

2024

Duty of care plan



Summary

Introduction

1. Governance of the duty of vigilance at Econocom	4
2. Mapping of risks related to the duty of vigilance	4
2.1. Risk identification methodology	4
2.2. Summary of identified material	5
3. Risk management and mitigation measures	5
3.1. Management of risks of adverse impacts on human rights and employee health and safety	5
3.2. Management of risks of negative impacts on the environment	8
3.3. Management of risks related to the practices of suppliers and subcontractors	9
4. The alert and reporting mechanism	10
5. Monitoring mechanisms	11
6. Operational implementation report	15

This vigilance plan was published on the Econocom Group website in September 2025. It covers the 2024 financial year and refers to the information published in the Impact Report and Sustainability Report included in the 2024 Annual Report (indicators and actions implemented).

Introduction

Econocom SAS is subject to the obligations of the French law on the duty of care of parent companies and contracting companies of March 27, 2017 (the "duty of vigilance law"), which requires the implementation of a vigilance plan, including reasonable vigilance measures to identify risks and prevent serious violations of human rights and fundamental freedoms, the health and safety of individuals and the environment resulting from the activities of the company concerned, its controlled subsidiaries, its subcontractors, and its suppliers with whom it has an established commercial relationship.

The vigilance plan must include:

- A risk map designed to identify, analyze, and prioritize risks.
- Procedures for regularly assessing the situation of subsidiaries, subcontractors, or suppliers with whom an established commercial relationship is maintained, regarding the risk mapping.
- Appropriate actions to mitigate risks or prevent serious harm.
- An alert and reporting mechanism for the existence or occurrence of risks, established in consultation with the representative trade unions in the company.
- A system for monitoring the measures implemented and evaluating their effectiveness.

1. Governance of the duty of care

The Legal Department is responsible for overseeing the exercise of vigilance. It is supported by the CSR Department, which is responsible for environmental issues and purchasing practices, and the Human Resources Department of Econocom SAS, which is responsible for health, safety, and human rights issues concerning Econocom SAS employees.

2. Mapping of risks related to the duty of vigilance

2.1. Risk identification methodology

The risks assessed are those of negative impacts on human rights, the health and safety of individuals, and the environment that could be caused by the activities of Econocom SAS and its subcontractors and suppliers.

The determination of gross risks was conducted during the materiality assessment of negative impacts required by the CSRD directive. The probability of risks occurring and their severity (assessment of the scale, scope, and potential reversibility of impacts) were evaluated in relation to the specific characteristics of Econocom SAS's activities. [For more information on the overall double materiality exercise, the methodology used, and the stakeholders surveyed, please refer to ESRS 2 in the Sustainability Report in the 2024 Annual Report, p. 125 et seq.].

The exercise covered various consolidated French entities of Econocom SAS, representative of all Econocom SAS's activities, namely:

- IT equipment distribution (Product & Solutions).
- Leasing solutions (Technology Management and Financing).
- Digital services (Services).

The human rights and environmental issues analyzed as part of the double materiality exercise (ESRS standards) overlap with the range of risks to be considered in the context of the duty of care:

- In terms of health and safety (Sustainability Report in the ESRS S1 Annual Report, pp. 171-205, and ESRS S2, pp. 206-213).
- In terms of human rights: respect for the fundamental rights of workers, fair and favorable working conditions, privacy, and the rights of local communities (Sustainability Report in the ESRS S1 Annual Report, pp. 171-205, and ESRS S2, pp. 206-213).
- In terms of the environment: potential damage to biodiversity and natural resources (pollution, waste management, resource consumption) and greenhouse gas emissions and the circular economy (Sustainability Report in the ESRS Annual Report E1 p.144-163 and E5 p.164-170).

2.2. Summary of identified material risks

Given the activities of Econocom SAS, the most serious risks of negative impacts on human rights, health and safety, and the environment are related to:

- Potential infringements of employees' rights and health (particularly in relation to non-discrimination, living wages, and psychosocial risks) (Sustainability Report in the ESRS Annual Report S1 p.171-205).
- Potential infringements of privacy related to the protection and security of employees' and customers' personal data (Sustainability Report in the ESRS S1 Annual Report, pp. 171-205, and ESRS S4, p. 214, which refers to the Impact Report).
- Potential infringements of fundamental rights and working conditions in the value chain (suppliers and subcontractors), particularly regarding the supply of computers and manufacturers (Sustainability Report in the ESRS S2 Annual Report, pp. 206-213).

The potential impacts relating to the **contribution of Econocom SAS's direct and indirect greenhouse gas emissions to climate change** (own operations and activities of subcontractors or suppliers) as well as the potential impacts relating **to resource use and the circular economy** were also assessed as material (Sustainability Report in the ESRS Annual Report E1 p.144-163 and ESRS E5 p.164-170).

The measures implemented to prevent and mitigate each risk are classified and detailed by issue.

3. Risk management and mitigation measures

This section summarizes the responses implemented by Econocom SAS to manage the identified risks. These actions include the policies, processes, and monitoring measures relating to each of these issues. For more information on these measures, please refer to the relevant chapters of the Impact Report and Sustainability Report in the 2024 Annual Report.

3.1. Managing risks of adverse impacts on human rights and employee health and safety

The human rights and employee health and safety approach is led by the Human Resources Department.

The Econocom Group is committed to complying with various national and international texts, including the United Nations Global Compact and the Responsible Digital Institute Charter. (Impact Report on the Annual Report, p.103)

The Econocom Group's human resources policies are described in section 4.3 Human Resources Policies [S1 -1] (Sustainability Report from the Annual Report, pp. 174-178).

Health and safety at work

Econocom has identified certain vulnerable groups, which receive special monitoring. The identification criteria are the profession, the customer's activity, and the characteristics of the employees. The professions concerned are (Sustainability Report in the Annual Report, p. 174):

- Factory operators responsible for reconditioning.
- Technicians and managers of telephone platforms for service centers.

These activities are conducted on Econocom SAS premises in the case of refurbishment, and on Econocom Group premises in the case of telephone platforms for service centers. A dedicated HR team closely monitors these vulnerable groups (standing work, noise, etc.). In 2023, the following were deployed :

- A support and assistance system for technical support managers and technicians in Grenoble who answer calls and may be required to manage difficult situations.
- Comprehensive hearing screening, particularly for employees who work on the phone.

Given the success of these measures, they were renewed and expanded in 2024. (Sustainability Report in the Annual Report, p.174)

Thanks to the collective health and welfare insurance policy, appointments with psychologists are also available to employees affiliated with the following entities: Econocom Services & Solutions, Econocom France, Econocom Products and Solutions, Econocom Apps, Cloud & Data, and Econocom SAS.

For Econocom Services & Solutions and Econocom Apps, Cloud & Data, enhanced medical monitoring with occupational health and HR is implemented for employees exposed to risks that could have serious consequences, such as those potentially exposed to ionizing radiation or those working in successive shifts (Sustainability Report in the Annual Report, p. 174). For Econocom SAS, Econocom France, Econocom Services & Solutions, Econocom Apps, Cloud & Data, and Econocom Products and Solutions, medical examinations are semi-automated to ensure the reliability of the process. This new tool, implemented in 2023, guarantees the monitoring and follow-up of medical examinations, particularly for these exposed populations.

Discrimination and harassment

The Econocom Group has implemented various practices to combat all forms of discrimination in the workplace.

Chapter 8 of the Code of Business Conduct, entitled "*Combating Discrimination*," sets out guidelines based on the principles of non-discrimination, particularly regarding race, gender, age, health, religion, sexual orientation, and political, religious, or trade union opinions.

The Econocom Group is committed to equality and diversity, combating all forms of discrimination based on visible and invisible differences. Because each employee is unique, combining everyone's talents is a real strength and an essential condition for the Group's success (Sustainability Report in the Annual Report, p. 171).

The group prioritizes recruitment and career development based on everyone's skills and condemns all forms of discrimination. It promotes equal opportunities, professional equality, gender diversity, diversity, and inclusion within each of its companies (§ "4.3.2. EQUAL OPPORTUNITIES" from the Sustainability Report in the Annual Report, pp. 176-177).

HR committees are organized regularly, including all HR representatives from the various business lines, to facilitate communication and harmonize best practices and certain benefits within its various entities. In France, this coordination has enabled the implementation of a number of measures to this end, such as a group collective agreement on profit-sharing, health insurance, and death/disability insurance. These committees have also made it possible to harmonize certain benefits within the various entities as part of the mandatory annual negotiations. In 2024, we were able to grant all our employees with disabilities Universal Service Employment Checks (CESU) worth €500, paid for in full by the companies (Sustainability Report in the Annual Report, p. 178).

Numerous projects are also underway to harmonize best practices. Negotiations began at the end of 2024 with a view to establishing an agreement covering French companies on professional equality between men and women (Sustainability Report in the Annual Report, p. 178).

The Econocom Group (through its strategic plan) also emphasizes strengthening a social model based on the inclusion of people with disabilities (Sustainability Report in the Annual Report, p. 183).

In France, a genuine policy related to the recruitment and retention of people with disabilities has been developed and deployed thanks to the "disability mission." This commitment is based on both internal support (administrative, financial, and communicative) and external support, through the development of partnerships aimed at recruiting people with disabilities and the use of adapted companies for the provision of services (Sustainability Report in the Annual Report, p. 183).

Internationally, the implementation of the first action plans with the definition of specific trajectories by country is planned for the first half of 2025 (Sustainability Report in the Annual Report, p. 183).

For Econocom SAS, Econocom France, Econocom Services & Solutions, Econocom Apps, Cloud & Data, and Econocom Products and Solutions, Econocom has implemented a process that provides support in obtaining a residence permit or completing the necessary steps to hire a foreign employee, in accordance with the legislation applicable to each case. In addition, Econocom SAS has implemented several measures to boost female recruitment in the Services business (Sustainability Report in the Annual Report, p.195):

- Attracting and recruiting through retraining with the Manifesto: #ReconversionFemmesNumérique (Digital Women Retraining);
- Women in Digital Program.

In France: several measures have been implemented to promote gender parity in each of its employment sectors. For example, awareness-raising initiatives relating to women's access to positions where they are under-represented. These initiatives include the signing of the #ReconversionFemmesNumérique Manifesto and the establishment of the Women in Digital working group, which aims to promote digital professions to women (Sustainability Report from the Annual Report, p.184).

In France, the gender equality index calculated in 2024 for the year 2023 is 94/100. The 2025 index will be published on the website in March 2025. (Sustainability report in the Annual Report, p. 203).

Furthermore, in order to promote the employment and inclusion of people with disabilities within the French operations of Econocom SAS, a partnership agreement was signed in 2014 with AGEFIPH (Association for the Management of Funds for the Professional Integration of People with Disabilities), followed by a disability agreement in 2018, which was renewed in 2021 for three years. A new partnership with Agefiph is currently being finalized. (Sustainability report in the Annual Report, p.185)

Training courses provided by an external firm aim to raise awareness of disability among all internal stakeholders, as well as among employees of Econocom SAS in France, during events such as European Disability Employment Week (EDEW). (Sustainability report in the Annual Report, p.186). Econocom SAS in France is also a signatory to the "Manifeste inclusion" (Inclusion Manifesto), an association that brings together more than 130 signatory companies committed to the employment of people with disabilities in order to contribute to change in our society and make diversity a strength. (Sustainability report in the Annual Report, p.186)

Finally, Econocom's non-financial social objectives include:

- Obtaining Ecovadis' Platinum medal to join the top 1% of companies committed to CSR. Econocom Group SE has been certified with a gold medal since 2024. This applies to all sectors (Sustainability Report in the Annual Report, p.132);
- Doubling the proportion of employees with disabilities to reach 6% in 2028; This applies to all sectors (Sustainability Report in the Annual Report, p.132);
- Exceed a score of 90/100 on the Gender Equality Index; This applies to all sectors (Sustainability Report in the Annual Report, p.132).

About harassment, the code of conduct mentioned above affirms the Group's zero tolerance policy towards harassment. Sanctions are provided for employees, agents, or business partners, and Econocom is committed to terminating any contractual relationship if necessary.

In addition, in accordance with the Law of August 3, 2018, strengthening the fight against sexual and sexist violence, known as the Schiappa Law, a "sexual harassment and sexist behavior" representative has been appointed within Econocom Services & Solutions, a subsidiary of Econocom SAS.

Social protection

For detailed information on social protection, please refer to section 4.13 Social Protection [S1-11] of the Sustainability Report in the Annual Report (p.197).

In France, the most widely used national collective agreement within the group's companies is [the National Collective Agreement for Technical Design Offices, Consulting Engineering Firms, and Consulting Companies](#) adopted by the Syntec federation. Econocom Factory employees are covered by the [National Collective Agreement for the Metalworking Industry](#) (Sustainability Report in the Annual Report, p. 177).

The Group has also implemented social protection covering 100% of its workforce to encourage long-term employee commitment by providing support at key moments in their lives (Sustainability Report in the Annual Report, p.178).

The group regularly organizes preventive health and quality of life initiatives at work. In 2024, it enabled certain employees to benefit from free flu vaccinations, hearing tests, and multi-pathological check-ups, organized at their workplace (Sustainability Report in the Annual Report, p. 188).

In 2024, Econocom SAS in France notably:

- Committed for the third consecutive year to the theme of breast cancer as part of the "Pink October" program;
- Partnered for the first time with the "Movember" program, expanding the breast cancer screening tests initially deployed to multi-pathology check-ups for employees over the age of 40 (Sustainability Report in the Annual Report, p. 200). In addition, 60% of social security contributions are covered and salary is maintained for the entire duration of paternity leave if the employee has more than one year's seniority.

❖ *Potential privacy breaches related to the protection and security of employees' and customers' personal data*

Security and protection of employees' personal data

Since 2022, the Econocom Group has had a Security and Safety Director whose mission is to align the various entities of the *Econocom Galaxy* in terms of security practices and commitments. (Impact report in the Annual Report, p. 119)

A Group security strategy has therefore been put in place, defining a foundation known as Minimum Viable Security (MVS). This describes a security posture that optimizes the efforts required to offer the best capacity to meet current and future security needs. This is a pragmatic approach tailored to each business line within the Econocom Group. In other words, the independent operations of each entity within the *galaxy* are preserved in order to respect the specificities of each business line, with services and work and security tools that are common to the entire group (Impact report in the Annual Report, p. 119). In 2024, 68% of Econocom Group employees are aware of cybersecurity risks. Furthermore, in the nine main countries in which the Group operates, Econocom has at least one ISO 27001-certified company, for a total of 13 certified companies.

To protect the personal data of its employees, Econocom has also designed and rolled out a "Data Protection" program across all its entities. This program is led by the Group DPO and supported by 47 representatives (Impact Report in the Annual Report, p. 120).

Most the Group's French entities have implemented teleworking, either through company agreements or charters. Five structural projects have been set up:

- An ambitious teleworking agreement to improve working conditions for eligible volunteers;
- Conversion of workspaces into collaborative spaces across all Econocom sites;
- Guaranteeing the use of our IT tools: deployment of MFA to secure remote connections;
- A teleworking monitoring tool;
- Support for managers to assist teams in a hybrid organization.

The main company agreements cover topics such as working hours (including overtime, on-call duty, and donated days), teleworking, and remuneration. These agreements are intended to cover permanent employees as well as employees on non-permanent contracts (fixed-term contracts, temporary workers) (Sustainability Report in the Annual Report, p. 178).

Protection and security of customers' personal data in connection with the collection, use, and storage of data

The aforementioned "Data Protection" program also applies to the personal data of Econocom customers.

3.2. Management of risks of negative environmental impacts

The Econocom Group's environmental risk management strategy is led and coordinated by the CSR Department, which is responsible for setting common objectives, monitoring performance, and disseminating guidelines including the minimum requirements of Econocom SAS.

The CSR policy is implemented by a CSR Management Committee, composed of directors representing the Group's main functions. This Committee approves strategic directions and objectives and monitors their implementation. A series of functional and geographical CSR correspondents are part of the operational teams of the CSR Management Committee members and ensure the deployment of the various objectives within their respective areas of responsibility and enforce the action plans approved by the Committee. They act as ambassadors for the approach within their teams (Sustainability Report in the Annual Report, p.128).

The Econocom Group's climate transition plan is described in the 2024 Sustainability Report (ESRS E1 in the Sustainability Report in the Annual Report, pp. 144-163).

The process established for identifying material impacts, risks, and opportunities relating to resource use and the circular economy is described in ESRS E5. Two issues in the standard emerged as material for the Econocom Group: resource inflows and outflows and the waste management they entail (Sustainability Report in the Annual Report, p. 164).

The risk management measures implemented regarding resource use and the circular economy are described in section 3.3 Actions and Resources (DR E5 2) (Sustainability Report from the Annual Report, pp. 165-167).

3.3. Risk management related to supplier and subcontractor practices

The Econocom Group's policies relating to value chain workers are described in section 5.3 Policies relating to value chain workers [DR S2-1] (Sustainability Report from the Annual Report, pp. 208-209).

The Econocom Group expects suppliers to also commit to complying with applicable local and international regulations in line with the ILO's fundamental conventions. Compliance with labor law is one of the key themes shared in our Charter. These prerequisites are essential for collaboration between Econocom, its suppliers, and their subcontractors. The Econocom Group's Responsible Purchasing Charter reinforces the commitments we expect from our suppliers as well as the commitments we make to them. (Sustainability report in the Annual Report, p. 209)

The Econocom Group chose to commit to a Corporate Social Responsibility (CSR) approach in 2012.

In 2015, the Econocom Group began to structure its responsible purchasing policy. It commits buyers and suppliers to all aspects of sustainable development. The aim of this approach is to identify and manage social and environmental issues to help all the Group's suppliers progress (Responsible Purchasing Charter between Econocom and its suppliers, p. 2).

The Econocom Group ensures that all its suppliers respect human rights and the ethical, social, and environmental requirements that it considers fundamental and essential to good collaboration. That is why it has established a Responsible Purchasing Charter with its suppliers, based on the ten principles of the United Nations Global Compact, and is committed to promoting its application by its suppliers and their subcontractors (Responsible Purchasing Charter between Econocom and its suppliers, p. 4). The latter is addressed to strategic suppliers, who are required to sign it to confirm their commitment to comply with it (Sustainability Report from the Annual Report, p. 220).

The Group has also implemented a Code of Business Conduct (external version) to combat corruption and influence peddling, as well as all issues related to ethics and integrity (moral and sexual harassment, discrimination, respect for the environment, etc.). This Code is accompanied by procedures and policies addressing the ethical issues associated with these challenges (gifts and invitations, conflicts of interest, etc.) that apply to all our employees in our contractual relationships.

Compliance with this Responsible Purchasing Charter and the Group's Code of Conduct is also ensured, for certain subsidiaries, through specific contractual clauses. These clauses help to ensure compliance with this Responsible Purchasing Charter and the Econocom Group's Code of Business Conduct. (Sustainability Report in the Annual Report, p.221) The Group's

Code of Conduct and Responsible Purchasing Charter are part of the contractual framework for services and distribution activities.

These shared commitments cover the following issues:

- Business ethics: combating corruption, use of company assets or financial data, conflicts of interest (Responsible Purchasing Charter between Econocom and its suppliers, p.5);
- Human rights and labor rights: the Econocom Group is committed to respecting human rights and the principles of the fundamental conventions of the International Labor Organization (ILO). It expects the Supplier to also commit to complying with applicable local and international regulations in line with the fundamental conventions of the ILO. In particular: combating discrimination, respecting labor law, health and safety (Responsible Purchasing Charter between Econocom and its suppliers, p.6);
- Respect for the environment: reduction of GHG emissions, transition to a circular economy, impacts on the environment and biodiversity (Responsible Purchasing Charter between Econocom and its suppliers, p.7).

In addition, Econocom's commitments to respecting the principles upheld by the International Labor Organization, preventing risks in the field of occupational safety, protecting the environment, and controlling the environmental impact of the parties' activities are set out in contracts, notably in the General Terms and Conditions of Sale and the IT outsourcing contract, which include a specific clause.

The risk management measures implemented about value chain workers are described in section 5.6 Actions and resources related to value chain worker policies [S2-4] (Sustainability Report from the Annual Report, pp. 211-213).

The ethics alert system is publicly accessible and, by extension, to workers in the Econocom Group's value chain. In addition, workers in the value chain have a means of interacting with the Econocom Group via a page dedicated to the ethics alert system: <https://report.whistleb.com/fr/econocom>. To date, there have been 0 ethical alerts relating to workers in the value chain (Sustainability Report from the Annual Report, p. 210).

4. The alert and reporting mechanism

To strengthen its policy of vigilance in the face of ethical risks, the Econocom Group has an alert platform. This system enables the collection and processing of reports relating to situations that contravene the Group's Code of Business Conduct and/or the regulations applicable to the Group (in cases of corruption/fraud, etc.) and is available to anyone working within the Econocom Group (executives, employees, temporary workers, interns, etc.) and any external third parties with business relations with the Group. It is available in several languages, including French, English, Spanish, and Italian, 24 hours a day, 7 days a week. The platform is secure, and the reporting process is encrypted and password protected. (Sustainability report in the Annual Report, p. 218).

The alert system complements the other reporting channels already in place within the ECONOCOM Group (line manager, human resources, etc.). (Ethics alert system, pp. 3-4)

Several channels have been developed to enable the reporting of incidents and complaints related to human rights (Sustainability Report in the Annual Report, p. 205):

- Sexual harassment and sexist behavior officer at Econocom Services & Solutions, a subsidiary of Econocom SAS.
- Information process via management and human resources.
- Secure platform of the Ethics Committee.

If the alert is deemed admissible and the Ethics Committee opens an internal investigation, the resources allocated to the investigation are defined according to the following criteria: the relevance of the alert and its potential recurrence, the seriousness of the facts, the possible negative consequences, the sums involved, the threat that the facts pose to the physical or mental integrity of a person, etc. (Sustainability Report in the Annual Report, p. 218).

The Group's Executive Management is informed of the opening and progress of the investigation, especially if the case is sensitive. The Ethics Committee (Compliance, HR, Internal Audit, etc.) appoints the person or person who will conduct the investigation. When several people are involved in an investigation, a manager is appointed. These individuals must be unconnected to the facts concerned by the alert received and qualified to investigate. They may be employees or external experts (Sustainability Report in the Annual Report, p.219).

In 2024, one alert was reported via the alert platform. None of these alerts led to legal proceedings or complaints. (Sustainability Report in the Annual Report, p. 219)

Subject of alerts (Sustainability Report in the Annual Report, p. 219):

- Business ethics : 1

It should be noted that the "social responsibility and human rights" category includes alerts relating to discrimination, harassment, and health & safety.

5. Monitoring system

Monitoring of the vigilance plan is based on the various monitoring systems for human rights, health and safety, and environmental initiatives, as well as on the overall monitoring of the vigilance initiative.

Quantitative indicators have been selected to report on the vigilance exercise regarding the risks identified (see Table of indicators in the operational implementation report section).

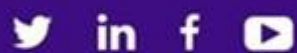
6. Operational implementation report

In addition to the actions implemented in 2024, described in the previous chapters, the following indicators provide an account of the implementation of the vigilance plan over the course of 2024.

Issues	Salient risk	Key indicators	Objectives	2021	2022	2023	2024
Human rights	Working conditions related to the management of employees on non-permanent employment contracts	Number of external contracts				Interns: 138 Temporary workers: 782 Service providers: 548. Total : 1,468	Interns: 28 Temporary workers: 354 Service providers: 790 Non-guaranteed hours: 5 Sales agent: 102 Belgian freelancer : 15 Total : 1,298
	Remuneration policy	Percentage of employees who do not receive an adequate salary				0	0.33%
	Fighting discrimination – Gender equality		2-point improvement per year in the gender equality index			86	94/100 (for France)
	Fighting discrimination – Presence of people with disabilities		Achieve 6% of people with disabilities by 2028			5.81% (for France)	4.60% (for the Group) < 6% (for France) Commitment in the strategic plan for 2028 to reach 6% (minimum) of people recognized as having disabilities
Health and safety	Respect for privacy in relation to the protection of employees' personal data	Percentage of employees who have completed GDPR training (in France)				85	70% (increase in the number of employees to be trained in 2024)
Environment	GHG emissions	% of electric/hybrid vehicles		/	13	25	48
	GHG emissions	Purchases of CO2 products (t)		CO2 (t) 535,986	CO2 (t) 650,313	CO2 (t) 718,839,563 (physical approach)	CO2 (t) 712,813,701 (monetary approach)
Alert system		Number of ethical alerts		13	0	6	1



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