

2025

# Vigilance plan



 **one**  
econocom

# Summary

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This vigilance plan was published on the Econocom Group website in Mars 2026. It covers the 2025 financial year and refers to the information published in the Impact Report and Sustainability Report included in the 2025 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 in charge of Compliance 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. Risk mapping related to the duty of care

### 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 2025 Annual Report, pp. 121 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).
- Audiovisual (Exaprobe).

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. 150-177, and ESRS S2, pp. 178-187).
- **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. 150-177, and ESRS S2, pp. 178-187).
- **In terms of 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 pp.132-144 and E5 pp.145-149).

## 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 pp.150-177).
- Potential infringements of privacy related to the protection and security of employees' and customers' personal data (Impact Report p.115).
- 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. 178-187).

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 pp.132-144 and ESRS E5 pp.145-149).

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 2025 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 [S1 -1 & S1-5], p.96)

The Econocom Group's human resources policies are described in section 4.3 Human Resources Policies (Sustainability Report from the Annual Report, p. 155).

#### **Health and safety at work**

Econocom has formalized its commitment to protecting the health, safety, and physical integrity of its employees, both on its sites and at its customers' premises, in its health and safety policy. This document sets out the general principles of prevention, occupational health

and safety rules, occupational risk management, employee training and certification, the use of collective and individual protective equipment, medical surveillance, and the procedures to be followed in the event of an accident, fire, or emergency.

Econocom has identified vulnerable populations, for whom it is necessary to implement special, enhanced, monitoring, particularly with regard to their working conditions:

- Factory operators responsible for reconditioning: in 2025, our reconditioning site in Hérault was awarded the Ecovadis Platinum medal (Top1%), a certification that demonstrates our social commitment.
- Technicians and managers of call centers for service centers: the Grenoble service center offers the services of an occupational psychologist every two months.

Jobs subject to peaks in activity: as part of QVCT initiatives, interviews are conducted with employees on fixed daily rates to discuss their work-life balance.

Enhanced medical monitoring is also implemented for our employees exposed to risks that could have serious consequences, such as exposure to ionizing radiation.

### **Discrimination and harassment**

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

Chapter 9 of the Business Code of 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.

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.

A whistleblowing alert system at Group level allows situations to be reported anonymously. Cases of harassment can also be reported through other channels such as line managers, HR representatives, the Group Legal Director, the Ethics Committee, etc. The Econocom Group also implements awareness-raising initiatives and offers training on this subject.

By signing the Diversity Charter, Econocom is committed to promoting diversity, equal opportunities, and non-discrimination. Candidates are selected based solely on their individual skills. This commitment covers all the Group's HR processes.

In addition, two of the three HR commitments in the "One Econocom" strategic plan aim to ensure non-discrimination:

1. Ensuring an inclusive and equitable social model, in particular by ensuring equal pay for women and men within the Group.
2. To develop an inclusive social model that emphasizes the recruitment and retention of people with disabilities within the Group.

	2024 <sup>1</sup>	2025	2028
Gender Pay Gap	93.5/100	<b>93.3/100</b>	>90/100
Inclusion of people with disabilities <sup>2</sup>	4.65%	<b>5.35%</b>	6%
HR certification	1	<b>1</b>	9

In France, the disability policy, led by the Human Resources Department through the “Disability Mission”, has increased the employment rate of people with disabilities from 2.61% in 2018 to 6.06% in 2024. Building on this success, the Econocom Group wishes to extend the “Disability Mission” internationally and go beyond local legal obligations in order to achieve a rate of 6% for the Group by 2028. (Sustainability Report from the Annual Report, p.155)

The actions organized in France to promote diversity and inclusion are described in section 4.6 Actions and approaches to address policies [S1 - 4] (Sustainability Report from the Annual Report, p.161):

- Awareness-raising actions relating to women's access to positions where they are under-represented. These actions include signing the #ReconversionFemmesNumérique Manifesto and, rolling out MOOCs to raise awareness about recruiting women in digital professions.
- Econocom Services & Solutions has implemented salary scales for jobs representative of its 3,435 employees. The jobs and seniority levels associated with the expected skills have been defined. Since 2025, the company has also been committed to guaranteeing a minimum salary for employees with more than 18 months' seniority, in line with the market and higher than the minimum wage. This ensures a decent salary for employees without penalizing their professional integration.
- Communication initiatives are organized to raise awareness about disability, and specific measures are implemented to support affected employees (additional days off, specific support, workplace adjustments, and Universal Service Employment Checks).

### **Social protection**

For detailed information on social protection, please refer to section 4.12 Social Protection [S1-11] of the Sustainability Report in the Annual Report p.170.

In France, illness, unemployment, and retirement, are managed by mandatory state systems. For retirement, Econocom and the employee contribute jointly to social security and to Agirc Arrco. Other contributions, also financed by Econocom and the employee, guarantee the employee’s right to cover them in the event of unemployment or illness.

<sup>1</sup> Figures from the report published in 2024: Gender pay gap: 92.1/100, Inclusion of people with disabilities: 4.6%, HR certification: 1

<sup>2</sup> In terms of number of people, excluding companies integrated in 2025 and Synertrade.

Econocom has implemented additional 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.170).

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.

### **Information security**

The personal data security and protection policy formalizes the Group's commitment to ensuring the privacy of employees and the protection of their personal data, in accordance with the GDPR and applicable national regulations. It is part of the overall approach to data governance and control of legal, operational, and reputational risks.

The personal data security and protection policy formalizes the Group's commitment to ensuring the privacy of employees and the protection of their personal data, in accordance with the GDPR and applicable national regulations. It is part of the overall approach to data governance and control of legal, operational, and reputational risks. It provides a framework for HR data processing (recruitment, administrative management, payroll, careers, training, health, safety, access to systems), technical and organizational security measures, employee rights, and procedures for managing incidents and data transfers.

All employees, and more generally, anyone acting on behalf of the Group, are concerned. It extends to other third parties such as partners and suppliers. Overall responsibility lies with the Group's legal department (Data Protection Officer).

Targets related to personal data security are defined by the Data Protection Officer with regular audits. A representative from each department is responsible for maintaining and updating the GDPR register.

### **Security and protection of employees' personal data**

In 2026, operational security is a priority for the Econocom Group.

In line with the actions taken in recent years to strengthen the Group's resilience to cyber threats, security is increasingly being integrated into cross-functional IT departments.

Always with the aim of achieving the right level of security in line with the One Econocom strategic plan, the target is to provide Group-wide coverage that meets customer needs and requirements.

Security is fully integrated into the Group's IT operations and is part of a comprehensive risk management approach. This approach ensures a consistent level of security for the information system, based on common principles, standards, and controls.

In order to best respond to local realities and customer expectations, each entity retains sufficient autonomy to adapt security measures to local, operational, business, and regulatory issues, while complying with the framework defined at Group level.

This organization is based on centralized governance, shared standards, and an active community of security experts. Represented in the Group's management bodies, the organization in place promotes coordination, the sharing of best practices, collective maturity, and the continuous alignment of security measures.

In 2025, awareness campaigns have been rolled out in every country. As a result, 63% of Econocom Group employees are aware of the risks associated with cybersecurity. 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. Certification initiatives are being pursued.

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 around 30 representatives (Impact Report in the Annual Report, p. 115).

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

- An ambitious remote work 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 remote work 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), remote work, 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. 168).

### **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.122).

The Econocom Group's climate transition plan is described in the 2025 Sustainability Report (ESRS E1 in the Sustainability Report in the Annual Report, pp. 132-144).

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 (Sustainability Report in the Annual Report, p. 145).

The risk management measures implemented regarding resource use and the circular economy are described in section 3.2 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. 180-181).

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 Responsible Purchasing 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.181)

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 its critical and strategic suppliers comply with human rights and the ethical, social, and environmental requirements that it considers fundamental and essential to effective 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. 182).

The Group has also implemented a Business Code of 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 comes with 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 Business Code of Conduct. (Sustainability Report in the Annual Report, p.192) 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.6).
- **Human rights and labor rights:** Econocom 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.8).
- **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.9).

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. 184-187).

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, no ethical alerts have been reported relating to workers in the value chain (Sustainability Report from the Annual Report, p. 183).

## 4. The alert and reporting mechanism

To strengthen its policy dealing with 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 Business Code of 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. 190).

The whistleblowing report may also be sent to the following contact persons, except if it relates to the perpetrator of the offending conduct (Ethics alert system, pp. 7-8):

- his/her direct or indirect line manager,
- where appropriate, his/her HR contact person,
- the Group Compliance Officer,
- the Group General Counsel,
- the Group Ethics Committee.

Several channels have been developed to enable the reporting of incidents and complaints related to human rights (Sustainability Report in the Annual Report, p. 176):

- 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. 191).

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.191).

In 2025, 7 alerts were reported via the whistleblowing alert platform. None of these alerts led to legal proceedings or complaints. (Sustainability Report in the Annual Report, p. 191)

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 2025, described in the previous chapters, the following indicators provide an account of the implementation of the vigilance plan over the course of 2025.

Issues	Salient risk	Key indicators	Objectives	2021	2022	2023	2024	2025
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	Interns: 42 Temporary workers: 344 Service providers: 782 Sales agent: 126 Belgian freelancer: 12  Total: 1,306
	Remuneration policy	Percentage of employees who do not receive an adequate salary				0	0.33%	1,05%
	Fighting discrimination – Gender equality		2-point improvement per year in the gender equality index			86	94/100 (for France)	89/100 (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	65%
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)	65%
Environment	GHG emissions	% of electric/hybrid vehicles		/	13	25	48	50,1%

	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)	CO2 (t) 744 529,2 (monetary approach)
Alert system		Number of ethical alerts		13	0	6	1	7



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