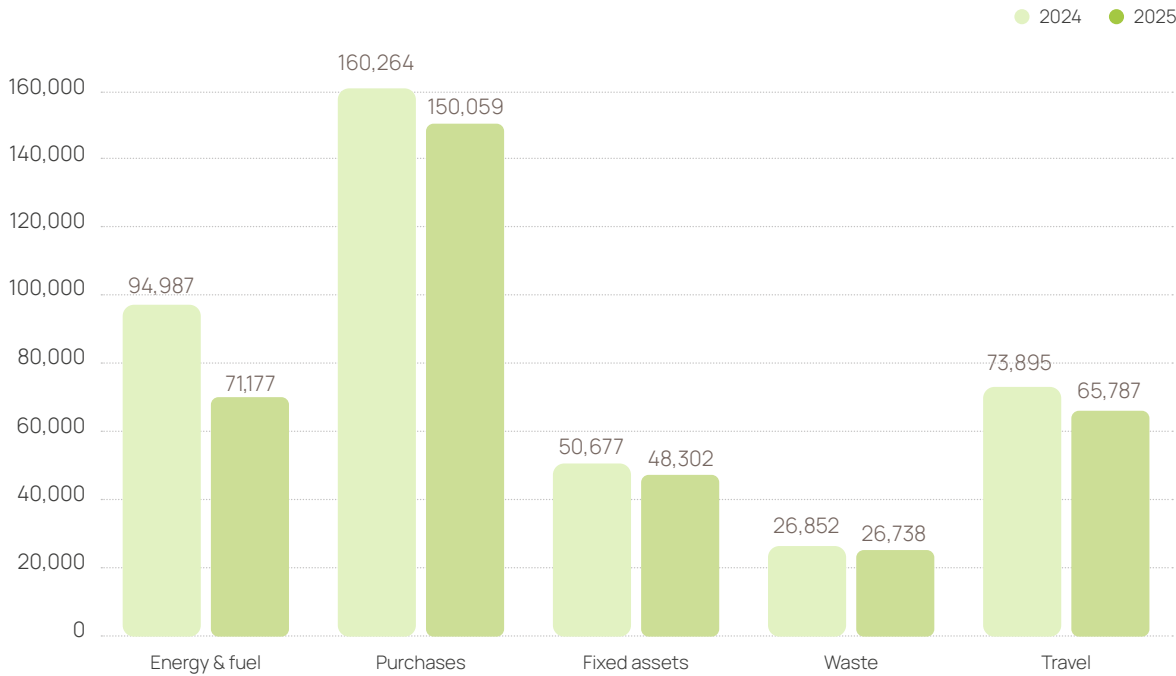
Our Scope 1 and 2 emissions decreased by -30% in absolute terms between 2024 and 2025. Our carbon intensity fell from 154 tCO₂eq/ €M in 2024, to 133 tCO₂eq/€M in 2025, i.e. a 14% decrease in intensity per €M of sales.

Most of our emissions are generated by our food purchases (29%), energy (20% market-based), building work (more than 10%) and through emissions caused by commuting (12%).

In 2025, our decarbonization efforts focused mainly on Scopes 1 and 2, via the roll-out of green electricity contracts, reduction in energy consumption and, above all, the replacement of systems that used fossil fuels. Scope 3 is one of the projects to be addressed in 2026.

SCORECARDS ESRS E1-2, E1-4 AND E1-6

BREAKDOWN OF GHG EMISSIONS BY CATEGORY IN TCO₂EQ



OUR 2026 GOALS, OUR 2025 RESULTS

2026 Goals	2025 results				
Publish the annual carbon assessment from DomusVi's operations (Scopes 1, 2 and 3).	R	MARKET-BASED RESULTS IN TCO ₂ EQ			
		SCOPE 1	SCOPE 2	SCOPE 3	TOTAL
		45,285	9,961	306,818	362,064
		-3% vs 2024	-69.3% vs 2024	-6.3% vs 2024	-11% vs 2024
By end 2023, activate and roll out our decarbonization strategy by developing our roadmap in line with the Science Based Target Initiative (SBTi) methodology.	R	LOCATION-BASED RESULTS IN TCO ₂ EQ			
		SCOPE 1	SCOPE 2	SCOPE 3	TOTAL
		45,285	24,610	306,818	376,713
		-3% vs 2024	+5.6% vs 2024	-6.3% vs 2024	-5.3% vs 2024
		Our decarbonization roadmap was approved by the SBTi in August 2024. Our GHG emission reduction targets are split into two pathways: • 42% absolute reduction by 2030, using 2022 as the baseline, for Scopes 1 & 2; • 25% absolute reduction by 2030, using 2022 as the baseline, for Scope 3 related to the purchase of goods and services, investments and waste generated by our operations.			

THE ENVIRONMENTAL SECTION AND BREEAM CERTIFICATION: DRIVING ENVIRONMENTAL EXCELLENCE

BREEAM (Building Research Establishment Environmental Assessment Method) certification is an international environmental standard for buildings. This assessment method, recognized in more than 89 countries, covers ten categories of sustainability, including energy, materials, water, waste, pollution, health and well-being. To put these requirements into practice, we have drawn up an "Environmental Section - DomusVi New Project" document, hand-in-hand with Bureau Veritas. This document is our internal set of environmental technical specifications, applicable to our future building projects, renovations and extensions to existing buildings. These specifications incorporate the regulatory requirements of the countries we are established in and are based on a BREEAM certification model. The "Environmental Section" (BREEAM-focused) sets out DomusVi Group's environmental requirements and is the basis of our policy as regards environmental challenges.

THE SCIENCE-BASED TARGET INITIATIVE (SBTi), GUIDING OUR DECARBONIZATION POLICY

The SBTi is the benchmark international organization, recognized for its high standards, which supports companies with their decarbonization plans. It provides them with the tools they need to follow a roadmap aligned with scientific recommendations aimed at limiting global warming to 1.5°C by the end of this century. With this in mind, DomusVi is committed to significantly and rapidly reducing its greenhouse gas emissions, in line with the Paris Agreement. Our goals, set in early 2024 by our Environmental Committee, rank us among the pioneers in the healthcare and services sector in Europe for decarbonization.



HOW WE DO IT: BY MEASURING, RENEWING, REDUCING

ESRS E1-1

To achieve our decarbonization targets, we have structured our approach in recent years while promoting local initiatives.

Our Group's environmental impact measurement focuses on a carbon assessment that is in line with the international GHG Protocol standard and identifies our greenhouse gas emissions across all three scopes. Based on this carbon assessment, we have developed our decarbonization roadmap, which was approved by the SBTi in August 2024.



Shape our strategy using a carbon assessment

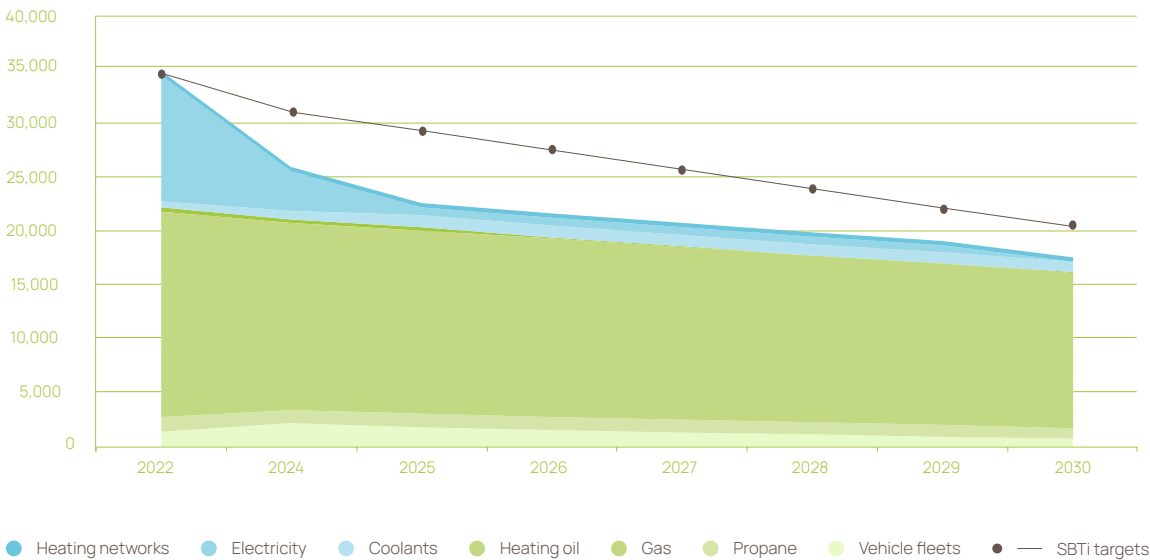
ESRS E1-4

Our carbon assessment is based on an approach that covers all our operations, over a 12-month period. Since our first assessment in 2021, we have significantly improved the accuracy of our measurements. 2023 marked a turning point with an in-depth analysis of our historical data. Hand-in-hand with Bureau Veritas and its Net Zero Centre of Excellence dedicated to decarbonization, we were able to fine-tune our results and establish a pro-forma 2022 assessment, ensuring the comparability of our measurements.

In 2024, this methodological consolidation provided a solid foundation for monitoring the change in our carbon footprint and effectively steering our decarbonization roadmap by implementing targeted emission reduction action plans. Consequently, in 2025, the disposal of part of our business activity in Spain and the improvements made to our carbon assessment methodology led us to redefine our baseline year: it will take account of the reviewed scope (post-disposal) and apply the methodology currently in effect. This work will be carried out in 2026-2027, to ensure that our actions are in line with the targets set.

The key decarbonization initiatives planned are therefore added to Anaplan to forecast our outcomes year by year.

SCOPES 1 AND 2 CO₂EQ EMISSIONS AND SBTI TARGETS
EXAMPLE OF TARGETS FOR FRANCE FOR SCOPES 1 AND 2



Roll out operational action plans on the ground ESRS E1-3

In 2024, the members of the Environmental Committee developed the Group's decarbonization roadmap as operational action plans, which were then tailored to local contexts by country teams. Country Sustainable Development Committees oversee their implementation and encourage feedback between our facilities.

Our decarbonization strategy focuses on several levers that will impact each of the three scopes. In terms of direct and indirect energy-related emissions (Scopes 1 and 2), we are focusing our efforts on reducing our energy consumption (operational management, investments in the performance of our buildings) and decarbonizing our energy sources (renewable electricity supply, investments in heat pumps and biomass boilers, installation of photovoltaic solar panels). These actions are coordinated with our landlords when they concern our portfolio of rental properties.

With regard to upstream and downstream emissions (Scope 3), we are working to reduce emissions linked to our purchases, fixed assets and waste by developing some of our key partnerships in our value chain and by sharing best practices: reduce, reuse, recycle.

We are working to reiterate our commitments in contracts with our key suppliers and landlords by including special clauses and/or appendices; by renewing certain equipment by renting or leasing it rather than purchasing it (IT equipment and medical equipment in particular); by optimizing specific logistics flows; and by working with our suppliers on operational improvements that have a real impact (reducing the quantity and volume of packaging, installing water fountains to drastically reduce our purchases of small plastic bottles, rolling out waste management systems).



We are also working on identifying and sharing best practices: rolling out an awareness campaign on eco-friendly practices in all our homes, improving our food offering to reduce its carbon impact while respecting the tastes and nutritional needs of our residents, reducing food waste, etc.

We have begun to explore ways to reduce emissions related to our employees' and visitors' travel, with tangible results, such as the installation of electric charging stations and bike racks, as well as spaces reserved for car-sharing.

This dual approach has encouraged the emergence of a variety of initiatives, such as connecting to district heating networks, replacing energy-intensive equipment and installing renewable energy production systems. These projects, which are tailored to each region's constraints and opportunities, collectively contribute to reducing our carbon footprint while ensuring our residents' comfort.

REDUCE GHG EMISSIONS: OUR KEY INITIATIVES IN 2025 ESRS E1-3

GROUPE | Reduce our dependence on fossil fuels - ESRS E1-3

In 2024, six of DomusVi's ten new sites were equipped with low-carbon heating systems. These sites were followed by others in 2025: 18 projects (new build or renovation) involved heat pumps. These initiatives illustrate our desire to promote responsible, innovative solutions when choosing the buildings we intend to work in.

FRANCE | Anaplan, a tool for monitoring our sustainable actions - ESRS E1-4

In 2024, we developed a model integrated in Anaplan (a planning, analysing and reporting platform) that enables us to forecast our greenhouse gas emissions (Scopes 1 and 2) per facility until 2030. This model enables us to list national action plans, know and measure their unit and cumulative impact and, as such, check how much we are in line with our decarbonization targets approved by the Science-Based Targets initiative (SBTi).

The integration of these action plans into our property portfolio plan and the monitoring of our property rentals strengthens the control and overall impact of the approach. In 2025, we prepared to add some elements from our climate risk analysis (see the Adapt to climate change chapter, p.97) to the platform, including building characteristics and technical specifications (number of storeys, presence of a basement, roof colour, presence of air conditioning, etc.). This will be completed in 2026 and, water consumption and waste monitoring, as well as the analysis of impacts on biodiversity will be added in due course. The aim of this holistic approach is to provide a comprehensive scorecard of key environmental performance indicators for each property, so we can manage our property portfolio sustainably.



SPAIN | Existing buildings equipped with more sustainable energy solutions

In Spain, six DomusVi homes have been fitted with systems combining air-source heat pumps and photovoltaic panels: two via PPA¹ contracts (Monfarraquinos and Río Vena) and four as part of a project with financial support (Ribera, Gazalbide, Miraflores and Tres Cantos). These set-ups are designed to reduce sites' energy dependence, to improve the self-consumption of renewable energy and to strengthen the Group's overall energy efficiency strategy.

SPAIN | Make sustainable mobility more accessible with ChargeGuru

24 electric vehicle charging stations have been set up in 21 homes for the elderly, spread over 11 provinces in Spain. This initiative, which is fully managed via the ChargeGuru platform, aims to reduce our carbon footprint while improving accessibility for employees and residents' families.

1. **PPA** (Power Purchase Agreement): a long-term electricity purchase agreement, under which an operator finances and operates a renewable energy production facility in exchange for a commitment to purchase the electricity produced at a pre-determined rate.

Manage energy consumption: growing use of renewable energy

ESRS E1-4 AND ESRS E1-5

WHY WE DO IT: OPTIMIZE TO IMPROVE

QUALITY OF SERVICE ESRS E1-4 AND ESRS E1-5

Energy supply and consumption represent a significant cost for our facilities and can have a significant impact on our accounts. Optimizing our energy supply and consumption therefore provides a significant means of creating financial leeway for investment and for improving the quality of our service.

Our energy and fuel consumption accounts for 20% of our total carbon footprint, according to our 2025 carbon assessment: this makes it a vital lever in our strategy to decarbonize and mitigate our impact on climate change.

The temperature in our homes is an essential factor for our residents' comfort. It depends on heating in winter and, increasingly, on temperature control in summer. It is, therefore, vital to take action on this front, which concerns both financial considerations and quality of service.



SCORECARD ESRS E1-4 AND ESRS E1-5

Goal	Means/ Result	FR	ES	DE	IE	PT	NL	CH	GROUP
Reduce the annual energy consumption of our facilities.	R	TOTAL ANNUAL CONSUMPTION OF PURCHASED ENERGY PER AVERAGE NUMBER OF BEDS (KWH/BED)							
		8,160 vs 2024 -0.7%	7,591 vs 2024 -0.4%	5,946 vs 2024 +3.5%	10,348 vs 2024 -2.4%	5,889 vs 2024 +11.6%	6,797 vs 2024 10.6%	8,262 vs 2024 -10.4%	7,762 vs 2024 -0.5%
Improve the energy performance of buildings, in particular by eliminating 100% of F and G ratings.	R	PERCENTAGE OF BUILDINGS WHOSE RATE IS HIGHER THAN F OR G							
		100% vs 2024 0.0 pts	98% vs 2024 0.0 pts	ND vs 2024 ND	100% vs 2024 0.0 pts	100% vs 2024 0.0 pts	100% vs 2024 0.0 pts	N/A vs 2024 N/A	100% vs 2024 0.0 pts
Obtain BREEAM GOOD certification or higher for 100% of new-build and renovation projects for which a building permit has been submitted.	M	NUMBER OF BUILDINGS INVOLVED IN A BREEAM CERTIFICATION PROCESS							
		9	14	0	0	12	0	0	35
		NUMBER OF BREEAM-CERTIFIED BUILDINGS							
		13	14	0	0	0	6	0	33



HOW WE DO IT: THREE AREAS OF ACTION FOR

BETTER ENERGY EFFICIENCY ESRS E1-4 AND ESRS E1-5

Our energy efficiency strategy focuses on three areas: improving the energy performance of our property portfolio, optimizing our daily consumption and developing our renewable energy supplies.

We strive to implement the "Environmental Section" requirements while maintaining the economic balance of our investments and the sustainability of our service offering.

Multi-year plans to improve the energy performance of our property portfolio

Energy audits, building life cycle analysis and adaptation to climate change are the main tools we use to develop our multi-year plans to improve the energy performance of our existing property and that which is currently being built.

For our existing property portfolio, our technical teams prioritize thermal insulation work (floors, loft spaces, specific areas, openings), the replacement of energy-intensive equipment and the optimization of heating and hot water production networks.

In Spain, the drafting of energy audit reports includes detailing the results of improvement measures across six chapters: lighting, air conditioning, renewable energy, equipment, billing and buildings.

Optimize daily energy consumption

We optimize daily energy consumption thanks to our facilities' hands-on technical expertise. Raising awareness of eco-friendly practices, providing technical training to our experts on the ground, installing energy management tools and installing low-consumption equipment all play a key role.

In 2025, both Spain and France took a significant step forward in reducing their gas consumption by installing heat pumps. At the same time, France rolled out a number of measures to insulate heating networks, loft spaces and ground floors (ground floor insulated from the basement).

Develop our renewable energy supply

ESRS E1-4 AND ESRS E1-5

We are developing our renewable energy supply by equipping our facilities with photovoltaic panels, as seen in Spain, Holland, Portugal and Ireland, and by connecting our facilities to district heating networks.

We are also doing this by selecting our suppliers. As such, in 2025, several countries concluded renewable electricity supply contracts that came into effect the same year. Moreover, the installation of thermal and photovoltaic solar panels in several facilities in Spain and in the Netherlands resulted in a total installed capacity of 532.5 kWp in 2025.

These coordinated efforts have enabled us to reduce our energy consumption despite the installation of efficient air-conditioning systems in areas at high risk of heat waves, which are essential for our residents' well-being. The Group's average energy intensity as such dropped to 7,762 kWh/bed in 2025, versus 7,798 kWh/bed in 2024.

MANAGE ENERGY CONSUMPTION:

OUR KEY INITIATIVES IN 2025 ESRS E1-4 AND ESRS E1-5

GROUP | BREEAM certification, illustrating our energy efficiency - ESRS E1-4 AND ESRS E1-5

BREEAM certification plays a key role in our energy efficiency strategy, as energy is one of the most heavily-weighted categories in the standard, which assesses energy consumption reduction, system efficiency, bioclimatic building design and the use of renewable energy.

In 2025, we pursued our environmental certification programme, with 13 new buildings certified in France and 8 in Spain, bringing the total to 33 buildings that are either BREEAM-certified or certified using the Dutch standard. 35 other buildings are currently in the process of being certified.



GROUP | Improve our green electricity supply - ESRS E1-4 AND ESRS E1-5

In 2025, several green electricity supply contracts, concluded in 2024, were implemented.

- In Spain, our homes now benefit from 100% renewable electricity, guaranteed by certificates of origin (REC).
- Portugal, the Netherlands and Ireland are on target with 100% green electricity.
- Since 2025, 79% of our facilities' electricity supply in France has come from renewable sources.

This shift towards renewable energy reflects our desire to reduce the carbon footprint of our facilities across Europe.

FRANCE | Relamping, more energy-efficient and more comfortable on the eyes

over the course of 2025, our French teams completed a relamping project carried out on 71 sites, by replacing the light fittings along passageways (corridors, paths, etc.) and public spaces with LED solutions, including the replacement of hanging lights Energy savings vary greatly from one site to another as some homes were already partially fitted with LEDs and had already shown reductions in electricity consumption. Beyond energy savings, this campaign also significantly improved visual comfort for residents in many facilities.

Adapt to climate change - A multi-risk approach aiming for more resilient business activities

ESRS E1 - IRO-1



WHY WE DO IT: TO PROTECT OUR EMPLOYEES

AND THE PEOPLE WE CARE FOR AND SUPPORT ESRS E1 IRO-1 AND E1-5

The increasing frequency and intensity of extreme weather events affect all regions where DomusVi is established. Due to their geographical location and/or building specifications, our facilities could be exposed to climate risks such as heat waves, storms, floods, fires and water stress. Our strategy for adapting to climate change aims to strengthen the resilience of our facilities and protect our residents and employees.

This approach to adapting to climate change complements our decarbonization strategy. Our sustainability approach combines mitigating and adapting to climate change to significantly improve our contribution to these two environmental goals (material challenges).

SCORECARD ESRS E1-IRO-1

2026 Goals	Means/ Results	2025 results
Define a strategy and measures to adapt to climate change	M	In 2024, an initial exposure analysis of our buildings was carried out with the support of the R4RE Bat-ADAPT tool developed by the Sustainable Real Estate Observatory (OIE), based on the geographical location of our buildings. The climate scenario used for this exposure analysis was the "business as usual" scenario (RCP 8.5) and the target timeframe is 2050. This analysis will be complemented in 2026/2027 by the collection of specific data on buildings in order to assess their vulnerability. Action plans relating to each risk have been drawn up (each comprising three parts: the building's external structure, interior layout and organization of activities) and will be rolled out through the Environmental Committee in 2027. The strategy for adapting to climate change is developed in conjunction with property portfolio plan management.



HOW WE DO IT: A STRATEGY FOR ADAPTING

TAILORED TO LOCAL NEEDS ESRS E1-5

Our strategy for adapting to climate change is implemented by adopting methodology designed to take into account local realities and integrate requirements for mitigating and adapting to climate change, by complying with our sustainable challenges on protecting water resources (managing water consumption), protecting and regenerating biodiversity, and responsible purchasing.

Develop methodology tailored to our specific characteristics

ESRS E1-5

In 2023, under the leadership of the Group Sustainable Development team, we set up a working group bringing together different areas of expertise (managing risks, safety, property) and initially representing our two main countries of operation, France and Spain. In 2024, this working group joined the Environmental Committee, enabling us to bring in experts from other countries where DomusVi operates. This expanded group defined the diagnostic methodology we use, incorporating the requirements of European regulations (CSRD and Taxonomy).

Our methodology is based on a process consisting of an exposure diagnosis that identifies the climate risks that each facility is potentially exposed to based on its geographical location (heat, drought, clay shrinkage and swelling, heavy rainfall and flooding, coastal dynamics, storms and strong winds, fires, extreme cold, and ground movements), and a vulnerability diagnosis that assesses the potential impacts on our infrastructure and residents based on their specific characteristics.

Assess the exposure and vulnerability of our facilities

ESRS E1-5

A representative sample of facilities was selected using this methodology and we were able to develop a more detailed risk mapping model. This model combines two types of essential information:

- the specific characteristics of each building (year built, materials, air conditioning systems, etc.);
- climate risks specific to the geographical area where the facility is located.

Creation of the action plan for adapting by identifying the priorities

ESRS E1-5

Following the climate risk analysis, the Bat-ADAPT platform provides recommendations for adaptive measures for each climate hazard in order to reduce the risks identified.

This analysis and these recommendations enabled us to prioritize adaptive actions as part of a multi-risk strategy, favouring actions that can simultaneously address several hazards or offer advantages linked to other co-benefits, such as health and safety, well-being and/or protecting biodiversity. These contributions are taken into account when in new-build projects, as well as in renovation projects for existing buildings.

Priority facilities were identified using a risk analysis matrix for each building, enabling the roll-out of actions tailored to each local context, some of which reduce several climate-related risks simultaneously.



ADAPT TO CLIMATE CHANGE:

OUR KEY INITIATIVES IN 2025 ESRS E1-5

Bat-ADAPT: a tool for improving the climate resilience of buildings

Our climate resilience analysis is carried out using the Bat-ADAPT tool, which is integrated into the R4RE (Resilience for Real Estate) platform and developed by the Observatoire de l'Immobilier Durable (the French Green Building Observatory). The aim of this tool is to assess the climate risks to which buildings are exposed across Europe, in order to help those involved in the property sector adapt to the growing impacts of climate change.

We will also apply this methodology to our facilities located outside Europe. According to the Bat-ADAPT scientific reference framework:

- the selection of climate hazards taken into account in the tool is based on the European taxonomy, the Task Force on Climate-related Financial Disclosures (TCFD) and the French Energy-Climate Act;
- the main data sources are the IPCC WGI Interactive Atlas, the French DRIAS Les futurs du climat (Future Scenarios for the Climate) and DRIAS Les futurs de l'eau (Future Scenarios for Water) platforms;
- R4RE was developed specifically to address the challenges of the European taxonomy.

The climate exposure analysis model used meets the three European taxonomy criteria:

- (a) the climate exposure analysis must be based on state-of-the-art climate forecasts at the highest resolution available;
- (b) the risk assessment must be forward-looking, consistent and proportionate to the duration of the activity, i.e. a minimum of fifty (50) years for buildings: exposure analysis is carried out until 2090;
- (c) the scenarios used must be varied and consistent with IPCC's work, based on free or paid models: the models used are based on prospective (IPCC scenarios) and non-prospective (historical data) climate data.

Manage water consumption - Reduce upstream, protect downstream ESRS E3



WHY WE DO IT:

TO PROTECT A VITAL RESOURCE ESRS E3-IRO-1

As climate change increases pressure on water resources, with more frequent and intense periods of drought in some of the regions where we operate, managing water responsibly is a challenge we take very seriously.

Our business involves water-intensive activities (particularly laundry and kitchens) and specific bacterial and chemical water quality requirements (quality control, legionella prevention, etc.).

Goal	Means/ Result	FR	ES	DE	IE	PT	NL	CH	GROUP
Reduce annually	R	TOTAL WATER CONSUMPTION (M³)							
		1,773,940 vs 2024 NA	1,393,934 vs 2024 -6.9%	217,131 vs 2024 -1.0%	186,976 vs 2024 +70.0%	58,821 vs 2024 +8.4%	21,405 vs 2024 +33.8%	137,494 vs 2024 -3.2%	3,789,700 vs 2024 NA
		WATER CONSUMPTION PER BED (M³/BED)							
		74 vs 2024 NA	68 vs 2024 -5.4%	54 vs 2024 -0.2%	194 vs 2024 +70.1%	74 vs 2024 +5.1%	49 vs 2024 +24.5%	108 vs 2024 -4.5%	73 vs 2024 ND

HOW WE DO IT: MEASURES IMPLEMENTED

THROUGHOUT THE WATER CYCLE ESRS E3-1

Our goal is to optimize our water consumption through monitoring, reduction and reuse measures, and by monitoring the quality of the water used and discharged by our facilities. As part of our duty of care at Group level, specific work on water use has enabled us to identify potential risks and strengthened preventive measures and best practices across all our operations (see "Environmental Section" p.87).



Measure and manage our consumption

ESRS E3-3

Each facility monitors its water consumption and implements optimization measures locally. In Spain, our teams developed a special scorecard model that has been rolled out to all facilities via the intranet. This tool enables accurate monitoring and comparative analysis, encouraging healthy competition between homes and the sharing of best practices. In France, a platform for remote data collection and leak detection was tested in 2025, with a view to its roll-out in 2026.

Reduce our consumption

ESRS E3-2

Many of our facilities are fitted with water-saving devices: water filters, tap aerators, dual-flush toilets, etc. These devices can, depending on the type of equipment, significantly reduce water consumption – by up to 70% in some instances.

Our technical teams, who are experts in their buildings, also work to optimize existing systems: programming automatic watering of green spaces, adjusting plumbing, training maintenance staff to detect leaks, etc.

Treat wastewater

ESRS E3-3

All our facilities are equipped with appropriate systems to prevent pollution from wastewater and reduce its production. This includes special drains and tanks to collect wastewater from kitchens and laundry rooms, as well as retention structures for generators.

Manage impacts on biodiversity - Addressing challenges on the ground

ESRS E4



WHY WE DO IT: TO TURN OUR INTERACTIONS

WITH BIODIVERSITY INTO POSITIVE IMPACTS ESRS E4 - IRO-1

Our business includes building and renovating facilities, as well as looking after adjacent green spaces. We are aware of the importance of protecting, restoring and regenerating biodiversity and natural resources.

Land take and the choice of construction materials during building, extension and renovation work, the necessary use of cleaning products and the selection of plant species for our outdoor spaces can have an effect on local biodiversity. Landscaping a garden for our residents can either contribute to further fragmenting natural habitats or, on the contrary, create islands of biodiversity in urban and suburban areas.

Contact with nature also plays a vital role in our residents' well-being. Scientific studies show the therapeutic effects of natural spaces on elderly people, such as reducing stress, improving motor skills and stimulating the brain.

Our main challenge and goal here is to identify and limit our negative impacts on biodiversity, while developing actions that actively contribute to regenerating biodiversity across all our locations.



SCORECARDS ESRS E4-3

2026 Goals	Means/ Results	2025 results
Develop an approach that helps protect and regenerate biodiversity.	M	An analysis was carried out in 2024 to identify sites close to sensitive natural areas (see Focus below).
Protect our natural resources through a Responsible Purchasing Policy.	M	Before building any new homes, we call on professionals who are committed to protecting and regenerating biodiversity ("Environmental Section" / BREEAM requirement). At Group level: - the choice of medical protective equipment made from eco-labelled materials (cotton wadding), as part of a Group contract with a supplier committed to a sustainable development approach; - food supplies (meat, vegetables, fruit, fish) from partners who favour local produce, all sourced from the European Union and, where possible, with organic certification and/or a label supporting environmental protection and protecting biodiversity and animal welfare.

HOW WE DO IT: A PROACTIVE APPROACH, RIGHT FROM THE WORD 'GO',

DEVELOPED HAND-IN-HAND WITH OUR LOCAL PARTNERS ESRS E4-2

Our approach to protecting and regenerating biodiversity reflects DomusVi's decentralized organization, which combines a consistent Group strategy with local initiatives tailored to the specific characteristics of each region.

An integrated approach

ESRS E4-2

Before building any homes, we systematically call on specialized professionals who work to ensure that biodiversity is protected and regenerated. The purpose of this external expertise is to take ecological challenges into account from the design stage onwards.

The "Environmental Section" (see p.87) serves as the technical framework for all our new-build and renovation projects. In France, this approach involves systematically consulting an ecologist who carries out a diagnosis in line with BREEAM requirements (see Focus p.87), analyses the existing biodiversity and makes appropriate recommendations. In Portugal, this is illustrated in particular through the systematic protection of existing trees during new-build project and through the creation of gardens that require less water.

Creating vegetable gardens and setting up beehives, diversifying vegetation layers (lichens, grasses, bushes, trees) and types of habitat on the plot (unmanaged natural areas, woodlands, hedgerows, etc.) are all sustainable development actions that we implement. The choice of species planted in gardens takes into account criteria such as mixed species composition, the local origin of the species selected, and compatibility with local wildlife.

The biotope coefficient per surface area (the percentage of the surface area of an eco-developed plot used to determine its environmental quality) is assessed for new-build projects and targets a level of over 30%. The sites chosen are primarily sites previously occupied by human activities. Project teams ensure that the use of green spaces is kept to a minimum and that the revegetation of previously impervious areas is maximized.



Responsible purchasing to protect natural resources ESRS E4-2 AND E4-4

Our Responsible Purchasing Policy is a key tool for reducing our impact on biodiversity, beyond our operational sites. At Group level, we have set specific environmental criteria that guide our choices:

- the selection of medical protective equipment made from eco-labelled materials (cotton wadding), as part of a Group contract with a supplier committed to a sustainable development approach;
- food supplies favouring local products, all sourced from the European Union, with a preference for organic labels and those guaranteeing animal welfare;
- the use of more effective and less environmentally-harmful cleaning products, as illustrated by our Group-wide choice of Diversey as our supplier, whose products include eco-friendly and eco-responsible components.



MANAGE IMPACTS ON BIODIVERSITY:

OUR KEY INITIATIVES IN 2025 ESRS E4-2



Sites close to sensitive areas:
an approach for identifying and
assessing them

DomusVi is committed to developing an approach that helps protect and regenerate biodiversity. With this in mind, in 2024, we identified our sites located close to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and key biodiversity areas). None of our homes are in a protected area. 40% of our homes have been identified as being located less than two kilometres from a sensitive area. In the Netherlands and Germany, more than 80% of our sites are close to a sensitive area. This closeness drives us to take action, and we are implementing measures to reduce our environmental impact as much as possible.

Emissions that may affect the environment include light, noise and atmospheric emissions. Excessive water consumption, poor waste management and the use of chemicals when looking after green spaces are factors that can disrupt biodiversity. Our sites can fragment natural habitats, disrupting ecological corridors and the movement of wildlife. For each home, the nearest protected area is identified to assess the risks.

Manage waste -
Review our value chain

ESRS E5

WHY WE DO IT: FROM CARBON FOOTPRINTS TO

THE CIRCULAR ECONOMY, A HOST OF AREAS FOR ACTION ESRS E5-IRO-1

As places of residence and care, our homes generate several major categories of waste:

- waste from everyday life (catering, accommodation, packaging, maintenance, etc.), known as "ordinary waste";
- waste related to care activities which, when it poses an infectious risk, is treated separately;
- waste produced during the building, extension and renovation of our facilities.

Optimized waste management helps reduce our carbon footprint, improve waste recovery, protect natural resources and limit our potential impact on biodiversity. Such management also reduces our operating costs and promotes the circular economy.

Beyond essential compliance with national and European regulatory requirements, we wish to review our waste value chain by integrating our responsible purchasing approach.



The optimization of our waste management already meets a dual goal:

- (a) contribute positively to mitigating and adapting to climate change while limiting our impact (do no harm approach);
- (b) improve our operational efficiency by optimizing processes and rising costs related to waste collection, transport, recovery and treatment.

SCORECARD ESRS E5-3

Goal	Means/ Result	FR	SP ²	DE ³	IE	PT	NL	CH ⁴	GROUP
Annually reduce the amount of waste generated per bed (2022 baseline).	R	AVERAGE TONNES OF WASTE GENERATED PER BED (T/BED)							
		0.7 vs 2024 -0.9%	0.89 vs 2024 -0.2%	ND	0.62 vs 2024 -22.9%	0.55 vs 2024 +14.3%	0.46 vs 2024 -3.4%	1.38 vs 2024 +299.5%	0.73 vs 2024 -1.5%
Achieve 27% of waste recovered annually for all our operations.	R	PERCENTAGE OF WASTE RECOVERED OUT OF THE TOTAL AMOUNT OF WASTE GENERATED OVER THE YEAR (%)							
		14.8% vs 2024 +0.8 pts	43.9% vs 2024 +0.6 pts	ND	11.9% vs 2024 -11.9 pts	70.4% vs 2024 -2.3 pts	21.7% vs 2024 +10.1 pts	1.1% vs 2024 -0.7 pts	29.0% vs 2024 -0.4 pts
Increase the rate of waste not sent to landfill ¹ .	M	PERCENTAGE OF WASTE NOT SENT TO LANDFILL OUT OF THE TOTAL AMOUNT OF WASTE (%)							
		76.9%	67.5%	ND	11.9%	73.0%	100.0%	1.2%	68.0%

HOW WE DO IT: BY REDUCING, OPTIMIZING, RAISING AWARENESS

ESRS E5-5

Our approach is based on two priorities: reducing the amount of waste produced and optimizing the sorting and recovery of the remaining waste. Implementing these goals is complex in practice, as we have to adapt to the regulatory and operational contexts specific to each geographical area where we operate.

Our awareness campaign on eco-friendly practices, launched in 2024 in all our facilities, helped raise awareness of the importance of sorting and proper waste management.

Shape our approach

ESRS E5-5

When it comes to waste management, logistics is our main challenge. Waste is treated locally with collection policies and conditions that vary from one geographical area to another, sometimes even from one municipality to another. The work underway on our waste value chain will enable us to establish tailored management processes, at national level and at individual facility level.

1. The percentage of waste not sent to landfill is a new indicator. Data will be fine-tuned in 2026 as, like France and Spain, it is highly likely that domestic waste in other countries is sent to landfill and incinerated.
2. Data for Spain was underestimated for cardboard and packaging waste, leading to a significant increase in the amount of waste recycled. The 2025 Report takes this underestimation into account in the variance between 2024 and 2025.
3. This year, only data on biowaste for Germany was obtained.
4. The 2024 data for Chile was not consistent.

In France, this goal was achieved with the rollout of a waste management system at 170 facilities, developed hand-in-hand with a specialist service provider. This standardized approach facilitates monitoring and tracking our waste and, as such, improves our ability to measure and reduce our environmental footprint.



Reduce volumes at source

ESRS E5-5

One of our priorities is to reduce waste production at source as part of our Responsible Purchasing Policy. This is achieved through targeted actions on our main purchases, which are sources of waste: building and renovation materials, food, medical devices, cleaning and laundry products.

These include working with our Diversey Group supplier to reduce packaging, replacing water bottles with water dispensers in France, studying food waste and reducing it, renting rather than purchasing IT and medical equipment, etc.

We communicate with our suppliers to purchase products whose containers are mostly or entirely recyclable, and/or to reduce their volume. The work on our waste value chain aims to meet our requirements and to incorporate them into our contracts with our suppliers.

Develop sorting and recovery

ESRS E5-5

Alongside our efforts to reduce the volume of our waste, we are developing recovery channels tailored to local contexts. Infectious healthcare waste (IHW) is treated separately via a dedicated collection, transport and treatment chain, and recycled where possible. In most countries where we work, the chain is well-organized and this waste is declared to the public authorities.

In Spain, our collaboration with Insertega, a work integration company specializing in the processing of used textiles, enabled the recycling of several tonnes of textiles in 2025.

MANAGE ENERGY CONSUMPTION:

OUR KEY INITIATIVES IN 2025 ESRS E5-5

FRANCE | Optimizing logistics and reducing protective item packaging

Since 2025, DomusVi France introduced a system where protective items are delivered on pallets, wrapped in plastic film and without individual cardboard packaging. This change has led to a significant reduction in cardboard consumption, while reducing the need for unpacking, which is a significant benefit in terms of preventing musculoskeletal disorders amongst our employees. This delivery method is being rolled out gradually, with homes adopting it in line with their operational constraints.



SPAIN | Recycling: getting seniors on board too

In 2025, DomusVi Spain joined the "Seniors, the first to recycle" initiative led by the Ecoembes organization, a specialist in waste management, to help the elderly take their first steps in recycling. In 2025, the programme, rolled out to 148 facilities (care homes and day care centres), was enhanced to include several new initiatives. Two webinars co-hosted with Ecoembes brought together professionals, customers and management teams around sharing best practices, complemented by an in-house training session on waste sorting for head office staff.

In practical terms, each centre was equipped with dedicated recycling containers. Awareness-raising tools and informational activities were also made available to users. Lastly, the programme is part of a network-based approach, involving active participation in collective initiatives aimed at strengthening environmental awareness. This programme reinforces our commitment to the circular economy among our teams and our residents.

CHILE | A recycling campaign for electronic equipment

As part of its sustainability plan, Acalis carried out an electronic equipment recycling campaign in homes in Santiago, which engaged employees, residents and their families. A total of 141 devices (telephones, computers, tablets) were collected and handed over to Kyklos Chile, a circular economy specialist, for reconditioning and donation to schools and community organizations.





Our governance challenges, underpinning our integrity and responsibility

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Our approach to governance is based on compliance with laws and regulations, strong business ethics in our relationships with all our stakeholders, the involvement of families through National Family Councils (CNF) and our country governance.

Governance scorecard

GOVERNANCE

Commitments	"By 2026" goals	2024 results	2025 results
DomusVi is committed to complying with the principles of good conduct set out in our Ethical Business Conduct Charter, pursuant to applicable regulations. • Corporate governance • Business ethics • Supplier relationship management	Implement a Code of Conduct to prevent corruption and money laundering, including regarding gifts, in all countries where the Group operates, and roll out awareness-raising initiatives.	Code of conduct, adapted to local laws and regulations, rolled out across all our locations.	Code of conduct, adapted to local laws and regulations, rolled out across all our locations.
	Extend Ulises software, a key part of the reporting procedures, to all countries where the Group operates to ensure the protection of whistle-blowers. Formalize a Group policy on representation of interests.	Ulises software rolled out in 100% of our countries in 2024. This software was replaced by Witik in France in 2024. Moreover, a specific email address is provided for use across the whole Group. Group Policy/Charter formalized, approved by the Supervisory and Strategic Orientation Board (SSOB) and to be implemented locally through country-specific procedures.	Witik software rolled out and used in France in 2025. Group Policy/Charter formalized, approved by the SSOB and to be implemented locally through country-specific procedures.
DomusVi is committed to working with its suppliers to improve its positive impact and reduce its negative impact across its value chain. • Corporate governance • Business ethics • Manage supplier relationships	Formalize a Responsible Purchasing Policy at Group level.	A working group was set up to formalize practices and roll them out in 2025.	Responsible Purchasing Policy drew up in 2025. The final version, approved in early 2026, will be implemented in the countries where our Group is present in 2026/2027.
	Develop high-impact initiatives and partnerships with our suppliers.	See initiatives on all our other commitments.	See initiatives on all our other commitments.

Commitments	"By 2026" goals	2024 results	2025 results
DomusVi is committed to including families in country governance by creating National Family Councils (CNF) in each country where it operates. • Corporate governance	Implement a National Family Council Charter.	Update planned in 2025.	Update planned in 2026.
	Create a National Family Council in each country where the Group operates by 2027.	First French National Family Council (CNF) Report published in December 2024. The National Family Council (CNF) launched in Spain.	2 nd French National Family Council (CNF) Report published in October 2025. DomusVi National Family Council (CNF) launched in Spain. Local Family Councils launched in Chile.
DomusVi is committed to preventing risks of serious harm to human rights, to people's health and safety, and to the environment arising from its activities. • Health and safety at work • Well-treatment • Environmental challenges	Publish a duty of care plan covering all our operations.	Duty of care plan updated in the 2024 Sustainability Report (see p.117).	Duty of care plan published in 2024 (see p.148).
	Raise awareness among 100% of directors (executive community) about their duty of care, its challenges and the responsibility that goes with it.	The whole executive community was made aware of their duty of care, in particular through dedicated workshops, or when we updated our dual-materiality analysis in 2023, or when we drew up our duty of care plan in 2023, or in 2024, when we updated it.	A new round of training is planned for 2026. Group Executive Committee training took place in January 2026 and Country Management Committee training will follow.
	Foster a culture of responsibility (related to duty of care) in the company.	Raise awareness among the other management roles.	Pursue the awareness campaign with other management roles.

1. All our teams are regularly made aware of issues relating to the environment, health and safety, and respect for human rights. Given our business activities, our professionals are already trained in these issues, which are widely covered through our quality processes. The aim here is to raise awareness of the concept of duty of care, the challenges it involves and the responsibilities associated with it.

Business ethics - A benchmark for our activities

ESRS G1 - SDG 9

WHY WE DO IT: TO PROMOTE RESPONSIBLE PRACTICES
THROUGHOUT OUR ECOSYSTEM
ESRS G1-GOV 1, 1, 3, 4, 5

DomusVi is committed to offering the best quality of services to its customers while strictly adhering to the ethical principles and rules of good conduct applicable to our activities. Our approach favours sustainable and socially-responsible behaviour and practices towards all our stakeholders, residents, families, employees, service providers and suppliers.

To ensure that everyone complies with this ethical framework, we have chosen to adopt a preventive and proactive approach based on an Ethical Business Conduct Charter, whistleblowing procedures, a Responsible Purchasing Policy, a quality approach and a general Anti-corruption Policy.



OUR 2026 GOALS, OUR 2025 RESULTS

With respect to preventing corruption and money laundering

ESRS G1-3

2026 Goals	Means/ Results	2025 results
Code of conduct, adapted to local laws and regulations, rolled out across all our locations.	R	Code of conduct, adapted to local laws and regulations, rolled out across all our locations.
Extend Ulises software, a key part of the reporting procedures, to all countries where the Group operates to ensure the protection of whistleblowers.	R	Witik software rolled out and used in France in 2025.
Formalize a Group policy on influence and lobbying.		Group Policy/Charter formalized and approved by the SSOB. Available on the Group website.
2025 remark		

With respect to managing supplier relationships

ESRS G1-2

2026 Goals	Means/ Results	2025 results
Formalize a Responsible Purchasing Policy at Group level.	R	Purchasing Policy drew up in 2025. The final version, approved in early 2026, will be implemented in the countries where our Group is present in 2026/2027.
Develop high-impact initiatives and partnerships with our suppliers.	R	See our initiatives relating to all our other commitments.

HOW WE DO IT:

A PREVENTIVE, PROACTIVE APPROACH

Ethical Business Conduct Charter

ESRS G1-1

Our Ethical Business Conduct Charter is designed to provide a framework for all our practices. It is a valuable tool for encouraging ethical behaviour that truly reflects our values and commitments. Through this Charter, each of our employees undertakes to act responsibly in the performance of their duties.

This Charter, complemented by our [Manifesto](#)¹ (see p.14), which truly reflects our core values, embodies our corporate culture.

Our Charter is available in all the languages of the countries where we operate and can be accessed on [the Group website](#)². It is disseminated to employees, who also take part in awareness-raising initiatives to ensure they understand it and adopt it.

Code on Preventing Corruption and Money Laundering ESRS G1-3

Our Ethical Business Conduct Charter is complemented by the adoption of a specific code on Preventing Corruption and Money Laundering in each of the countries where we operate, adapted to local legislation. It is supported by internal control procedures, regular awareness-raising initiatives and reporting procedures that enable non-compliant behaviour to be flagged.

Responsible Lobbying Charter ESRS G1-5

Pursuant to regulations in effect and to 2024 OECD recommendations³, DomusVi Group's Responsible Lobbying Charter, formalized in 2024, was approved by the Supervisory and Strategic Orientation Board (SSOB) following recommendation by the Purpose & Sustainable Development Committee. This Charter applies to all our activities and is implemented through ad hoc procedures in each of the countries where we operate.



1. <https://www.domusvigroup.com/en/our-manifesto/>
2. <https://www.domusvigroup.com/en/our-business-conduct-charter/>
3. OECD C/MIN (2024)/14 10 8 Recommendation

Reporting procedure and protecting whistleblowers

ESRS S2-3

We have strengthened our reporting procedure by rolling out a secure solution across all our sites.

In France, we have been using Witik software since 2024. This solution is gradually being rolled out to other countries to replace the previous solution.

This reporting system is accessible to both internal and external stakeholders. A whistleblower guide is available on the homepage of the website of each country where we operate, in the local language.

The protection of whistleblowers and their anonymity are guaranteed by this procedure and appropriate governance.

Responsible Purchasing Policy

ESRS G1-2

DomusVi Group's activities rely on products and services from various suppliers. Our challenge is to ensure that these suppliers comply with the law, build relationships of trust and work hand-in-hand with them to achieve our sustainable development goals, particularly in terms of our duty of care.

In all the countries where we operate, we apply responsible purchasing principles, which were formalized in 2025 at Group level through our Responsible Purchasing Policy.

Moreover, as part of our sustainable development approach, we work closely with our suppliers to achieve our sustainable development goals and to respect human rights at every stage of our interactions with stakeholders.



Family Councils - Giving a voice to and working with the families of the people we care for and support

ESRS S4-2

DomusVi's invitation to get involved in the Family Council struck me straight away as a bold and innovative initiative: a company that includes family representatives as real allies - that's quite a challenge! For me, it's an opportunity to think about and propose improvements, not just for my loved ones, but for all older people to whom we owe so much. Doing my bit to help make society more humane, well, that's what motivated me."

Jorge Taboada Fuentes, member of the Family Council, Spain

WHY WE DO IT:

TO INVOLVE FAMILIES IN OUR GOVERNANCE

We have long been convinced that the well-being of elderly people depends on the quality of care provided by our professionals, but also on keeping strong ties with their families and loved ones.

We believe that strong communication and partnership with families, loved ones and representatives of the elderly people we care for play a key role in meeting the need for care that is tailored to the individual and preserves their social interaction.



OUR 2026 GOALS, OUR 2025 RESULTS

2026 Goals	Means/ Results	2022	2023 - 2024	2025 Progress
Implement a National Family Council Charter.	R	N/A	Charter published.	Update planned in 2026.
Create forums for interaction with families in each country where the Group operates.	R	"Cliëntenraad" Family Council established in the Netherlands.	French National Family Council created on 26 May 2023. Local Family Councils created in DomusVi Spain homes in 2024.	2 nd French National Family Council (CNF) Report published in October 2025. DomusVi National Family Council (CNF) launched in Spain. Local Family Councils launched in Chile.

HOW WE DO IT: FAMILY COUNCILS,

CONSULTATIVE BODIES TO STRENGTHEN

COMMUNICATION BETWEEN FAMILIES AND DOMUSVI

In 2022, DomusVi Group decided to create forums for discussion and cooperation with families at various levels (national and/or local) in all the countries where it operates, tailored to the specific characteristics of each country to respond to address the key aspect of the quality of our services and the well-being of our residents. These consultative bodies systematically involve families in our governance.

Governance and supervision of Family Councils

We have set up a Group-wide role for this initiative: the Group Family Council and Mediation Department.

This setup enables us to implement the principle of a consultative body that represents the families in each country while complying with the specific characteristics and challenges of each area.

The running of these consultative bodies is supervised, at Group level, by the Family Council Charter, which sets out the key principles and specifies our commitments.

Family Council missions

Pursuant to the Family Council Charter, the Council has two missions:

- to represent all DomusVi families to express their expectations so that practices across all DomusVi homes are improved;
- to guide DomusVi to work more closely with families on an individual-home level and for each person cared for and supported there.

The Charter is due to be updated in 2026 to tailor it to Local Councils and to ensure that operating regulations are drawn up across all countries, for both national and local bodies.

Family Council composition

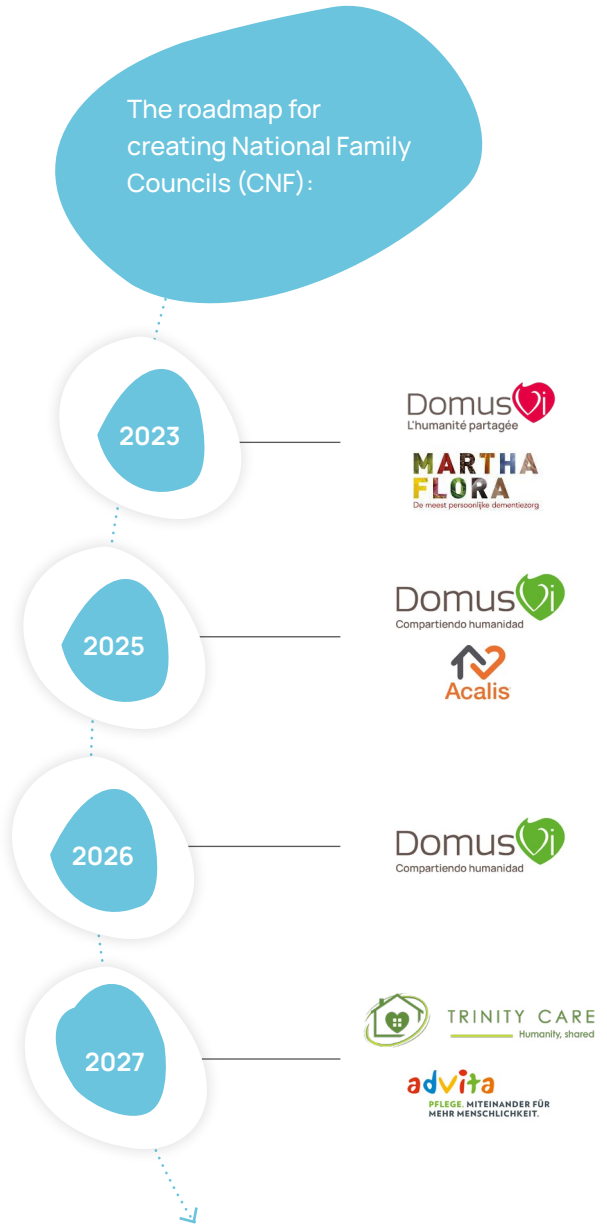
Each Family Council is made up of representatives of residents' families and loved ones, selected for a two-year term by random draw. Applications are made on a voluntary basis.

Family Councils in the countries where we operate

After the Netherlands, which has a "Central Customer Council", compulsory under Dutch law since 2021 (see below), France was the first country to introduce a National Family Council, a first of its kind in the sector. This Council held its first meeting in May 2023.

In 2024, Spain established local Family Councils in 75% of its homes (100% planned in 2026), followed by a National Family Council (CNF), created in January 2025. At the same time, Chile set up Local Councils in all its homes, and Portugal is likely to follow suit in 2026.

The introduction of these various bodies complies with a roadmap set by the Group Family Council and Mediation Department.



THE DUTCH CLIËNTENRAAD

In 2021, pursuant to the Dutch Act of 2018¹, the Netherlands established a Central Customer Council ("Cliëntenraad", with a maximum of 9 members, each representing one or more homes) and a Local Council for each facility. The Central Customer Council represents the joint interests of all Martha Flora customers. These Councils, which are independent and autonomous bodies, encourage customer involvement to ensure that customers, their families and their loved ones are involved as much as possible in the daily life of their facility and in the care and services provided to them. First point of contact, the Local Council (2 to 5 members) represents the joint interests of the customers of the facility concerned. Where necessary, the Local Council informs the Central Council if the query goes beyond local level. Pursuant to the Dutch Act of 2018, the Central Customer Council gives its opinion and approval on proposed decisions that extend beyond the scope of an individual facility. Each Local Council gives its opinion and approval on proposed decisions that relate exclusively to its own facility.

"In the Family Council, we share our experiences on topics that can sometimes be sensitive, and we do so openly, and are listened to attentively. All of us, whether we're head-office representatives, professionals or members of a resident's family, contributes to the discussion by offering their own perspective. What struck me most was the quality of communication, and the mutual trust and respect. Working together means acknowledging the role of each other and moving forward "hand-in-hand" to improve residents' daily well-being. It's a real opportunity to pool our strengths together."

Christine Hurtaud, member of the French National Family Council

Two projects were launched in 2025: hand-in-hand with the Recruitment Department, a memo was drafted encouraging directors of homes to involve families in specific recruitment campaigns (disseminated in February 2026), and a series of videos featuring personal accounts from families and professionals about their experiences and ideas of these jobs was filmed (February 2026).

"COMMUNICATION BETWEEN FAMILIES, TEAMS AND RESIDENTS" COMMITTEE

This Committee focused on the challenges of proactive communication and transparency, in particular when a person moves into a care home. As part of its work, the Committee namely concluded that, in order to communicate more effectively, it is essential to "speak the same language" and to help families understand and come to terms with their loved one's new place of residence. In response, two tools were co-developed with the families: a "Understanding my bill" memo (disseminated in March 2025), followed by a comprehensive handbook to life in a DomusVi home designed for the families, to help them grasp how a care facility works, find their rightful place within it and partner with the teams (contents finalized in December 2025, disseminated in April 2026).

"SOCIAL LIFE COUNCILS" COMMITTEE

This Committee focused on how Social Life Councils, local bodies involving residents and their families, work. Although a majority of Social Life Councils meet on a regular basis, they do not have standardized practices. Among the observations were: a lack of Social Life Council visibility and appeal, and the feeling that they are not useful enough. In response, two tools were co-developed and disseminated throughout the regions in December 2025: a comprehensive Social Life Council communication plan (visual identity, local communication tools, communication via FamilyVi) and a getting started kit for elected Social Life Council members.

THE FRENCH NATIONAL FAMILY COUNCIL,

3-YEAR REVIEW

A proven and approved operating method

The first two years of the French National Family Council's operation were used to approve its operating method, which is based on:

- 4 collegial meetings a year, including 1 which DomusVi Executive Committee attends;
- 3 newsletters a year, sent to all DomusVi families, to keep them up to date on the Council's news and to ask them their opinions on specific topics;
- several theme-based Committees;
- 1 Review Committee, made up of volunteer DomusVi employees, to support the Council's work.

In 2025, the French National Family Council entered a new cycle with the formation of a new Council, made up of 25 new members, who set up their own Working Committees: "Activities and social life" and "Support for residents' families". These Working Committees will follow the same two-phase approach as their predecessors: first, an assessment of the current situation, followed by the co-development of solutions.

Overall, 2025 was a year of transition for the French National Family Council as it ended its first term, which was marked by many projects, some of which were delivered in early 2026, and the formation of its second term.

The role of Working Committees: from observations to first projects

As part of the 2023-2025 term, the French National Family Council's three Working Committees carried out their work using the same approach: carry out a thorough assessment of the current situation, then co-develop practical solutions with DomusVi teams. A total of eight observations were made, with each resulting in a dedicated project. The first achievements emerged in 2025 and the others are set to be rolled out in 2026.

"JOB APPEAL" COMMITTEE

The Committee, starting off with the observation that families, who have "first-hand" experience of homes, view jobs related to caring for the elderly, which they see as noble, meaningful and essential to society, considered how these family members could become more actively involved in promoting these jobs.

1. The Dutch Act of 2018 on customer involvement in facilities (Wmcz 2018).



2 QUESTIONS FOR

ANNA KUHN LAFONT

Director of Family Councils and Mediation – DomusVi

What are your thoughts on the gradual roll-out of Family Councils in the countries where you operate?

Feedback has been extremely encouraging. Although some concerns were expressed in the run-up to the creation of the first family Councils, the positive – and constructive effects! – were felt rapidly. The aim of Family Councils is to facilitate communication, foster mutual understanding and to be drivers for improvement. On a local scale, these improvements are sometimes simple, like adding a light in a public space that's a bit dark but, each time, they help improve everyone's lives : residents, families, teams.

Have you noticed anything unexpected?

I'm still amazed by everyone's ability to make the most of this tool, i.e. Family Councils. At local level, Councils have been able to resolve underlying tensions and carry out certain meaningful projects for the home. On a nationwide scale, I've noticed that, when a National Family Council has been set up, it gradually establishes itself as a key partner. In France, for example, the Ethics Committee itself decided to ask the Family Council for its opinion on ethical concerns, such as respect and consent. We can be proud that we have succeeded in establishing a body that is giving an increasingly prominent role to our residents' families and loved ones with respect to our governance and operational methods.

Be involved in DomusVi governance

During this first term, two plenary sessions were organized between DomusVi France's National Family Council and its Executive Committee:

- in October 2024, to share the assessment of the Council's current situation and to agree, together, on the priority projects;
- in June 2025, to review these projects.

Other targeted discussions were organized in order to contribute to the work of the Committees and to inform and/or consult the Council on certain Group projects.

Make family involvement the norm

For each business line, the Council is gradually establishing itself as an opportunity to work differently, by including the views of family members at a much earlier stage in their projects (for example, by involving them in the overhaul of tailored care projects).

Moreover, DomusVi's Ethical Committee decided to involve families in its work, in particular to help create information sheets for the homes.

Become part of the sectoral ecosystem

In 2024, the Council wished to address its first report to Charlotte Parmentier-Lecocq, then French Minister for Autonomy and People with Disabilities, as further evidence of the vital role played by residents' families in meeting tomorrow's challenges and driving the sector forward.

During a meeting organized with the Minister's office, the wealth of insights provided by the Council was commended, and the members present were invited to share their future work, to contribute to the sector's efforts.

FAMILY COUNCILS

SPAIN

Local Family Councils began being set up in Spain in 2024. By the end of 2025, 70% of homes had its own Council. The work carried out by these bodies helped improve communication between the various stakeholders, identify potential sticking points and suggest solutions in agreement with facility management.

Since 2025, Spain has also had a National Family Council, which has set out priorities for its 2-year term: improve communication between families and teams, and address HR challenges. Its work is organized in two parts and follows on from what was done by DomusVi France's National Family Council:

- a diagnosis phase, which was completed in spring 2026 and resulted in the Spanish National Family Council's first activity report. This report was transmitted to DomusVi Spain's Executive Committee during a working meeting organized in February 2026;

- a second phase of co-developing proposals, based on the observations shared with the Executive Committee.

For its work, the Spanish National Family Council counts on the participation of its Review Committee, made up of volunteer employees to share their on-the-ground vision and expertise. Moreover, it publishes a regular newsletter for families to keep them up to date on its work and to ask their opinions on certain specific topics. Finally, in December 2025, it launched an initiative called "Understanding is key to caring", a series of online presentations for families of elderly people who DomusVi cares for and supports. The first presentation was called "Caring for an elderly relative in a care home isn't a walk in the park" and dealt with how carergivers manage emotions.

CHILEAN FAMILY COUNCILS

2025 was marked by setting up Family Councils in our homes. The aim of these Councils is to improve caregiving and to facilitate communication between residents, their loved ones, teams and service providers. Initial feedback was very encouraging and positive momentum was established straight away.

"As soon as the Family Council was created, I was firmly convinced it would be a great project. Over time, trust has grown as families have come to better understand the reality of life at the care home, the way it works and its challenges. This has led to closer, more transparent communication and has strengthened our bonds with them. This process has shown that, when we create these opportunities for dialogue, we build relationships based on trust that have a positive impact on our residents' well-being."

Carolina Leporati Rosselot, Director of Acalis Coventry, Chile



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“ The engagement of our business experts and the Group and country sustainable development teams is a key factor in accelerating and enhancing the effectiveness of our sustainable development strategy. ”

Measuring

Methodology note

Data collection & European and national reference framework

Data was collected from the support roles in each country where DomusVi operates, via the Tennaxia platform, which was rolled out during the second half of 2025 to all of the DomusVi Group. A Group reporting protocol specifies the definition, unit of measurement and entities targeted by each indicator. In 2023, the indicators were updated to take the requirements of the ESRS standards into account and to work towards compliance with the Corporate Sustainability Reporting Directive (CSRD). Data is entered manually into the platform by contributors. It is reviewed and validated by a different user (validator role). In Spain, we take the EINF standard applicable to DomusVi Spain into account and publish a cross-reference table to meet the requirements of Spanish law (see EINF cross-reference table & additional information on Spanish operations).

Reporting scope

The data collected relates to FY 2025, which ended on 31 December. Quantitative data was collected from France, Spain, Germany, Portugal, Ireland, Chile and the Netherlands. In 2025, these entities accounted for 100% of DomusVi Group turnover. Réside Etude, Arcade and Auxilia employees are included in the scope for France.

Data audit

To guarantee the reliability of the reporting process, Forvis Mazars audited a series of data as an independent third party.

Indicators

SOCIAL

Actual headcount: employees with an employment contract as at 31/12/N, including those whose contract ended as at 31 December. The indicator includes permanent and temporary employment contracts and excludes interns, apprentices and workers in the value chain (upstream and downstream, such as subcontractors), and non-salaried workers such as self-employed workers and persons made available by companies engaged in salaried activities¹. All employees on long-term leave (sick leave, maternity leave, etc.) are included provided they have an employment contract as at 31/12/N. The indicator is supplemented with a breakdown by gender (W/M) and age (under 30, 30 to 50 and over 50).

FTE: number of employees (permanent and temporary) in full-time equivalents with an employment contract as at 31/12/N (35 hours a week in France; 40 hours in Spain, Germany (38 hours in Saxony) and Portugal; 39 hours in Ireland). Interns, apprentices and workers in the value chain are not included.

Percentage of women among employees: number of women in the actual headcount in the reporting scope relative to the total number of employees in the actual headcount in the same scope as at 31/12/N. Interns, apprentices and workers in the value chain are not included.

Number of female top managers: number of women in the actual headcount who are members of the Group Executive Committee, of the Countries Management Committees or L-1 of the Group ExCom or Country Management Committees with key roles.

Number of female managers: number of women in the actual headcount who are top managers, or in support roles and who are L-1 to members of Country ExComs, and women in operations who are L-1, L-2 and L-3 under the Chief Operating Officer (this includes operations directors, regional directors and facility directors).

Frequency rate: number of work accidents resulting in lost time in year N / number of hours of employee exposure to risk (actual hours worked) * 1,000,000; a breakdown by gender is provided for Spain. Interns, apprentices and workers in the value chain are not included.

Severity rate: number of calendar days of absence due to work accidents / total number of hours of employee exposure to risk (actual hours worked) * 1,000; a breakdown by gender is provided for Spain. Interns, apprentices and workers in the value chain are not included.

Average length of service of permanent employees: average length of service of employees on permanent contracts (open-ended or equivalent) over year N in each country. For consolidated average length of service: the average length of service in the country is weighted according to the number of employees per entity.

Absenteeism rate: number of hours of absence accumulated during the reporting period, including all types of absence, except for paid leave, maternity leave (including parental leave) and training leave / number of hours actually worked. Interns, apprentices and workers in the value chain are not included.

Percentage of permanent FTE: number of employees on permanent contracts (open-ended or equivalent) relative to the total number of FTE as at 31/12/N.

Turnover rate: number of permanent hires plus the number of departures of employees on permanent contracts over year N divided by 2 and relative to the total number of employees on permanent contracts as at 31/12/N-1.

Training hours: number of training hours completed over year N by employees present as at 31/12/N. Interns, apprentices and workers in the value chain are not included.

Actual hours worked: sum of the contractual hours worked during year N by all employees working during this period (from 1 day to 365 days) excluding paid leave. Interns, apprentices and workers in the value chain are not included.

Net Promoter Score (NPS): The NPS is calculated via a half-yearly survey based on a specific question asked to customers regarding their intention to recommend the company, namely: "Would you recommend DomusVi to your friends and family?" The question is answered on a scale of 0 (not at all likely) to 10 (very likely). Customers who give a score of 0 to 6 are deemed "detractors". "Passive" customers give a score of 7 or 8 and "promoters" give a score of 9 or 10. To obtain the NPS, the percentage of detractors is subtracted from the percentage of promoters. The NPS is expressed as an absolute number between -100 and +100. The Group NPS is calculated by adding all the responses obtained on the recommendation question for all countries, activities (except in Spain, where only the score for the care home activity is counted), respondent type (residents, customers, patients, family members) and for the two half-yearly surveys (one response = one vote).

Number of employees with disabilities: number of employees with disabilities (recognition of disabled worker status, adult disability allowance, Inclusion Mobility Card marked "disability", disability pension, etc.) as at 31/12. Interns, apprentices and workers in the value chain are not included.

Percentage of employees covered by collective agreements: Number of employees (actual headcount) covered by collective agreements as at 31/12, relative to the total number of employees on permanent contracts as at 31/12. Interns, apprentices and workers in the value chain are not included.

1. Hereinafter, we will refer to these categories of workers as "workers in the value chain".

ENVIRONMENTAL

Energy consumption per bed:

- **Gas:** total natural gas consumption for the country divided by the average number of beds for year N. We make extrapolations based on a gas consumption ratio/m2 for sites that opened in year N for which no data is available or that do not have all the data for year N when the data is collected.
- **Electricity:** total purchased electricity consumption for the country, divided by the average number of beds for year N.

Energy classification of buildings: number of buildings per energy class relative to the total number of buildings.

Water consumption: water consumption was obtained from invoices received, providing actual consumption figures for Portugal, Chile and Ireland. For Spain, some data, which was missing, was estimated based on historical records. For Germany and the Netherlands, missing data was estimated based on consumption at some sites (2 in Germany, 5 in the Netherlands). For Germany, the Netherlands and France, missing data was estimated based on the consumption of sites providing a representative sample.

Infectious healthcare waste (IHW): total annual amount of infectious healthcare waste generated by our activities. These amounts are shared by our waste collection providers.

Carbon assessment: the emission factors used for Scopes 1 and 2 are taken from the following databases:

- **Electricity:**

Location-based:

- France: Ademe carbon database (2023), now known as the Base Empreinte®
- Other countries: carbon footprint Ltd (2024)

Market-based:

- Europe: Association of Issuing Bodies (AIB) (2024)
- Chile: CaDI (Carbon Data Intelligence)
- Other emissions: Tennaxia, Empreinte, Agribalyse and Ecoinvent databases.

The Group calculates its emissions on a market-based basis, in line with methodology chosen for SBTi decarbonization targets. Location-based emissions are shown for information purposes in the "Reduce GHG emissions" section.

For French food emissions, we have very accurate information on the amount of food consumed over year N, broken down in detail (by meat subtype, vegetable, etc.). We used nearly 1,000 emission factors from the Agribalyse database (v3.1.1) to calculate the related emissions. For Spanish, German, Chilean and Portuguese food emissions, we collected data on the amounts purchased for the main food categories and applied the average emission factor to the main categories based on emission factors for France. For the other countries, we calculated the number of meals served over year N and estimated the percentage of vegetarian meals.

For commuting, for France, Chile and Portugal, we used a recent human resources file to extrapolate the distance travelled using the address of each employee and the address of their place of work. To determine which means of transport is used, we use the reimbursement of public transport and sustainable mobility passes, with other employees being assigned to cars. We consider each car to be a combustion engine car. Commuting by employees using company cars is already included in Scope 1. For the other countries, a survey was carried out among employees.

To calculate the indicators related to the number of beds (energy consumption, amount of waste), the average number of beds in use during year N, including acquisitions from the date of acquisition, was used so that the ratios would not be biased.

Scope Indicators	FR	ES	DE	IE	PT	NL	CH	GROUP
Social								
Actual headcount	19,714	27,516	2,988	1,042	601	746	1,015	53,622
FTE	17,827	23,484	2,478	975	599	478	932	46,774
Percentage of women among employees	85.1%	91.5%	79.1%	71.3%	83.4%	90.1%	83.5%	87.8%
Percentage of women managers	77%	75%	77%	76%	71%	95%	55%	76%
Percentage of women top managers	47%	33%	25%	67%	33%	50%	38%	42%
Frequency rate	57.2	51.3	7.3	3.3	18.7	0.0	20.5	48.4
Severity rate	6.1	2.4	0.3	0.0	0.5	0.0	0.1	3.6
Average length of service of permanent employees	6.4 years	8 years	3.8 years	3.9 years	2.8 years	2.5 years	3.5 years	6.9 years
Absenteeism rate	14.0%	18.7%	11.9%	5.2%	9.4%	13.4%	13.5%	15.8%
Percentage of permanent FTE	83.4%	81.0%	98.7%	99.6%	97.8%	66.1%	88.2%	83.4%
Turnover rate	32.0%	32.4%	36.0%	30.3%	56.0%	51.2%	26.0%	32.8%
Training hours	139,748	302,016	42,864	13,015	9,709	22,216	6,275	535,843
Actual hours worked	31,214 M	36,763 M	4,500 M	1,814 M	1,175 M	579,992	1,753 M	77,802 M
Net Promoter Score (NPS)	47	42	49	71	64	46	57	47
Number of employees with disabilities as at 31/12	687	476	78	1	1	0	7	1,250
Percentage of employees covered by collective agreements as at 31/12	99.9%	100%	100% ¹	0%	8%	83%	57%	95%

● Audited by the ITP organization.

1. Advita is not covered by any collective agreement, but must nevertheless comply with the statutory provisions on pay, such as the minimum wage and the rates of pay generally applicable in the region. As such, we have 578 employees for whom the minimum wage must be complied with, and 2,108 employees to whom the regional standard rate of pay applies. The latter applies solely to care staff.

Scope Indicators	FR	ES	DE	IE	PT	NL	CH	GROUP
Environmental								
Purchased electricity consumption (MWh)	90,519	67,537	3,592	3,565	3,018	1,625	2,879	172,735
Natural gas consumption (MWh)	93,557	65,085	6,162	4,968	1,071	1,365	7,579	179,787
Electricity consumption per bed (kWh/bed)	3,789	3,293	895	3,694	4,002	3,694	2,271	3,332
Gas consumption per bed (kWh/bed)	3,916	3,173	1,536	5,148	1,420	3,103	5,977	3,468
Water consumption (m³)	1,773,940	1,393,934	217,131	186,976	58,821	21,405	137,494	3,789,700
Amount of IHW generated (kg)	27,465	6,338	ND	0	10,015	ND	1,893	45,711

Audited by the ITP organization.

Scope Indicators	FR	ES	DE	IE	PT	NL	CH	GROUP
Governance								
Number of facilities (end of period)	303	147	77	12	8	17	11	575
Average number of beds used for intensity ratios (energy, GHG, waste)	23,890	20,510	4,012	965	754	440	1,268	51,839

Audited by the ITP organization.

GOVERNANCE

Number of facilities: the indicator shown corresponds to the total number of facilities operated by the Group as at 31/12/N, including recent acquisitions.

Number of beds: The "DomusVi at a glance" section shows the total number of beds used by the Group as at 31/12/N, including recent acquisitions.

Independent third-party organization report

Colombe Holding

Simplified joint stock company with share capital of €745,880,284.00

Head office: 46-48 Rue Carnot, 92150 Suresnes, France

Nanterre Trade and Companies Register 900 236 522

Limited assurance report by one of the Statutory Auditors on selected ESG information contained in the DomusVi Group's Sustainability Report

Financial year ended 31 December 2025

For the attention of the CEO,

In our capacity as your company's Statutory Auditors, we have carried out work aimed at reaching a limited assurance conclusion on a selection of ESG¹ information identified and voluntarily disclosed by DomusVi (hereinafter the "Entity"), and listed in the Appendix to this report, pursuant to the Entity's procedures (hereinafter the "Framework") for the financial year ended 31 December 2025 (hereinafter the "Information"), and presented in the document attached to this report (hereinafter the "Report") and available for consultation on the Entity's website.

Our engagement does not include information relating to previous periods or to any other information included in the Report, other than that which forms the subject of our report. In particular, it is not our responsibility to express an opinion on the compliance of the Report, taken as a whole, with ESRS standards.

Limited assurance conclusion

Based on the work we have carried out, as described in the section "Nature and scope of the work", and on the evidence we have gathered, we have not identified any material misstatements that would call into question the fact that the Information has been prepared, in all material respects, pursuant to the Framework.

Observation

Without calling into question the conclusion mentioned above, we wish to draw your attention to the methodology note "Measuring" included in the Report. This describes the estimates and/or extrapolations used for specific indicators (including water consumption, training hours, natural gas consumption, and some Scope 3 emission categories in the carbon assessment) pursuant to the principles set out in the Group's reporting framework.

Limitations inherent to preparing the Information

The Information may be subject to uncertainty inherent to the current state of scientific knowledge and the quality of the external data used. Some information is sensitive to the methodology choices, assumptions and/or estimates used in its preparation.

Moreover, the calculation of greenhouse gas emissions is subject to inherent uncertainty due to the incomplete scientific knowledge used to determine emission factors and the values required to combine the emissions of different gases.

- Responsibility of the Entity**
- The Information was prepared under the responsibility of the Management, and it is the Management's responsibility to:
- select or establish suitable criteria for preparing the Information (i.e. the Framework);
 - prepare the Information pursuant to the Framework; and
 - design, implement and maintain internal control measures which it deems necessary to ensure that the Information is prepared free from material misstatements, whether due to fraud or error.

1. Environmental, Social and Governance.

Responsibility of the Statutory Auditor

It is our responsibility to:

- plan and carry out the work to obtain limited assurance that the Information has been prepared, in all material respects, pursuant to the Framework and is free from material misstatements, whether due to fraud or error;
- express an independent conclusion based on the work we have carried out and the evidence we have gathered;
- communicate our conclusion to Entity Management.

As it is our responsibility to reach an independent conclusion on the Information as prepared by management, we cannot be involved in the preparation of said Information, as this could compromise our independence.

Professional principles and standards applied

Our work described hereinafter was carried out pursuant to the professional principles of the Compagnie nationale des commissaires aux comptes (CNCC) relating to this engagement and with International Standard on Assurance Engagements (ISAE) 3000 (revised) – Assurance Engagements other than Audits or Reviews of Historical Financial Information, published by the IAASB (International Auditing and Assurance Standards Board).

It does not constitute an audit or a limited review within the meaning of the professional practice standards applicable in France. Nor does it constitute a certification pursuant to the guidelines of the Haute Autorité de l’Audit (H2A - French regulatory authority for statutory auditors).

Independence and quality management

Our independence is defined under the provisions provided for under the French Commercial Code, the Code of Ethics for Statutory Auditors and the IESBA Code of Ethics (International Code of Ethics for Professional Accountants (including Independence Standards). This is based on adherence to the fundamental principles of integrity, objectivity, professional competence and due care, respect for confidentiality and professional conduct.

Moreover, we apply the International Standard on Quality Management 1, which requires the design, implementation and maintenance of a quality management system, comprising policies and procedures aimed at ensuring compliance with ethical rules, professional standards, applicable laws and regulations , as well as the professional code of practice of the Compagnie nationale des commissaires aux comptes (CNCC) relating to this engagement.

Nature and scope of the work

We planned and carried out our work, described hereinafter, taking into account the risk of material misstatements in the Information. As part of our limited assurance engagement and based on our professional judgement, we:

- obtained an understanding of the Entity and its environment, including the internal control aspects relevant to preparing the Information;
- assessed the suitability of the Framework in terms of its relevance, completeness, reliability, impartiality and comprehensibility, taking into account, where appropriate, industry best practices;
- reviewed the internal control procedures implemented by the Entity to ensure that the Information complied with the Framework, noting that we did not assess the design or the implementation, nor did we test the operational effectiveness of the controls relevant to preparing the Information;
- assessed whether or not the methods used by the Entity to prepare the Information were suitable in relation to the Framework and, where required, assessed the relevance of changes to methods and assumptions;
- checked whether or not the Information had been prepared within the scope mentioned in the Framework;

• For the Information submitted for our work, we:

- reviewed and assessed the process for collecting and compiling the Information to determine the completeness and accuracy of the Information collected, and implemented procedures to ensure the correct consolidation of this data;
- implemented analytical procedures to ensure the consistency of changes and, where necessary, to ask Management for explanations regarding any unusual findings identified;
- carried out detailed tests, based on sampling and other means of selecting data, to ensure that the calculation methods and assumptions described in the Framework had been correctly applied, and to reconcile the underlying data with the supporting documents;
- Through meetings with Management, we gained an understanding of the method used to calculate the estimated data. We assessed the suitability and correct application of this method, as well as the suitability of the sources of information used;
- assessed the overall consistency of the information in light of our knowledge of the Entity.

We believe that the evidence we gathered was sufficient and appropriate to reach our conclusion.

The procedures implemented with respect to limited assurance engagement are less extensive than those required for a reasonable assurance engagement carried out pursuant to the professional standards of the Compagnie nationale des commissaires aux comptes and pursuant to the International Standard on Assurance Engagements ISAE 3000 (revised); a higher level of assurance would have required more extensive audit work.

Limitations on dissemination and use

The work carried out for the purposes of our report is not intended to replace any work which, if applicable, may need to be carried out by third parties who receive a copy of our report, pursuant to their own needs.

In our capacity as Statutory Auditor for DomusVi Group, our liability with respect to DomusVi Group and its shareholders is defined by French law and we do not accept any liability beyond that provided for under French law. We are not liable to, nor do we accept any liability towards, any third party. Forvis Mazars SA, cannot be held liable for any damage, loss, cost or expense arising from wilful misconduct or fraud committed by the directors, executives or employees of DomusVi and its subsidiaries.

Levallois-Perret, 4 September 2026,

One of the Statutory Auditors,

Forvis Mazars SA

Julien Madile,

Partner

Appendix 1: List of ESG information included in our limited assurance engagement

Indicators	Country
Electricity consumption (including electricity from re-newable sources)	Spain, France, Germany
Gas consumption	
Heating oil consumption	
Water consumption	
FTE as at 31/12/2025 (permanent and temporary, women and men)	
Workforce as at 31/12/2025 (permanent and temporary, women and men)	
Absenteeism rate (hours absent, actual hours worked)	
Severity rate (days absent due to work accidents, actual hours worked) (breakdown by gender for Spain)	
Frequency rate (number of work accidents resulting in lost time, actual hours worked) (breakdown by gender for Spain)	
Average length of service of permanent employees	
% of women in management positions	
% of women in top management positions	
Permanent contract turnover rate (number of permanent contract hires, number of permanent contract departures) (breakdown by gender for Spain for number of permanent contract departures)	
Net Promoter Score (G)	
Number of training hours (breakdown by employment category for Spain)	
Number of work accidents related to carrying loads (musculoskeletal disorders)	
Employees with disabilities	
% of residents with an updated personalized care & support plan	
% of employees covered by collective agreements	
Number of beds as at 31/12 and average number of beds over the period	
Amount of infectious healthcare waste	France, Spain
Propane consumption	France, Spain

Indicators	Country
Biomass consumption	France, Spain
Purchase of heating/cooling via district networks	France, Germany
Carbon assessment (Scopes 1, 2 and 3) (G)	Group
IPMVP (G)	France
Number of care homes initiated as part of a care pathway (G)	France
Biogas consumption	Spain
Renewable energy production (regardless of whether it is solar, wind, etc.)	Spain
Number of declared cases of occupational illnesses	Spain
Number of part-time/full-time contracts	Spain
Gender pay gap, pay for equal work	Spain
Average remuneration of directors and senior executives, including variable remuneration, allowances, benefits, payments to long-term savings schemes and any other payments, broken down by gender	Spain
Contributions to foundations and non-profit organiza-tions	Spain
Average annual number of permanent, temporary and part-time contracts by gender, age and employment category	Spain
Profit made	Spain
Taxes paid on profit	Spain
Public grants received	Spain

Appendix 2: Report

(G) : indicators audited in France as part of the Sustainability Linked Load subscribed by DomusVI.

ESRS standards cross-reference table

In 2025, we continued our work to prepare for the requirements of the new European Sustainability Reporting Standards. Based on the results of our dual-materiality analysis, we identified the ESRS indicators that we needed to report on. Hereinafter, we provide a correlation between the contents of our Sustainability Report and the themes covered in the ESRS standards.

ESRS reference	Themes	Report pages
General information		
ESRS 2 BP-1	Preparing the Sustainability Report	P.130-134
ESRS 2 GOV-1	Role of governance bodies	P.20-21; 28-31
ESRS 2 GOV-2	Sustainability questions put to the governing bodies	P.20-21; 28-31
ESRS 2 GOV-3	Sustainability criteria in pay	P.20
ESRS 2 GOV-4	Due diligence in relation to sustainable development	P.36-41; 152-161
ESRS 2 GOV-5	Risk management and internal controls related to the Sustainability Report	P.20-21; 28-31; 152-161; 130-134
ESRS 2 SBM-1	Business model, strategy and sustainable development	P.6-9; 16-19
ESRS 2 SBM-2	Stakeholder interests and perspectives	P.36-41; 44-79; 121-127
ESRS 2 SBM-3	Impacts, opportunities and risks related to sustainable development and interactions with the business model/strategy	P.36-41; 152-153
ESRS 2 IRO-1	Identifying and assessing impacts, risks and opportunities	P.36-37
ESRS 2 IRO-2	ESRS content included in the Report	P.140-142
ESRS 2 DC-P	Policies adopted to manage sustainability challenges	P.38-41; 47-48; 83-84; 115-116
ESRS 2 DC-A	Actions and resources related to sustainability challenges	P.28-31; 36-41; 47-48; 83-84; 115-116
ESRS 2 DC-M	Metrics related to sustainability challenges	P.47-48; 83-84; 115-116
ESRS 2 DC-T	Measuring the effectiveness of policies and actions	P.47-48; 83-84; 115-116

ESRS reference	Themes	Report pages
Environment		
ESRS E1-1	Transition plan for mitigating climate change	P.85-92
ESRS E1-2	Climate change mitigation policy	P.38-41; 83-84; 85-92
ESRS E1-3	Actions and resources for mitigating climate change	P.38-41; 83-84; 85-92
ESRS E1-4	Goals related to mitigating climate change	P.85-96
ESRS E1-5	Energy consumption and energy mix	P.93-96
ESRS E1-6	Greenhouse gas emissions	P.85-92
ESRS E3-1	Policy on water and marine resources	P.101-102
ESRS E3-2	Water-related actions and resources	P.101-102
ESRS E3-3	Water-related goals	P.101-102
ESRS E4-2	Biodiversity protection policy	P.38-41; 83-84; 103-106
ESRS E4-3	Biodiversity-related actions and resources	P.38-41; 83-84; 103-106
ESRS E4-4	Biodiversity-related goals	P.38-41; 83-84; 103-106
ESRS E5-1	Circular economy / resources policy	P.38-41; 83-84; 107-112; 117-120
ESRS E5-2	Circular economy- / resources-related actions and resources	P.38-41; 83-84; 107-112; 117-120
ESRS E5-3	Circular economy / resources goals	P.38-41; 83-84; 107-112
ESRS E5-5	Outbound resources / waste	P.107-112

ESRS reference	Themes	Report pages
Social		
ESRS S1 SBM-3	Employee-related material impacts, risks and opportunities	P.152-153
ESRS S1-1	Employee policies	P.47-48; 61-72; 152-161
ESRS S1-2	Employee / representative consultation	P.36-41; 47-48; 61-67; 152-161
ESRS S1-3	Employee remediation and reporting procedure	P.115-116; 117-120
ESRS S1-4	Actions related to material social challenges	P.36-43; 47-48; 61-65; 154-157
ESRS S1-5	Goals set for material social challenges	P.38-41; 47-48
ESRS S1-6	Employee information	P.58-60
ESRS S1-13	Train and develop skills	P.68-72; 73-74
ESRS S1-14	Occupational health and safety indicators	P.61-65
ESRS S2-SBM-3	Material impacts, risks and opportunities related to workers in the value chain	P.152-153
ESRS S2-3	Value chain remediation and reporting procedure	P.156-157
ESRS S2-4	Actions related to workers in the value chain	P.154-157
ESRS S3 SBM-3	Material impacts, risks and opportunities related to communities impacted	P.152-153
ESRS S3-1	Policy on communities impacted	P.73-79
ESRS S3-3	Remediation and reporting procedure for communities impacted	P.156-157
ESRS S3-4	Actions related to communities impacted	P.73-79; 154-157
ESRS S4-1	Customer policies	P.49-55; 121-127; 152-161
ESRS S4-2	Customer consultation and dialogue	P.36-37; 49-57; 121-127
ESRS S4-3	Customer remediation and reporting procedure	P.117-120; 156-157
ESRS S4-4	Actions related to material customer challenges	P. 38-41; 49-57; 154-155

ESRS reference	Themes	Report pages
Governance		
ESRS G1-1	Corporate culture and business conduct policy	P.117-120; 156-157
ESRS G1-3	Preventing and detecting corruption	P.117-120; 157
ESRS G1-4	Incidents involving corruption and bribery	P.117-120
ESRS G1-5	Political influence and lobbying activities	P.118-120

EINF cross-reference table & additional information on Spanish operations

EINF regulatory requirements	Section or data	Page
General information about the company		
Description of the business model	Our business model	P.18-19
Competitive environment		
Organization and structure		
Markets in which the company operates		
Goals and strategies	Our strategy, sustainable development scorecard: commitments and results	P.16-17; 47-48; 83-84; 115-116
Key factors, trends and developments	Our business model	P.18-19
Reporting framework used	Methodology note	P.130-134
Description of company policies	Sustainable development scorecard: commitments and results	P.47-48; 83-84; 115-116; 152-161
Due diligence process and identifying, assessing, preventing and mitigating significant impacts and risks	Our sustainability challenges: impacts, risks and opportunities, duty of care	P.36-37; 152-161
Risk and impact matrix	Identifying and assessing sustainable development impacts, risks and opportunities	P.36-37; 153-155
Results of company policies	Sustainable development scorecard: commitments and results (consolidated results), all sections (DomusVi Spain results)	P.47-48; 83-84; 115-116
Key performance indicators		
National, European and international framework	Methodology note	
Key risks and impacts		
Business relations, services with negative impact	Our sustainability challenges: impacts, risks and opportunities	P.36-37; 153-161
Managing risk (process for identifying and assessing risk)		
Key GRI standards	We take ESRS standards into account	P.140-142

EINF regulatory requirements	Section or data	Page
General information about the company		
Key ESRS standards	ESRS standards cross-reference table	P.140-142
Number of claims	999	/
Profit	-€14,705,000	/
Public grants received	€2,715,000	/

EINF regulatory requirements	Section or data	Page
Environmental information		
Impact of activities on the environment	Our sustainability challenges: impacts, risks and opportunities	P.36-37; 153-161
Impact of activities on health and safety		
Environmental assessment or certification procedure		
Resources dedicated to preventing environmental risks		
Provisions and guarantees for environmental risks	Spanish Ministerial Order ARM/1783/2011 of 22 June does not include our activity in the list of activities for which this information is required.	/
Measures to prevent, reduce and offset GHG emissions	Reduce GHG emissions	P.85-92; 160-161
Measures to prevent, reduce and offset other types of pollution	Manage water consumption (treating wastewater)	P.101-102; 158-160
Waste	Manage waste	P.107-112; 154; 160
Measures for preventing, recycling, reusing, and other types of waste recovery		
Food waste and actions to tackle it		
Water consumption and supply	Manage water consumption	P.101-102; 154; 158-160
Raw material consumption and resource efficiency	Business ethics (Responsible Purchasing Policy)	P.117-120; 154; 160
Managing energy consumption and direct and indirect energy consumption	Manage energy consumption section; direct and indirect energy consumption: 155,691,124 kWh	P.93-96; 154; 160

EINF regulatory requirements	Section or data	Page
Environmental information		
Use of renewable energy	Electricity consumption from renewable sources: 67,537,342 kWh	/
Domestic heating oil consumption (in kWh)	5,547,323	/
Biogas consumption (in kWh)	0	/
GHG emissions, goals, targets and related means	Reduce GHG emissions	P.85-92; 160-161
Measures for adapting to climate change	Adapt to climate change	P.97-100; 160-161
Measures for protecting and regenerating biodiversity	Manage impacts on biodiversity	P.103-106; 160
Impacts caused by the company's activities on protected areas		

EINF regulatory requirements	Section or data	Page
Social information		
Total number and breakdown of workforce by gender, age and employment category	Workforce and breakdown + table below	P.58-60
Workforce broken down by contract type	Workforce and breakdown	P.58-60
Annual average number of permanent, temporary and part-time contracts, broken down by gender, age and employment category	(see table below for breakdown)	/
Number of departures broken down by gender, age and employment category	(see table below for breakdown)	/
Number of hires on open-ended contracts	6,545	/
Average pay and trends broken down by gender, age and employment category	17,446	P.148
Gender pay gap	8.4%	/
Average remuneration of directors and senior executives, including variable remuneration, allowances, benefits, payments to long-term savings schemes and any other payments, broken down by gender.	41,766 for women, 58,666 for men	/

EINF regulatory requirements	Section or data	Page
Social information		
Disconnection Policy	Practices promoting disconnection (scheduled times for emails and calls, rest periods, flexible working hours, working from home, etc.) are currently being formalized in a country-wide policy	/
Employees with disabilities	476	/
Number of hours of absence	6,890,682 hours	/
Measures to promote shared parental responsibility	Policy promoting gender equality focused on promoting work-life balance and shared parental responsibility (see details at the end of the table)	/
Health and safety conditions at work	Health, safety and well-being at work	P.61-65; 158-160
Work accidents, by gender	1,754 (women), 131 (men)	/
Number of work accidents related to musculoskeletal disorders	442	/
Accident frequency rate, by gender	52.6 (women), 38.8 (men) 51.3 (consolidated, weighted by gender)	/
Accident severity rate, by gender	1.7 (women), 2.5 (men) 2.4 (consolidated, weighted by gender)	/
Occupational illnesses, by gender	Not obtained	/
Number of days lost due to work accidents or occupational illnesses, by gender	81,941 (women), 5,692 (men)	/
Social dialogue, organizing social dialogue, information procedures, consultation, negotiation, collective bargaining	Non-material challenge at Group level	/
	Pursuant to applicable legislation (fundamental rights of associations and collective bargaining). Elections of employee representatives every 4 years. The results of union elections determine the composition of the various company Committees and staff representatives. Representatives are granted union time off to carry out their duties. Meetings are held at least once a quarter. The internal communication system is PeopleVi.	
Percentage of employees covered by collective agreements	100%	/

EINF regulatory requirements	Section or data	Page
Social information		
Actual hours worked	36,763,975	/
Training policy	Train and develop skills	P.68-72; 158
Training hours by employment category	(see table below for breakdown)	/
Measures to promote equal treatment and opportunities for women and men in the workplace, protocol to follow in the event of sexual harassment, disability, tackling discrimination and managing diversity	Non-material challenge at Group level	/
	Measures applied: non-discriminatory selection and recruitment procedures, reduction of barriers to employment, guarantee of equal access to internal promotion based on objective, quantifiable, public, transparent and non-discriminatory criteria, principle of effective pay equality in the remuneration policy; training for staff and management on equal opportunities and facilitating access to training for all employees; a protocol for preventing, detecting and taking action in situations of harassment of any kind, guidelines for action against violence in the workplace and guidelines for action for pregnant workers.	
Equality plans	Implementation of regulations (Chapter III of the Organic Act 3/2007 of 22 March for the effective equality of women and men, Decree 901/2020 of 13 October).	/

EINF regulatory requirements	Section or data	Page
Governance (human rights, anti-corruption and anti-bribery)		
Duty of care in relation to human rights	Duty of care	P.152-161; 152-161
Measures to prevent corruption and bribery	Business ethics	P.117-120; 156-160
Measures to prevent money laundering	Business ethics	P.117-120; 154; 160
Contributions to foundations and non-profit organizations (including the DomusVi Spain Foundation)	€7,361	/

Breakdown of staff remuneration in Spain by employment category and age				
	Under 30 years old	30-50 years old	Over 50 years old	Total
Men	17,299	19,245	19,762	18,886
Administration	17,512	21,743	20,433	20,232
Care team	16,942	17,195	17,342	17,163
Residential team	16,766	17,776	17,843	17,625
Management (centre or department manager)	36,959	53,473	71,086	58,666
Technical team	18,125	19,463	20,768	19,271
Women	17,095	17,416	17,246	17,305
Administration	17,274	19,020	18,462	18,475
Care team	16,812	16,882	16,974	16,907
Residential team	16,714	16,836	16,993	16,896
Management (centre or department manager)	34,306	41,632	43,485	41,766
Technical team	18,061	19,416	20,270	19,122
Total	17,123	17,583	17,406	17,446

Breakdown of the workforce in Spain by employment category (in permanent and temporary FTE as at 31/12/2025)	
Care team	7,586
Technical team	11,555
Residential team	2,899
Management	215
Administration	1,230
Total	23,484

Annual average number of contracts by contract type, age group and gender (in FTE as at 31/12/2025)			
	Permanent	Temporary	Part-time
Under 30 years old	1,845	924	1,095
30-50 years old	8,615	2,213	4,957
Over 50 years old	8,566	1,320	4,765
Total	19,026	4,457	10,817
Women	17,275	4,132	10,258
Men	1,751	325	558

Annual average number of contracts by employment category (in FTE as at 31/12/2025)			
	Permanent	Temporary	Part-time
Care team	6,316	1,270	1,850
Technical team	9,041	2,514	7,708
Residential team	2,361	537	965
Management (centre or department manager)	214	1	1
Administration	1,094	135	293
Total	19,027	4,457	10,816

Number of departures by age group* (permanent contracts as at 31/12/2025)	
Under 30 years old	1,154
30-50 years old	3,168
Over 50 years old	3,138
Total	7,460

Number of departures by gender* (permanent contracts as at 31/12/2025)	
Women	6,825
Men	635

*Only people who wished to disclose their gender were included

Number of departures by employment category (permanent contracts as at 31/12/2025)	
Care team	2,292
Technical team	4,191
Residential team	612
Management (centre or department manager)	60
Administration	305
Total	7,460

Number of training hours by employment category (as at 31/12/2025)		
	Training	Including special training on psychosocial risks
Care team	32,017	4,114
Technical team	17,076	21,178
Residential team	209,678	1,900
Management (centre or department manager)	20,537	408
Administration	22,709	1,340
Total	302,017	28,940



Duty of care

GOV-4

WHY WE DO IT

GOV 4

The French Act of 27 March 2017 on the duty of care and the European Corporate Sustainability Due Diligence Directive (CS3D) adopted in 2024 define duty of care: (a) the obligation for companies to assess the actual or potential adverse impacts on human rights and the environment of their own activities, the activities of their subsidiaries and the operations carried out by their business partners in company’s supply chains, (b) the responsibility of the company in the event of a breach of these obligations and © the obligation for

companies to adopt and implement a transition plan to mitigate climate change, as part of a transition to a sustainable economy and with the limitation of global warming to 1.5° Celsius in line with the Paris Agreement. Our CSR approach, caring for our ecosystems, our CSR roadmap, our commitments to respecting human rights (Ethical Business Conduct Charter published in 2018), respecting and protecting the environment, including the adoption of a decarbonization roadmap are practical responses to this duty of care.

OUR 2026 GOALS, OUR 2025 RESULTS

GOV 4

2026 Goals	Means/ Results	2025 results
Publish a duty of care plan covering all our operations	R	Update of the plan published in 2024.
Raise awareness among 100% of executive roles	M	A new round of training is planned for 2026. Group Executive Committee training took place in January 2026 and Country Executive Committee training will follow.
Foster a culture of responsibility in the company	M	Mandatory e-learning courses on business ethics.

HOW WE DO IT

GOV-4

Governance and stakeholder involvement

ESRS G1-3

The development and implementation of the duty of care is led by the Group Ethics, Legal & CSR Department with the involvement of the entire DomusVi executive community (see p.26), key roles (CSR, quality, human resources, operations, accommodation & real estate, digital transformation) and our teams and stakeholders. This consultation work has enabled us to identify the main risks and challenges relating to three areas: the environment, health & safety, and respect for human rights.

The plan and its implementation procedures are presented to the Group Risk and Compliance Committee, then to the Supervisory and Strategic Orientation Board (SSOB). Its implementation relies on the involvement of the executive community and the bodies of the Group’s subsidiaries, through their compliance managers. Each subsidiary reports on the roll-out of its measures and their effectiveness to the country governance body responsible for compliance, in which the Group Ethics, Legal & CSR Department participates.

Scope

We drew up a risk map covering all our activities, including in our value chain. The mapping process was accompanied by discussions with company directors, business experts and stakeholders (including members of the French National Family Council) and is also based on the results of our dual-materiality analysis (including feedback from our stakeholders), our Group risk mapping, reports received through our various reporting channels (HR, quality, whistleblowers), the personal data protection process, etc.

Challenges and risks

S1-SBM-3, S2-SBM-3, S3-SBM-3

Each risk map was drawn up based on (a) a comprehensive assessment of the potential negative impacts on (i) the environment, (ii) health & safety and (iii) respect for human rights related to our activities, and (b) the likelihood of occurrence and severity.



Duty of care challenges	Risks identified	Risk description
Human rights & fundamental freedoms	Non-compliance with the eight fundamental ILO conventions	Failure to respect freedom and protection of trade union rights, the right to organize and collective bargaining, forced labour, lack of minimum age, child labour, unequal pay and discrimination.
	Violation of customers' dignity	Abuse: violence, harassment, abuse of coercive measures, discrimination, failure to respect free will.
Health & safety	Quality of care	Accident, unexpected discharge, medication error, malnutrition/ undernourishment.
	Staff shortage	Deterioration in quality of service and quality of care. Deterioration in working conditions and occupational risks.
	Epidemic/pandemic	Occurrence of a new pandemic or epidemic.
	Food contamination, water and air quality	Contamination of customers, employees and/or visitors.
	Failure to ensure safety in facilities	Deterioration of facilities and safety equipment: customers, employees and visitors exposed.
	Breach of personal data protection regulations	Loss or unauthorized disclosure of personal or confidential data (in particular health data).
	Cyber-attack	Malicious intrusion by third parties into infrastructure and information systems: disruption of activities, unavailability of IT systems that could result in the loss, theft and/or disclosure of personal (and health) data, risk of ransomware (loss of employment, partial or total unemployment), identity theft, blackmail and financial loss.
	Integrity	Risk of corruption, money laundering, influence peddling and/or political influence that could lead to the loss of personal and/or confidential data (particularly health data) that is essential and/or related to a public authority (inspection, assessment).
Environment	Occupational risks	Health and safety risks related to poor working conditions for professionals: work/commuting accidents, psychosocial risks, musculoskeletal disorders, burnout.
	Environmental impact of the company's activities, its subsidiaries and its partners in its business chain	Purchasing products and/or foodstuffs produced using methods that do not respect animal welfare. Overconsumption of resources (energy, water), food waste and overproduction of waste. Pollution of water, soil and/or air.
	Climate risk mitigation	Global warming (no reduction in the company's carbon footprint), risk to facilities (exposure and vulnerability).

Assessment procedures

ESRS S2-4, S3-4, S4-4

To ensure compliance with applicable regulations and DomusVi standards, regular and unannounced inspections are carried out in our facilities. These inspections enable us to identify any malfunctions and put corrective action plans in place.

Several levels of internal and external inspections are implemented.

- Self-assessment: the Management Committees of the facilities (or agencies) carry out self-assessments under the supervision of the Country Quality Departments. These assessments cover regulatory obligations and DomusVi standards on the following topics: quality of service and care, human resources, health & safety (staff, buildings, food) and accommodation. The results are systematically analysed by the country's Quality Departments.
- Quality audits: in the event of non-compliance with regulations, industry standards and/or DomusVi standards, and at least once a year, the Country Quality Departments carry out quality audits to determine, hand-in-hand with the Management Committees of the facilities (or agencies), the regional directors and the operations directors, the action plans to be implemented. A quality audit is systematically triggered when a facility is taken over, following a complaint or material claim, or after a satisfaction survey whose results are insufficient with respect to Group standards.
- Special internal audits: the Group may also carry out an internal audit on specific topics based on the Group risk mapping or at the request of the management of a country. In 2024, four internal audits were carried out on cross-functional operational topics.

Moreover, in every country where we operate, public authorities regularly carry out their own inspections.

- In **France**, the Haute Autorité de Santé's (HAS - National Authority for Health) guidelines define a five-year assessment cycle, aligned, where applicable, with the assessment schedule provided for under the French contrats pluriannuel d'objectifs et de moyens (CPOM - multi-year goals and means contracts), which each facility has signed. In 2025, 99% of DomusVi homes assessed obtained an "A" or "B" score, of which 62% obtained an "A" score, the highest quality rating awarded by the HAS. By contrast, only 23% of all nursing homes assessed across France obtained an "A" score. As part of the French Government's nursing home inspection plan launched in 2022, the Regional Health Authorities (ARS) and Departmental Councils found that no DomusVi facilities were among the some 11% of facilities considered to be in a deteriorated state, and none were among the 40 facilities that were reported to the Public Prosecutor. ISO certification is not compulsory in France.
- In **Spain**, facilities are required to be ISO 9001 certified, an international standard defining the principles of quality management (customer focus, management commitment, process approach and continuous improvement). Inspections by public authorities mainly focus on issues relating to social welfare, health and work. Over the course of 2025, 982 inspections (886 in 2024) were carried out by Spanish public authorities. The audits carried out by the Quality & Environment Department respond to non-compliance identified either by the Department or following inspections and include (in addition to compliance with regulations and our internal procedures) checking compliance with the requirements of ISO 9001 and ISO 14001 environmental standards.

- In **Germany**, the medical service ("Medizinischer Dienst"), an independent assessment body for health and long-term care insurance, carries out annual inspections of the care facilities managed by Advita. These inspections mainly focus on the quality of care and its compliance with professional standards. Inspection reports are published and made available to customers and their families. In some Länder (autonomous regions or cities), a supervisory authority for accommodation facilities ("Heimaufsicht") is responsible for inspecting day care services and care homes. These two bodies ensure that the dignity and rights of those in care are respected, paying particular attention to their autonomy and ability to be involved in decisions that affect their lives.
- In **Chile**, the Regional Ministerial Secretariat (SEREMI), under the supervision of the Ministry of Health, carries out inspections to ensure compliance with health standards to check that facilities and operations comply with Supreme Decree No. 14 (DS No. 20 of October 2025) on long-term care facilities for the elderly. The internal audit plans carried out by the Quality Department of Acalis cover critical care processes and good manufacturing practices in food processing plants, pursuant to internal control processes and audit requirements set by the Chilean Safety Association (ACHS) and the Mutua de Seguridad (Sociedad Mutua de Seguridad).
- In the **Netherlands**, the General Inspectorate of Health and Youth (IGJ), a Department of the Ministry of Health, Welfare and Sport, is responsible for inspecting the quality, safety and accessibility of health and youth care services in the Netherlands. The IGJ carries out announced and unannounced visits to healthcare facilities. During these inspections, it assesses whether the care provided meets legal and professional standards. Inspectors may interview staff and customers, examine files and observe practices on site.

- In **Ireland**, the Health Information and Quality Authority (HIQA) carries out at least one general inspection a year and, in some cases, half-yearly inspections of regulations and standards, or thematic inspections in the area of coercive practices. Compliance plans are submitted to the Authority for all significant non-compliant areas, within timeframes prescribed by the Authority.
- In **Portugal**, public authorities, social security, regional health administration, food safety, etc., carry out inspections at a frequency ranging from one to six visits a year, or whenever there is a complaint or request for a visit by any of the authorities. An internal audit is carried out at a frequency linked to the identification of internal needs and the annual audit plan, either quarterly or monthly, focusing on the areas of compliance assessment targeted by the public authorities. This ensures a comprehensive audit every six months.



Risk mitigation and prevention measures

Ethical principles

ESRS G1-1

Our [Ethical Business Conduct Charter](#) sets out in detail the fundamental principles that each of our employees must comply with, by establishing clear expectations as regards their conduct in relation to each principle. These guidelines ensure that our practices are aligned with our ethical values and strategic goals.

Reporting/whistleblowing and complaint-handling procedures

ESRS S2-3, S3-3, S4-3

DomusVi Group has rolled out a reporting/whistleblowing procedure across all Group entities, enabling all our internal and external stakeholders, employees, candidates, our partners' employees, shareholders, customers and their families, to submit a report. The purpose of the reporting/whistleblowing procedure is to identify any situations that may be abnormal, at all levels of the company, so that they can be resolved and prevented.

Awareness campaigns are organized at country head offices and in facilities to make the procedure known. This procedure ensures the anonymity of the person making the report and confidentiality in handling each case¹.

For employees, the reporting/whistleblowing procedure includes the following reporting channels: (a) line management, (b) the Human Resources Department, (c) Country Compliance Departments, (d) the Group Ethics, Legal & CSR Department and (e) via a whistleblowing platform. This procedure is explained on the Group's website and intranet, in its Ethical Business Conduct Charter and in country Codes of Business Conduct.

Identifying risks and prevention policies

ESRS S1-4, S2-4, S3-4

Likewise, risk prevention is a fundamental part of our corporate culture, closely linked to our quality approach and to our corporate social responsibility commitment. Each risk identified is addressed by a corresponding action plan. These action plans, combined with various levels of monitoring and audit, contribute to the continuous improvement of our organizational and operational practices and to preventing risks.

Preventing the risk of corruption

G1-3

Based on the procedures rolled out in the Group, DomusVi has implemented a policy for assessing material third parties (suppliers, service providers, consultants, brokers, intermediaries, beneficiaries of significant sponsorship or patronage or acquisition targets) to assess the level of risk they represent in terms of corruption and duty of care.

These assessments are carried out before entering into a contractual or business relationship, as well as during the relationship. An assessment may, if required, lead to the implementation of action plans to reduce the risks identified. Compliance checks must also be carried out before any merger, acquisition or disposal. The relevant country departments work together to ensure and monitor these assessments and their follow-up throughout the business relationship or acquisition process, and report to the Group's Ethics, Legal & CSR Department.

1. This process meets the requirements of Articles 6 and 17 of French Act No.2016-1691 of 9 December 2016 on transparency, anti-corruption and modernizing the economy, referred to as "Sapin 2", as well as those of French Act No.2017-399 of 27 March 2017 on duty of care.

Risks identified	Risk mitigation and prevention measures
Non-compliance with the eight fundamental ILO conventions	Maintaining high-quality social dialogue is a priority. We do this through employee representative bodies, employee representatives and/or trade union representatives, pursuant to national regulations. We expect our business partners (suppliers) to comply with applicable laws, including those relating to their own suppliers. We are committed to complying with labour law in all our practices. This compliance is ensured by the Human Resources teams in each country. All discrimination is prohibited. Our countries implement measures to tackle all forms of discrimination pursuant to our Ethical Business Conduct Charter and their national regulations.
Violation of customers' dignity	Our Ethical Business Conduct Charter commits each of our employees to respecting our customers' dignity and to complying with quality standards and duty of care procedures (DomusVi regulations and standards). Procedures for managing customer complaints and claims are rolled out in each country and are intended to prevent any risk of dignity from being compromised. The personalized support programme (PAP) put in place shortly after the resident's arrival sets out care and support tailored to their age, needs and condition. This programme developed with the resident and their family, is based on respect for the resident's free will. It adapts to the resident's changing needs. The PAP contributes to the quality of care, fosters communication with the resident's family and helps prevent any risk situations. Targeted actions are rolled out to limit, as far as possible, any measures that restrict freedom or that may impair the resident's physical or cognitive abilities, which may be necessary due to their medical condition and in order to safeguard their health (limiting physical restraint, reducing psychoactive medication). All our professionals are trained in well-treatment practices.
Quality of care	In each country, software tools ensure that care and medication dispensing can be tracked; all medical information is recorded (medical records, PAP, nutrition plan). Our medical directors and country quality directors work together to ensure the proper implementation of our quality and medical policies. The teams at the residences (director, doctors and healthcare managers), with the support of regional directors and country support services, are responsible for ensuring the quality of care. All our professionals are trained in quality and medical policies, including nutrition and the prevention of malnutrition.
Staff shortage	Training our employees is a priority, to enable them to develop their skills, promote them and contribute to the appeal of our jobs as well as to quality of care. Each country develops employee training courses, based on their specific situation and national regulations, including courses leading to certifications and/or qualifications. Our teams use as many recruitment channels as possible and roll out initiatives at national and local levels. They offer training courses to people who are out of touch with the job market and, where possible, invite them to join us. Each country has a continuity of care policy, including, where necessary, mobile teams and a response plan to deal with any deterioration in the situation.

Risks identified	Risk mitigation and prevention measures
Epidemic/pandemic	Each country has set up a crisis unit (on permanent standby) and a national policy. The aim is to contain epidemics and/or pandemics while maintaining quality of life and quality of care. Vaccination campaigns intended for our residents and employees are designed to protect hem and limit the risk of epidemics and/or pandemics or their spread. Each facility has a stock of personal protective equipment (PPE), which it manages independently. Awareness raising initiatives are rolled out on a regular basis, focusing in particular on our quality and medical policies, the usefulness of vaccinations and the correct use of PPE.
Food contamination, water and air quality	We are subject to a wide range of health and safety regulations. Each facility has its own health and safety plan, and its proper implementation is ensured by quality audits and external controls (laboratories and regulatory authorities). Quality audits also cover food safety, water quality and potability, and air quality. Hospitality and accommodation teams are trained in food handling, allergens and analysing to limit the risk of food contamination. Any anomalies are dealt with immediately, using the required processes, supervised by the crisis unit if necessary. A counter-inspection confirms it everything is back to normal.
Failure to ensure safety in facilities	Our facilities are inspected pursuant to national regulations by our internal safety and/or maintenance teams. Our facilities also undergo external inspections, for example by safety commissions, technical auditors, etc. Any finding of non-compliance triggers a remediation plan, which is supervised by the national crisis unit where necessary. Each facility has its own maintenance worker. They oversee the facility's safety with the help of external service providers to ensure an optimal level of safety (boilers, air conditioning, lifts, fire extinguishers, etc.). Each facility has an evacuation plan in the event of fire or any event that could endanger the building or residents (see climate risk mitigation and prevention measures).
Breach of personal data protection regulations	Each country has implemented a policy to enforce applicable regulations on personal data protection and has appointed a Data Protection Officer (DPO) (either internal or external). Dedicated governance has been put in place: the Group Ethics, Legal & CSR Director and the Group DPO ensure the independence of the country DPOs and their access to the highest level of management in each country. A data governance committee supervises their work. The country DPO manages requests and reports on their activities (including data breaches) to the national data controller and the Group DPO. Each employee signs the IT charter applicable in their country; this charter incorporates the requirements of the GDPR. Compliance with personal data protection regulations also applies to our stakeholders, primarily our suppliers. All our suppliers who may have access to personal data (collection, processing or storage) undertake to comply with the GDPR. Our data is stored with service providers offering security guarantees, and health data is stored by entities certified as "health data authorized".
Cyber-attack	The Group has appointed a Chief Information Security Officer (CISO), who reports to the Director of Digital Transformation, assuming Group functions, and functionally to the Group Ethics, Legal & CSR Director. A Cybersecurity Policy (see Directive NIS2 2022/2555 of 16 January 2023) has been issued by the Group, applicable in all geographical areas, setting out the technical measures to be implemented, password change policies, incident review and cyber-attack simulation, and requirements for our partners. Four projects have been included: (a) mapping cyber risks, (b) assessing the value chain, © developing tailored action plans and (d) a process for implementing measures and assessing their effectiveness, identifying key performance indicators, monitored by the Group Data Governance Committee.

Risks identified	Risk mitigation and prevention measures
Integrity	Our Ethical Business Conduct Charter, applicable in all regions where we operate, stipulates a zero-tolerance policy on corruption. It describes our values and the fundamental principles that our employees and stakeholders must commit to in tackling corruption and influence peddling, and provides rules and tools to determine the behaviour to adopt to protect DomusVi's values, image, assets and reputation. A corruption prevention code is incorporated into the rules of procedure applicable to the country and to facilities. Countries initiate awareness campaigns and report back to the Group.
Occupational risks	Each country implements policies and processes to identify and prevent occupational, psychological and physical risks. Country teams are responsible for health and safety at work and, pursuant to national regulations, draw up a prevention plan. This topic is included in the social dialogue. Country teams develop training on preventing psychological risks (PSRs) and musculoskeletal disorders (MSDs) and offer psychological support measures (PsyFrance in France). Innovations are implemented to reduce the risk of MSDs. The employee engagement survey and social dialogue enable us to raise any issues our employees may have and the challenges they face at both country and Group level (first survey in 2023) and to put action plans in place.
Environmental impact of the company's activities, its subsidiaries and its partners in its business chain	DomusVi is committed to an SBTi decarbonization roadmap, aligned with the Paris Agreement, by 2030. The completion of an annual carbon footprint assessment (since 2021) has enabled us to define action plans to reduce our GHG emissions in Scopes 1, 2 and 3. The main sources of emissions are our purchases, real estate, energy consumption, waste production and mobility. Our decarbonization action plans, combined with our actions on the ground aimed at optimizing our energy consumption, reducing and recycling our waste and strengthening our short supply chain purchases (Responsible Purchasing Policy), are designed to reduce the environmental impact of our activities. At the same time, our action plans for managing water, reducing effluent, purchasing responsibly (short supply chains, biodegradable products, food labels, etc.) and for protecting and regenerating biodiversity contribute to reducing this impact. We share these strategies and policies with our suppliers by concluding partnerships that help reduce our respective impacts and/or by incorporating them into the agreements we sign with them.
Climate risk	We have launched a diagnosis of the exposure and vulnerability of our facilities to the consequences of climate change (adapting to climate change) and have committed to a decarbonization roadmap (climate change mitigation, see "Environmental impact").
Our reporting/whistleblowing procedure enables anyone to report a concern, pursuant to the rules applicable as regards protecting whistleblowers.	





Editorial and graphic design

THE EDITORIALIST