



2025-2026

The Efor Group's social commitments

Social responsibility
report and policy

A note from the management

«Supporting our clients in ensuring the safety of the production of medicines and healthcare products» is far more than a mission—it's a vocation that inspires the entire Efor Group every day. Endowed with profound meaning, this commitment constantly drives us to go even further.



Since the inception of our group, our core values of Commitment, Sharing, and Excellence have guided each of our decisions. Our pursuit of excellence fuels our drive for continuous improvement, both in our professional practices and in our contribution to the major societal challenges of our time. We have placed Corporate Social Responsibility (CSR) at the very heart of our strategy, striving to harmonise performance, innovation, and ethics at every stage of our development.

Confronted with the significant economic, environmental, and social challenges of our era, our determination to innovate takes on its full meaning: we adopt responsible practices, foster collective intelligence, and bring together our employees, clients, and partners in this shared ambition.

In this document, we invite you to explore our commitments and some of the initiatives that illustrate the group's collective momentum towards a more sustainable future. To provide context for what follows, note that this document offers only a glimpse: each day, Efor advances and takes action to help build a better world.

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History and Activities of the Group

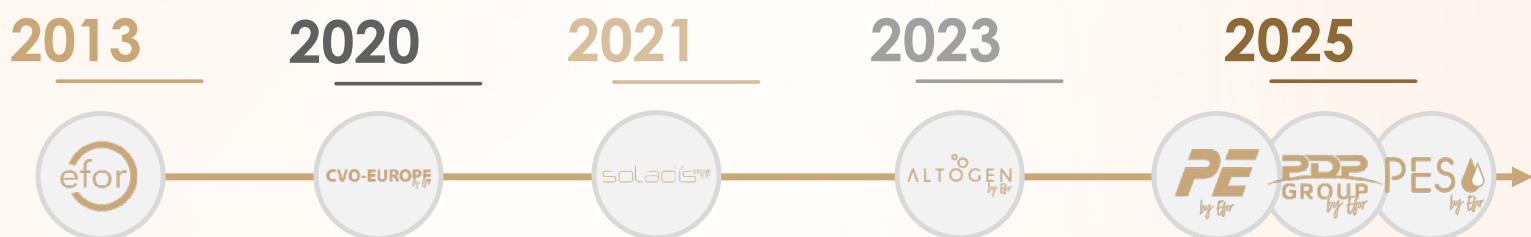
a. Introduction to the Group

Founded in 2013 in the Lyon region of France, Efor has, within a decade, established itself as an international benchmark, now present across 4 continents and 18 countries. This rapid growth, underpinned by a structured and disciplined strategy, reflects our ambition: to provide enduring support to healthcare manufacturers in safeguarding the security of their products and processes.

Quality and compliance are at the very heart of our model. We help guarantee the reliability of production sites while accelerating market access for safe medicines, vaccines, and medical devices for patients. Our constant regulatory vigilance and adaptability to international standards enable our clients to anticipate risks and secure their projects in a demanding, ever-evolving environment.

With over 3,200 employees spread across 35 offices in Europe, the Americas, and Asia, we combine a local presence with a global outlook. This operational proximity, together with recognised technical excellence, enables us to offer responsible solutions tailored to the economic, social, and regulatory realities of each territory.

The steady growth of our business attests to the robustness of our model and our ability to create sustainable value for our clients, our teams, and our ecosystem. Our ambition is clear: to become a global leader in the sector by 2028, harmonising performance, innovation, and societal commitment.



b. Global Capability and Local Presence: Efor's Footprint

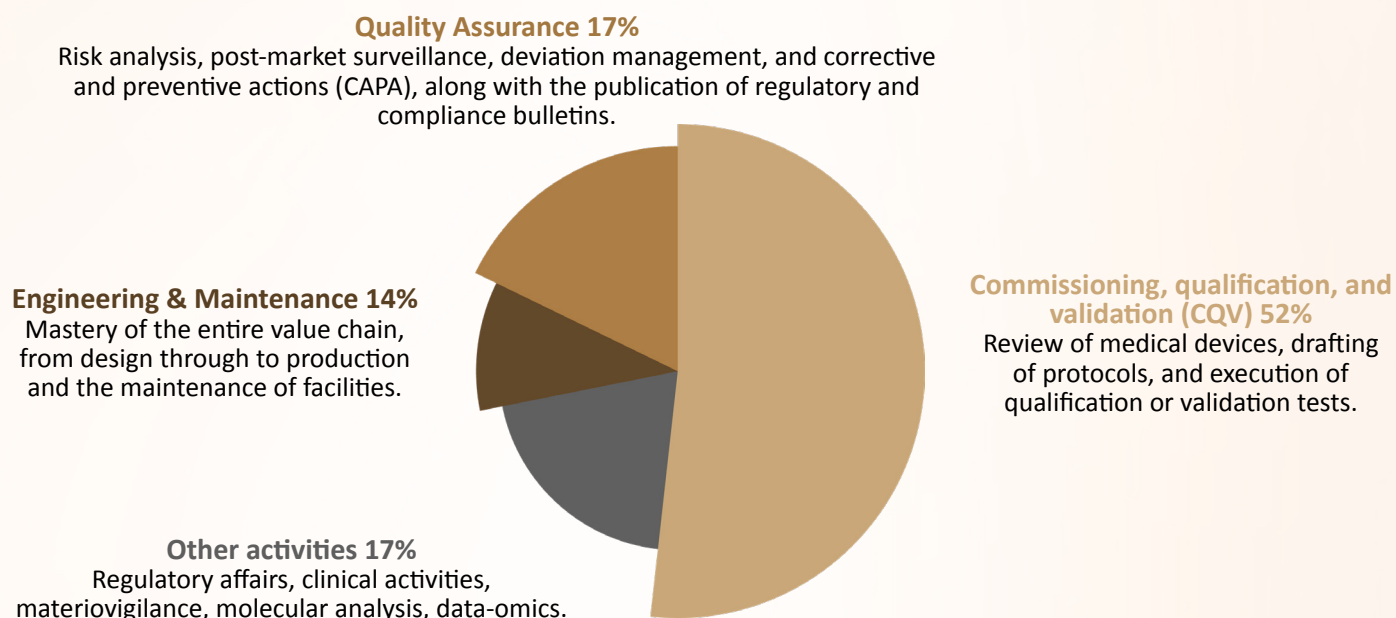


c. Our Fields of Expertise

We support the healthcare industries by deploying specialised expertise dedicated to performance, quality, and compliance. Our teams—comprising experts in engineering, project management, quality, compliance, regulatory affairs, and digital transformation—are actively engaged in securing the production of medicines and medical devices.

Efor concentrates 83% of its activities on key domains essential to supporting industrial quality and performance: commissioning, qualification and validation, and quality assurance. Our strong commitment to these areas reflects our determination to provide sustained support to our clients in mastering their processes, while ensuring regulatory compliance and product safety.

In addition, Efor delivers an extensive offering across related fields, including regulatory affairs, R&D, molecular analysis, clinical studies, pharmacovigilance and materiovigilance. This breadth of expertise underscores our responsibility to provide comprehensive support, meeting the current challenges of life sciences by integrating innovation, scientific rigour, and adherence to the highest standards.



d. Efor's external recognition

Throughout 2025, the Efor Group successfully showcased its expertise and commitment by receiving several major **awards and distinctions** that celebrated both the excellence of its actions and the quality of its collective, responsible initiatives.

Efor had the honour of being awarded the **“Grand Prix des Lionnes”** 2025 in the “Business Services” category. Presented in Lyon during a ceremony well known within both the regional and national ecosystems, this prize acknowledges our expertise, the performance of our teams, and our ability to innovate. Being named a laureate of the Grand Prix des Lionnes is a testament to the group's recognition by peers and industry experts, highlighting our driving role in economic and societal development.

Efor was also distinguished in the **2025 rankings of “Décideurs Innovation”** – Leaders League, dedicated to the Health, Pharmacy, and Biotechnology sector. This double distinction positions Efor as an “Unmissable” consultancy in regulatory affairs, and as “Excellent” in the development and commercialisation of healthcare products. This recognition highlights our expertise and ongoing commitment to supporting our clients in complex environments that are subject to ever-evolving regulatory and technological landscapes. Recognition from such a prestigious organisation as Décideurs Magazine underscores the quality and relevance of the collective work our teams deliver every day.

These awards and rankings testify to the daily dedication of Efor's teams, the strength of our values, and the soundness of our strategic decisions. They underscore an ambition for excellence and engagement that is embedded in the group's DNA: to champion expertise, promote innovation, and contribute to the positive transformation of our ecosystem. Through this external recognition, Efor reaffirms its determination to remain a benchmark player, renowned for its expertise, societal impact, and commitment to serving society.



e. Our Solution & Project Delivery center of excellence

The Solution & Project Delivery (SPD) service represents a unique differentiator for Efor. With **290 specialised experts** based across three continents, it combines project management excellence with in-depth technical expertise, enhanced by artificial intelligence, to transform our clients' most strategic initiatives into lasting value.

Structured around four complementary entities that cover the entire life sciences value chain, SPD stands out due to its integrated organisation:

- The **Global Management Office** oversees strategy, harmonises methodologies, and ensures knowledge sharing.
- **Project Delivery**, composed of 140 project managers across three continents, ensures optimal project execution within deadlines, budgets, and compliance requirements.
- **Solution Delivery** brings together 90 experts active at every stage of the healthcare product lifecycle—from quality and compliance to regulatory affairs, clinical research, and scientific writing.
- Finally, **Advanced Technologies**, with its data and AI specialists, develops and deploys innovative digital solutions that accelerate performance and enable informed decision-making for our clients.

This distinctive combination of strategic vision, technical expertise, and collaborative execution makes SPD a **trusted partner**, able to support organisations within the life sciences sector from discovery through to post-market surveillance. Efor's clients thus benefit from bespoke solutions, unrivalled compliance, and measurable performance, thanks to the guidance provided by our multidisciplinary teams throughout every stage of their product lifecycle.

Efor: Your partner for ISO 14001 certification and environmental transformation

Efor also offers an integrated internal audit centre within SPD, capable of supporting clients in achieving ISO 14001 certification, the internationally recognised standard for environmental management. Our technical and environmental audits enable us to identify discrepancies with the standard's requirements, foster lasting improvements in practices, and enhance organisations' CSR performance. Through tailored support, post-audit follow-up, and dedicated training modules, Efor acts as a trusted partner, committed to the success and environmental transformation of its clients.

f. Overview of careers at Efor

Management

Comprising the Executive Management and the Operational Management teams, the group's leadership steers the strategy and development of the company. It ensures the coordination of teams and oversees transformation processes, to guarantee responsible and sustainable growth that serves all stakeholders.

Business Manager (81 members)

Business Managers develop commercial activity, cultivate strong client relationships, and oversee the management of a team of consultants. They analyse clients' needs, propose tailored solutions, and ensure the performance of projects and the satisfaction of all stakeholders.

Talent acquisition (49 members)

Talent Acquisition specialists are responsible for recruiting profiles that align with the needs of the Business Managers, with whom they work in close collaboration. Their expertise ensures the formation of high-performing, committed teams, actively contributing to the success of projects and the satisfaction of all stakeholders.

Consulting

Consultants support our clients in the delivery of their projects, bringing their technical and methodological expertise. They analyse requirements, offer appropriate solutions, and oversee the implementation of recommendations within a regulated environment. They contribute to innovation and team performance, while embodying the group's values.

Support functions (135 members)

Support functions encompass administrative, financial, IT, communications, human resources, legal, quality, health and safety, as well as event management roles, all of which are essential to the effective organisation and functioning of the group. Their expertise ensures that Efor's operations comply with regulations, while also upholding the group's social and ethical values. Working in close coordination with the commercial teams and management, support teams play a key role in fostering the group's responsible and sustainable growth.

Solutions & project delivery (290 members)

SPD teams bring together experts who operate at the very heart of our activities. On a daily basis, they support Business Managers and Consultants in their missions with our clients. Possessing recognised expertise in numerous fields, such as auditing, training, and business consulting, the SPD teams are the true driving force behind Efor. Their commitment and know-how ensure the maintenance of our leadership and the excellence of our services in the marketplace.

At Efor, technical excellence is combined daily with a strong collective spirit to support the sustainable transformation of organisations, safeguard projects, and drive performance in the service of progress in healthcare. It is precisely this dynamic collaboration between all stakeholders that enables Efor to innovate, create value, and address the major challenges of our sector with an unwavering commitment to both performance and responsibility.

+30000
employees

2870
consultants

18 COUNTRIES

5246
projects with our
clients in 2025

1197
clients

+340

millions of euros in revenue in 2026

Governance at Efor

Our corporate governance is founded on solid principles that guarantee transparency, efficiency, and unity in our decision-making processes. In a constantly evolving environment, it is essential to rely on well-structured governing bodies, each with a clearly defined role, to ensure the effective implementation of strategy, sound financial oversight, and ethical management on a daily basis.

Our governance is structured around four complementary bodies:

Executive Committee

Comprising 11 members, 18% of whom are women, the Executive Committee (COMEX) brings together directors with strategic leadership responsibilities every three weeks. During these meetings, the group's main strategic directions are defined. This body is responsible for driving Efor's vision and trajectory.

Management Committee

Made up of 40 internal members, including 25% women, the Management Committee (CODIR) ensures the operational and managerial implementation of decisions taken by the Executive Committee. Meeting every four months, CODIR ensures that all employees have access to the same information, thereby promoting equality and the smooth transmission of key directions.

Supervisory Board

Consisting of our investors Raise and Andera, as well as the President of Efor Group, the Supervisory Board meets every quarter. Its role is to review the accounts, oversee the management of the company, and help shape the group's major strategic decisions. The recommendations and proposals of the Supervisory Board are subsequently reviewed and validated during Executive Committee meetings.

Specialised Committees

Chaired by directors or department heads, these committees guide and inform decisions within their specific areas of expertise. They help structure information, ensure regular progress updates, and maintain high standards and vigilance, while reaching consensus on implementation methods. These committees are particularly involved with projects that have international scope or that cut across several functions.

This organisation fosters synergy between long-term vision, operational excellence, and effective risk management, enabling us to meet Efor's challenges and ambitions.

CSR governance

a. Structuring and deployment of CSR within the Efor Group

Corporate Social Responsibility (CSR) lies at the very heart of Efor Group's DNA. As the group continues to expand and as environmental, social, and ethical requirements intensify, it has become essential to organise and structure our approach.

In 2022, a dedicated CSR department was established to develop the group's impact strategy and responsible development policy. Today, this team consists of a Head of CSR, reporting directly to General Management, and a project officer on a work-study basis. This approach is further supported by a network of ambassadors within our agencies: to date, **18 employees across 4 countries** form this network.

Their mission is to implement CSR initiatives locally, share best practices, and organise high-impact projects or events. These ambassadors come from a variety of backgrounds (consultants, business managers, human resources, support functions), which is a genuine asset for promoting a broad understanding and integration of social and environmental responsibility across the group's activities.

The CSR department works closely with all support functions, notably communications, sponsorship, health and safety, human resources, and finance. The commercial teams also liaise directly with CSR, particularly to respond to sustainability audits required by our clients and to guide them through these processes.

To raise awareness and train all relevant staff on Environmental, Social, and Governance (ESG) issues, we have introduced mandatory training modules on key topics such as the group's social and environmental challenges, health and safety, psychosocial risks, disability, our code of ethical conduct and gift policy, as well as GDPR, among others.

Our development is also supported by responsible investors, such as Raise and Andera, partners of the group since 2019 and 2023, respectively. An annual review conducted with them ensures constructive self-assessment and the continuous improvement of our approach. These partners contribute daily to our understanding of regulatory obligations and the strengthening of our practices, in perfect harmony with our values and ethical principles.



In 2023, Efor welcomed the «Investir pour l'enfance» fund into its share capital, thus demonstrating its commitment to projects with significant social and educational impact, notably alongside the «Institut Imagine» (health) and «Espérance Banlieues» (education). Together, we are working to sustainably improve the lives of thousands of children and build a brighter future.

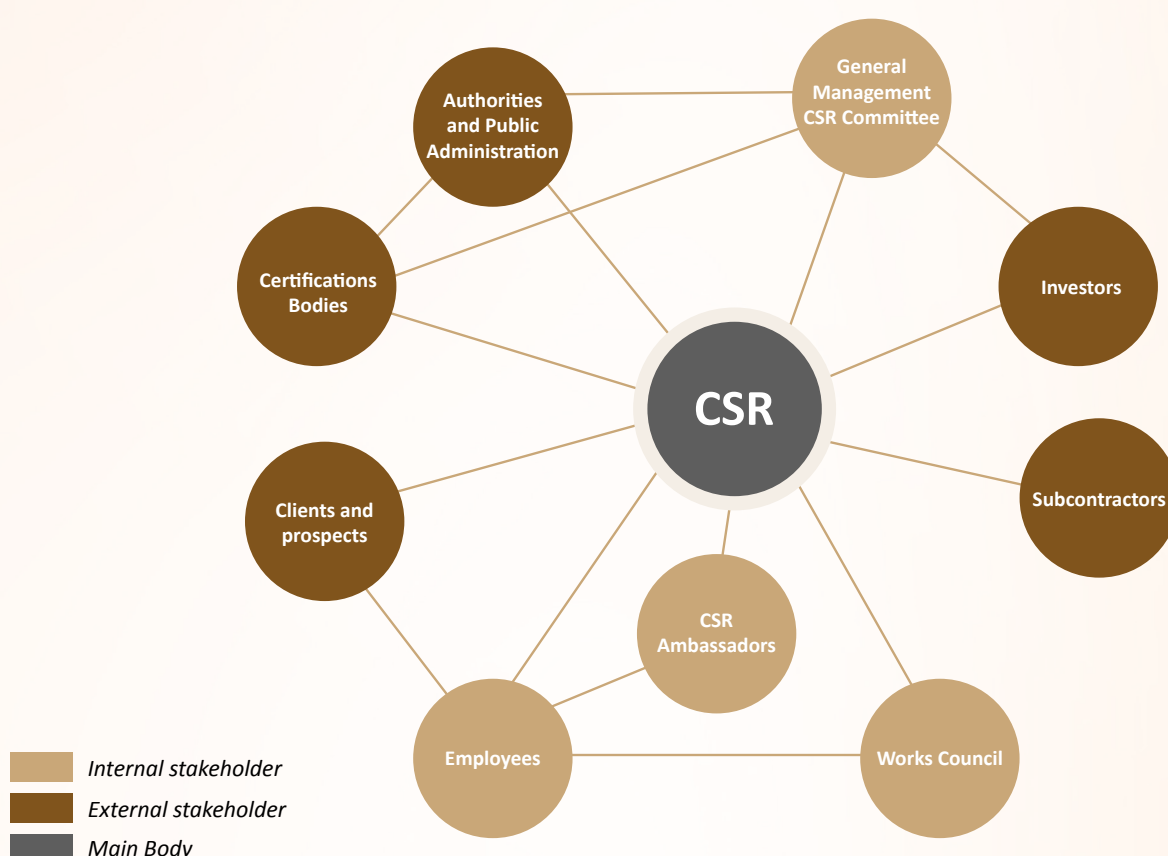
From 2024 onwards, two CSR Steering Committees (COPILs) are held each year, bringing together all executive directors, general management, and heads of support services to define the group's strategic direction in terms of CSR.

Evolution of the initiative and engagement with stakeholders

Our CSR approach is rooted in a continuous improvement process, driven by client requests, investor recommendations, and employee feedback. This **ongoing dialogue** with our stakeholders enables us to adapt and enhance our practices, ensuring that we meet the expectations of the widest possible audience.

In the interest of greater transparency and shared understanding of our ecosystem, we have produced this map that illustrates all internal and external stakeholders involved in our CSR strategy. This diagram highlights the various actors and illustrates the connections that structure the CSR framework within the Efor Group.

Identifying and analysing these stakeholders is essential: it **informs our strategic thinking, guides our actions, and shapes our CSR priorities**. This openness and continuous engagement form the foundation for the evolution of our CSR initiative, enabling us to build comprehensive, sustainable performance that is aligned with the challenges of tomorrow.



b. Adherence to international CSR standards and tools

We have been signatories of the **Ten Principles of the United Nations Global Compact** since 2021. This commitment reflects our determination to conduct all our activities ethically, in accordance with major international standards, such as the Universal Declaration of Human Rights, the conventions of the International Labour Organisation (ILO), the Principles of the Rio Declaration on Environment and Development, as well as the United Nations Convention against Corruption.

In line with this commitment, since 2022, we have also chosen to undergo an annual **Ecovadis** assessment. Initially conducted by our original Lyon-based office, this initiative has been extended to the entire group for the 2025 evaluation. Our objective is to identify areas for improvement across the whole Efor Group and to provide our clients worldwide with a comprehensive and coherent evaluation.

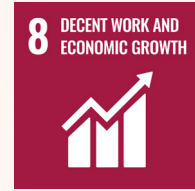
Our involvement with these international standards is also part of an active drive to contribute to the **United Nations Sustainable Development Goals (SDGs)**, which underpin our CSR policy. Through our initiatives, we make tangible contributions to **13 of the SDGs**, as outlined in this document



Efor also relies on international **frameworks and standards** such as the **Global Reporting Initiative (GRI)** and the **European Sustainability Reporting Standards (ESRS)** to structure its approach to social responsibility. While the use of these frameworks remains partial for the time being, it demonstrates Efor's intention to progressively integrate international standards to ensure transparency and clarity in its commitment.

Efor aims to strengthen the application of these benchmark standards in the future, with a view to demonstrating the tangible impact of its CSR initiatives and supporting the sustainable transformation of its activities.

Piliars	Themes	GRI (partial)	ESRS
Governance	Organisation and reporting practices	2	N/A
Ethics	Whistleblower Protection	N/A	G1
	Anti-corruption fight	N/A	G1
Environnement	Biodiversity	101	E4
	Emissions	305	E1
	Waste	306	E5
Social and Human Rights	Health and safety	403	S1
	Training	404	S1
	Diversity and equal opportunities	405	S1
	Data protection	N/A	S1



01

Pillar 1: Committing together to health and well-being

- a. Contributions to health projects
- b. Support for the Léon Berard Center
- c. Health and safety at work
- d. Quality of Life and Working Conditions initiatives
- e. Indicators

a. Contributions to health projects

Efor Group's employees are actively involved in networks, working groups, and major professional events, thereby contributing to the **evolution of the health sector, the dissemination of expertise, and the advancement of responsible practices**. This engagement, both local and international, enables us to forge links between our various initiatives and ensures coherence in the implementation of our strategy.

Efor Group's commitment is reflected in its sharing of expertise and strategic thinking within the healthcare ecosystem. The participation of our Chief Operating Officer in the **"100% HealthTech"** programme by France Biotech—dedicated to addressing the challenges and opportunities of industrialising healthcare innovations in Europe—demonstrates our active contribution to key sector discussions.



This dynamic continued during the **National Bioproduction Day for Biomedicines**, organised by Lyonbiopôle, where she chaired a roundtable on technological, strategic, and human challenges in industrial bioproduction. Through these dual involvements, Efor not only helps enrich knowledge but also supports the development of innovative and responsible health sectors.



In parallel, our experts' contribution across various networks and working groups further **strengthen Efor's core values of co-construction, quality management, and regulatory vigilance**. Active within A3P, our specialists collaborate on drafting white papers, disseminating best practices, and developing guidelines for the pharmaceutical sector, contributing to the **harmonisation and ongoing improvement of the field**.

This involvement is also evident in their participation with **AFAR**, where they contribute to discussions on pharmaceutical and cosmetic industry issues, and with **AFNOR**, where their expertise supports the revision of quality standards such as **ISO 9001**.

Our experts' commitment takes on an international dimension through their involvement with the **MECOMED** network in Dubai, where they address cutting-edge topics such as the integration of AI into regulations or certification strategies across different world regions. This seamless series of actions highlights Efor's determination to foster demanding, innovative, and responsible practices at every level of the sector.

Through the complementarity and continuity of these actions, Efor affirms its commitment to supporting major industry changes, promoting innovation, and actively contributing to a safer, more resilient, and more responsible healthcare sector.

b. Support for the Léon Bérard Center

Efor embeds its societal commitment in the **promotion of science and health** by actively supporting initiatives with significant scientific impact. This commitment is anchored in the expertise of our consultants, whose daily mission is to foster medical innovation and drive meaningful projects. In this spirit, **philanthropy** has become a natural extension of Efor Group's core mission: contributing, beyond the company itself, to furthering research and improving the healthcare journey.

In line with its dedication to medical research, Efor has, since 2023, supported the “**Léon Bérard**” **Centre** through dedicated sponsorship of the **PARASHUT** project. This initiative aims to enhance the care and effectiveness of treatments offered to premenopausal women with breast cancer by developing more personalised and innovative approaches. Through this financial commitment, Efor is directly advancing medical research and opening up new prospects for recovery for many patients.

The Léon Bérard Centre is recognised as a national and European leader in the fight against cancer. Based in the Rhône-Alpes region, it brings together specialists focused on comprehensive patient care, pioneering clinical research, and the development of advanced therapies. The centre plays a vital role in facilitating access to new treatments, encouraging the emergence of clinical trials, and accelerating the availability of personalised therapeutic solutions for patients.

Through this act of philanthropy, Efor demonstrates its commitment to being a responsible and supportive partner, placing science and innovation at the service of society and public health.

For the past three years, we have also participated in the “À vos baskets” challenge and “La Scintillante” race in partnership with the Léon Bérard Centre. These events provide opportunities to unite and engage our colleagues around this partnership, extending our commitment beyond financial support alone. We favour human and collective mobilisation, which remains the true driving force behind our engagement.

c. Health and safety at work

Governance and HSE policy

The health and safety of our employees are top priorities for Efor Group. We have a dedicated Health, Safety, and Environment (HSE) department whose mission is:

- To **ensure and maintain the safety** of all employees, including consultants working on client assignments,
- To **guarantee the health** of all staff by **promoting well-being at work**,
- To **apply environmental standards** in order to provide a healthy and responsible working environment.

As part of our commitment to ensuring the health and safety of all our employees, we have implemented an **HSE management system** based on a clearly defined organisation, appropriate tools, and well-structured processes and operating procedures. The HSE department works in direct, ongoing collaboration with business managers to conduct risk analyses specific to each assignment and to identify appropriate preventive measures.

Business managers receive health and safety training as soon as they assume their roles, with the aim of integrating best practices and ensuring compliance with internal procedures and applicable legal regulations. This collaboration also extends to the Human Resources department, especially for the identification, scheduling, and monitoring of mandatory safety training or training tailored to client environments.

The HSE department relies on a network of **22 volunteer First Aid at Work Responders (FAW)** based in our agencies across France. These key prevention actors respond in emergencies, facilitate alerting emergency services, contribute to risk identification, and actively promote a strong safety culture daily.

The HSE department leads and facilitates monthly **Steering Committees** that bring together members of the management team. These governance bodies are central to the ongoing monitoring and continuous improvement of health and safety performance. They allow for tracking key indicators, analysing results, and managing related actions.

These meetings also provide an opportunity to share information about regulatory monitoring, review ongoing certifications, analyse incidents and accident statistics, conduct regular site inspections, and run awareness and communication campaigns.

Our **HSE policy**, established in 2017, aims to **achieve the ambitious target of zero lost-time accidents and to maintain the frequency rate 2 (TF2) for all accidents, with or without time lost, below 5 each year.**

As part of a **continuous improvement approach**, the HSE department manages its activities through an annual action plan and improvement plan. These tools consolidate all actions arising from audits, incident analyses, and field feedback, ensuring a systematic approach to addressing every issue identified throughout the year.

All of the procedures and methodologies implemented contribute to a dynamic of continuous improvement, with the objective of sustainably optimising our practices, strengthening risk prevention, and enhancing our health and safety outcomes.

Risk analysis and management

Risk analysis and the processing of HSE reports enable us to anticipate hazards, prioritise actions, and strengthen long-term prevention.

- Risk analyses are central to our HSE approach. They allow us to **identify risk** situations that consultants may face and to implement preventive measures tailored to their specific working environments.

- The **HSE reporting system** is a tool for improving risk management. Every reported issue undergoes an in-depth analysis, including an assessment of its severity and the likelihood of recurrence. This process enables the definition and implementation of preventive or corrective actions in accordance with the nature of the identified risk. When necessary, preventive measures are implemented in collaboration with our clients in order to reinforce their effectiveness.

1600

reports HSE were recorded in 2025, contributing to continuous improvement.

100%

HSE reports are thoroughly analysed, and, whenever necessary, results in the implementation of preventive or corrective actions.

A **risk assessment** is conducted for each new assignment and for each consultant. The purpose of this analysis is to identify potential hazards in client environments and establish appropriate preventive measures to reduce the risk of accidents.

Measures implemented may include training provided by accredited external organisations, or the provision of **Personal Protective Equipment (PPE)** appropriate to the identified risks.

In parallel, all risks identified across the company are compiled in the **Single Occupational Risk Assessment Document (DUERP)**, which is updated annually.

In the event of a work-related or commuting accident, the HSE department is notified immediately in order to take the necessary actions and apply the defined methodology, which includes:

- Collecting information about the incident.
- Carrying out a thorough analysis of the event.
- Identifying actions to prevent recurrence.
- Communicating awareness information regarding the situation encountered.

Awareness and training

Awareness raising and training are essential drivers in ensuring safety and health within the organisation. The HSE department regularly conducts **awareness sessions** for employees in various formats. Business Managers receive training as soon as they join Efor and benefit from a health and safety module, included in our onboarding programme, which is mandatory for **100% of employees**. Additional awareness messages are also communicated via email, the internal social network, or through a dedicated intranet page.

In 2025, over 447 new employees will have received training on this subject.

Specific initiatives to prevent psychosocial risks (PSR), such as webinars and compulsory training modules, complement this programme. In 2025, **460 staff members** will have benefited from PSR training as part of the onboarding programme.

Certifications

The HSE department also oversees certification processes, notably for **MASE and CEFRI** certifications.

We have renewed the **MASE certifications** for our sites in Lyon and Aix-en-Provence, and obtained MASE certification for the first time in Belfort in 2025. This certification helps structure our safety approach, reduce risks, and foster a culture of continuous improvement.

Our agencies in Lyon and Aix-en-Provence are also **CEFRI-certified**, ensuring the training and monitoring of employees exposed to ionising radiation. This guarantees strict compliance with safety and regulatory requirements in nuclear and radiological environments.

Since 2016, our Singapore entity has held **bizSAFE Level 3** accreditation, awarded by the **Workplace Safety and Health Council (WSHC)**. This recognition attests to the implementation of an effective risk management system in occupational health and safety.



Employee health examinations

Every employee is required to undergo a medical check-up. For consultants working in high-risk environments or roles (such as exposure to hazardous products or substances), enhanced medical examinations are scheduled at regular intervals and coordinated with our occupational health and prevention services.

d. Quality of Life and Working Conditions Initiatives

We have established a month dedicated to quality of life and working conditions, held every June since 2024. On this occasion, a range of webinars and interventions are organised to support our employees' well-being at work. During the most recent edition in 2025, the topics addressed were:

- Understanding and preventing burnout
- Unwinding after a working day
- Developing emotional intelligence
- Mastering compassionate communication

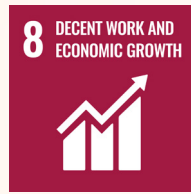
In parallel, our CSR ambassadors within agencies offer workshops and events centred on the quality of work life, including activities focused on sport, relaxation, mindfulness, and nutrition. All webinars and presentation materials remain available on the intranet at any time to address employee needs, particularly following HSE reports. This month is also dedicated to strengthening team spirit and cultivating a sense of belonging within the Efor Group.

e. Indicators

HEALTH AND SAFETY

Indicators	2023	2024	2025	Targets
Number of lost-time accidents	13	17	9	Aim for zero accidents resulting in lost-time injuries
Percentage of operational sites for which a health and safety risk assessment has been conducted	N/A	N/A	100%	Maintain full coverage of all sites with respect to risk assessments
Number of days lost due to workplace accidents, fatalities or health issues	N/A	146,5	72	Minimise the number of days lost by reinforcing awareness initiatives and enhancing safety measures for employees
Accident Severity Rate	0,12	0,0556	0,0273	Strive for a zero accident severity rate by promoting a safe working environment and reducing the seriousness of incidents to the greatest possible extent
Frequency rate 2 (TF2)	5,58	7,9738	6,07	Keep the Frequency Rate 2 (with or without lost time) below 5 every year
Health and safety training rate	37,08%	23,72%	49,50%	Achieve an 80% training completion rate by 2027
Psychosocial Risk Training Rates	51,13%	23,20%	50,94%	Achieve an 80% training completion rate by 2027
Percentage of MASE-certified sites	26,9%	43,9%	33,14%	Maintain annual certification for our currently certified sites
Percentage of CEFRI –certified sites	N/A	9,09%	25,83%	Maintain annual certification for our currently certified sites
Percentage of sites certified to ISO 9001	11,8%	7,8%	26,96%	Maintain annual certification for our currently certified sites

CERTIFI- CATIONS



02

Pillar 2: Being a responsible employer and company

- a. Anti-corruption measures
- b. Data protection
- c. IT security
- d. Quality and operational excellence
- e. Whistleblowing mechanism
- f. Social dialogue
- g. Onboarding and talent development
- h. Training
- i. Diversity and inclusion initiatives
- j. External social impact
- k. Indicators

a. Anti-corruption measures

In accordance with current regulations, our Group is firmly committed to combating corruption across all its activities. We ensure that all our employees, especially those in positions identified as most exposed through our **risk mapping**—receive training on the best practices outlined in our **Code of Business Conduct**. This Code establishes the Group's core guidelines and ethical principles, and applies to all staff members as well as any individual acting on behalf of the Group, both in France and internationally.

The Group enforces a **zero-tolerance** policy regarding corruption. In this spirit, and to ensure that we achieve our target of zero identified cases of corruption, we regularly organise dedicated training sessions on the **Code of Business Conduct**. Additionally, our staff receive specific training on our gifts, invitations, and hospitality policy, which helps to structure and regulate our professional relationships.

Furthermore, a whistleblowing procedure is available to all and communicated to **100% of our employees**. We are committed to handling every report submitted through this system within a **30 days**.

To go even further, in 2025, we included questions on anti-corruption measures in our CSR assessments of direct suppliers. We are deeply committed to engaging with partners who uphold ethical values consistent with our own.

100% of our international business unit directors have received training on the Group's Code of Conduct.

b. Data protection

Aware of the challenges associated with the protection of personal data, we have appointed a **Data Protection Officer (DPO)** in accordance with the requirements of the General Data Protection Regulation (GDPR). The DPO plays a role in the Group's data governance.

The DPO's mission is to inform and advise the Group, its employees, and its partners regarding their data protection obligations. Additionally, the DPO monitors compliance with data processing activities under the GDPR and applicable internal policies, as stipulated in Article 39 of the GDPR. The DPO is also the primary contact for data subjects exercising their rights, as well as for supervisory authorities.

The DPO works closely with the Information Systems Department to help define and implement appropriate technical and organisational measures to ensure a **level of security** communicate with the risks posed by the processing of personal data, in accordance with Article 32 of the GDPR.

In this context, the DPO **evaluates the compliance** of information systems and service providers with data protection requirements, especially by ensuring that subcontractors and IT systems offer sufficient guarantees concerning security and confidentiality, and that contractual relationships fulfil the requirements of Article 28 of the GDPR.

All employees and stakeholders of the Efor Group are made aware of personal data protection, particularly through **mandatory training modules** for new hires. The strictly confidential nature of data processed as part of assignments is regularly highlighted through **internal procedures**, awareness-raising campaigns, role descriptions, and targeted training.

To ensure a rapid and effective response in the event of an incident, a **personal data breach management procedure** has been established. This procedure defines the processes for detecting, qualifying, documenting, and, where applicable, notifying breaches in accordance with Articles 33 and 34 of the GDPR. Any occurrence of a breach, even if only suspected, must be reported without delay by the employee concerned to their line manager and the DPO via the dedicated email address. Records relevant to the incident analysis must be retained.

Finally, in the spirit of **continuous improvement** and a risk-based approach, Data Protection **Impact Assessments** (DPIAs) are carried out whenever processing activities (such as whistleblower systems or sensitive data) are likely to result in a high risk to the rights and freedoms of data subjects, in accordance with Article 35 of the GDPR.

We attach the utmost importance to **protecting intellectual property and confidential information** (know-how, deliverables, methods, project data, and client/partner information). To this end, we implement a protective framework combining contractual measures (confidentiality clauses, non-disclosure agreements, oversight of subcontracting and information transfers), **organisational measures** (internal confidentiality policy, information classification, need-to-know principle, regular awareness-raising and training of staff), and **technical measures** (access and authorisation management, enhanced authentication, encryption where appropriate, backups, traceability, and securing devices and collaborative environments).

Incident management procedures and periodic reviews of practices further enhance this system through a continuous improvement approach, to prevent risks of disclosure, loss, or unauthorised use.

c. IT security

IT security is a major priority for Efor, essential to protecting our activities and safeguarding the rights of our employees and partners. Our organisation relies on an internal, dedicated IT Department (DSI), and a **cybersecurity expert** who continuously monitors the security of our infrastructures and prevents threats.

Our strategy is based on a comprehensive **group-wide policy** that ensures the coherence and effectiveness of practices across all our entities. An **IT charter**, accessible to all, outlines usage rules and principles for confidentiality and data access.

Awareness and **training** are fundamental pillars of our approach. All staff receive cybersecurity training and education on best practices for using IT tools. A **phishing test** is organised at least once a year to assess vigilance and reinforce our teams' reflexes in the face of attempted phishing fraud.

The Director of IT works closely with the Data Protection Officer (DPO) to ensure ongoing compliance with data protection regulations, thereby ensuring responsible governance of sensitive information.

In 2025, we conducted cybersecurity audits across several of our international entities to strengthen IT security on a group-wide scale. Additionally, a cybersecurity audit is conducted for each new acquisition to quickly incorporate new entities into our security policy and identify any areas requiring special attention.

An external cybersecurity audit, conducted by the Fidelilium consultancy, was carried out in January 2026 and covered the entire Efor Group. This initiative illustrates our commitment to addressing cybersecurity challenges rigorously and methodically, in a spirit of continuous improvement and strengthened information system security.

100% of the Group underwent an external cybersecurity audit in 2026.

d. Quality and operational excellence

Several of our sites are **ISO 9001** certified, illustrating our ongoing commitment to quality and management. The sites in Belfort, Canada, Singapore, and Dublin comply with the requirements of this international standard, which guarantees the implementation of effective processes and the continual improvement of our practices. This certification reflects our determination to ensure sustainable performance and to fulfil the expectations of our stakeholders.



e. Whistleblowing mechanism

In a spirit of encouraging dialogue and transparency—and in line with local regulations and the United Nations international framework—the Group has established a dedicated reporting procedure. This process, **accessible to 100% of our employees** through the company intranet, mandatory postings, and systematic presentation at onboarding, ensures clear and comprehensive information.

A dedicated system, including a dedicated email address accessible only to identified referents, enables confidential reporting. We are committed to handling every report within 30 days.

The procedure is designed to gather all necessary information for monitoring and forwarding a report, while maintaining the whistleblower's confidentiality. It places no restrictions on the types of alerts that may be submitted: all categories of risk may be reported, whether ethical issues (corruption, data protection breaches, etc.) or violations of rights and the protection of individuals (discrimination, harassment, infringement of trade union freedom, and so on).

f. Social dialogue

Social dialogue is a central pillar of Efor Group's governance. We are committed to establishing and maintaining **harmonious, equitable, and respectful professional relations** with all our stakeholders in all the countries and regions where we operate. Our approach is grounded in our fundamental values of commitment, excellence, and sharing, which inspire our everyday practices and interactions.

Given our international presence, we adapt our social dialogue practices to local legal and cultural contexts. As our organisation grows, we have defined various levels of social dialogue to maintain a direct, human relationship with our employees. Thus, the different levels—local, regional, and global—structure how dialogue takes place within the Group and ensure its accessibility and understanding by all.

Social dialogue tools implemented within the Group

Social and Economic Committee (CSE, French workplace committee): Eleven CSEs are organised within the Group, meeting at least every two months or upon specific request. The members of the CSE, elected by employees, work closely with the Legal Department and Management, reflecting Efor's commitment to social dialogue. The CSEs convene at least **six times a year** to discuss social policy and working conditions (health and safety, quality of work life, etc.).

Onboarding and offboarding interviews: As part of our commitment to continuous improvement, we conduct interviews for **100% of our employees** upon joining and leaving the company. Conducted by local human resources, these interviews help to identify strengths and areas for improvement.

The results are then shared with managers and management during dedicated committees, thereby supporting organisational development.

Integration during acquisitions: During an acquisition, every employee has an **individual interview** with the integration working group. These sessions are intended to answer any questions, understand each person's needs and aspirations, and support their integration.

To effectively support our social dialogue policy, we have established various communication channels to ensure all employees are kept informed and to foster transparency and open communication across the organisation.

Communication channels

- **Official communications:** Senior management (including General Management, Human Resources, etc.) have designated email addresses for disseminating important messages. Judicious use of these channels reinforces the value of the information communicated.
- **Internal social network:** Efor has implemented a social platform accessible to all, organised into geographic and thematic communities (health, safety, CSR, etc.), facilitating exchange, engagement, and a sense of belonging.
- **Intranet:** Accessible to all employees at any time, the intranet is the central hub for all Group information.
- **In-person communication:** The Group encourages working groups and direct face-to-face interactions to enhance the quality of dialogue and foster a positive working environment.
- **Dedicated committees and working groups:** The Group's management aims to remain close to the teams and the topics that drive our organisation forward. In this spirit, thematic Steering Committees (COPILs) are organised every year, enabling all directors to actively participate in the Group's strategic directions and decisions. These groups also support the dissemination of the discussed topics to all employees through the various communication channels outlined above.

g. Onboarding and talent development

Integrating our employees is a key priority in our human resources policy, to provide an **environment conducive to fulfilment** and **engagement** from the very first day at the Group. At each stage of the process, we ensure that our support is tailored to the specific roles—consultants, commercial functions, or support functions.

Consultants

Each branch takes pride in ensuring the successful integration of consultants. On their very first day, newcomers are welcomed by their manager, followed by a dedicated meeting with the local HR contact, who remains their main point of contact throughout their time at Efor. This meeting introduces the essential tools and HR resources needed for a smooth start. Integration evenings are organised at the agencies to relay essential information, introduce new team members, and strengthen a **sense of belonging**. After three months, a meeting with the HR manager ensures the consultant has successfully integrated, completed all mandatory training, and fulfilled necessary administrative procedures.

Commercial functions

For Business Managers (BM) and Talent Acquisition (TA), integration at the agency is overseen by the Business Unit Director. BM and TA follow a compulsory online training program and **immersive sessions with the Excellence Academy**, giving them a comprehensive overview of roles and sectors. They also receive training on support functions that will assist them in their missions, as well as, more generally, on best practices in recruitment, business development, and management.

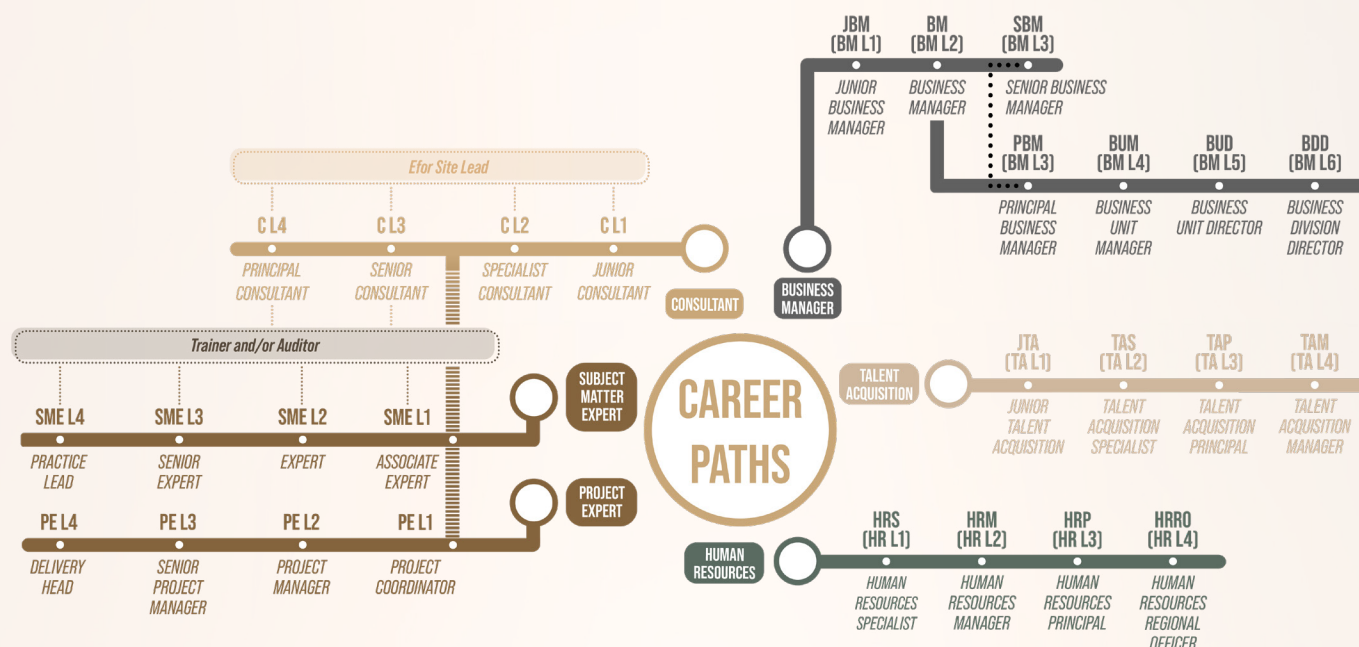
Support functions

Welcoming is the responsibility of the direct manager. During the first week of onboarding, each department head presents their activities in a dedicated session. The objective is to **foster mutual understanding of the group's activities and potential connections across functions**, thereby maintaining the **cohesion** essential to effective support operations.

Career committees and development pathways

Efor is committed to a **fair and structured approach** to salary progression and career development. Dedicated **career committees** (distinct for different roles: commercial functions, BM/TA versus consultants) bring together managers and directors to harmonise decisions relating to remuneration, job changes, and internal mobility. These committees are also spaces for discussing upskilling through specific training programs. Implementation of approved changes is then managed by the internal training service, TREE.

In parallel, to promote smooth career development and give everyone the opportunity to move into higher positions and assume greater responsibilities based on their commitment, we have established various professional pathways (as presented in the diagram below). We are determined to provide transparency for our employees concerning potential career progression within each function and the cross-functional opportunities available throughout the Group.



h. Training

Deployment and mission of our training centre, TREE

Efor established its own **internal training centre, TREE**, in 2016, pursuing a dual objective:

- To ensure the **continuous professional development** of our employees, covering specialist topics, health and safety, internal procedures, ethics, the environment, and social issues.
- To offer **tailored training program to our clients**, promoting our commitment to high standards in key responsible subjects.

Certified Qualiopi since 2021, our TREE training centre guarantees recognised pedagogical quality and compliance with accessibility standards for all beneficiaries.



Training programs developed

Several structuring programs have been deployed to support skills development:

- **Treening**

TREE offers a **digital platform, Treening**, allowing all employees to train independently, regularly, and flexibly across various topics. Some modules are entirely designed in-house to deliver content closely aligned with our organisation, operations, and CSR priorities.

Among the courses available, a **common onboarding program** is mandatory for all new hires and must be completed within the first three months. We have also rolled out specific modules for commercial functions to ensure a consistent level of understanding of roles and internal processes, promoting optimal teamwork.

All training content is reviewed annually and updated immediately when regulatory or procedural changes require it.

- **Excellence Academy**

Launched in **2023**, the Excellence Academy is our internal school dedicated to commercial functions: business managers and talent acquisition. Each new employee receives a two-part training program delivered in small groups (no more than 10 participants) to encourage active participation, sharing, and interactivity.

Executive leaders guide part of the program, organising **practical exercises and challenges** to ensure immediate application of the learnings. Support function leaders also participate, raising the commercial teams' awareness of their activities and potential synergies, thereby facilitating contact identification and smoothing working relationships.

- **Tailored individual training**

At managers' request—usually during annual reviews—TREE offers **customised training** to support **professional development** and specialisation according to individual needs.

90% satisfaction rate among
TREE training participants
in 2025

100%
of in-person training sessions
are accessible to people with
reduced mobility

14

training sessions delivered by the
Excellence Academy, including 2 sessions
held internationally (Boston and Cork)

250

hours of training provided to
our Business Managers and
Talent Acquisition professionals

+42%

*increase in the number of employees
trained for commercial functions
compared to 2024*

i. Diversity and inclusion initiatives

Cultural influence at the international level

Present in more than 18 countries, Efor is committed to facilitating the individual integration of every employee, carefully adapting the Group's practices to local cultures and specificities.

With over **67 nationalities** represented within our teams, we make diversity a genuine driver of innovation and collective performance. This cultural plurality enriches our projects and our practices, while ensuring respect and recognition for each individual. We are dedicated to fostering an inclusive environment where every employee can express their identity and contribute fully to the Group's success.

Supporting the integration and development of young talents

With an average **age of 33**, Efor is a group resolutely focused on the future and on nurturing young talents. Since the Group's creation, we have been committed to providing everyone with an environment where they can grow, evolve, and seize opportunities based on their potential, motivation, and skills, without being limited by experience or age.

The youthfulness of our teams stands as a true catalyst for innovation and agility. Our managers encourage personal development and offer everyone the chance to **advance their careers**. At Efor, any employee can quickly access tailor-made roles aligned with their ambitions, allowing them to build rewarding professional paths.

Aligned with this philosophy, we also support young people during their studies and as they take their first professional steps: in 2025, we have **11 work-study** students integrated into our support and commercial teams. Our commercial functions are also distinguished by the youth of their teams, with an average age close to 32.

We are making Efor a true springboard and a dynamic company where young people can flourish, thrive, and actively contribute to our shared success.

Commitment to the armed forces

Since November 2024, Efor has been a signatory of the **ProMilès charter**, which aims to strengthen ties between businesses and the armed forces. Through this commitment, we pledge to offer employment opportunities to veterans and to recognise the value of their experience, to support the integration of military spouses, and to create an accommodating environment for staff with military obligations (reservists).



Gender equality

Efor is committed every day to promoting equality between women and men. Regardless of gender, we ensure that every employee receives individual attention, fostering a personalised approach to their professional development.

The 2025 French professional equality index:

- CVO Europe : 91/100
- Lysalto : 65/100
- Efor Aix-en-Provence : 97/100
- Efor Belfort : 89/100
- EFOR Lyon : 63/100
- EFOR Healthcare Paris : 97/100
- Soladis : 89/100
- EFOR Strasbourg : 76/100

We guarantee **equal treatment** in recruitment, training, career advancement, and remuneration. Our processes are designed to ensure transparent decision-making, as demonstrated by the career committee described earlier.

At Efor, we are committed to achieving gender parity, aiming for 50% women in our total workforce. We are proud to maintain near-parity and do everything possible to enable women to fulfil their professional ambitions while balancing work and personal life.

To this end, a **right-to-disconnect charter was introduced in 2023**, setting out the Group's commitments to ensure a healthy work-life balance and to meet the physiological and psychological needs of our employees. **Awareness tools** are available to all via the intranet, including an on-demand webinar and communication materials to promote the proper application of this right.

At the same time, remote working is available within the Group, with managers' agreement and adapted to individual roles and circumstances. Nonetheless, we value the presence of our employees on site to encourage human interaction across all our projects, as outlined in the sections on social dialogue and communication.

Our approach relies on a localised management of remote working, allowing flexibility according to each person's activities and ensuring the best possible balance between professional and personal life.

Furthermore, for the past two years, we have highlighted the profiles of dedicated **women scientists** at Efor. As scientific roles are still predominantly male in many fields, we are committed to inspiring and encouraging more women to pursue these careers. We are proud to have women with unique career paths in our workforce who, thanks to their talent and commitment, play a pivotal role in our activities and projects.

Disability policy

Efor is dedicated to providing its employees with an inclusive and accessible working environment, allowing everyone to thrive and progress together. Our internal disability policy aims to support employees throughout their professional journey, while fostering a **change in perception towards disability**.

Each year, we organise at least one dedicated awareness week, spotlighting different types of disabilities to encourage open discussion, break taboos, and facilitate dialogue. These weeks are enriched with **webinars and firsthand** accounts from those affected, to deepen understanding of the realities of living with a disability.

We also utilise **innovative tools** developed by our partners, such as Ariane Conseil, with whom we introduced, in **2025, a self-assessment questionnaire** on the official Recognition of Disabled Worker Status (RQTH, French Status). This tool helps employees assess the relevance of this process and guides them towards the appropriate external contacts.

In addition, **mandatory disability awareness training** has been rolled out for all employees, ensuring a common foundation of knowledge and clearly identifying the **designated contacts** within the organisation for this matter. Efor's dedicated disability team comprises two disability officers and the Human Resources Director, who oversee the planning and implementation of the action plan. They are supported by local HR contacts and CSR ambassadors to ensure concrete, tailored action in the field.

2 dedicated disability officers within the Group

Combating Discrimination

Efor is committed to ensuring a working environment that enables all employees to flourish by mobilising all necessary resources to prevent **discrimination or harassment**. We are determined to provide a professional setting where everyone is treated with respect, dignity, and fairness—across all our countries of operation and throughout every area of our business.

To this end, a **charter on the prevention and combating of discrimination and harassment** is accessible to all. Dedicated communications on this topic are sent to all employees at least once a year to maintain a high level of awareness. Employees are also informed of these principles during their mandatory onboarding process.

Furthermore, specific anti-discrimination **training** focused on recruitment has been introduced; it is compulsory for our commercial teams and for all employees involved in the recruitment process.

j. External social impact

Efor Impact

With the aim of strengthening the societal engagement of its employees, Efor Group has, since 2024, introduced the “Efor Impact” **solidarity engagement platform**, developed in partnership with Komeet. This solution facilitates connections between Group employees and associations seeking specific skills, thereby encouraging everyone to participate in volunteer initiatives during working hours.

Through Efor Impact, consultants between assignments can select and commit to voluntary missions that align with their availability, location, and interests. The wide range of opportunities offered enables each employee to find a **meaningful mission** within diverse fields, supported by partner organisations that operate within the three main pillars of our CSR approach: health and well-being, biosphere health, and a committed company & employer.

Feedback collected thus far demonstrates strong enthusiasm: employees are highly satisfied with the missions offered and are keen to renew their participation. These positive dynamics highlights the platform’s impact on motivation, attachment to the Group, and collective team spirit.

Recognising the importance of this tool, Efor supports its deployment through an **active communication strategy**: regular webinar presentation, targeted promotion of missions aligned with current CSR initiatives and agency locations, and showcasing flagship projects during key periods of the year. While managers do not participate directly in the missions, their role is crucial in promoting the platform and recognising team members’ commitments.

Efor aims to continue and expand this initiative by doubling the number of solidarity engagement days completed via Efor Impact, reaffirming its ambition to make volunteering, sharing, and fulfilling work central drivers of a responsible and committed company.

2025 Impact Figures:



51 participants
(missions)



90 missions completed
22 challenges achieved



53.55 days completed
(i.e., 426 hours)

☆☆☆ 4.9/5 ☆☆☆

"The teams at "Restaurants du Coeur" remain dedicated to you, and their commitment is unwavering. Over four half-days, I met some truly wonderful people. What an incredible experience. Moments of solidarity and personal growth that I wholeheartedly recommend. Thank you to everyone."

Aline MARTY, consultant.

The mission: Take part in the distribution of food supplies at the adult centre.

"A truly wonderful experience—simple yet moving. Taking the time to write to an isolated elderly person made me feel useful and allowed me to create a genuine moment of connection, even at a distance."

Weslen MOREIRA-DE-ASSIS, consultant.

The challenge: I write a letter to an isolated elderly person.



Efor Impact

Initiatives within agencies

Our CSR approach is also driven by our **CSR ambassadors**. At Efor, these representatives play a central role in implementing and embedding social responsibility within the company. They bring responsible strategies and actions as close as possible to daily operations.

Their mission is to relay CSR communications and projects, to mobilise employees around initiatives and events, and to gather the needs and expectations of all, to adapt and enhance the actions undertaken.

Ambassadors also help to highlight local initiatives, share best practices, and encourage both individual and collective engagement.

Through their involvement, they promote a **culture of responsibility**, stimulate creativity, and actively contribute to the success of the Group's CSR strategy.

Challenges

Newsletters

Solidarity
Races

Collections

Events

Webinars

Blood donation

18

Ambassadors
within our
agencies

46

Initiatives carried
out in agencies in
2025



School Partnerships

The Efor Group maintains close relationships with numerous higher education institutions and junior enterprises as part of its commitment to sharing expertise, promoting its values, and supporting the **training of future professionals**. This engagement is reflected in active participation in **events, workshops, conferences, and collaborative projects**, which open up our professions to students and highlight the value of both technical and interpersonal skills.

In terms of CSR, Efor prioritises partnerships based on the sharing of best practices and the creation of lasting synergies between companies and student associations. Through financial support, philanthropic initiatives, regular exchanges, thematic workshops, and joint endeavours, the Group helps students to develop their skills while promoting a responsible approach to the professional world. This dynamism fosters innovation and **ensures that tomorrow's talent is well-prepared** to meet the social and environmental challenges ahead.

38 000€ provided in support of the «**Vers l'industrie du futur**» campaign for the benefit of ENSAM Metz.



Philanthropy

In line with its responsible actions, Efor is also committed as a patron or sponsor to numerous organisations. The Group provides support to various associations active in health, the environment, and the development of local sporting initiatives. This support helps drive projects with significant social impact and invigorates the network of associations within the regions where Efor operates.

Efor's philanthropic approach is a voluntary commitment, fully aligned with the Group's CSR strategy, and aims to encourage solidarity-based, environmental, and sporting initiatives that resonate with both the company and its stakeholders.

67 000€ *15 associations*

Solidarity races

We endorse and actively encourage our employees to participate in sporting events, to promote sport, health, and well-being within our teams. These initiatives bring colleagues together around **shared values** and strengthen **internal cohesion**. We pay particular attention to solidarity and charitable races, which enable us to support causes that are important to the Group and its employees.

Beyond internal mobilisation, participation in these races has a positive impact on fundraising and awareness-raising for the supported causes. Building on this momentum, Efor is committed to further developing these initiatives across all the territories in which it operates, multiplying opportunities for gathering, engagement, and collective impact.

18 races in 2025, **11** of which were solidarity events



k. Indicators

	Indicators	2023	2024	2025	Targets
ANTI-CORRUPTION MEASURES	Number of confirmed corruption incidents	0	0	0	Maintain zero confirmed incidents of corruption
	Percentage of employees trained on the gifts and hospitality policy	44,97%	26,32%	54,81%	Achieve a training rate of 80% by 2027
BUSINESS ETHICS	Percentage of employees who have completed training in business ethics, including topics such as conflict of interest, fraud, money laundering, discrimination, and harassment	N/A	N/A	48,28%	Achieve a training rate of 80% by 2027
	Percentage of Business Unit Directors who have completed business ethics training	N/A	N/A	100%	Maintain the rate at 100%
GDPR	Percentage of employees trained on GDPR	N/A	41,38%	46,06%	Achieve a training rate of 80% by 2027
IT SECURITY CYBER SECURITY	Number of cybersecurity tests performed each year	1	1	1	Ensure that at least one cybersecurity test is conducted annually
	Percentage of employees compromised during cybersecurity tests	6%	2,55%	7,44%	Reduce the percentage of compromised employees during tests to zero
	Rate of employees who detected and reported a breach attempt during a cybersecurity test	9%	6,82%	13,28%	Aim for 100% of employees able to report attacks and suspicious messages during tests
	Taux d'employés compromis lors d'un test de cybersécurité ayant reçu une formation après un test	N/A	56,17%	69%	Ensure that 100% of employees who failed the tests receive cybersecurity training
	Rate of employees compromised during a cybersecurity test who subsequently received training	36,41%	23,89%	55,59%	Achieve a training rate of 80% by 2027
	Percentage of sites assessed for IT security risks	N/A	13,22%	22,16%	Conduct a group-wide audit in 2026
WHISTLE-BLOWING PROCEDURE	Number of incidents reported via the whistleblowing procedure	0	0	0	Maintain zero incidents requiring notification by reinforcing employee awareness and training on these topics
	Average number of employees trained	84%	75%	80%	Continue to strengthen training efforts to maintain a high rate of employee participation
TRAINING	Average number of training hours per employee	14h	12,46h	11,53h	Guarantee an average of at least 10 hours of training per employee each year
	Total number of training sessions delivered	9 722	10 240	24 274	Ensure that the total number of training sessions delivered aligns with competency requirements and the organisation's strategic priorities

*DIVERSITY
AND
INCLUSION*

*CAREER
MANAGE-
MENT AND
WORKING
CONDITIONS*

Indicators	2023	2024	2025	Targets
Percentage of women in the workforce	48,04%	49,77%	44,52%	Aim for 50% women within the Group
Share of women on the Management Committee (CODIR)	25%	31,03%	25%	Strive to achieve gender parity on the Group's decision-making bodies
Percentage of women on the Board of Directors	0%	0%	0%	Strive to achieve gender parity on the Group's decision-making bodies
Percentage of employees with disabilities	0,57%	1,60%	1,73%	Reach the statutory threshold of 6% in accordance with French law
Percentage of employees regularly assessed for performance and career development	N/A	75%	85%	Continue the performance evaluation process so that each member of staff benefits from regular reviews
Ratio of the highest paid individual's total annual remuneration to the median total annual remuneration of all employees	N/A	4,5	5	Strive to reduce the gap between the highest remuneration and the median total annual remuneration of employees
Number of reported cases of child labor or forced labor	0	0	0	Maintain the number of child labor or forced labor incidents at 0



03

Pillar n°3 : Acting for the health of the biosphere

a. Our commitment to climate and biodiversity

- Carbon footprint assessment
- SBTi (Science Based Targets initiative)
- Responsible purchasing
- Committed Company for Nature (OFB)

b. Waste management

c. Real estate

d. Indicators

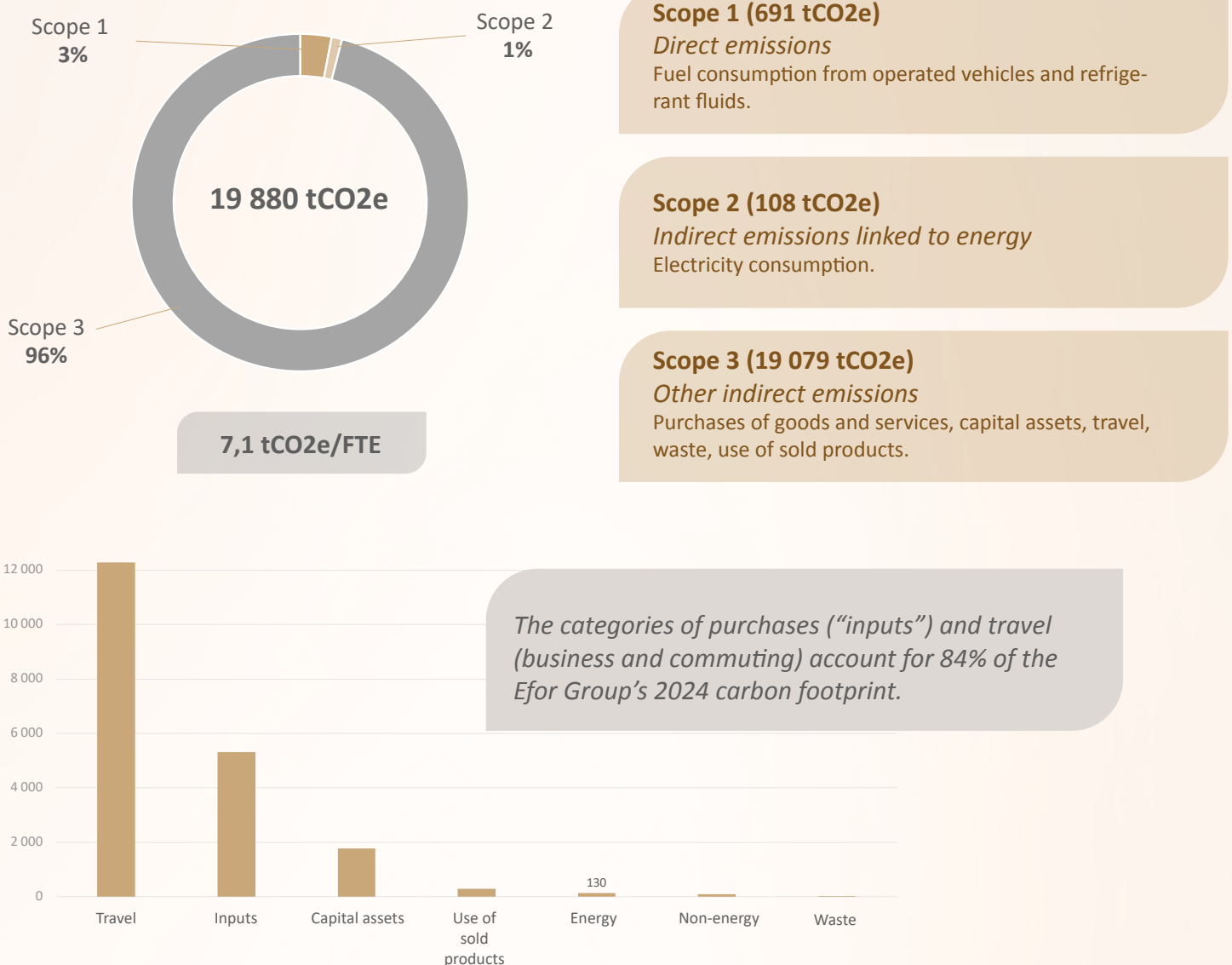
a. Our commitment to climate and biodiversity

Carbon footprint assessment and emission reduction strategy

For the second consecutive year, the Efor Group has undertaken a carbon footprint assessment to precisely evaluate its **greenhouse gas (GHG) emissions**. With the support of Schneider Electric, we map and analyse our emissions across all our activities, continuously adjusting the scope of our analysis to reflect the Group's growth and recent acquisitions.

The 2025 carbon footprint reveals that purchasing and travel (comprising both business and commuting journeys) alone account for **84% of the Group's total footprint**.

Furthermore, **97%** of the results are based on data collected and measured internally.



Fully aware of the key role we must play, we have deepened our commitment by joining a responsible initiative that now shapes our actions.

Science-Based Targets Initiative (SBTi): We have chosen an ambitious pathway, aiming to reduce our **Scope 1 and 2 GHG emissions by 42% by 2030 compared to 2024** (the reference year), with an equivalent **42% reduction target for Scope 3** emissions as well.

To structure this approach, we have identified several levers across the three scopes:

Relevant scope	Themes	Proposed action
Scope 1 & 2	Vehicle Fleet	Conversion to electric vehicles
Scope 1 & 2	Energy	Purchase of renewable electricity via Guarantees of Origin or PPAs
Scope 3	Commuting	Promotion of low-impact mobility options
Scope 3	Substitution of Car Journeys	Use of public transport, carpooling, electrification of company vehicles
Scope 3	Business Travel	Reduction in petrol/diesel car journeys, preference for train over plane
Scope 3	Purchases of Goods & Services	Strengthening our sustainable purchasing policy

To ensure the success of our objectives, we have engaged all relevant departments in this unifying corporate project, where everyone has a part to play.

Staff awareness and training

Achieving our objectives is not possible without **the commitment and active involvement of our employees**. This is why our initiatives include regular awareness-raising measures, such as:

- **Mandatory CSR training** for all new employees,
- **Advanced training** focused on environmental issues,
- An **environmental charter**, accessible to all, which formalises our expectations regarding responsible resource management, sorting and recycling, local consumption, and choices favouring low-carbon mobility. Every individual joining Efor commits to respecting these environmental objectives.

Awareness is further promoted through our internal social network, Viva Engage, through the “**Societal Commitment**” channel, and through our network of CSR ambassadors, who relay information, testimonials, and initiatives locally.

Responsible purchasing and inclusion

As part of our ongoing CSR efforts, it is essential for the Group to integrate all direct suppliers into its approach. Since **2025**, we have strengthened the integration of environmental, social, and ethical considerations into our relationships with subcontractors through:

- Systematic **evaluation** based on CSR criteria covering ethical, social, and environmental themes (**current response rate: 58.9%**),
- Dissemination of a **code of conduct**, now signed by **62.7% of direct suppliers**, with no refusals,
- Systematic inclusion of **environmental and social clauses in contracts**,
- A preferential approach towards **social enterprises and Supported Employment Services**, including a partnership with Elise for waste recycling.

Commitments for biodiversity

Efor has joined the “**Entreprises engagées pour la nature**” programme, led by the **French Office for Biodiversity (OFB)**, to actively support biodiversity preservation.

Our action plan includes:

- Dedicated biodiversity **training** for our employees,
- The integration of **biodiversity criteria** into supplier assessments and responsible purchasing,
- **100%** training coverage for employees involved in responsible purchasing,
- **Promotion of biodiversity initiatives** within local CSR events and through the Efor Impact platform, fostering team engagement with partner organisations.

R&D – BIODIV Project: understanding cetaceans to protect them

Through our R&D department, the **BIODIV project** supports the conservation of the Pelagos Sanctuary, a vital refuge for Mediterranean cetaceans. In the face of pressures from climate change and human activities, this project tracks two species of whales and two species of dolphins using open data sources (OBIS, Copernicus).

Our analyses highlight the seasonality of favourable conditions, increased vulnerability of the populations, and the impact of environmental changes since the Sanctuary’s establishment in 1999. Adaptations—including a possible extension of the protected area—are under evaluation.

Launched in January 2024, the BIODIV project illustrates our commitment to responsible the management of marine biodiversity.

Through this ambitious strategy, Efor reaffirms its commitment to acting as a responsible leader, managing its carbon footprint, preserving biodiversity, and promoting sustainable and inclusive practices across its entire value chain.

b. Waste Management

Responsible waste management is an integral part of our broader environmental approach, incorporating both **reuse** and **recycling**. To this end, we have established a partnership with Arto, a company specialising in the buy-back and refurbishment of end-of-life **IT equipment**.

By collecting and reconditioning used devices, Arto helps to extend the lifespan of Efor’s equipment and reduce the need for new resource extraction. These efforts support the development of a local, sustainable circular economy by giving IT products a second life, which are then resold to individuals or businesses.

158 units processed by
our partner Arto.

Saving
4 271,20 kg of raw materials

Efor also collaborates with **Elise**, a company specialised in the collection, sorting, and recycling of office waste. This structured approach ensures the recovery of paper and cardboard waste while raising employee awareness of the importance of waste reduction and sorting. Through the installation of dedicated collection solutions and strong internal engagement, the Group makes a tangible contribution to resource preservation and minimising environmental impact.

Furthermore, furniture and supplies that are no longer in use—particularly during office relocations or following acquisitions—are donated. To achieve this, we work with various companies specialising in the resale and reuse of professional equipment, such as Broke and Recycling.

Continually striving for improvement, Efor is determined to introduce new initiatives to further enhance waste management, recovery, and reduction. Convinced of the importance of these issues, the Group is committed to sustaining and amplifying its efforts to reduce its environmental footprint and raise awareness among all stakeholders of the importance of such practices.

c. Real Estate

The Efor Group's real estate policy is structured around three essential pillars: operational efficiency, employee well-being, and environmental sustainability. These principles apply to all 26 of our sites across 21 locations, reaffirming our commitment to **responsible, enduring property management**.

Operational Efficiency

Efor optimises its geographical presence by adapting its office spaces and locations to evolving business activities. This approach aims to enhance organisational performance and agility, while progressively reducing leased space through the rationalisation of offices and the release of under-utilised premises.

Employee Well-being

The Group invests in creating modern working environments that foster employee fulfilment and engagement across all the countries where we operate. This commitment supports team cohesion and cross-functionality, reinforcing our corporate culture and sense of belonging.

Environnemental Sustainability

With a keen awareness of environmental issues, we operate **certified buildings** (HQE, BREEAM, BBKA, SNBS, BCA Green Mark GoldPlus) in order to limit our ecological footprint. In 2025, 5,594 m², or **58% of our real estate portfolio, is environmentally certified**, reflecting our commitment to integrating responsible practices in the management of our facilities.

Strategy and vision

The 2025 real estate strategy continues the transformation initiated in recent years, supported by a comprehensive policy of optimisation and expansion. The objective: to support value creation by adapting our property platforms to current and future business needs, while effectively managing our environmental footprint and property costs.

Efor thereby confirms its commitment to creating professional environments that will underpin its ambitions and the sustainable success of its clients and employees worldwide.

d. Indicators

	Indicators	2023	2024	2025	Targets
GREENHOUSE GAS EMISSIONS	Total gross GHG emissions scope 1	233t CO2e	691t CO2e	Forthcoming	Reduce scope 1 & 2 emissions by 42% by 2030 compared to the 2024 reference year
	Total gross GHG emissions scope 2	27t CO2e	108t CO2e	Forthcoming	Reduce scope 1 & 2 emissions by 42% by 2030 compared to the 2024 reference year
	Total gross GHG emissions scope 3	7500t CO2e	19079t CO2e	Forthcoming	Reduce scope 3 emissions by 42% by 2030 compared to the 2024 reference year
	Total emissions per employee	3,7t CO2e/ETP	7,1t CO2e/ETP	Forthcoming	Encourage employees to reduce their emissions by proposing awareness and training initiatives aligned with SBTi commitments
	Percentage of total energy consumption from renewable sources	3,22%	3,8%	3,22%	Achieve 100% renewable energy use in our French perimeter's consumption by 2030
FLEET	Percentage of electric vehicles in our fleet	2,89%	6,4%	17,4%	Strive for 100% electric vehicles in our motor fleet
RESPONSIBLE PURCHASING	Percentage of direct suppliers who have signed the code of conduct	N/A	N/A	62,70%	Ensure 100% of stakeholders are signatories to our code of conduct
	Percentage of direct suppliers having undergone a CSR evaluation	N/A	N/A	58,90%	Ensure 100% of direct suppliers undergo a CSR evaluation
WASTE	Total number of recycled IT units with Arto	166	103	118	Extend the lifespan of our IT equipment
	Quantity of non-hazardous waste recycled with Elise	186,5kg	227,5kg	988kg	Strengthen collaboration with Elise by covering new waste categories and implementing it in new French agencies
REAL ESTATE	Percentage of our sites with certification (HQE, BREEAM, BBCA, SNBS, BCA Green Mark GoldPlus)	N/A	51%	58%	Upon lease renewal or relocations, prioritise certified buildings to increase the share of certified real estate



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