



## NON-FINANCIAL STATEMENT



EQUASENS

Technology for a more human experience



# NON-FINANCIAL STATEMENT TO THE ORDINARY ANNUAL GENERAL MEETING

of 29 June 2023

## **EQUASENS**

A french public limited company (société anonyme)  
with share capital of €3,034,825

Registered office: Technopôle de Nancy Brabois

5 allée de Saint-Cloud, 54600 Villers-lès-Nancy

Nancy Companies register (RCS) No. 403 561 137

In accordance with French Law no. 2012-387 of 22 March 2012, on the simplification of the law and the reduction of administrative procedures (known as the Warsmann Law) and its implementing Decree of 24 April 2012, we hereby present the Non-Financial Statement of EQUASENS Group. This report is an appendix to and forms an integral part of the Management Report.

This statement covers the main employment-related, environmental and social priorities of EQUASENS Group, combating corruption and respecting Human Rights

The information in this Non-Financial Statement was prepared on the basis of contributions from the internal network for data on 2022 and for prior years. The report is overseen by Executive Management.

The Non-Financial Statement was audited by an Independent Third Party, which issued a report (attached) that includes a certificate of completeness and a substantiated opinion on the fair presentation of the information.



# MESSAGE FROM THE CHAIRMAN



**Thierry CHAPUSOT**  
Chairman of the Board of Directors  
and the Strategy and CSR Committee

As a healthcare software vendor, EQUASENS Group is committed to positively contributing to the sector's transformation by developing and distributing products and solutions that provide the right information to the right caregiver, at the right time, for the right patient. This "Patient Centred" strategy reflects the Group's social values and core conviction that technology must be used for the benefit of patients and their care: "Technology for a More Human Experience"

This is why integrating the concept of sustainability is a key priority for Group projects but also for its governance. In 2022, the Board of Directors thus created a Strategy and CSR Committee tasked with defining and overseeing the implementation of CSR policies. And so with a commitment to progress and continuous improvement, our investment decisions, research and development activities, exchanges with all our stakeholders are all aimed at accelerating the emergence of sustainable and transformative solutions for the healthcare system.



# CSR AS AN INTEGRAL PART OF THE GROUP'S DNA



In 2022, EQUASENS Group continued to build a CSR approach for each of its businesses. This involves defining a business model, the challenges, a materiality grid and non-financial risks for each of its activities. This in turn provides the basis for defining its own objectives (and key indicators) in accordance with the UN's Sustainable Development Goals (SDGs).

This approach will ensure that the Group's CSR commitments and ambitions are aligned with its activities, but also that it solicits input on these issues from its different stakeholders. At the same time, its proximity to its main stakeholders, healthcare professionals and employees, means that it also benefits from their regular input.

On the basis of this work, actions planned in 2023 include:

- Drawing up a roadmap of the Group's CSR commitments with regard to non-financial issues and risks, which will be described in greater detail in line with our objectives;
- Implementing operational governance based on this roadmap to achieve our commitments across all our businesses.

In the area of governance, the EQUASENS Board of Directors set up a Strategy and CSR Committee in 2022 to define and oversee the implementation of the Group's CSR policies aligned with the CSR strategy of its parent company, LA COOPERATIVE WELCOOP.



# BUSINESS MODEL

## THE ECOSYSTEM

Independent private healthcare practitioners (doctors, nurses, pharmacists, etc.) as well as institutions (hospitals, nursing homes, multidisciplinary group practices, HaH programmes, etc.) plus in-home patient care...

## TECHNOLOGY FOR A MORE HUMAN EXPERIENCE

A group in the service of health professionals. EQUASENS' mission is to improve the patient care process for every healthcare professional and coordination between the different practitioners and caregivers, facilitate data exchange and contribute to increased efficiencies in the healthcare system.

## SHARING VALUE CREATION

The European Community has highlighted requirements for an efficient healthcare system, including notably:

- The coordination of the patient care pathway,
- The digitalisation of health systems,

EQUASENS contributes to LA COOPERATIVE WELCOOP's strategy for promoting health and well-being.

### Healthcare professionals

- EQUASENS, through its Divisions, is a provider of a wide range of healthcare practitioners and professions
- A multidisciplinary patient-centred healthcare ecosystem

### People, professions and expertise

- 1,240 employees in 6 European countries, including:
- +250 in-house engineers focusing on innovation and R&D
- +180 sales reps and expert sales engineers
- +90 customer services staff
- +60 trainers

### Digital and interoperability solutions

- Interoperable software applications
- Connected healthcare devices
- Healthcare robotics solutions
- Security, telecom, infrastructure and health data hosting (Data Centres)

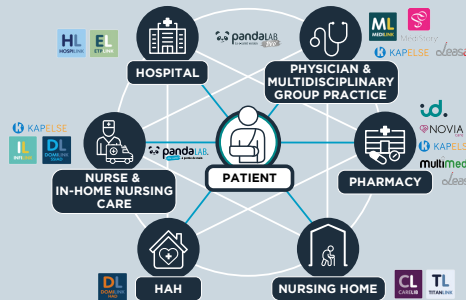
### Sharing and proximity

- National coverage (network of agencies and local teams)
- A logistics centre

### Suppliers

- A central purchasing platform
- Local production

Technology and expertise to deliver the right information, to the right caregiver, at the right time for the good patient



Continuous value-based customer service:

EXPERTISE LOCAL SERVICE  
ANTICIPATION OPTIMISM



**EQUASENS**  
Technology for a more human experience

### Healthcare professionals

- EQUASENS' solutions users:
- +12,000 pharmacies in Europe
- +35 hospitals in France
- +700 HaH and in-home nursing programmes
- +3,200 nursing homes and rest homes in Europe
- +9,000 doctors in France

### Patients

- Several million patients monitored in 6 countries
- Ensuring a smooth patient care pathway
- 90,000 patients treated with our medication dispensing solution (PDA) in France, the UK, Germany, Italy, Spain and Portugal

### People, professions and expertise

- 98% of employees with permanent contracts
- 9 years of seniority
- 18.86% turnover rate
- Action plan for equal opportunity employment, diversity and inclusion
- Stock option plans

### Digital and interoperability solutions

- +20,000 interconnected healthcare professionals and establishments (PANDALAB)
- ISO 27001 and HDS health data hosting certifications
- All our software is designed in Europe

### Sharing and proximity

- A strong regional network providing local customer service
- Optimised supply chain flows for increasingly shorter agency delivery times
- A reduced carbon footprint

### Suppliers

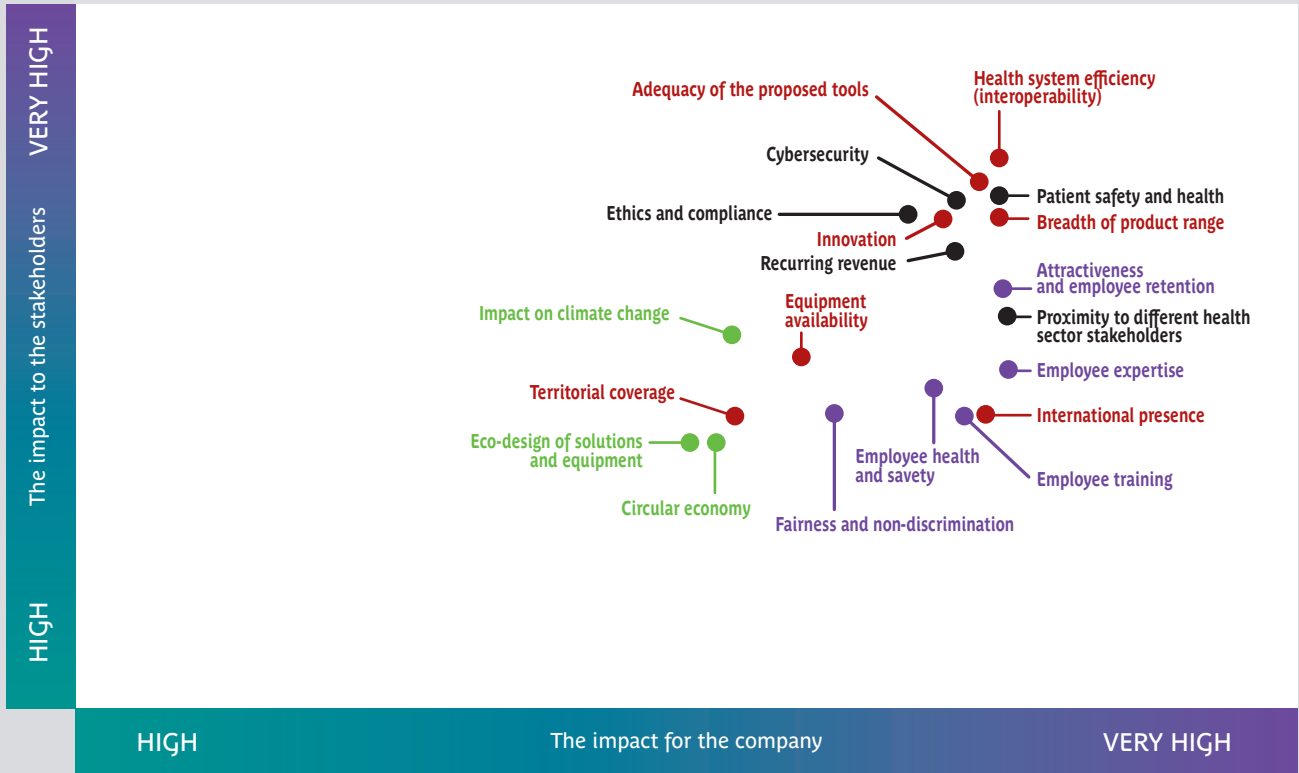
- A partnership strategy with a long-term focus
- 100% European design, manufacture and assembly



## OUR TOP CSR PRIORITIES - MATERIALITY MATRIX





The Group produced a materiality matrix in 2022 which covers all its activities. This approach ensures that issues identified at EQUASENS Group level are aligned with the known issues for each stakeholder.

On this basis, and from 2023 onwards, this approach will be refined through exchanges with its different stakeholders.



- Governance & Ethics
- Social
- Employment
- Environment

Twenty major issues are classified below into four priority areas:

PRIORITY AREAS	MAJOR ISSUES
<p> Being a committed and responsible actor</p>	<ul style="list-style-type: none"> <li>• Ethics and compliance</li> <li>• Cybersecurity</li> <li>• Patient safety and health</li> <li>• Proximity to different health sector stakeholders</li> <li>• Recurring revenue</li> </ul>
<p> Contributing to identifying solutions for creating a more efficient health care system</p>	<ul style="list-style-type: none"> <li>• Healthcare system efficiency (interoperability)</li> <li>• Adequacy of the proposed tools</li> <li>• Breadth of product range</li> <li>• Innovation</li> <li>• Equipment availability</li> <li>• Territorial coverage</li> <li>• International presence</li> </ul>
<p> Being an employer of choice</p>	<ul style="list-style-type: none"> <li>• Employee expertise</li> <li>• Employee training</li> <li>• Attractiveness and employee retention</li> <li>• Employee health and safety</li> <li>• Fairness and non-discrimination</li> </ul>
<p> Reducing our environmental footprint</p>	<ul style="list-style-type: none"> <li>• Impact on climate change</li> <li>• Eco-design of solutions and equipment</li> <li>• Circular economy</li> </ul>



## OUR NON-FINANCIAL RISKS

Based on the work carried out, two main general non-financial risks have been identified that are shared by the different activities of EQUASENS Group. The definitions of these risks will be refined by work in 2023 in line with the CSR roadmap to be established.

Major risks	Priority areas	Commitments
<p>Risk of calling into question the positioning as a responsible and committed stakeholder <sup>(1)</sup></p>	<p>Being a committed and responsible actor</p> <hr/> <p>Contributing to identifying solutions for creating a more efficient health care system</p> <hr/> <p>Reducing our environmental footprint</p>	<ul style="list-style-type: none"> <li>• Adherence by 100% of our strategic suppliers to a Sustainable and Ethical Purchasing Charter (including CSR and cybersecurity issues) within 2 years</li> <li>• Audit 100% of our strategic suppliers within 4 years</li> <li>• Annual awareness raising on business ethics and cybersecurity risks for all employees</li> <li>• Promote coordination of the patient care pathway by increasing the number of healthcare professionals using the pandaLAB Pro interoperability solution from 20,000 to 50,000 in 3 years</li> <li>• Produce an annual carbon assessment and define a carbon trajectory based on:                         <ul style="list-style-type: none"> <li>- the circular economy strategy</li> <li>- strategic suppliers of equipment and transport companies that have a CSR commitment</li> <li>- performing energy studies for the buildings occupied by the Group</li> <li>- the greening of the car fleet in accordance with the usage of the users</li> <li>- implementing a Group travel policy</li> </ul> </li> </ul>
<p>Risk of loss of attractiveness <sup>(2)</sup></p>	<p>Being a responsible employer</p>	<ul style="list-style-type: none"> <li>• Train for 100% of employees in management positions once every 5 years</li> <li>• Create a 4-year programme for high potential employees</li> <li>• Conduct annual satisfaction surveys of all Group employees</li> <li>• 20% of annual recruitment by co-option within 3 years</li> <li>• Double the number of employees with disabilities within 5 years</li> <li>• Increase the number of work-study students and apprentices</li> <li>• Strengthen measures to combat the pay gap between men and women and increase the number of women in management positions</li> </ul>

<sup>(1)</sup> Description of the risk: Discrepancies between the Group's strategy, products / solutions marketed and its day-to-day operating practices.

<sup>(2)</sup> Description of the risk: Increased turnover, loss and non-acquisition of key skills.





# OUR CONTRIBUTIONS TO THE UN SDGS (SUSTAINABLE DEVELOPMENT GOALS)

The Sustainable Development Goals are the blueprint to achieve a better and more sustainable future for all. They address the global challenges we face, including poverty, inequality, climate change, environmental degradation, peace and justice.

## Priority areas

Being a committed and responsible actor

Contributing to identifying solutions for creating a more efficient health care system

Being an employer of choice

Reducing our environmental footprint

## SDG





# OUR NON-FINANCIAL OBJECTIVES AND INDICATORS





## BEING A COMMITTED AND RESPONSIBLE ACTOR

Due to its sector of activity, all EQUASENS Group strategies and actions must emphasize its commitment to sustainability and corporate social responsibility.



## APPLYING ETHICAL APPROACH TO BUSINESS ACTIVITIES

### IMPLEMENTING MEASURES TO COMBAT CORRUPTION

EQUASENS Group is equipped with an anti-corruption system in accordance with French legislative provisions ("Sapin II" law). This system provides for the implementation of:

- A code of conduct, which can be consulted on LA COOPERATIVE WELCOOP's website;
- A whistleblowing procedure which can be consulted on LA COOPERATIVE WELCOOP's website;
- Risk mapping which analyses and prioritises risks to which the company is exposed;
- Risk assessment procedures for customers, major suppliers and intermediaries;
- Internal or external accounting controls to prevent the concealment of acts of corruption or influence peddling;
- A training procedure for those managers and personnel most exposed to the risk of corruption and influence peddling;
- A sanctions framework for cases of violations in the company's code of conduct;
- A system for the monitoring and internal assessment of measures implemented.

Attentive to this issue, all EQUASENS Group subsidiaries are included in the SAPIN 2 system. The Group regularly monitors the country rankings by transparency.org of the perceived level of public-sector corruption (Corruption Perceptions Index). The results of the countries in which the Group or significant partners operate are as follows:



EQUASENS Group's main activities are located in France and Europe and in consequence its exposure to the risk of corruption is more limited.



COUNTRY	SCORE SCALE 0 TO 100*		WORLD RANKING	
	2022	2021	2022	2021
France	72	71	21/180	22/180
Belgium	73	73	18/180	18/180
Luxembourg	77	81	10/180	9/180
Italy	56	56	41/180	42/180
Ireland	77	74	10/180	13/180
United Kingdom	73	78	18/180	11/180
Germany	79	80	9/180	10/180
Mauritius	50	54	57/180	49/180
China, Hong Kong	45	45	65/180	66/180

\*Score 0 : very clean, Score 100: highly corrupt

## IMPLEMENTING MEASURES TO COMBAT TAX AVOIDANCE

The Group ensures compliance with the applicable regulations in all countries where it operates, including those designed to combat tax avoidance.

No Group entity is situated in a country included in the French list or the European lists of non-cooperative tax jurisdictions (i.e. the blacklist published by the Council of the European Union).

## IMPLEMENTING THE PRINCIPLES OF HUMAN RIGHTS AND ILO'S CORE CONVENTIONS

EQUASENS Group is largely present exclusively in France and Europe and applies the applicable laws and regulations of these different countries.

Nonetheless, the Group acknowledges and reaffirms its strong commitment to the values of the Universal Declaration of Human Rights, the principles of the ILO's core conventions, as well as its commitment to respecting national and international laws, principles, standards and regulations.

In consequence, EQUASENS Group forbids all the measures seeking to limit freedom of opinion, expression, association, collective negotiation, demonstration or thought. EQUASENS Group does not apply any form of discrimination including with respect to employment, occupation, religion or gender. No Group subsidiary has recourse to forced or compulsory labour or child labour.

### Focus of entities outside the EU: Mauritius



The nature of this subsidiary's business as an independent software vendor requires highly trained personnel and excludes all forms of child labour. In addition, fully associated with the IT development activities of the Group, this company is fully integrated in the operating procedures of our French entities, regardless of the aspects of personal, legal, financial or strategic management.



# SAFEGUARDING THE DATA OF THE COMPANY'S CLIENTS AND THEIR PATIENTS

## THE MAIN NETWORK SECURITY MEASURES

As a digital company, EQUASENS Group collects and holds a large volume of sensitive data.

Intrusions by third parties into the Group's computer systems could adversely affect its operations. For that reason, to protect itself from any form of system disruption, theft or loss of data, exposure to blackmail (ransomware, etc.), reputational damage or commercial prejudice, EQUASENS Group has set up a system built around 3 architectures in which exchanges are carefully screened and controlled:

- one for its internal needs,
- one for its customer offerings (management activities),
- and one for its customers for the personal health data hosting service.

Each architecture is protected by its own robust security measures while physical equipment is distributed over two sites.

EQUASENS Group is equipped with a business continuity plan, a data backup and storage plan, as well as a business recovery plan for critical services.

These risks are monitored monthly by Group Executive Management through a dedicated Cyber Security Committee. In addition to the Group's Executive Management, membership of this committee is comprised of IT experts, including two internal specialists with cybersecurity expertise.

## SERVER ROOMS

EQUASENS Group has data centres that host the health data of its customers and a portion of the services necessary for the proper functioning of Group's operations. The total area of these server rooms does not exceed than 165 m<sup>2</sup>.

Because of the energy-intensive nature of such facilities, they have been fully integrated into the Group's energy conservation policy, which will be based on the carbon footprints to be produced in 2023 for all activities.

## GDPR POLICY

In response to the challenges of protecting personal data, EQUASENS Group has established a data protection compliance system, managed by the DPO (Data Protection Officer). As part of his or its responsibilities, the DPO has access to resources such as specialised lawyers or information provided by the AFCDP, the French Association of Data Protection Officers, of which EQUASENS is a member.

In addition to ensuring compliance with regulatory requirements, EQUASENS Group's data protection approach seeks to ensure that data complaints are effectively handled, guarantee the quality of the processing of these complaints and report incidents of personal data breaches to a relevant supervisory body such as the CNIL in France.

Any person who provides the Group with his or her contact information may contact the DPO using the e-mail address provided on the company's website.



## PATIENT HEALTH AND SAFETY

Because patient health is at the very heart of the Group's strategy, it stands to reason that, as a developer of healthcare applications (id., adherence monitoring software, the Patient Pharmaceutical Record, Shared Medical Record, etc.) and a manufacturer or distributor of medical devices (pill dispensing systems, telemedicine, OffiTéléconsult, etc.), the Group is committed to maintaining a robust quality management system to guarantee the reliability and stability of all its products.

In light of the dematerialisation of data exchanges between health professionals, the Group pays particular attention to ensuring that patient health data is filed and stored under conditions that guarantee its long-term security and confidentiality, making them available to authorised persons according to the procedures defined by contract and their restitution upon the contract's termination; The watchwords underlining this priority are: integrity, confidentiality, availability of data and traceability of actions.



## COMPLIANCE WITH REGULATORY OBLIGATIONS

All Group activities are directly or indirectly subject to numerous regulatory obligations (administrative, health, financial, legal, etc.) where incidents of noncompliance could, in certain cases, jeopardise its activities.

In line with its positioning as a socially responsible group, processes are in place to ensure compliance with current constraints and obligations and to anticipate those expected to be implemented in the future. For this reason, the Group seeks to actively participate in various key organisations within its ecosystems (associations, federations, committees) which help it acquire a better understanding of regulatory developments.

By way of example, the Group is:

- Represented by Denis SUPPLISSON (General Manager EQUASENS) as Vice-President of FEIMA (French federation of ambulatory care software vendors);
- Member of MIDDLENEXT (the independent French association representing listed SMEs and midcaps);
- Member, indirectly via LA COOPERATIVE WELCOOP, of the FCA (French federation of independent retailers and cooperatives).



## BEING A RESPONSIBLE PARTNER

### COOPERATIVE FOUNDATIONS

As a subsidiary of LA COOPERATIVE WELCOOP, EQUASENS Group benefits from a global vision of health ecosystems with a medium and long-term perspective. Belonging to a cooperative influences all Group decision-making in which social responsibility and values have an integral part.

### SUPPLIER RELATIONSHIPS BASED ON PARTNERSHIPS

EQUASENS Group (by virtue of its resilient business model based on recurrent revenue streams) is perceived as a strong partner capable of building medium and long term relationships with its suppliers.

With this partnership approach, the Group is increasingly integrating shared environmental, employment and ethical commitments into its supplier selection criteria. And by maintaining continuous dialogue with its suppliers, the Group is also able to ensure the availability of equipment to meet its customers' needs.

These actions are defined mainly by:

- Reducing the number of intermediaries with the goal of increasing transparency and traceability;
- Contractual clauses (e.g. personal data protection and anti-corruption);
- Regular reporting by our third parties on CSR policies.

To strengthen this positioning, and as part of the process of building its CSR roadmap, EQUASENS Group will work on adopting a Sustainable and Ethical Purchasing Charter to provide a basis for a profitable and socially responsible customer-supplier relationship.

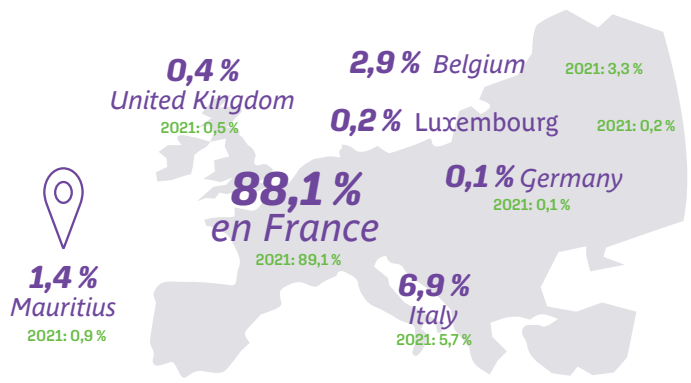
### CONTRIBUTING AS A LOCAL STAKEHOLDER

Through its focus on developing close relations with its customers, healthcare professionals and patients, EQUASENS Group seeks to ensure an optimal coverage of its territories. This strategy is largely based on the development of agencies, its logistics network and commercial presence.

Therefore, EQUASENS Group's regional economic and social impact is multiple:

- EQUASENS Group gives preference to local recruitment;
- EQUASENS Group gives preference to regional companies when selecting its different service providers;
- EQUASENS Group is an engaged stakeholder seeking to reduce low physician density through its different solutions (including teleconsultation and teleassistance) and by promoting the role of pharmacist as the healthcare coordinator.

The breakdown of the workforce by region was as follows:



### AN ENTREPRENEURIAL SPIRIT

Reflecting its own history and ambitions, EQUASENS Group has always promoted entrepreneurship and creativity by supporting start-ups. This collaboration takes several forms:

- Sponsoring and mentoring with an approach placing an emphasis on dialogue and understanding for the management of the start-ups.
- Forming partnerships and even acquiring controlling interests in start-ups to accelerate their development, while at the same time respecting the identity and spirit of independence specific to the start-up.

### SUPPORTING ASSOCIATIONS AND VOLUNTARY SECTOR ORGANISATIONS

Through its actions and goals to support the healthcare system, EQUASENS Group seeks to strengthen its relations with patient associations. EQUASENS, in association with LA COOPERATIVE WELCOOP, supports the drawing competition for children hospitalised in long-term onco-haematology-paediatric departments organised by the Juste Humain association.

In addition, EQUASENS Group is a stakeholder determined to play an important local role by supporting the voluntary sector through actions for heritage preservation and developing cultural, sports and humanitarian actions.

By way of example, EQUASENS is a founding member of the "Meurthe-et-Moselle heritage preservation sponsors" club. The French Heritage Foundation works to safeguard and promote French heritage. Through this label, public donations and corporate patronage, it supports individuals, regional governments and voluntary sector organisations in heritage restoration projects.

### ACTIONS TO PREVENT FOOD WASTAGE

Even though it is not active in the food industry and distribution sector, EQUASENS Group is very attentive to the importance of combating food waste. In consequence, by way of illustration, in 2014 EQUASENS, in partnership with other companies in the Lorraine region established an endowment fund ("MESA Mirabelle") to facilitate donations by companies of all sizes to the food bank.



## CONTRIBUTING TO THE CREATION OF A MORE EFFICIENT HEALTHCARE SYSTEM

Based on its different business lines and its distinctive business model, EQUASENS Group can legitimately claim to be one of the few organisations possessing a global vision of the real-life world of health. That is why, with its long-term vision, its goal is to positively contribute to increasing efficiencies and sustainability for the entire healthcare ecosystem. The sustainability of its strategy is based on its commitment to positively answer these two questions for everything it undertakes:

- Does this provide benefits for the patient?
- Does this increase the efficiency of the healthcare system?

The goal is to improve coordination between health sector participants and the exchange of patient data, but also to improve the efficiency of health systems. This reflects its mission to provide the right information, to the right caregiver, at the right time for the right patient.

To this end, the Group has adopted a strategy based on a vision of "TECHNOLOGY FOR A MORE HUMAN EXPERIENCE".

In this way, the Groups is an industry leader in innovative IT solutions for healthcare professionals and establishments through:

- The pharmacy software business led by the PHARMAGEST Division, providing pharmacists and their teams with:
  - A software suite with regular updates and services designed to ensure dispensing to the highest safety standards,
  - Databases making it possible to provide advise with respect to travel, vaccinations, etc.
  - Training tools (e-learning),
  - A complete range of tools and solutions designed to assist them in their day-to-day operations.
- The AXIGATE LINK Division developing software solutions for health and social care establishments to improve the care of dependent or frail persons.
- Developing software solutions for doctors (general practitioners and specialists) and nurses (MEDICAL SOFT Division), with applications to efficiently manage patient medical records and assist in issuing and managing prescriptions.
- Designing and manufacturing connected electronic devices for healthcare professionals and patients (E-CONNECT Division), using innovative e-Health solutions for simple and secure monitoring of patients at home or on a mobile basis, and for optimising their care pathway.





## REDUCING THE ENVIRONMENTAL FOOTPRINT

In 1999, the World Health Organization (WHO) stated during the Ministerial Conference on Health and the Environment that “the environment is the key to better health”. It is only natural, therefore, that to create a more sustainable world that fosters better health, EQUASENS Group must reduce its direct impact on the environment and focus more on reducing its indirect impact.

In addition, the Group must take into account the impact of environmental changes on its activities which could lead to shortages, restrictions or significant increases in the cost of certain materials and energy.



## MINIMISING GREENHOUSE GAS EMISSIONS AND REDUCING ENERGY CONSUMPTION

### MONITORING AND COMBATING THE MAIN CAUSES OF GREENHOUSE GAS EMISSIONS (GHGS)

In 2022, EQUASENS Group commissioned an external firm to conduct a review of its production of direct (scope 1) and indirect (scopes 2 and 3) greenhouse gases, and integrating both upstream and downstream activities.

Scopes (1) - In T CO <sub>2</sub> e	T CO <sub>2</sub> e	T CO <sub>2</sub> e per employee
Scope 1 - Direct GHG emissions of the company	1,699	1.37
Scope 2 - Indirect GHG emissions associated with energy consumption	10	0.01
Scope 3 - Other indirect emissions (2)	33,510	27.02
Total estimated GHG emissions	35,218	28.40

[1] The main assumptions and methodologies used for each of the three scopes are explained in the methodology note.

[2] Given the difficulty of determining the total amount of indirect greenhouse gases (scope 3), this information is potentially uncertain.

France accounts for 96% of GHG emission sources and Italy 2%.

Greenhouse gas emissions identified originate in particular from the following sources.

## Employee mobility

Its strategy of promoting proximity with healthcare professionals and patients requires EQUASENS Group entities to possess a significant lead of vehicles (utility vehicles and passenger cars).

In consequence, with nearly **568** vehicles and **15.9** million kilometres travelled in 2022, vehicles represent a significant source of greenhouse gas emissions for the Group. By way of comparison, in 2021 the Group had nearly **543** vehicles which travelled **14.3** million kilometres.

To minimise the corresponding environmental, regulatory (constraints associated with technical standards for vehicles and related regulations) and economic impacts (fuel price increases, vehicles and taxation), EQUASENS Group initiated several action plans focusing on two strategic priorities:

### ➤ Optimisation of the company vehicle fleet to achieve a reasoned and gradual greening of the Group's fleet with the aim of integrating the use of drivers and develop a more relevant technological mix:

- An ongoing approach seeking to renew the automobile fleet (with an average age of vehicles of less than 3 years) in order to select increasingly efficient vehicle in terms of CO<sub>2</sub> emissions.
- To propose a common catalogue of vehicles, continually striving to identify the most appropriate combination of vehicle uses (type of journey, access

to electric charging stations, etc.) and engines offered by the listed manufacturers. This approach has made it possible to offer a large number of hybrid and electric vehicles (14 orders for hybrid and electric vehicles in 2022), even though thermal engines remain for the time being the most effective solution for long-distance drivers.

However, the major difficulties experienced by car manufacturers since 2021 caused by the shortage of components make the problem more complex, resulting in major delays in the delivery of vehicles and rationalisation of engine ranges that may be unsuited to our uses and the existing infrastructure.

However, EQUASENS Group fully complies with the French Mobility Act which applies to companies with fleets of more than 100 vehicles. The purpose of this law is to promote energy transition and concerns in particular the renewal of vehicles (in terms of flow rather than inventory). The renewal targets of the France Mobility Act relate to the acquisition or use of a minimum percentage of clean vehicles when renewing the fleet:

- At least 10% from 1 January 2022;
- at least 20% from 1 January 2024;
- at least 35% from 1 January 2027;
- at least 50% from 1 January 2030;

Low-emission vehicles weighing less than 3.5 tons include passenger cars and light trucks with carbon dioxide (CO<sub>2</sub>) emissions of 60 grams per kilometre or less (electric or plug-in hybrid vehicles).







Different views of the interior of an Anton&Willem pharmacy

### ➤ Use of alternative technologies and solutions to reduce the number of kilometres travelled:

- Using in priority the train instead of the plane when the distance permits and more generally using public transport for business trips;
- Use of new technologies and, in particular, those allowing remote meetings. In this respect, the health crisis has reinforced the Group's capabilities in this area which proved to be a real strength in deploying teleworking for its employees, circumventing obstacles in reaching health professionals and rethinking commercial and operational contacts (assistance, training, etc.) through the use of videoconferencing.

In addition, EQUASENS Group is attentive to the carbon footprint generated by its employees who do not possess a vehicle in connection with their different professional travel (including for home-to-work commutes). In consequence, at the Technopôle of NANCY-BRABOIS where many employees are based and the site of the Group headquarters, EQUASENS Group has adhered to a multi-company mobility plan designed to encourage carpooling and improve public transit.

### Carriers

At the heart of the management of logistics flows between its sites, its platforms and customers, the transportation of products represents a strategic factor for the quality of the Group's services.

Fully aware that transportation is an important source of greenhouse gas emissions and pollutants, EQUASENS Group is pursuing an approach to contain the environmental impact of its activities and combat climate change through the following measures:

- Giving preference to national suppliers to reduce the number of intermediaries for its imports;
- Adopting a CSR approach for transport tenders;
- Optimising deliveries to or from the agencies and logistics platforms.

### Building-related energy consumption

Energy consumption associated with the heating and cooling buildings is one of the Group's main indirect sources of greenhouse gas emissions. Also in accordance with French legislation (ELAN Law), EQUASENS Group seeks to reduce energy consumption for all buildings of more than 1,000 sq. m. in which it has premises. The reduction targets defined by the law in relative terms are 40% by 2030, 50% by 2040 and 60% by 2050. Targets can also be based on the energy consumption of new buildings in their respective categories.



## PROMOTING THE CIRCULAR ECONOMY AND RECYCLING

### APPLYING MEASURES FOR THE PREVENTION, RECYCLING, REUSE AND OTHER TYPES OF RECOVERY AND THE ELIMINATION OF WASTE

#### The principles of the circular economy

Circular economy combines environmental and economic priorities by proposing a new societal model using and optimising inventories, energy and material inputs and waste to achieve resource efficiencies.

#### ➤ Circular economy is based upon several principles:

- Eco-design: consider and integrates in its conception the environmental impacts throughout the life cycle of a product.
- Industrial and territorial ecology: establishment of an industrial organisational method in a territory characterised by an optimised management of stocks and flows of materials, energy and services.
- “Functionality” economy: favour the use versus possession, the sale of a service versus a good.
- Second use: reintroduce in the economic circuit those products that no longer correspond to the initial consumer needs.
- Reuse: reuse certain products or parts of those products that still work to elaborate new products.
- Reparation: find damaged products a second life.
- Recycle: make use of materials founded in waste.

#### The circular economy and eco-design applied to EQUASENS Group

The Group has implemented a process to recover computer hardware from customers at the end of their contracts.

A portion of the equipment recovered can be repaired in the after-sale services phase, be reused by the Group's factory partners or transferred to other channels for reuse. All equipment recovered is systematically wiped of data using specialised software.

As part of its ambitious and proactive Green IT strategy, EQUASENS Group has partnered with IRATY DIFFUSION for the end-of-life management of the main hardware devices recovered from its pharmacy customers (servers, NAS and PCs). Out of a total of nearly 8,700 machines to be processed by 2022, EQUASENS was successful in extending the service life of this entire offline IT inventory: full reuse of 83% of PCs and servers and reuse of 17% of spare parts for the manufacture and extension of new configurations.

The portion that is not fed into the recycling sector is earmarked for destruction by service providers specialising in the disposal of WEEE (Waste Electronic and Electronic Equipment). Quantity of WEEE:

In tonnes	2022	2021	2020	Change 2021 - 2022
Recycled WEEE	21.13	25.85	23.25	-18.28%



# GREEN TAXONOMY

## CONTEXT

### Overview of the regulatory context

EU Regulation 2020/852 of June 18, 2020, commonly referred to as the “EU Taxonomy”, provides a reference framework to encourage sustainable investment by requiring companies to disclose the portion of their turnover (i.e., revenue), capital expenditure (OpEx) and operating expenditure (OpEx) that contributes substantially to one of the following six environmental objectives:

- Climate change mitigation;
- Climate change adaptation;
- Sustainable use and protection of water and marine resources;
- Transition to a circular economy;
- Pollution prevention and control;
- Protection and restoration of biodiversity and ecosystems.

With this objective, the European Commission has defined a number of technical criteria in order to establish a common language for the concept of sustainability and, consequently, to direct the allocation of capital towards activities contributing substantially to the achievement of one of these six objectives.

In this context, companies must disclose, as of the 2021 financial year, the proportion of their revenue, capital expenditure and operating expenditure associated with economic activities that are considered “eligible”, i.e., classified in the EU Taxonomy. Since 2022, reporting must also include the portion of sales, capital expenditure and operating expenditure considered to be “sustainable” or “aligned”, i.e., that meets the sustainability criteria defined in the Taxonomy for the first two objectives of climate change mitigation and adaptation.

To meet these reporting obligations, a detailed assessment of all the Group’s activities within the different consolidated entities was carried out jointly by the Finance and CSR departments together with the operational teams. The identification of eligible activities and the assessment of their degree of alignment with the Taxonomy was carried out in accordance with the instructions and criteria of the delegated acts

An activity is thus said to be “aligned” when it meets all the technical screening criteria (substantial contribution and “do no significant harm”) associated with it and when the Group meets the requirements of the minimum safeguards analysis.

### Connection to EQUASENS Group CSR strategy

EQUASENS Group’s activity is not included in the list of economic activities defined to date by the European Taxonomy. The European Commission has prioritised the highest

emitting Scope 1 and 2 activities that have a strong potential to transform and contribute to climate change mitigation and adaptation and has not covered all sectors of the economy in the first set of delegated regulations. Only the Group’s construction, real estate and vehicle rental activities are included in this scope. At this stage, the Commission’s classification system for economic activities only covers the first two environmental objectives of the regulation: climate change mitigation and adaptation. The same classifications and criteria for the other four environmental objectives are being developed, and reporting on their alignment is scheduled to begin in 2024.

As a result, the proportion of Taxonomy-eligible revenue and OpEx is nil or insignificant for the Group. However, the proportion of eligible CapEx is considered material due to the Group’s property investments.

## RESULTS

### Taxonomy-eligible and taxonomy non-eligible economic activities

The scope of eligible activities to date is relatively limited and not material. Within the framework of the updated Taxonomy-eligibility guidelines of 2021, it should be noted that the financial data originates from the consolidated financial statements of 31 December 2022. For that reason, the Taxonomy denominators of revenue and capital expenditure cannot be reconciled with the financial statements as required by the regulation.

Analysis of Taxonomy-eligible economic activities for 2022 has not resulted in any change in the Group’s eligibility guidelines compared to 2021 and relates to economic activity 7.7 - Acquisition and ownership of buildings (purchase and management).

### Eligibility and alignment results for 2022

Breakdown of taxonomy-eligible and aligned economic activities in 2022

Economic activity	% of revenue	% of CapEx	% of OpEx
Eligible activities	0%	9.76%	26.98%
Eligible and aligned activities	0%	0%	2.40%
Eligible but non-aligned activities	0%	100%	97.60%
Non-eligible activities	0%	90.24%	73.02%

The taxonomy-alignment rates for the Group in 2022 remain low. The areas of alignment identified are limited to CapEx, mainly in the construction and renovation of buildings (7.7)



## ASSESSMENT AND METHODOLOGY

### Note on the indicators and reconciliation with the financial statements

#### Revenue

The proportion of EQUASENS Group's taxonomy-eligible revenue for 2022 is zero.

#### Definitions

The proportion of revenue (turnover) referred to in Article 8 of Regulation (EU) 2020/852 is calculated by dividing the share of the net sales derived from products or services associated with Taxonomy-eligible and -aligned economic activities (numerator) by revenue (denominator) as defined in Article 2, point (5) of Directive 2013/34/EU. Revenue covers income recognised pursuant to International Accounting Standard (IAS) 1, paragraph 82 (a), as adopted by Commission Regulation (EC) No. 1126/2008.

### Individually eligible CapEx and OpEx

#### CapEx

The Group defers capital expenditure unable to be associated with eligible revenue (turnover) of the activity or represents individual capital expenditure that is not associated with an activity intended to be marketed under Annex 1 to the delegated regulation, Article 8, Sections 1.1.2.2 (a) and (c) and 1.1.3.2 (a) and (c), respectively. Most capital expenditure represents individual measures, as described under paragraph (c).

EQUASENS Group's eligible capital expenditure mainly concerns real estate activities, such as the construction, renovation and purchase of buildings. Capital expenditure also includes an increase in right-of-use assets related to property leasing and vehicle rental (IFRS 16).

As a result, the proportion of the Group's eligible capital expenditure for 2022 amounts to 9.76% out of a total of €12,847 thousand (see the notes to the consolidated financial statements). The aligned portion of investment expenditure is zero as the criteria of substantial contribution, NDSH and minimum safeguards are not met.

#### Definitions

Eligible and aligned numerators are equal to the part of the capital expenditure included in the denominator that is any of the following:

- Related to assets or processes that are associated with Taxonomy-eligible economic activities;
- Part of a plan to expand Taxonomy-aligned economic activities or to allow Taxonomy-eligible economic activities to become Taxonomy-aligned ("CapEx plan");
- Related to the purchase of output from Taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions (notably activities listed in points 7.3 to 7.6 of Annex

I to the Climate Delegated Act, as well as other economic activities listed in the delegated acts).

The denominator covers the current year's additions to tangible and intangible assets, before depreciation and amortisation and before remeasurement, including remeasurement resulting from revaluation and impairment, for the year in question, excluding changes in fair value. It also includes additions to tangible and intangible assets resulting from business combinations.

#### OpEx

The operating expenditure exemption ratio, which corresponds to the OpEx eligible for the Taxonomy (numerator) divided by Group consolidated OpEx (denominator), came to 2.40% in the 2022 financial year.

The proportion of OpEx aligned with the Taxonomy is not material compared to the Group's total OpEx of €2,262 thousand (see notes to the consolidated accounts). Under these conditions, the exemption from publication of the OpEx ratio is applicable in 2022.

#### Definitions

The operating expenditure items covered by the Taxonomy are defined as direct non-capitalisable costs and include research and development costs, building renovation costs, maintenance and repair costs, rents presented in the income statement and any other expenses related to the day-to-day maintenance of assets. The definition of operating expenditure used for the denominator and numerator does not include research and development costs. Employee benefit expenses related to the maintenance and repair of assets are included in the denominator but not in the numerator. These specific types of employee benefit expenses are not tracked separately in the Group's reporting. Group consolidated OpEx is defined as all expenses included in the operating result that are not financial or exceptional expenses.

### Methodology for assessing activities against the technical screening criteria

#### Methodology for assessing eligibility

In 2022, the eligible activity guidelines were updated based on interviews and analysis of the possibility of adding or removing certain activities, developing new operations and discontinuing others.

### Methodology for assessing alignment: substantial contribution, DNSH criteria and minimum safeguards

#### Methodology for checking if the substantial contribution and specific DNSH criteria are met

For the alignment process, a workshop was held to present the technical screening criteria. Each item was identified in order to collect the necessary information from local stakeholders.

## Methodology for checking if the generic DNSH and minimum safeguard criteria are met

Determining whether EQUASENS' eligible activities are aligned also requires the carrying out of Group-level assessments. To establish the eligibility and alignment of activities, the Group must meet the generic criteria for DNSH to climate change adaptation presented in the appendices to Annex 1 of the Taxonomy delegated act relating to the objective of climate change mitigation. It must also comply with the minimum safeguards (MS) described in the Platform on Sustainable Finance (PSF) report published in October 2022. The Group has assessed its business model for compliance with these two requirements.

### Generic DNSH criteria

The generic DNSH criteria are mentioned in appendices A, B, C and D to Annex 1 of the Taxonomy Regulation relative to the climate change mitigation objective. They require a holistic assessment at EQUASENS Group level rather than an economic activity-led approach.

The Group complies with the Taxonomy generic criteria for its relevant eligible activities as described in the paragraphs below:

- Appendix A: Generic criteria for "Do Not Cause Significant Harm (DNSH)" to climate change adaptation To meet the DNSH criterion for the climate adaptation objective, the Group studied the necessary criteria, i.e. having a class C energy performance diagnosis (DPE) or, failing that, that the building is included within the 30% best-performing national or regional buildings in terms of operational primary energy consumption. In conclusion, for this first year of disclosure, EQUASENS does not meet all of the criteria listed in Appendix A for its eligible activities to be considered aligned.
- The other DNSH criteria are not applicable for the activity in question.

## Methodology for checking if minimum safeguards are met

The scope of topics covered by the Minimum Safeguards (MS) was clarified in the October 2022 report of the European Platform on Sustainable Finance called Final Report on Minimum Safeguards, which references a body of international human rights regulations. Non-alignment criteria need to be validated, and the report has introduced reasonable due diligence steps in the areas of human rights, corruption, taxation and competition law.

The review of the minimum safeguards took place according to a two-stage process. First, the Group verified

its compliance with the non-alignment criteria related to the four main topics identified in the minimum safeguard report, an assessment that included controversy screening. Second, the Group checked that its human rights processes applied the six key steps to reasonable human rights due diligence, in accordance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. These assessments show that EQUASENS Group was aligned with these requirements in 2022.

### Non-alignment criteria

Controversy screening validated EQUASENS' alignment. There were no cases of human rights violations, corruption charges or tax crimes. With regard to human rights, none of the OECD National Contact Points (NCP) received a referral.

### Procedures and reasonable diligence

The Group implements the necessary processes to ensure compliance with the remaining non-alignment criteria, summarised below:

- To meet the minimum **human rights** safeguards, the Group relies on a dedicated policy for managing human rights issues, which may be found on the website in the Non-Financial Statement.
- In the area of **corruption**, and in accordance with the requirements of the Sapin II law, EQUASENS Group relies on a comprehensive system for identifying corruption risks, prevention policies and whistleblowing processes, which is deployed across all of the Group's activities in France and abroad and described in this document.
- In the area of **taxation**, no Group entity is situated in a country included in the French list or the European lists of non-cooperative tax jurisdictions (i.e. the blacklist published by the Council of the European Union).
- In the area of **competition law**, EQUASENS Group is committed to respecting good practices in the fight against unfair competition, illicit agreements and abuse of a dominant position.

## APPENDIXES

### Appendix 1 - Turnover (revenue)

Economic activity	Code (s)	Absolute turnover	Proportion of turnover	Substantial contribution criteria						DNSH criteria (Do No Significant Harm)						Minimum safeguards	Taxonomy - aligned proportion of turnover, year Y	Taxonomy - aligned proportion of turnover, year Y-1	Category (enabling activity)	Category (transitional activity)	
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems						
<b>A. Taxonomy-eligible activities</b>																					
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																					
No eligible and aligned activity	/	0	0%	0%	0%	/	/	/	/	/	None	None	None	None	None	None	None	0%	0%	None	None
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1.)	/	0	0%	0%	0%	/	/	/	/	/	None	None	None	None	None	None	None	0%	0%	None	None
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																					
No eligible and not aligned activity	/	0	0%																		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)	/	0	0%																		
Total (A.1 + A.2)	/	0	0%																		
<b>B. Taxonomy-non-eligible activities</b>																					
Turnover of Taxonomy-non-eligible activities (B)	6202A (APE code)	€214.07 m	100%																		
Total (A + B)	/	€214.07 m	100%																		

### Appendix 2 - Capital expenditure (CapEx)

Economic activity	Code (s)	Absolute CapEx	Proportion of CapEx	Substantial contribution criteria						DNSH criteria (Do No Significant Harm)						Minimum safeguards	Taxonomy - aligned proportion of CapEx, year Y	Taxonomy - aligned proportion of CapEx, year Y-1	Category (enabling activity)	Category (transitional activity)	
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems						
<b>A. Taxonomy-eligible activities</b>																					
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																					
No aligned activity	/	0	0%	0%	0%	/	/	/	/	/	None	None	None	None	None	None	None	0%	0%	None	None
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)	/	0	0%	0%	0%	/	/	/	/	/	None	None	None	None	None	None	None	0%	0%	None	None
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																					
7.7 - Acquisition and ownership of buildings (purchase and management)	/	€1.25m	9.76%																		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)	/	€1.25m	9.76%																		
Total (A.1 + A.2)	/	€1.25m	9.76%																		
<b>B. Taxonomy-non-eligible activities</b>																					
CapEx of Taxonomy-non-eligible activities (B)	/	€11.59m	90.24%																		
Total (A + B)	/	€12.84m	100%																		



### Appendix 3 - Capital expenditure (CapEx)

Economic activity	Code (s)	Absolute OpEx	Proportion of OpEx	Substantial contribution criteria						DNSH criteria (Do No Significant Harm)						Minimum safeguards	Taxonomy - aligned proportion of OpEx, year Y	Taxonomy - aligned proportion of OpEx, year Y-1	Category (enabling activity)	Category (transitional activity)	
				Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems						
<b>A. Taxonomy-eligible activities</b>																					
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																					
No aligned activity	/	NS	NS	0%	0%	/	/	/	/	None	None	None	None	None	None	None	None	0%	0%	None	None
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)	/	0	0%	0%	0%	/	/	/	/	None	None	None	None	None	None	None	None	0%	0%	None	None
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																					
No aligned activities but not environmentally sustainable activities	/	€0.6m	26.98%																		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)	/	€0.6m	26.98%																		
Total (A.1 + A.2)	/	€0.6m	26.98%																		
<b>B. Taxonomy-non-eligible activities</b>																					
OpEx of Taxonomy-non-eligible activities (B)		€1.65m	73.02%																		
Total (A + B)		€2.26m	100%																		



## BEING AN EMPLOYER OF CHOICE

People are one of the Group's most important sources of value creation. For this reason, the attractiveness resulting from a strong employer brand and a corporate culture that brings meaning and pride, a learning organisation that promotes key skills for the present and future, preserving the health and safety of employees, and promoting equal opportunities, diversity and inclusion are vital for the preservation of this human capital.



## ATTRACTING TALENT AND REINFORCING SKILLS

### ATTRACTING AND INTEGRATING TALENT

#### Our approach to recruitment

Becoming a “Corporate Citizen in the Service of Health and Well-Being” means embracing the values of THE WELCOOP COOPERATIVE: Expertise, Proximity, Anticipation and Optimism. Within the company, hard skills and soft skills are equally important.

At EQUASENS Group there is no cloning or elitism, but rather a rigorous selection of candidates who share its corporate culture, vision of the health sector and strategy. For that reason, EQUASENS Group seeks to attract to its teams employees distinguished by very diverse profiles, professional background and training while sharing its values.

This mix of expertise and profiles represents a genuine asset for EQUASENS Group and its customers. It's our differences that make the difference!

Since 2019, an Attractiveness, Recruitment and Talent Development unit with a team of five has been supporting EQUASENS Group's strategy for developing skills and attracting key people. This approach has involved placing emphasis on internal recruitment as a way to better control the process and selecting partners who are committed to respecting our values and CSR.

#### Solutions for attracting talent

EQUASENS Group leverages its "employer brand" by adopting a two-pronged approach combining collaborative recruitment and raising its visibility;

#### The Citizens' Network: attracting new employees through referrals

EQUASENS Group regularly uses referrals as a collaborative approach through which employees can recommend people from their network for positions available within the WELCOOP Group.

Indeed, EQUASENS Group is convinced that everyone is concerned by recruitment and that its employees represent the best possible ambassadors to reach potential candidates.

This referral approach (the "Citizen's Network") is at the heart of EQUASENS Group's recruitment policy where offers available are communicated to all its employees on a monthly basis.

For 2022, the collaborative recruitment approach was revitalized notably by offering greater rewards and

strengthening internal communications. As a result, recruitment activity in 2022 was very positive: 65 CVs were received, resulting in 19 recruitments, compared to 75 CVs for 17 recruitments in 2021.

#### Raising its visibility

##### *Improving its digital presence as a recruiter*

EQUASENS Group continues to develop its employer brand by increasing its presence on social networks (via LinkedIn, Facebook and Instagram). These communication initiatives focus on five main areas:

- the promotion of its corporate culture;
- the promotion of its employees, different business lines and entities;
- advice for candidates to help them in their search for a job, internship or work-study opportunity;
- participating in student forums and relations with partner schools;
- the publication of its job offers.

##### *Developing pragmatic relations with schools*

For several years now, EQUASENS Group has been building relationships with schools associated with strategic and/or high demand professions (sales, IT, etc.), and resulting in events, partnerships, internships and work-study programmes proposed to students who share its values of Optimism, Anticipation, Expertise and Proximity.

The goal is above all to offer them rewarding, polyvalent and professionalizing projects and assignments, supervised by "mentors" who are experts in their fields of activity, and leading to a job at the end of their training period.

In 2022, the Group's "internship and work-study" policy was expanded and internally structured to cover specialised skill sets. As a result, the company welcomed 26 work-study students in 2022, up from 17 in 2021.

##### *Being present at major professional events*

To attract the attention of industry experts, EQUASENS Group regularly participates in major professional events in the universe of healthcare and technology with the objective of raising its name recognition.

For example, the Group participates in HACKATHONS, during which development teams from all over the world compete on a programming challenge within a limited timeframe. For example, during the GOOGLE HASH CODE 2022, an EQUASENS development team ranked 10th in France and 186th worldwide (out of nearly 10,000 teams), a good progression compared with the good performances of previous years, demonstrating the consistent level of expertise of our teams.

### Offering candidates a positive experience

Within an environment where competition for talent is fierce, where the number of websites rating companies are increasing and representing an increasing volume of recruitment, EQUASENS Group is committed to offering a "candidate experience" as rewarding and respectful as possible.

Each candidate, regardless of their gender, whether for internships, a work-study programme, a fixed-term or permanent employment contract, for a management or non-management position, are to benefit from the same level of hospitality and attention from the Group. In consequence, there are regular and systematic exchanges with candidates throughout the recruitment process. Candidates who are not recruited are encouraged to build a community of ambassadors to share the value of their experience in their networks.

EQUASENS Group has also adopted a "candidate experience kit" for managers (consisting of a guide and a video), describing all its engagements vis-à-vis candidates to ensure they are given an opportunity to experience something different.

### Promoting successful integration

In addition to being required to assimilate a large quantity of new information, the new employees must find their place within a new team and adapt to a new corporate culture. A failure to successfully manage the induction phase can have a very negative impact on the employer image, employee well-being and recruitment success.



For that reason, from the very beginning of the relation, it is vital to provide for a phase of acculturation and operational integration, a genuine investment for the future for the employee and company like.

This is why EQUASENS Group is equipped with a "Cultural and Operational Integration Kit" consisting of a guide and a video, designed to assist each manager ensure the successful integration of his or her new employees.

This kit lays down markers for the first six months of the new employee in the form of operational milestones and cultural rituals such as: sending a message of welcome before their arrival, providing them with "Group" products on the day of their arrival, a discovery report to be produced by the employee after a few months of presence,...

This approach makes it possible to harmonise the integration process for all EQUASENS Group entities, transmit the corporate culture, develop a feeling of belonging and company loyalty and enabling the new employees to become in turn ambassadors of our company.



# DEVELOPING EMPLOYEE EXPERTISE AND EMPLOYABILITY

## MANAGING SKILLS

EQUASENS Group is committed to implementing a tool-based and digital skills management system in line with its medium to long-term vision of its needs, taking into account the aspirations of its employees within the framework of jointly developed career plans.

### Monitoring employees on an individual basis

All French subsidiaries of EQUASENS Group have a platform devoted to Annual and Professional Performance Meetings that, in order to integrate the specific characteristics of its values and corporate culture, was designed by its own teams.

This general practice constitutes a genuine advance in conducting skills and performance evaluations, the co-construction of the future and integrating the Group's corporate culture.

EQUASENS Group is committed to the professional development of its men and women. EQUASENS Group is committed to promoting advancement and career development for all employees, regardless of their level of training, which are priorities of its employee-relations approach and strategy.

To this purpose, EQUASENS Group is adopting plans to develop skills through internal/external training, coaching, mentoring, etc., in line with its strategic, cultural and social vision. The priorities defined in this area address:

- Management: increasing the team leadership skills of existing managers, supporting new managers as they assume their responsibilities through the acquisition of managerial and communication techniques;
- The improvement in language skills linked to the international development strategy;

- Business development: support for the sales force to improve efficiency and learn sales techniques, integrate new sales staff and strength existing teams;
- Technical, IT and digital skills: helping R&D and customer services teams upgrade their skills in order to adapt to organisational and technological developments, professional certifications;
- Workplace quality and safety: supporting the deployment of the continuous improvement plans in the areas of quality and safety (OHS training – GDPR – ISSO project);
- Recognition and promotion of skills transfer initiatives: classroom training, remote training, e-learning, development of learning communities, tutoring, webinars, etc.
- Developing cross-functional skills such as project management, priority management, time management, stress management or communications through training, individual or group coaching.

Skills development initiatives are based on a variety of schemes, including:

- Off-the-job training focused mainly on developing employee skills in the areas of management, sales techniques, IT development and security (new technologies, agility, infrastructure, hosting services) and English language proficiency;
- In-house training focused on business knowledge and the line-up of products and services for our customers. These training programmes may be supported by e-learning modules (through our internal solution: My Campus) designed to inform all employees about the different business lines, regulatory developments, etc.

In addition, all subsidiaries of the Group also comply with their statutory training obligations.

Summary of training in the year	Year	Number of employees trained	Total training hours	Of which internal training	Of which external training
EQUASENS Group	2021	330	5,613	2,664	2,949
	2022	355	6,928	3,545	3,383

**Tools designed to help employees pool their knowledge and increase synergies**

As a subsidiary of LA COOPERATIVE WELCOOP, EQUASENS Group benefits for all its subsidiaries from:

- The "House of Citizens in the Service of Health and Well-Being", the Group's headquarters, designed as a tool for communications, synergy, promoting the corporate culture and increasing the skills of its teams. Bringing together employees from different activities, it is connected to all sites and subsidiaries, and is equipped with dedicated facilities (meeting/training rooms, conference rooms, etc.).
- "WELCOOP Channel", a television channel broadcast internally and externally on social media, providing a showcase of the Cooperative's talent, innovations, initiatives and "business lines", with the participation of experts recognised in their fields offering their views on societal, economic and health issues, etc.



Different views of the Citizens' House of Health and Well-being



## PROMOTING EMPLOYEE HEALTH AND SAFETY

### PROMOTING HEALTH AND SAFETY

#### Promoting sports, well-being and cultural activities for employees

Convinced of the benefits of sports in the workplace to counter the effects of sedentary lifestyles, promote well-being at work and strengthen cohesion, EQUASENS Group's new headquarters provided for space reserved for a gym for employees. The management of this gym (via group classes geared towards sports and well-being) was entrusted to an internal sports association, WELSPORT (member of the Fédération du Sport en Entreprise-FFSE), staffed by motivated employee volunteers.

In 2022, WELSPORT also initiated a programme promoting the practice of a sport outside the headquarters gym by participating in popular events (for example, by participating with many of its employees in the Pink October event in Nancy). This initiative will be extended into 2023 by encouraging the participation of as many of the Group's employees as possible.

These principles also underpin LA COOPERATIVE WELCOOP's commitment in favour of the integration of people with disabilities, particularly through the "TEAM WELCOOP" project, which supports three disabled athletes preparing for the next Paralympic Games.

This project will help to raise awareness both about disabilities and at the same time the practice of sports. In addition, by the end of 2022, a working group made up of volunteer employees was formed at Group headquarters to propose and implement QWL (Quality of Life at Work) initiatives integrating a cultural (a free shared library, an artwork exhibition, the organisation of interactive games/quizzes, etc.) and a social dimension (a Christmas tree with a drive to collect toys for children in hospital, etc.). Initiatives intended to be duplicated, as much as possible, at all the Group's sites.

#### Employee safety

The health and safety policy which has been in place at EQUASENS Group for a number of years is integrated within all its activities. It ensures that all are aware of the importance of prevention and safety measures. The EQUASENS Group regularly trains its employees in first aid.

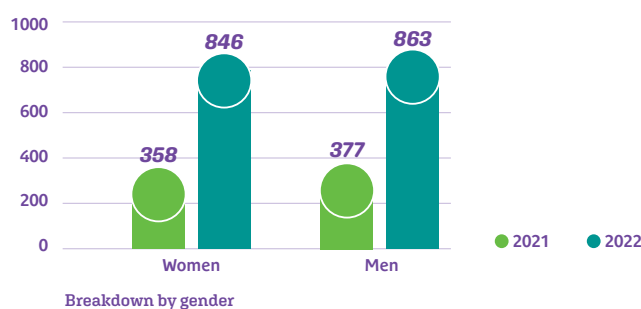
As part of this policy, since 2015 EQUASENS Group has been constantly improving its Occupational Health and Safety Management System.

To support this policy, a security steering committee meets quarterly. Its members include Security Managers of the Group's subsidiaries and outside experts assisting the Group in this area.

## COMBATING INSECURITY AND PROMOTING EQUAL OPPORTUNITIES, DIVERSITY AND INCLUSION

### PROMOTING EQUAL TREATMENT OF MEN AND WOMEN

At 31 December 2022, EQUASENS Group had **1,240** employees (**1,221** on a Full-Time Equivalent basis - FTE), compared with **1,204** employees (**1,190** on a FTE basis) in 2021. The gender breakdown is as follows:



EQUASENS Group thus has 377 women employees accounting for 30.40% of its total workforce. The percentage of women remained stable in relation to 358 women (or 29.73% of the total workforce) in 2021. This rate is in line with the standard for the business sector (information technology, research and development).

The professional equality index between women and men is 83/100 in 2022, versus **89/100** in 2021 for the PHARMAGEST Economic and Social Unit (ESU) reporting scope. Progress targets are set when the aggregate score is below 85.

#### Gender equality action plan

Convinced that gender balance and diversity positively contribute to social balance and economic efficiency, the Group has decided to implement a gender equality action plan providing for medium-term objectives and results.

Actions thus defined relate to:

#### ➤ Access to employment:

- Implementing a neutral and equal opportunity recruitment process combating gender stereotypes and gender discrimination in hiring processes. More broadly, teams in charge of recruitment are trained to combat all forms of discrimination (gender, sexual orientation, religion, ethnicity, social origin, etc.);
- Ensuring gender balance in recruitment;
- Promote women's access to positions of responsibility and to historically male-dominated technical professions. In those cases where the Group outsources recruitment, only partners committed to CSR are selected.

### ➤ Training:

- Ensure that the proportion of men and women trained corresponds to their representation in the workforce;
- Work-life balance, taking family obligations into account and flexible working hours where relevant, measures in favour of local and regional training, avoiding training starting on Sunday evenings, developing e-learning training, setting up specific training programs to facilitate the return to the workforce.

### ➤ Compensation and career development:

- Compensation based on skills, experience, responsibilities, results and expertise in the position;
- Ensure that pay gaps do not arise as a result of personal life events. To this end, in 2022 the Human Resources department continued to carry out detailed analysis to ensure that gaps do not exist between employees in the same department, with each employee being compared individually to his or her peers, based on experience, seniority and performance. For example, in 2022, all R&D and telephone support teams as well as training and consultancy teams were audited in depth, i.e. a total of almost 300 people;
- Possibilities for neutralising the impact of part-time work on future pension benefits;
- Promotion based solely on skills and results, etc.

### ➤ Work-life balance:

- Working hours and organisation (whenever possible opt for teleconferencing during working hours, flexible working hours, teleworking, etc.);
- Seeking to ensure that parental leave does not hinder career advancement, etc.;
- Specific measures for pregnant women (remote working practices, reduced working hours and counting time off for mandatory medical examinations as working hours);

- Family leave (four days paid leave to look after sick or hospitalised children, adaptation of working hours to back-to-school periods);
- Payment for time set allocated for breast-feeding or breast milk expression in the workplace and providing a specific room / office for that purpose;
- Confirming the right to disconnect from digital services;
- Combating harassment and sexist behaviour in the workplace (providing manager training on the subject, staff awareness-raising initiatives). Whistleblowing procedures were adopted.

This action plan reaffirms the Group's strong commitments to promoting diversity and gender parity in the recruitment process but also throughout the employees' career development, compensation, facilitating an optimal work-life balance, etc.), through concrete and efficient measures, by gradually preventing and correcting any inequalities that may be identified.



## STRENGTHENING MEASURES FOR THE EMPLOYMENT AND INTEGRATION OF DISABLED PEOPLE

Integrating employees with disabilities has for a number of years been an integral part of EQUASENS Group’s diversity policy, going far beyond the purely financial and regulatory requirements based on quotas.

Reflecting its commitment as a Corporate Citizen in the Service of Health, EQUASENS Group seeks to adapt its policy for integrating persons with disabilities and make this one of its priorities in its employment strategy.

EQUASENS Group is continuing its measures to promote the employment and integration of disabled people:

- The development of partnerships with AGEFIPH (Association for managing funds for the employment of disabled persons) and Occupational Health authorities in order to better take into account the adaptations that must be made to the workstations for disabled workers. For example, the Human Resources Department worked with the Health, Safety and Working Conditions Committee to develop a standard for furniture and a type of chair adapted to the specific needs of disabled employees. EQUASENS Group is assisted by an occupational ergonomist when adapting workstations and uses specialised suppliers for the purchase of equipment.
- A portion of the activity of managing network incidents and telephony has been outsourced to subcontracting company authorised for the integration of disabled workers. This activity represents a unit of work;
- Locally, supplies are ordered from the Fédération des Aveugles, a not-for-profit for the blind and visually impaired.

Since 2020, the Group has included the job constraints in the job descriptions and also the job advertisements (travel, computer monitor work, working hours, handling heavy loads, etc.).

In line with the socially responsible values of its parent company LA COOPERATIVE WELCOOP, EQUASENS Group supports the inclusion of persons with disabilities, in particular through TEAM WELCOOP. The Group supports three disabled athletes by providing financial and material assistance to prepare for the Paris 2024 Paralympic Games, with the active participation of those employees who wish to contribute.

In 2023, the Group will continue to promote the inclusion of persons with disabilities in order to:

- Raise the awareness of managers and employees about disabilities in the company, by removing potential obstacles, in particular by relying on support from the TEAM WELCOOP project;
- Continue partnerships with the main disability stakeholders (AGEFIPH, Cap Emploi, Sameth, etc.);
- Identify schools able to partner with the Group addressing this area and common actions to be taken to promote the employment of persons with disabilities and internships for disabled workers, notably in those areas subject to high demand;
- Raise awareness among recruitment partners about disabilities and the possibilities of inclusion;
- Convey the message that the Group actively encourages referrals for the recruitment of disabled workers.

## COMBATING ECONOMIC INSECURITY

EQUASENS Group’s businesses require by nature highly-trained personnel with an in-depth knowledge of specialised areas but also the professional and regulatory environment of its customers. These factors explain the low rate of fixed-term employment contracts:

TYPE OF CONTRACT	NUMBER		PERCENTAGE	
	2021	2022	2021	2022
Permanent contracts	1,178	1,223	97.94%	98.63%
Fixed-term contracts	26	17	2.06%	1.37%

In addition, the Group had 26 professional training contracts and apprenticeship contracts, compared with 11 in 2021.

The percentage of employees with permanent contracts is **98.73%** for men and **98.41%** for women. This rate was **98.22%** for men and **96.64%** for women.

The average length of service is **9 years**, stable in relation to the prior year.

EQUASENS Group may continue to use temporary workers to address business operating requirements (for example: logistics activities or temporary replacements).



# METHODOLOGY, SCOPE AND DEFINITION OF INDICATORS



In accordance with the recommendations of the AMF report on social and environmental responsibility information published by listed companies, dated 5 November 2013, EQUASENS Group presents information to facilitate understanding of the information reported.



## METHODOLOGY NOTE

General management, and particularly the Human Resources Department and Administration and Finance Department, have specific responsibility for oversight of the process of gathering, validating and consolidating CSR information in the Group. This review helps to continuously improve internal data collection procedures.

To the extent possible, parties responsible for each data perform the verifications. Such verifications may take different forms: consistency checks, request for supporting data for qualitative information, internal audits, detailed testing. More comprehensive controls are performed when data is consolidated.



## SCOPE

Quantitative or qualitative data disclosed in the Non-Financial Statement are largely defined in reference to the following two reporting boundaries:

### **EQUASENS Group** which includes the following entities:

**EQUASENS, ASCA INFORMATIQUE, AXIGATE, BGM INFORMATIQUE, CAREMEDS, DICSIT INFORMATIQUE, DISPAY, EUROPEAN HEALTH LOGISTIC SOURCING (EHLS), HDM, HEALTHLEASE, I-MEDS, INTERNATIONAL CROSS TALK (ICT), KAPELSE, MALTA BELGIUM, MALTA INFORMATIQUE, MULTIMEDS, NANCEO, NOVIA SEARCH, NOVIATEK, PANDALAB, PHARMAGEST BELGIUM, PHARMAGEST ITALIA, PHARMAGEST LUXEMBOURG, PROKOV EDITIONS, SCI HUOBREGA, SEAA, SVEMU INFORMATICA FARMACEUTICA.**



### **WELCOOP Group** includes the entities of EQUASENS Group as well as:

**LA COOPERATIVE WELCOOP, CRISTERS, D'MEDICA, DMS, WELCOOP LOGISTIQUE, GLOBALE SANTE, INVESTIPHARM FRANCE, IXAGE, LABORATOIRE MARQUE VERTE, MARQUE VERTE SANTE, OBJECTIF PHARMA, PHARMA LAB, PHARMA LAB INTERNATIONAL, PHARNAT CREATIONS, WELCOOP SOLUTION PRODUITS.**



The following entities are not consolidated by EQUASENS Group:

- Companies accounted for by the equity method (PHARMATHEK) or companies not consolidated by the Group (EMBLEEMA) whose percentage of ownership is strictly below 50%.

If no information is available for one or more of these entities, the reduction of the scope is specified in consequence (e.g. EQUASENS Group excluding HDM).

Companies consolidated for the first time or deconsolidated in 2021:

- Newly consolidated companies:
  - Within EQUASENS Group: DISPAY.
  - Within WELCOOP Group: IXAGE.
- Deconsolidated companies:
  - Within EQUASENS Group: ADI, PHARMAGEST SERVICZY.
  - Within WELCOOP Group: INVESTIPHARM BELGIUM.

When new companies are integrated into the DPEF reporting scope in year 1, the reported in N-1 remains unchanged. In the specific case of new companies having an impact of more than 20% on the indicators produced, pro forma information is provided for the year N-1.



## INDICATORS

Data displayed in **boldface, italics and in purple** correspond to Key Performance Indicators (KPI) verified by the Independent Third-Party.

Specific definitions and calculations have been used to construct EQUASENS Group's indicators. The following covers only those indicators for which information is required in addition to that provided by the Non-Financial Statement:

### **HR turnover**

Number of new employees + departing employees divided by two, then divided by the number of employees present on 1 January of the financial year. Only permanent contracts are taken into account.

### **Geographical breakdown of total workforce**

Breakdown of the total workforce by country. EQUASENS Group's workforce is present in seven countries: France, Italy, Belgium, Mauritius, Luxembourg, Germany and the United Kingdom

### **Transport**

Deliveries of goods and merchandise from the logistics platforms and/or agencies to end-users. The company uses specialised carrier service providers;

### **Number of vehicles**

Total number of company vehicles leased belonging to one of EQUASENS Group's subsidiaries. Private vehicles for which Group employees receive kilometric allowances are excluded. Data rounded up to the nearest ten;

### **Kilometres travelled by car**

The number of kilometres travelled by staff using a company car on a quarterly basis; Data expressed in millions of kilometres;

### **Calculation of GHG emissions:**

This year, EQUASENS Group is reporting its first carbon assessments for Scopes 1, 2 and 3 for its entire reporting boundary.

The main assumptions used are as follows:

- The Group's equipment purchases are made by EHLS,
- Purchases were grouped by major equipment categories and the emission factors are those recommended by ADEME, the French environment and energy management agency,
- Vehicle CO<sub>2</sub> emissions were estimated on the basis of kilometres driven and the type of engine,
- A portion of the emissions related to purchases were estimated on a monetary basis.

The principal limitations of this first estimate are presented below. Not taken into account in this first year:

- Emissions related to financing customer equipment,
- Emissions related to the use and end-of-life of products sold,
- Emissions related to office air conditioning,
- Emissions related to air travel.

On this basis, the Group's CO<sub>2</sub> emissions for 2022 are estimated at 35,218 tonnes. 95% of these emissions are related to scope 3, 80% to inputs, i.e. purchases of products and services, 12% to fixed assets and 7% to travel. The overall uncertainty rate is 39%.

All data is expressed in Tonnes of CO<sub>2</sub> equivalent.

### **Estimated greenhouse gases per employee**

Greenhouse gases (Scopes 1, 2 and 3) of EQUASENS Group divided by the number of actual employees;

### **Circular economy**

Economy founded on reduced and responsible consumption of natural resources and primary raw materials and, in order of priority, on preventing waste generation, especially by reusing products, and, in accordance with the hierarchy of waste processing methods, on recycling or energy recovery from waste (Article L. 110-1-1 of the French Energy Code (Code de l'Énergie), based on the law of 17-8-2015);

### **Number of equipment units and reuse rate**

Number of equipment units managed and reuse rate (%) reported by the partner IRATY DIFFUSION for the main items recovered by the subsidiary EHLS from pharmacist customers;

### **WEEE**

Quantity of Waste From Electrical And Electronic Equipment collected or retrieved by specialised service providers for destruction;

### **CVs received**

Total number of CVs transmitted by employees of WELCOOP Group in relation to the total number of job openings in WELCOOP Group;

### **CVs recruited**

Total number of actual employees were recruited (for all types of contracts) following recruitment referral;

### **Training hours**

This indicator covers all training hours relating to a training plan and used in the period, whether through an internal or external training programme.

Training is considered as such if and only if the following criteria are included for external training and when two of the criteria listed are included in the case of internal training:

- Training organisation with an authorisation number,
- Training organisation providing a training convention,
- Training organisation providing a training programme,
- Organisation providing a document certifying the employee's presence.

Excluding interns, temporary employees and work-study programme participants. Cut-off: in the case of training programmes spread over two financial years, the total number of employees trained is recorded for the year in which the programme ends.

### **Number of employees trained**

Total number of individual employees trained receiving at least one training course, internal and/or external, in the year N. A person who has had both internal and external training is counted only once. A training course is not counted if all of these criteria are not met.

### **Total workforce**

All employees on permanent and fixed-term contracts, i.e. all individuals present on 31 December. Other types of contracts (internships, temporary employees, skills-acquisition and apprenticeship contracts) and corporate officers are excluded;

### **FTE**

Full Time Equivalent, as at 31 December. Concerns all employees on permanent and fixed-term contracts, i.e. all FTEs present on 31 December. Other types of contracts (internships, temporary employees, skills-acquisition and apprenticeship contracts) and corporate officers are excluded;

### **Total workforce by gender**

Breakdown of total workforce by gender;

### **Percentage of women in the Group**

Ratio of the percentage of women employees to the total workforce (all statuses and contracts combined);

### **Percentage of permanent employees**

Ratios at December 31:

- Employees with permanent contracts divided by the total number of employees
- Number of women with permanent contracts divided by the total number of women employees,
- Number of men with permanent contracts divided by the total number of male employees.

### **Average length of service**

Length of service is calculated from the date of the first contract, restated to eliminate periods of absence between contracts. Periods of internships, work-study programmes and fixed-term contracts leading to a permanent employment contract are included in the calculation of seniority. Average seniority equals the average seniority of each employee included in the number of employees at 31 December.

The Key Performance Indicator relating to the number of new cooperative members was removed following the revision of EQUASENS Group's CSR strategy.

Due to the absence of risk in relation to EQUASENS Group's activities, no policy was implemented for combating food insecurity, respecting animal well-being, fair and sustainable food practices.



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