

2025

Annual Report  
(Abstract)

GROUPE  
**crit.**





2025 Universal Registration Document  
including the Annual Financial Report



The Universal Registration Document was filed on 30 April 2026 with the AMF, in its capacity as competent authority under Regulation (EU) 2017/1129, without prior approval pursuant to Article 9 of said Regulation.

The Universal Registration Document may be used for the purposes of an offer of financial securities to the public or the admission of financial securities to trading on a regulated market if it is supplemented by a securities note and, where applicable, a summary and any amendments to the Universal Registration Document. The set of documents thus formed is approved by the AMF in accordance with Regulation (EU) 2017/1129.

Pursuant to Article 19 of Regulation (EU) 2017/1129, the following information is included in this Universal Registration Document:

The consolidated and company financial statements for the financial year ended 31 December 2024 presented respectively on pages 56 to 99 and 104 to 121 of the Universal Registration Document filed with the AMF on 29 April 2025 under number D.25-0327 have been the subject of reports by the statutory auditors, as presented on pages 100 to 103 and 122 to 125 of the said Universal Registration Document.

The consolidated and company financial statements for the financial year ended 31 December 2023 presented respectively on pages 50 to 86 and 91 to 106 of the Universal Registration Document filed with the AMF on 29 April 2024 under number D.24-0353 have been the subject of reports by the statutory auditors, as presented on pages 87 to 90 and 107 to 109 of the said Universal Registration Document.

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Strong enough to ride  
out the storms, agile  
enough to harness  
the returning tide!



# Message from the Chairwoman and Chief Executive Officer

**The year 2025 unfolded against a backdrop of lingering economic and geopolitical uncertainty punctuated by contrasting market trends between regions. In this challenging environment, our Group demonstrated the strength of its business model underpinned by operational agility and rigorous management.**

The Group posted revenue of €3.4 billion for the year, up around 8%, bringing our growth since 2021 to nearly 66%. This trajectory illustrates our ability to combine organic growth, targeted investments and successful integration of strategic acquisitions.

Revenue from our temporary employment core business amounted to nearly €3 billion, up 8.6%. This performance illustrates the resilience of our positioning in France and the significant strengthening of our international footprint.

In France, the diversity of our offers, the density of our branch network and the quality of our teams' commitment have allowed us to preserve our positions and outperform the market in terms of resilience.

The international sector played a key role in the Group's trajectory. The successful integration of our Italian acquisition enabled us to reach a decisive milestone in the geographical diversification of our business. Nowadays, nearly half of our temporary employment business is carried out on the international market. In the North American market, we have opted for responsible and prudent management, adapting our organisation and securing our financial situation while remaining convinced of the medium-term recovery potential.

In 2025, our airport services division confirmed the robustness of its business model with a sustained performance in France and internationally. In 2025, this division generated over € 460 million in revenue, up 4% after a challenging performance last year.

We continued to invest in digital transformation throughout the year. Artificial intelligence is a major driver for improving our processes, enhancing the quality of service provided to our clients and streamlining the candidate and employee experience. Our Group takes a pragmatic approach to these developments, harnessing AI in service of people, performance and value creation.

Furthermore, tightening non-financial requirements offer opportunities for progress and differentiation. In keeping with the precepts of the CSRD, we are deepening the structure of our CSR policy while pursuing clear priorities: skills development, inclusion, health and safety, reducing our environmental footprint, business ethics and high-quality stakeholder dialogue. We consider these commitments to be inseparable from the Group's sustainable performance.

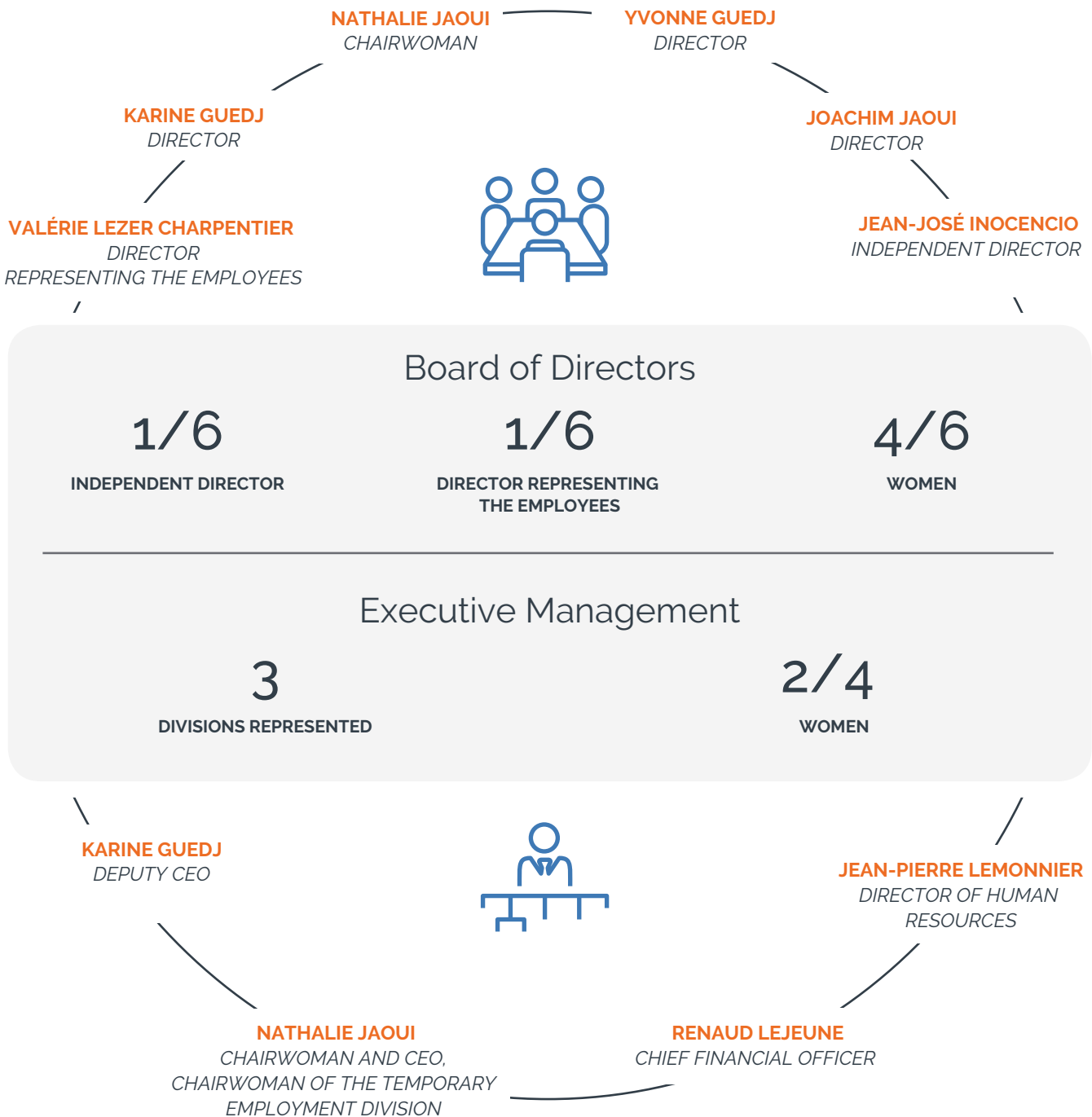
Backed by a strong financial and significant cash position, the Group is looking ahead with vigilance coupled with confidence. While first months of 2026 are showing encouraging signs, the geopolitical context prompts further caution regarding the outlook. We are determined to continue our development through organic growth and targeted, value-creating acquisitions that fit into our business model.

To thank our shareholders for their loyalty, we will propose a dividend payment of €1.50 per share at the upcoming General Meeting on 5 June 2026.

**Nathalie Jaoui**

Chairwoman and Chief Executive Officer

# Management and supervisory bodies



## Regular statutory auditors



### PRICEWATERHOUSECOOPERS AUDIT



REPRESENTED BY JÉRÔME MOUZAN



MEMBER OF THE VERSAILLES INSTITUTE  
OF STATUTORY AUDITORS



63 RUE DE VILLIERS, 92200 NEUILLY-SUR-SEINE



### EXCO PARIS ACE



REPRESENTED BY EMMANUEL CHARRIER



MEMBER OF THE PARIS INSTITUTE  
OF STATUTORY AUDITORS

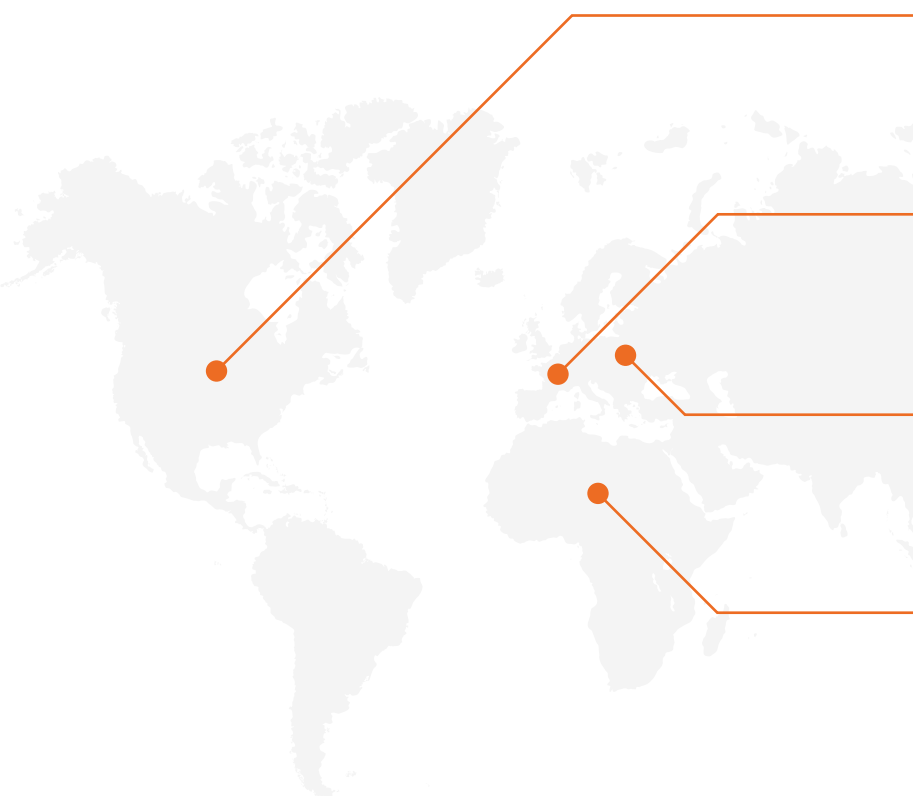


76-78 RUE DE REUILLY, 75012 PARIS



# Key figures

## BREAKDOWN OF 2025 REVENUE BY REGION (BEFORE INTER-SEGMENT ELIMINATIONS)



### UNITED STATES

€215m

6.4% of total revenue

### FRANCE

€1,855m

55% of total revenue

### EUROPE

€1,230m

36.5% of total revenue

### AFRICA

€73m

2.2% of total revenue

## BREAKDOWN OF 2025 REVENUE BY SEGMENT (BEFORE INTER-SEGMENT ELIMINATIONS)

€000	2025	2024
<b>CONSOLIDATED REVENUE</b>	<b>3,372,048</b>	<b>3,124,015</b>
<i>Of which: Temporary employment division</i>	2,924,282	2,692,022
<i>Airport services division</i>	462,729	444,875
<i>Inter-segment eliminations</i>	(14,962)	(12,882)
EBITDA <sup>(1)</sup>	145,254	149,062
Current operating income	89,190	98,627
Operating income	63,062	96,634
Net income	34,400	75,420
Net income (Group share)	31,161	73,011
Shareholders' equity (Group share)	701,815	742,409
Net financial debt before deduction of other term deposits	(103,505)	(111,359)
Net financial debt <sup>(2)</sup>	(135,082)	(150,996)
Earnings per share (€)	2.96	6.90
Average workforce <sup>(3)</sup>	11,755	11,444
Number of branches	800	809

(1) Current operating income before depreciation and amortisation  
(2) As defined in Note 4.4.1 to the consolidated financial statements  
(3) Permanent and fixed-term contracts



### TEMPORARY EMPLOYMENT

87%

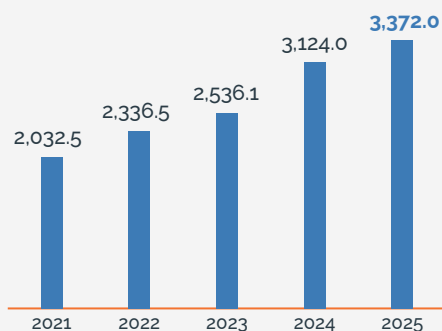


### AIRPORT SERVICES

13%

## REVENUE

(€m)



2025

3,372.0

▲ 8%

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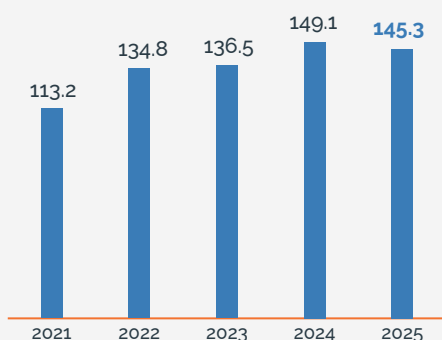
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## EBITDA

(€m)



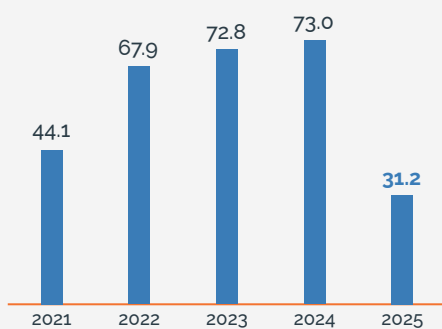
2025

145.3

▼ 2.55%

## NET INCOME (GROUP SHARE)

(€m)



2025

31.2

# Profile

## CRIT, a major player in human resources and business services

Ranked 23<sup>rd</sup> worldwide<sup>(1)</sup> and the fifth largest player in human resources in France, the leading airport services provider<sup>(2)</sup> in France and a global leader, Groupe CRIT provides its clients with the human resources and professional skills they require, from major clients to small and medium-sized businesses and industries.



### TEMPORARY EMPLOYMENT: 23<sup>RD</sup> GROUP WORLDWIDE

With an international network spanning over 800 employment agencies and insides in Europe, the United States and Africa, the Group is the human resources and HR solutions partner of over 34,000 companies for their permanent and temporary staffing recruitment needs and supports around 260,000 employees in their career paths.



### AIRPORT SERVICES: A GLOBAL LEADER

Groupe CRIT has earned the trust of 111 international airlines, which it serves in France, the United Kingdom, Ireland and Africa.

€3,372bn

IN REVENUE IN 2025

64,413

TEMPORARY EMPLOYEES (FTE)

11,755<sup>(3)</sup>

PERMANENT EMPLOYEES

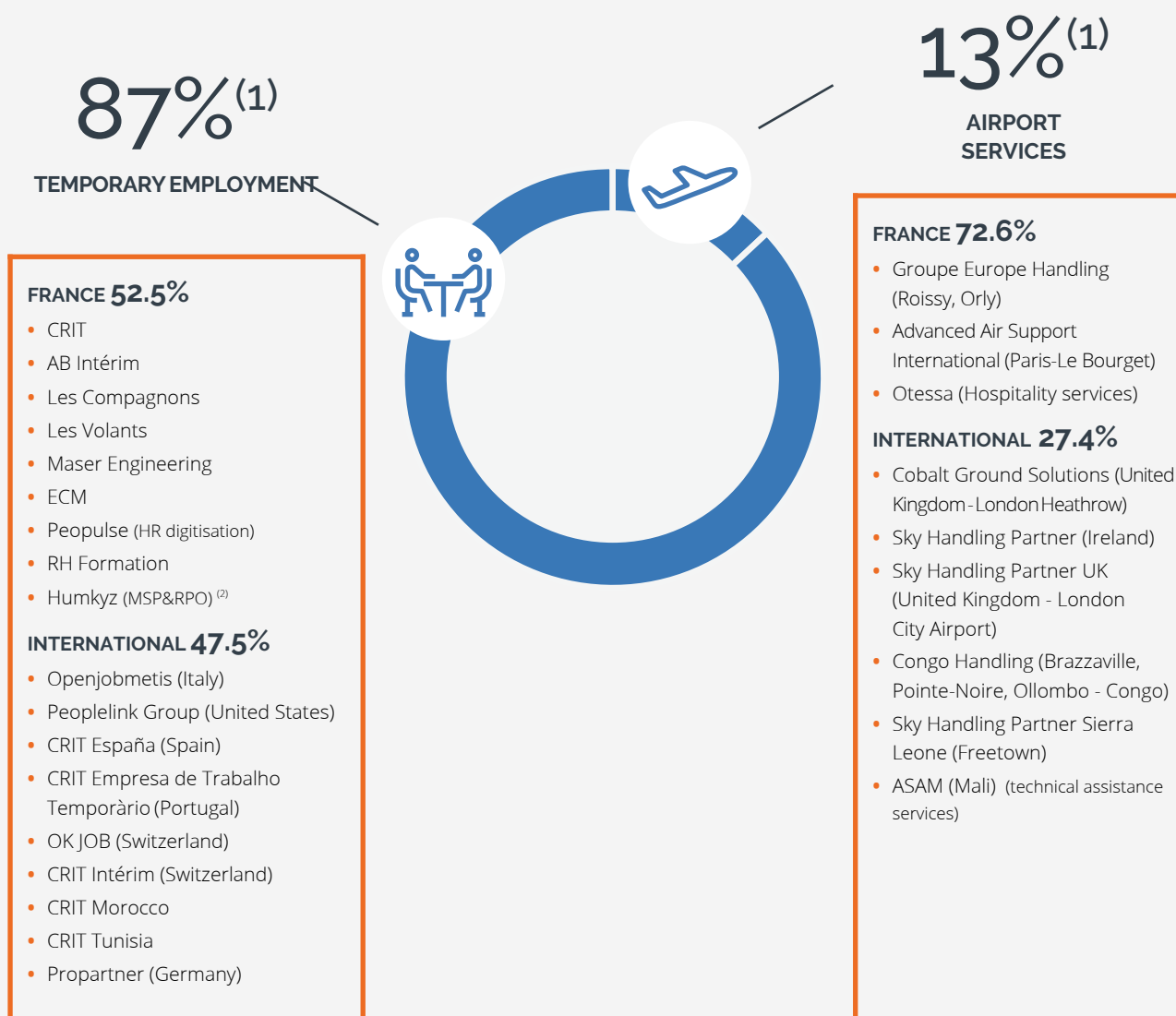
13 countries

INTERNATIONAL PRESENCE

(1) Source: Staffing industry analysts

(2) Source: Company

(3) Average workforce



The full list of the Group's subsidiaries and equity investments is given in chapter 3, Note 6.4 to the consolidated financial statements (consolidation scope)

(1) Inter-segment elimination (0.4%)

(2) MSP: Managed Service Provider /RPO: Recruitment Process Outsourcing



# Chapter 1

## Presentation of the Group and its business

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# 1.1. A family group with people-centric values

## 1.1.1. 2025: our 63rd anniversary

### 1962: founding of Groupe CRIT

- Founding by Claude Guedj of the Centre de Recherches Industrielles et Techniques (CRIT), a design and research agency serving the mechanical, electrical and information technology industries.

### 1999: IPO

- Listing of Groupe CRIT for trading on the Euronext Paris Second Marché.

### 2000: founding of airport services business

- Acquisition of Groupe Europe Handling and Cityjet Handling, which specialise in airport services.

### 2003: France's first QSE-certified French temporary staffing agency

- Creation of a temporary staffing subsidiary in Morocco and of Congo Handling, an airport services subsidiary in Congo.

### 2005: expansion of services to permanent and fixed-term recruitment

### 2011-2012: development in the world's largest temporary staffing market

- Roll-out in the USA, acquisition of PeopleLink.
- Establishment of the airport services division at London City Airport.

### 2014-2018: extension of the scope of its airport services activities in France

- Roissy CDG 3 and Nice Côte d'Azur.
- Business aviation at Paris Le-Bourget.

### 2020-2021: Covid-19 pandemic

- Flexibility and resilience in an unprecedented situation.
- Renewal of airport services licences at Roissy CDG and Orly airports.

### 2023: record revenue, all-time high

- Acquisition of the sixth largest temporary staffing company in the Italian market.
- Diversification of airport services business into cargo services.

### 2025: growth and strengthened positioning

- Continued resilience in France.
- Stronger performance internationally.

### 1972-1998: founding of CRIT Intérim

- Development of the temporary staffing network through internal and external growth.
- Creation of the human resources training centre.
- Achievement of ISO qualification and CEFRI certification in the nuclear industry.

### 2001: fourth largest in temporary staffing industry in France

- Named one of the top 200 small caps in the world by *Forbes*.
- Europe Handling chosen as the airport service provider at Roissy CDG2 airport (Paris).
- Expansion of the temporary staffing network in Switzerland.
- Acquisition of the Euristt Group, making the Group the fourth largest temporary staffing agency in France.
- Establishment of operations in Germany and Spain.

### 2006-2010: expansion of operations in Spain

- Acquisition of two networks in Spain.
- Development of positions in France at Roissy CDG and Orly airports.

### 2013: international development

- Acquisition of two companies in the United States.

### 2016-2017: continued international development

- New acquisition in the United States.
- Cobalt Ground Solutions, London Heathrow's third largest airport handling company.

### 2022: a year of performance

- Continued growth, improved profitability and strengthened cash flow.
- Acquisition of a temporary staffing network in Switzerland.

### 2024: \$3 billion revenue target exceeded

- Strong growth in international temporary staffing business.
- High business levels in airport services.

## 1.1.2. Values

Five values steer Groupe CRIT in its relationships with its stakeholders: clients, temporary workers and employees.

### PROXIMITY

Maintaining a personal relationship with each client and employee.

### RESPONSIBILITY

Making decisions in service of the client and in the general interest of CRIT.

### HUMILITY

Challenging ourselves and finding the easiest solution for our clients and employees.

### BOLDNESS

Thinking outside the box to provide the most appropriate solution to the client's challenges and the most sustainable one for CRIT.

### SOLIDARITY

Putting all our energy towards providing assistance when a client or employee encounters difficulties.



## 1.2. Business model





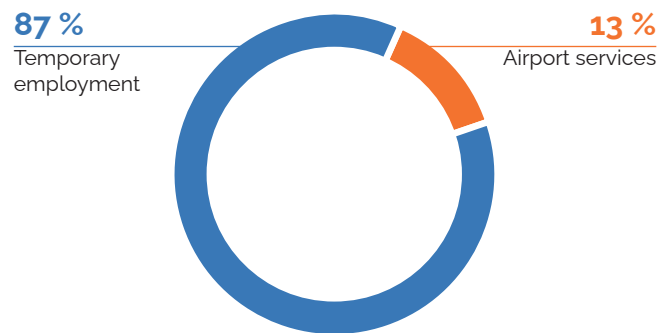
## 1.3. Business divisions

To clarify segment information and simplify the presentation of the financial statements, Group management decided to restructure its reporting based on the two business divisions, temporary employment and airport services. As a result, the temporary employment division now includes the engineering consulting, industrial maintenance and training businesses previously included in the multi-services division, while airport reception services have been grouped under the airport services division, which encompasses all services performed in an airport environment in relation to passengers, aircraft and cargo. The impact on both divisions' revenue is non-material.

A pioneer in the field of human resources services for companies, Groupe CRIT operates through two business segments in France and internationally:

- temporary employment;
- airport services to airlines.

### Breakdown of 2025 revenue by business segment



### 1.3.1. Temporary Employment

#### A MAJOR ROLE IN HUMAN RESOURCES AND EMPLOYMENT MANAGEMENT

For a long time, temporary staffing provided an ad hoc response to staff adjustment needs during peak work periods or replacements for absent workers. Nowadays, it is a structural tool for human resources and employment management.

#### PROVIDING COMPANIES WITH THE RIGHT SKILLS AT THE RIGHT TIME

Faced with unstable economic conditions and a lack of visibility, temporary staffing provides companies with flexibility in managing their employment needs and constraints. Through its knowledge of employment catchment areas, its expertise in human resources management and its efforts to invest in training temporary workers, the temporary staffing industry allows

businesses to meet the demands for productivity, competitiveness and responsiveness that are essential in the face of global competition. Thanks to this outsourcing, companies are provided the right skills at the right time and can make their costs more flexible.

#### PROMOTING WORKPLACE ACCESS AND INTEGRATION FOR EMPLOYEES

At the same time, temporary staffing has become a powerful means of access to employment and integration. Previously synonymous with junior positions, temporary staffing has become a preferred means of entering or returning to employment thanks to continuous efforts to improve the employment potential of temporary workers and to safeguard their career paths (with the advent of open-ended temporary employment contracts in France in 2013). Temporary staffing agencies have played a major role in recruitment in France for several years and have become the leading private recruitment operators.

- 687,000 full-time equivalent jobs in 2025
- 4.6% fewer temporary workers at national level compared with 2024, with the biggest drop in the "transport and warehousing" sector, down 11.7%, followed by retail, down 7.7%
- 48,909 full-time jobs in the form of CDI open-ended temporary employment contracts in 2025, i.e. 7% of employment agency employees

Source: Prism'emploi

## FRANCE: KEY LEGISLATIVE AND CONTRACTUAL DEVELOPMENTS OVER THE LAST TWENTY YEARS.

The first stage saw a broadening of the scope of action of temporary staffing agencies. Although the law required temporary staffing agencies to offer temporary staffing only, in 2005, it became legal for them to provide recruitment and placement services. A few years later, the entire public sector (State, local councils and hospitals) was allowed to use temporary staffing. Finally, in 2012, it became possible to hire apprentices under temporary employment contracts, thus allowing the profession to support clients and young people in developing apprenticeships.

The second key point is the strengthening of temporary staffing as a pathway for securing professional careers through the creation of a new employment contract: the open-ended temporary employment contract. Created in 2013 by collective agreement, it was incorporated into the French Labour Code in 2018 by the "Professional Future Act". It began to grow exponentially in 2015, and in 2019, the sector committed to quantitative targets that have since been largely met. Drawing on the lessons of the previous six years, the employment partners of the sector signed a new open-ended temporary employment contract agreement on 11 March 2022. This should make it possible to continue the development of this type of contract, which combines flexibility for the client company and contract stability for the employee. By introducing a tax on short contracts, the government is strengthening the attractiveness of open-ended temporary employment contracts.

Vocational training is another strong commitment to employment. Following the Professional Future Act, the industry invested in the creation of AKTO, a new skills operator that brings together labour-intensive professional sectors and mobilises a budget of over €1 billion to encourage work-study programmes. At the same time, the sector signed a new agreement on lifelong vocational training, confirming its commitment to invest 2.65% of its payroll (excluding apprenticeships) in training.

The third axis involves the employment status of temporary workers, which the profession has continued to build upon by introducing, as of 1 January 2016, a supplementary health insurance scheme for temporary workers (compulsory after 414 hours worked in a year). The industry is strengthening its efforts to promote the employment and integration of disabled people in partnership with the government, with whom a framework agreement has been signed and a new ground for legal action has been created for disabled people.

Finally, various provisions are changing the practice of temporary staffing to allow for greater flexibility: job contracts may be renewed twice instead of once, and in line with labour ordinances, professional sectors hiring temporary workers can negotiate the maximum duration of temporary employment contracts, the number of their renewals and the waiting period.

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## THE GLOBAL TEMPORARY STAFFING MARKET

Temporary staffing has become a mature industry. However, its development has been based on relatively different foundations and principles in each country. Thus, the legal environment for the industry is free-market in Anglo-Saxon countries and regulated in Latin countries. A major development in all markets is the emergence of digital players who have taken advantage of the pandemic to introduce a new approach to temporary staffing.

### UNITED STATES: HIGH LEVELS OF FRAGMENTATION

The United States is the world's largest temporary staffing market, accounting for 33% of global revenue at €187 billion in 2024. It is almost five times the size of the French market. Apart from size, the US temporary staffing market differs from the French market in that it is highly fragmented, with over 10,000

### EUROPE: A MAJOR MARKET

Five of the world's ten largest recruitment markets are located in Europe. According to Staffing Industry Analysts, the European staffing market was worth around €220 billion in 2024. It is dominated by the United Kingdom, which generated revenue of €50.2 billion in 2023, followed by Germany (€36.7 billion), France (€35.7 billion), the Netherlands (€25.1 billion) and Italy, in fifth place with €16.3 billion.

Faced with inflation, high interest rates and tight budgets, companies in the UK are cautious about hiring new employees. The market is characterised by longer recruitment times, a shortage of candidates and companies taking steps to retain their best talent. The United Kingdom, however, is experiencing moderate growth, with GDP up 1.1% in 2024 and 1.3% in 2025. Growth remains weak however, accompanied by virtual quarter-on-quarter stagnation and a decline in GDP per capita reflecting a sluggish and uncertain economy.

\* Source: SIA, Staffing Industry Analysts/Americas Staffing Market Estimates & Forecasts, November 2025

In 2024, the temporary staffing industry generated revenue of €573 billion\*, down 5% versus the previous year. The 16 largest markets accounted for 87% of global recruitment revenue. EMEA (Europe, Middle East, Africa) accounts for 41% of this revenue, North and South America 33% and Asia Pacific 26%. Temporary staffing accounts for 85% of revenue generated, with placement representing the other 15%. Many markets have struggled due to limited economic growth and labour shortages.

staffing companies operating throughout the country. The top three companies in the sector account for 11.1% of the market share. This situation offers significant expansion opportunities to players operating in the United States.

In Germany, declining world demand coupled with high energy costs and lingering inflation have hit the manufacturing and construction industries particularly hard. Small and medium-sized enterprises (SMEs), often less resilient than large groups, face considerable challenges ranging from supply chain delays to heightened competition in international markets. The temporary staffing market in Germany is undergoing a period of contraction in several traditional sectors, but reforms aimed at attracting skilled workers from abroad could offer new prospects for the future. Opportunities are particularly strong in healthcare, education and green technologies, which pursue specific trends and have growing structural needs. In 2025, the German economy was virtually stagnant after contracting in 2024.

In Italy, the temporary staffing market has undergone sweeping changes over the past few decades. In 2018, the Italian government introduced the “Decreto Dignità” aimed at limiting the use of temporary employment contracts. This legislation reduced the maximum duration of temporary contracts from three to two years and limited the number of renewals allowed, in order to promote job stability. Despite these restrictions, temporary employment remains a dynamic sector in Italy offering flexibility and opportunities in various economic sectors. In 2025, the market generated business volumes of €14.3 billion\* through 2,700 temporary staffing agencies throughout Italy, which is the fourth largest country in the European market. The acquisition of Openjobmetis in 2024 expanded the Group’s international dimension, making it the 8th largest temporary staffing company in Italy. This market boasts considerable potential, given that the penetration rate of temporary staffing among the working population is one of the lowest in Europe.

With business volumes of around €35.7 billion in 2023, France is Groupe CRIT’s main market and is also the fifth largest temporary staffing market worldwide and the third largest in Europe. The temporary employment sector moves in sync with the economy as measured by GDP, and 2025 marks the third year of decline since 2020.

#### FRANCE: A CONCENTRATED MARKET

The French market is highly concentrated: across approximately 2,000 temporary staffing agencies with a total of 12,000 branches in 2025 (source: Prism’emploi and OIR), three international groups dominate the temporary staffing market. With a 5% market share, Groupe CRIT is one of the top five temporary staffing agencies in France. Over the past two years, the Group has held up better than the major players in the sector (source: company).

#### TOWARDS A EUROPEAN STANDARD

In legislative terms, significant disparities are showing signs of converging towards a standardised European model. Adopted in 2008 and applicable by Member States since December 2011, a European directive on temporary staffing has been phased in by the EU Member States. It establishes a protective framework based on the principle of equal treatment and on the lifting of unjustified restrictions in some countries. The new Directive (EU) 2018/957 that came into force on 30 July 2020 on posted workers introduces the principle of “equal pay for equal work”. In addition, the specific agreement concluded in January 2019 in the European road transport sector standardises regulations and employees’ social rights in order to prevent social dumping and is also among the advances made towards greater harmonisation of European labour law.

- €573bn in revenue generated in 2024 by the global labour market (source: SIA Global Staffing Industry Market estimates and Forecast, November 2025)
- The three largest markets (USA, Japan and UK) contribute 50% of the total (in 2024). The US temporary staffing industry is by far the largest market, accounting for almost a third of the global figure.
- Europe, which boasts 5 of the 15 largest temporary staffing markets, contributes 38% to global sector revenue.
- United States: estimated market worth €187bn in 2024, representing 32.7% of the world market (source: Staffing Industry Analysts November 2025 forecast)
- France: with business volumes estimated at around €35bn in 2024, the French market is Groupe CRIT’s main market. It is also the fifth largest temporary staffing market worldwide and the third largest in Europe.
- Italy: the market was estimated at €14.3bn in 2025. Following the acquisition of Openjobmetis, the eighth largest temporary staffing company in Italy, Groupe CRIT now generates nearly half of its business abroad.

\* company data

## SECTOR DEVELOPMENTS IN 2025

### FRANCE

Amid market conditions that continue to show contrasting trends, despite noticeable signs of improvement towards the end of 2025, the temporary staffing industry is more than ever a real indicator of the tensions affecting all sectors of the economy. The sector also plays a key role as a lever for adaptation allowing companies to cope more effectively with skills shortages and flexibility requirements.

The year 2025, as well as the first few months of 2026, was a particularly turbulent period. Internationally, the proliferation of geopolitical tensions, the return of protectionist policies and the persistent instability of energy prices have greatly exacerbated uncertainties. In France, this situation has been amplified by an unstable political climate, particularly in terms of parliamentary debates and the adoption of the budget. Against this backdrop of uncertainty, companies have adopted a more cautious stance, postponing some of their investment and recruitment projects. This corporate restraint is also fuelled by the already fragile economic environment marked by sluggish growth and the

reappearance of inflationary pressures, further complicating the short-term outlook. At the end of March 2026, Banque de France unveiled a gloomy growth forecast for 2026 in view of the current situation. The bank forecast GDP growth of 0.9% in its most favourable scenario, lowered to 0% in the event of a prolongation of the Middle East conflict.

Employment declined towards the end of 2025, with the fourth quarter recording a 0.1% decline in salaried employment. Meanwhile, the employment climate has deteriorated and is now considerably below its long-term average according to INSEE, notably due to a decline in hiring intentions in certain sectors. This trend could continue in the coming months, especially in industry and construction. After three years of decline, temporary employment stabilised at its pre-Covid level towards the end of 2025, despite the unstable political environment. After declining 3.7% in 2023 and 7.3% in 2024, temporary employment fell again in 2025, down 4.6%. In three years, nearly 100,000 full-time equivalent (FTE) jobs have been eliminated.

All sectors except industry showed a downward trend:

- construction is experiencing contrasting developments: new housing market at a low ebb, tight financing conditions and project deferrals;
- services declined 7.1% year on year, showing contrasting trends: the strong performance in some business services (IT consulting) was offset by a sharp downturn in the medico-social segment, events and personal services;
- the industrial sector reverted to a positive trend mid-year (up 5.1% in December after 4.1% growth in November, resulting in 3% average growth for the second half): this more favourable climate was driven by agri-food, pharmaceuticals and aerospace;
- retail, also correlated with household consumption, was down 7.7% year on year.



### INTERNATIONAL OPERATIONS

The global economic climate at the start of 2026 has shown moderate growth in the process of stabilisation. GDP growth in the main regions remains modest: Europe continues to post weak results but is showing early signs of recovery, while North America and Asia continue to post stronger performances by comparison. Monetary tightening continues to curb business, but global inflation is easing as high borrowing costs continue to dampen demand and business confidence. Vacancy rates continue to decline, indicating a slowdown in labour demand in

most developed economies, even though underlying shortages are keeping the number of vacancies high. The private staffing agency market started to show early but uneven signs of recovery. Agency volumes in Europe stabilised towards the end of 2025, although growth remains slow and varies considerably between countries, with the UK and Spain leading the field. Revenue data indicates a phase of slow recovery in 2025, with greater resilience in the Netherlands, Belgium, Italy and Spain, while Germany, Finland and Norway are lagging behind.

## GROUPE CRIT'S TEMPORARY STAFFING AND RECRUITMENT DIVISION

A pioneer in temporary staffing, CRIT is now a major player in human resources, offering a wide range of services: client-side customised HR management services, permanent and fixed-term recruitment, job placement, consulting, HR management digitisation, first-time employment support.

Each year, it meets the needs of more than 34,000 corporate clients and supports over 260,000 employees in their professional careers through its 800 branches and insides in Europe, Africa and the United States and 5,811<sup>(1)</sup> permanent employees working in the Group's temporary staffing and recruitment division.

## A MAJOR PLAYER IN FRANCE WITH A STRONG STRATEGIC PRESENCE

Its key geographical and segment positioning, its position amongst clients, its fundamental values of entrepreneurship, proximity, agility and responsiveness, as well as its ongoing efforts to meet its clients' needs all help make CRIT a preferred partner for major clients and small and medium-sized enterprises alike, in all business sectors and regions.

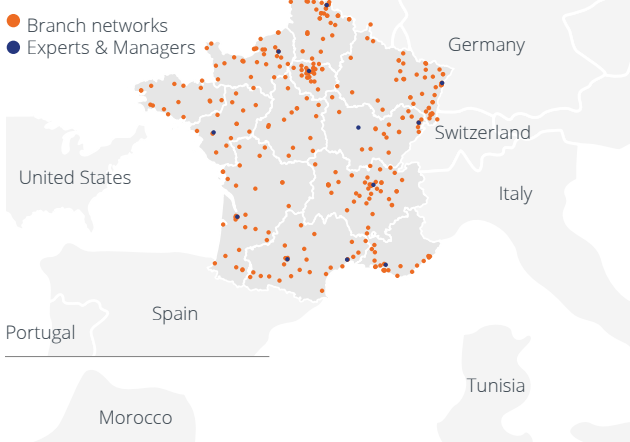
### A balanced geographic distribution

The CRIT network has a well-balanced geographic configuration thanks to its presence in the largest towns and cities in France and in the large employment catchment areas. Particular attention is paid to constantly optimising and adapting its networks of branches to the needs of local markets.

The Group is the regional leader in Hauts-de-France, Grand Est and Normandy. The network is also well-established in the Paris region and holds strong positions in the South-East and South-West of France.

### Branch network in France and abroad

>> 475 branches and insides in France  
>> 325 abroad



### Coverage of all business sectors

The CRIT network boasts a diverse sector and client base.

For several years, the Group has based its growth on two dimensions:

- its knowledge of and involvement in the industrial and services sectors (automotive, agri-food, distribution, transport/logistics, chemicals, pharmaceuticals, customer services),
- the development of expert divisions offering high value-added (aerospace, event management/catering, graphics/Web design, nuclear, etc.).

### A strategic client mix

During the crisis in 2020, the share of large accounts (revenue of more than €2 million) had increased to 67% of revenue compared to 44% in 2019. By 2025, it rose to 63%, against 37% of revenue via SMEs. The diversification of its client base also occurs at sector level, thus limiting any risk of sector exposure and client dependency. The Group's largest client in its temporary employment division accounted for only 5.5% of total revenue. The Group also provides expertise to public-sector companies, thus enabling it to expand its client mix.

- 475 branches and insides in France by the end of 2025 under the CRIT, AB Intérim, Les Compagnons and Les Volants brands
- In 2025, 24 branch openings and transfers took place in France in order to be as close as possible to clients and the most dynamic employment catchment areas.
- 18,000 clients in France
- Breakdown of revenue by sector: industry 43%, services 42% and construction 15%

### 325 branches worldwide at the end of 2025

- in the United States under the PeopleLink Group brand
- in Italy under the Openjobmetis brand
- in Spain under the CRIT España brand
- in Morocco under the CRIT Maroc brand
- in Germany under the Propartner brand
- in Switzerland under the CRIT Intérim and OK JOB brand
- in Tunisia under the CRIT RH brand
- in Portugal under the CRIT Empresa de Trabalho Temporário brand

(1) Average headcount Note 3.4 to the consolidated financial statements

## THE POWER OF PROXIMITY

Groupe CRIT and its employees hold human and geographical proximity dear, and they are core concepts for the structure of the temporary employment division. This guarantees effectiveness and ensures a more personalised, targeted, human and efficient service. Autonomous and united, CRIT branches are managed by regional operations departments, which are genuine centres of expertise in human resources. Their managers are hands-on specialists in their respective

business sectors. Recruited locally and chosen for their involvement in the social, economic and community life in their area, CRIT employees are entirely familiar with the economic fabric and companies in their regions. This form of recruitment is one of the Group's major strengths, and the resulting stable and specialised expertise is reflected in a low employee turnover rate.

## A HIGH LEVEL OF INTERNATIONAL DEVELOPMENT

The Group has developed its international network extensively and has operations in Europe, North Africa and the United States.

### Staffing operations in the United States

Our presence in the United States, the world's largest temporary staffing market, stems from a determination to diversify our geographical positions in order to develop new growth drivers. Since the acquisition of Peoplelink, one of the market leaders, in 2011, Groupe CRIT has carried out multiple acquisitions that have made it an important contender in the American staffing market today. It offers general commercial staffing services supplemented by four specialised verticals in the professional staffing, IT, construction and quality control sectors.

### A major player in Italy

2025 was an important year for the Group, marked by the strengthening of international positions, particularly in Europe. The full-year consolidation of Openjobmetis (compared to eight months in 2024) catapulted the Group to the top ten temporary employment companies on the Italian market. The acquisition of this company, which operates a network of around 175 branches and 800 employees in Europe's fourth largest market, was a key milestone in strengthening the Group's international positions and supporting its clients across borders. Openjobmetis holds strong positions in diversified markets such as agri-food, industry, transport, healthcare, information and communication.

## THE TEMPORARY EMPLOYMENT DIVISION IN 2025

The temporary employment division, which accounts for 87% of Groupe CRIT's total business, posted revenue of nearly €3 billion in 2025, up 8.6%. Growth was driven by the consolidation of Openjobmetis over the full year, compared to eight months in 2024. At constant consolidation scope and exchange rates, growth was flat thanks to 2% organic growth in the fourth quarter. The international sector accounts for almost half of the division's business, illustrating the Group's growing geographical diversification.

## FRANCE: RESILIENCE CONFIRMED

France posted 2025 revenue of over €1.5 billion, down 2.8%. Despite deteriorating market conditions, business stabilised in the fourth quarter, with several sectors showing early signs of recovery. The Group has held up better than its main peers over the last two years, illustrating its ability to adapt and defend its positions. Business continues to be supported by the diversity of sector positions. The 2025 sector analysis reveals contrasting trends. Business was driven by industry, which accounted for 47% of revenue and posted 3% growth year on year, including a 7% upswing in the fourth quarter. The automotive and aerospace sectors performed well, posting growth of 13% and 7% respectively. Services remain in decline due to slower demand from the transport, logistics and retail sectors. Network agility and the Group's ability to offer HR solutions closely tailored to the

needs of its clients contribute to the Group's performance. The Group's long-standing expertise in temporary staffing has been broadened through the ongoing development of a wide range of offers that address changes in the labour market, notably by deploying branches directly on client sites, active branches dedicated to the Experts & Managers offer, branches that meet the recruitment needs of companies for both permanent and fixed-term contracts, and by developing the open-ended temporary employment contracts offer to support temporary employees' career paths and respond to shortage issues in short-staffed professions.

The Group's commitment to increasingly digitising the solutions at its disposal is a major area of development for support changes in jobs and driving network performance.

## INTERNATIONAL OPERATIONS: 25% GROWTH

Outside France (48% of the division's business), revenue for 2025 was €1,390.3 million, up 25%. Growth was driven by the consolidation of Openjobmetis over the full year, compared to eight months in 2024. Openjobmetis is Italy's No. 8 temporary staffing company operating a network of over 175 branches and around 800 permanent employees. The acquisition has virtually doubled the Group's international revenue. At constant consolidation scope and exchange rates, international revenue was up 1.8%. As in France, business benefited from an uplift in the fourth quarter, with revenue up 4.4%.

**In Italy**, which accounts for around 60% of international business, annualised revenue was stable at €826.5 million. Business picked up towards the end of the year with fourth quarter revenue up 2.7%. In light of market conditions, this is a satisfactory development that illustrates the successful integration of this latest acquisition.

**In the United States** however (15.4% of international business), performance continued to fall short of expectations despite stabilisation towards the end of the year. Full year revenue came

to \$241.4 million, down 3.7% at constant consolidation scope and exchange rates. Given the disappointing results of the past three years, Group management decided to record a €26.1 million impairment charge against the goodwill attached to this CGU. Despite this decision, the Group remains confident about the US market's recovery potential.

**In Spain** (10.8% of international business), the solid performance achieved over several months was confirmed. Full-year revenue rose over 9% to cross the €150 million mark. Growth was largely driven by the agri-food sector.

**Switzerland** (10% of international business) also posted a fine performance, with revenue up over 6% at constant consolidation scope and exchange rates in a market down around 4%. The medical, hotel and catering sectors are flourishing, while the watchmaking industry continues to show contrasting trends. Revenue amounted to CHF 131.4 million in 2025. This performance illustrates the successful integration work carried out with the local teams.

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### FOCUS ON SUSTAINABILITY

The temporary employment division is a major driver of employment in the regions where the Group operates. Against this backdrop and mindful of the contribution of sustainable development policies towards improving its own performance, that of its clients and the well-being of its employees, Groupe CRIT has built its ESG policy on three foundations: environmental responsibility, social responsibility and governance responsibility. This policy is recognised by the largest certification bodies: in 2025, the Group obtained Silver certification for its temporary staffing activity in France from EcoVadis, an organisation that

assesses companies' social responsibility on behalf of clients and suppliers. Since 2005, Groupe CRIT has been certified ISO 9001, ISO 14001, ISO 45001, CEFRI and MASE. In 2025, the Group also obtained the Gold medal from Ethifinance ESG Ratings, the Ethifinance group's rating agency that rates the ESG performance of small and medium-sized companies listed on European markets. Details of Groupe CRIT's policies and measures may be found in the Sustainability Statement forming chapter 4 of this report.

### 1.3.1.1. Other activities

Other activities mainly comprise engineering and industrial maintenance activities (2.5% of Group revenue in 2025). They also include miscellaneous activities such as training and digitised HR management, which are not covered here as their relative weight is non-material for the Group.

#### THE ENGINEERING AND INDUSTRIAL MAINTENANCE MARKET

The world is in turmoil. Engineering has a vital role to play, as it covers industrial and construction projects right from the outset. It also has a special responsibility in helping regions, companies and public authorities design a more sustainable and resilient world. This market is in full swing and its operators act as accelerators of the major transitions: energy, environmental, digital and industrial.

The “professional engineering and industrial maintenance” sector is dominated by large generalist players who are at the centre of a significant consolidation trend. Consolidation continues to take place towards very large companies and the standardised purchases of services by large industry players thus find a price benefit in the concentration of these companies, resulting in the standardisation of panels.

#### ENGINEERING SECTOR DEVELOPMENTS IN 2025

In France, the engineering sector comprises 31,500 companies nationwide, employing 362,000 people and generating revenue of €62 billion. Although the profession is not widely recognised, it is playing a decisive role at a time of major change. The decarbonisation of industry, the hosting of new industrial sectors in local areas, the eco-design of buildings and infrastructures, the implementation of climate plans, ecological restoration, the

deployment of decarbonised energies, the management and prevention of natural risks and adaptation to climate change are just some of the issues that engineering companies are addressing, and for which they design, manage and implement operational and innovative solutions for their public and private clients.

#### GROUPE CRIT'S INDUSTRIAL SERVICE ACTIVITIES DIVISION

Industry-specific engineering and maintenance are performed by two Group subsidiaries: ECM (Engineering Conception Maintenance), a high-tech engineering and consulting firm, and Maser Engineering, which has four business lines: consulting, training, projects and industrial maintenance.

#### ECM, GROUPE CRIT'S ENGINEERING AND TECHNOLOGY CONSULTING SUBSIDIARY

For 50 years, ECM has been supporting major players in the aerospace, automotive, defence, naval, rail and energy sectors.

ECM is involved in every stage of project implementation, from advanced stages and development through to industrialisation and maintenance in operational condition.

As a company on a human scale and a true partner, ECM puts its experience and expertise at the service of its clients.

ECM develops its teams by offering them a career path based on stimulating and innovative projects.

Employees are ambassadors for the company's purpose: expertise and people serving the challenges of tomorrow.

#### Business expertise:

##### • Mechanical engineering

ECM is a company that has historically been involved in the design and calculation of all types of innovative composite and metallic structures for the aerospace, rail, land and sea transport and defence sectors, as well as new energy solutions combining energy efficiency, durability, performance, reliability and safety.

##### • Systems

Building on its broad range of technical expertise, ECM designs and develops complex systems based on its skills in embedded systems (hardware and software), communication and signalling, all of which are essential in autonomous systems such as automated driving.

ECM provides the innovative, efficient and safe solutions its clients are looking for.

##### • Industrialisation

ECM's positioning across the entire V-model and its in-depth expertise in its clients' business sectors make it a partner of choice when it comes to providing customised industrialisation solutions for the aerospace, defence, rail and automotive industries, meeting the key current challenges of ramping up production rates, reducing costs and improving competitiveness.

- **Interior fittings**

ECM has confirmed its growth in the market for interior fittings and modifications for aircraft, trains and rolling stock.

It has perfected the creation and evolution of interior spaces, combining comfort, aesthetics, innovation and functionality.

With its expertise in interior design and its EASA DOA part 21J accreditation, ECM transforms and modernises existing aircraft fleets, supporting its clients at every stage of the process while maintaining aircraft certification.

- **Maintenance and quality**

Backed by a team of qualified experts and industry knowledge, ECM offers solutions that guarantee the excellence and compliance of its clients' products. Using a methodical approach and the latest technologies, ECM succeeds in reducing non-compliance, increasing operational efficiency and optimising client satisfaction.

- **Details**

Whether for maintenance equipment, loading systems or special fittings, ECM offers solutions tailored to the most complex requirements imposed by industry standards and clients.

- **Tools and test equipment**

ECM is involved in the design of tooling and test equipment for industry, offering customised solutions to guarantee the performance, safety and reliability of products and subassemblies, backed up by strong technical expertise. ECM designs high-quality test equipment incorporating the latest technologies and capable of delivering real-time results remotely.

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## SUSTAINABILITY FOCUS: ECM

Through its CSR policy, ECM is committed to ensuring equal treatment and combating discrimination, developing the employment potential of its workforce, ensuring occupational health and safety, guaranteeing ethical business conduct, building partnerships for integration and conducting its business in an environmentally sustainable manner.

ECM's strategy focuses on talent retention and skills development. ECM guarantees its employees personalised support, a professional career path and skills development through regular training and involvement in projects of high technical interest. Its investment in research allows ECM to engage in environmental issues such as decarbonisation and safety improvements in shipbuilding and automotive construction.

ECM is committed to improving its inclusive recruitment practices and contributing to gender equality in employment by:

- Informing its teams of the challenges of inclusive recruitment: people from the economic activity integration programme, workers with disabilities, etc.
- Developing an ambitious action plan that includes each of the target groups (women, young people, people with disabilities, socially and professionally disadvantaged people)

ECM is committed to mobilising its employees to promote economic, social and environmental vitality.

- Revenue of €27 million
- In 2025, ECM generated 55% of its revenue in the aerospace sector, 23% in the naval and defence sector, 10% in the automotive sector, 7% in energy and 5% in defence.
- ECM continues to develop its aircraft industrialisation activity in India for Dassault Aviation.
- 7 locations in France and 1 in India
- 380 employees

### OPTIMISING PRODUCTION FOR ITS CLIENTS

ECM's teams of engineers and technicians work on Dassault Aviation production units to optimise production flows and associated resources by defining areas for improvement, redistributing workstations and production islands, reviewing processes, managing change and developing ever smarter specific tools. ECM provides these services with a performance guarantee and a quantified ROI: 30% improvement in cycle times, 50% reduction in the volume of scrap.



Increasing output by automating production lines

### TRANSFORMING AND GIVING A SECOND LIFE TO AIRCRAFT

Drawing on its expertise in interior fitting and its EASA DOA part 21J accreditation, ECM transforms aircraft on request and certifies the modifications implemented. This is the case, for example, with the FOKKER project, for which ECM teams completely overhauled the central section of an A330 to turn it into a top-of-the-range aircraft incorporating meeting rooms, conference rooms and VIP lounges with an aesthetic and innovative design.



The interior of an A330 transformed into a VIP lounge

### CRITICAL SYSTEMS: COMBINING REQUIREMENTS AND STANDARDS

ECM teams support their clients in the development and compliance of critical systems in a restricted environment, guaranteeing safety, performance and compliance with regulatory requirements. As part of SICEF's Ferromobile project, ECM overhauled a system of movable axles presenting safety and regulatory risks by conducting a complete reverse engineering process and redesigning the mechanical, hydraulic and control-command architectures. By integrating safety guidelines, structuring risk analyses and implementing a robust validation process, ECM allowed the vehicle to demonstrate track stability and meet the certification conditions for open-track operation.



The Ferromobile road-rail vehicle validated for open-track trials

## MASER ENGINEERING: A SPECIALIST IN CONSULTING AND TRAINING, PROJECTS AND INDUSTRIAL MAINTENANCE

Founded in 1973, Maser Engineering supports the leading industrial groups in the design, integration and maintenance of industrial processes. As such, it has an active base of over 350 clients.

### Sector diversification

While Maser Engineering has a long-standing position in the automotive and aerospace sectors, in recent years it has broadened its offering to include the energy, environment, services, transport and defence sectors. Maser Engineering's regional locations and reputation in various fields (maintenance of airport boarding bridges, wind turbine maintenance, industrial fluid management, integration of automated lines in the automotive sector, assembly of cabins on cruise ships, digitisation and delivery of vocational training courses, ergonomic workstation studies, etc.) testify to a high level of operational technical expertise and illustrate the company's sector diversification.

### Economic climate - Skills in line with industrial challenges

Despite the uncertain economic and geopolitical environment, the French economy yielded a satisfactory performance, posting 0.9% year-on-year growth. Against a backdrop of significant fiscal consolidation, growth was mainly driven by private domestic demand, underpinned by accelerating household consumption owing to falling inflation and gains in purchasing power, a modest recovery in investment supported by monetary easing, and a more favourable global demand environment. While the international situation has been extremely tense, from the election of the President of the United States and his trade war to the extension of the Israel-Palestine conflict, not forgetting the Ukraine war, multiple potential sources of disruption have emerged and have drawn a rather tense economic and financial scenario.

While this situation had a direct impact on Maser Engineering, revenue fell only 0.6% to €56.7 million in 2025.

### Four business lines

#### Consulting:

Specialising in ergonomics consulting engineering, industrial methods and maintenance engineering for over 20 years, Maser Engineering leverages a continuous improvement approach in order to make a full contribution to industrial process optimisation and performance by providing end-to-end support to clients, from defining production resources to their full operational use.

#### Training:

Backed by proven "field" experience in all types of industrial environments, Maser Engineering has registered the Maser Academy trademark in order to support its clients in designing and rolling out educational and graphic solutions, whether interactive, to strengthen learner engagement, or fixed, to ensure consistency and identification.

In its six training centres, Maser Academy implements structured and tailored in-person, remote and online training courses using prototype models, augmented reality applications and innovative virtual reality modules.



#### Projects:

Maser Engineering also has recognised expertise in automated industrial process integration and optimisation and provides support to clients for their projects involving the installation, transfer or modernisation of their production or operating units and equipment.

#### Industrial maintenance:

In addition, Maser Engineering offers global industrial maintenance tailored to clients' needs. The combination of maintenance methods and predictive maintenance with a nationwide team of experts and a structured local network enables Maser Engineering to offer contracts that combine improvement plans, innovation, active collaboration in industrial process performance and the achievement of productivity gains while ensuring the safety of people and machines and the protection of the environment.

### MASER ENGINEERING, PARTNER OF RENAULT AND ALSTOM

Maser Engineering is pursuing and expanding its long-standing partnership with Renault, as testified by the award of a new hydraulic contract in the Paris region. The heightened collaboration between the two partners demonstrates their mutual trust and common desire to contribute to a sustainable performance drive.

The collaboration requires Maser Engineering to harness all of its industrial maintenance expertise spanning preventive, corrective and regulatory maintenance.

Underpinned by the values of rigour, innovation and performance, the partnership is fully sustainable and opens the gateway to new joint development initiatives.

Alstom has selected Maser Engineering to support the strategic two to three-fold ramp-up of production of AVELIA (TGV M) engines, a collaboration illustrating the company's ability to mobilise its expertise on large-scale industrial projects.

In this capacity, the teams will work on the complete transfer of the steel boilermaking production line, covering all dismantling, transfer and reassembly operations at the Belfort plant in

eastern France. Meanwhile, Maser Engineering will provide mechanical and electrical engineering services in order to ensure complete control of installations and optimal return to service.

The project is designed to drive industrial performance within the framework of a sustainable partnership aimed at helping Alstom achieve its growth and operational excellence targets.

## SUSTAINABILITY FOCUS: MASER ENGINEERING

Maser Engineering has made human capital the core of its CSR policy through a commitment to skills development, mobility, integration of young people, quality of life at work, professional equality, industrial relations and increasing the proportion of women in the workforce. The company is also committed to rooting out undeclared work and has a rigorous policy for managing subcontracting and posted workers.

Details of policies and measures may be found in the Groupe CRIT Sustainability Statement forming chapter 4 of this report.

Safety (risk prevention) is also a priority, as is MASER's impact on the environment (waste management and energy management).

Maser Engineering was awarded the EcoVadis Bronze Medal in October 2025. This is a great source of pride for Maser Engineering and all its teams, who are committed to implementing increasingly bold, ecological and innovative solutions.

- 18 locations in France including 6 training centres,
- 602 employees including 152 FTE temporary employees,
- revenue of €56.7m in 2025,
- Maser Academy: Qualiopi-certified vocational training organisation. MASER ENGINEERING registered trademark,
- Renewal of MASE certification in February 2026,
- The R&D unit offers innovative solutions eligible for the Research Tax Credit (CIR).



### 1.3.2. Airport Services

In addition to its core business of temporary staffing, Groupe CRIT has gradually developed a complementary business over the years: airport services. The Group has been able to adapt since the health crisis, returning to its historic 2019 level.

#### THE GLOBAL AIRPORT SERVICES MARKET

The growth of the airport services market is not only directly correlated to air traffic but also bolstered by the trend towards outsourcing by airlines and the opening of airport services to competition.

The French airport services market is unique due to the restricted access to ground handling operations at certain airports. Only certain companies that have obtained licences for ground handling operations have direct access to airlines (EC Directive 96/67) at Paris airports. These licences are granted by

#### SECTOR DEVELOPMENTS IN 2025

2025 is presented as an excellent year for global air transport, which carried nearly 5 billion passengers. With 183 million passengers, it took six years for the French skies to erase the effects of the Covid-19 pandemic. Passenger numbers broke the 2019 record last year, despite the continued decline in domestic connections. International traffic, which accounted for 85% of passenger volumes last year, was 7.3% higher than six years earlier. On the other hand, the number of passengers on domestic routes contracted further, by 1.5% between 2024 and 2025, and was almost 21% below its 2019 level according to the French Civil Aviation Authority (DGAC). The most popular destinations are not the most distant ones: flights to Spain, Italy and the United Kingdom totalled 17 million, 14.4 million and 12.8 million travellers respectively according to the DGAC. Some 9.8 million people travelled between France and Morocco last year, as many as between France and the United States. The ranking of

#### GROUPE CRIT'S AIRPORT SERVICES DIVISION

Groupe CRIT's airport services business includes all essential services required by airlines for their ground operations:

- passenger assistance (check-in, boarding, ticketing),
- aircraft assistance (towing, parking, chocking, electrical connections, baggage and cargo handling, checking tanks, aircraft pushout, cleaning),
- traffic (monitoring flight plans, drawing up weight and balance forms, weather tracking, etc.),
- cargo services.

Groupe Europe Handling launched a new activity with its subsidiary Europe Handling Cargo on 28 October 2022 (cargo assistance services for airlines). In 2025, the cargo business welcomed several new airline clients and several forwarding agents, in line with the Aéroports de Paris strategy of consolidating Roissy CDG's position as Europe's leading cargo hub.

Aéroports de Paris (ADP) after consultation with the companies that use the airports. Other market operators may only act as subcontractors to the service providers. In France, the number of service providers is limited to three at Paris-CDG and four at Paris-Orly.

In the United Kingdom, the market is open. Every year or every five years (depending on the airport), the airport sets skills and expertise criteria. In Africa, the Group operates concessions with terms of 25 years for Sierra Leone and 5 years renewable for Congo.

the main French airports remained unchanged in 2025. Paris-Charles-de-Gaulle airport tops the list with 72 million passengers, followed by Paris-Orly with 34.9 million, then Nice with 15.2 million. Meanwhile, Beauvais airport, which is strongly oriented towards low-cost flights, rose to tenth place with 6.7 million passengers, nearly two thirds more than in 2019 according to DGAC data.

These positive trends contrast however with more challenging conditions for some other regional airports, especially Toulouse (down 20.8% in six years) and Bordeaux (down 23.7%), penalised by railway competition and the withdrawal of some low-cost airlines.

In 2025, the airport services market enjoyed robust growth underpinned by the resumption of traffic, technological innovations and record investments focusing on operational efficiency and sustainability.



### The leading airport services provider in France

Groupe CRIT operates at all Parisian airport hubs. Groupe Europe Handling (GEH), its airport services subsidiary, operates at the two largest French airports, Roissy-Charles de Gaulle and Orly. In 2018, the Group also launched operations at Paris-Le Bourget airport, thereby extending its business aviation activities to include the leading airport in Europe.

Since late 2025, the Group has been operating at Toulouse airport through its subsidiary AMA Toulouse (formerly Sodaic) specialising in aircraft equipment assistance. Two new subsidiaries, EHT (Europe Handling Technics) and Aero Laundry Services, have also been operating at Roissy CDG since late 2025. EHT specialises in refurbishing in-flight headsets for business class passengers, while Aero Laundry Services provides laundry services for airline cabin equipment (including blankets and pillowcases).

In 2025, GEH was selected for the second consecutive year to be the official assistant at the 55<sup>th</sup> International Paris Air Show (SIAE) at Le Bourget. The SIAE will renew its trust for the coming years.

### A presence at the two largest French airports

Having been appointed in 2001 as airport service provider at terminal CDG2 of Roissy-Charles de Gaulle airport, then in 2009 at terminals CDG1 and CDG2 and Orly airport, in 2014 the Group was again appointed as airport service provider at the two largest French airports with an extension of its areas of operation

to terminal 3 of Charles de Gaulle airport. In March 2017, the minister for civil aviation again appointed and confirmed Groupe Europe Handling as airport service provider at Paris-CDG and Paris-Orly airports. Airport licences were renewed on 1 March 2022 for a period of validity of four years at Roissy-Charles de Gaulle and seven years at Orly.

In late 2025, Aéroports de Paris launched a call for tenders for the operating licences at Paris-Charles de Gaulle airport. In early 2026, Groupe Europe Handling filed its bid for this tender. The results are due to be announced during the first quarter of 2027 and the new licences will commence in October the same year.



### An expansion to business aviation

The Group has extended the scope of its French activities, establishing a presence at Paris-Le Bourget airport in 2018 and in the business aviation sector. The Group's airport services subsidiary will provide runway services and ground operations, passenger and staff assistance, and occasional and long-term security services for all types of aircraft (private to jumbo jets) operating at Le Bourget airport.

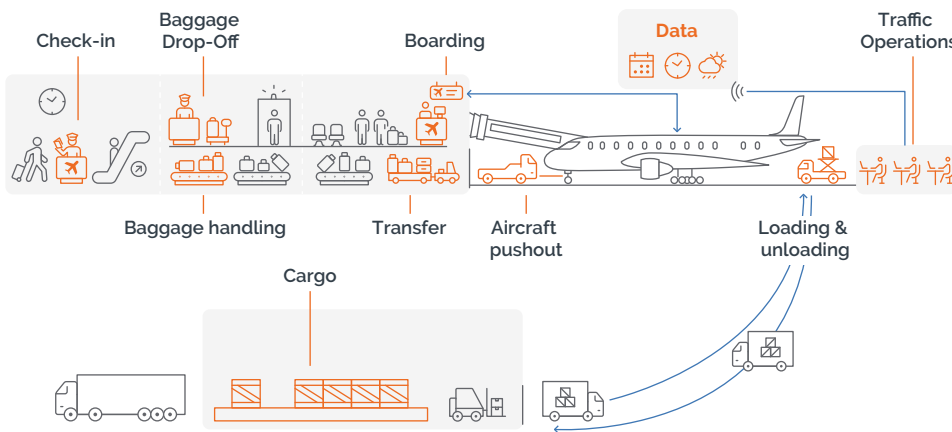
Backed by its positioning, the Group operates as both subcontractor and direct service provider and regularly works with over 50 airlines at its French hubs (Air France, ITA, Air Baltic, Air Caraïbes, Air Canada, Air Tahiti Nui, Cathay Pacific, Emirates, EasyJet, IAG, Finnair, Fedex, Lufthansa, Qatar Airways, etc.).

#### Paris-CDG and Paris-Orly

- 58.47% of air traffic from the two French airports served by the Group.
- 227,600 aircraft movements and around 58 million passengers in 2024 handled by Groupe Europe Handling in France.
- With a market share of around 40% in the two largest national airports, Groupe Europe Handling is the leading airport services provider in France.

#### Paris-Le Bourget

- 800 destinations served.
- 9,270 private and official flights handled in 2025, increasing its market share at Paris-Le Bourget airport to 16.2%.



**Passenger assistance:**  
check-in, boarding, ticketing

**Aircraft assistance:**  
towing, parking, chocking, electrical connections, baggage and cargo handling, checking tanks, aircraft pushout, cabin cleaning, drinking water refuelling, toilet emptying

**Traffic:**  
monitoring flight plans, drawing up weight and balance forms, weather monitoring, etc.

**Cargo services:**  
transfer of cargo and mail from runway, storage (warehousing cargo) in France and Africa

### AN INTERNATIONAL PRESENCE

The Group also occupies key positions internationally with subsidiaries in Ireland, the United Kingdom and Africa.

#### The United Kingdom: two key positions

Groupe CRIT operates in the United Kingdom at London City (LCY) and London Heathrow (LHR) airports.

#### Ireland: one of the leaders in Dublin

In Ireland, its subsidiary Sky Handling Partner operates at Dublin Airport, and the Group is one of the leaders in airport services at that airport. Sky Handling Partner also operates at Shannon airport.

#### Africa

The Group operates through multi-year assistance concessions in the Republic of Congo (Brazzaville, Pointe-Noire and Ollombo) and Sierra Leone (Freetown).

The international division's business reached an all-time high in 2025.

**Europe:** Ireland (Dublin, Shannon), United Kingdom (London Heathrow, London City Airport)

**Africa:** Republic of Congo (Brazzaville, Pointe-Noire, Ollombo), Sierra Leone (Freetown)

In 2025, the Group's international business included airport services to 62 scheduled airlines representing 112,000 aircraft movements over the year (56,000 turnarounds and around 16 million passengers). The Group also handled over 206,000 tonnes of freight.

## THE AIRPORT SERVICES DIVISION IN 2025

The airport business, which accounts for 13% of total revenue, delivered an excellent performance. Revenue rose 4% to €462.7 million (up 4.2% at constant consolidation scope and exchange rates), a particularly impressive achievement after a challenging basis of comparison in 2024.

New contracts included GEH providing assistance to Ethiopian Airlines in Paris and Finnair in Dublin. This momentum in the airport services sector has of course been driven by the French and international markets. In France, which accounts for 72.5% of the airport business, full-year revenue came to €335.7 million, up 3.4% driven by positive trends in air traffic. Besides the division's core handling business, the Group invested heavily in cargo activities in 2024 and moved its operations to a new cutting-edge 14,000 m<sup>2</sup> warehouse in 2025. The cargo business generated revenue of €45 million in 2025. International business was also strong, posting revenue up 5.7%. While business in Ireland struggled against heightened competitive pressure, the Heathrow operation posted a strong performance and the concessions in Africa also flourished, with the Congo Handling subsidiary posting 7.5% growth and the Sierra Leone subsidiary strongly developing its business with 16% growth.

### RECOGNISED QUALITY OF SERVICE

Groupe CRIT is constantly working on improving the quality of its services. To guarantee the responsiveness and speed of the teams – which makes it possible to meet the flight schedule or make up for delays – great importance is attached to the selection and training of staff and to their commitment to the company manifesto. To have human resources with recognised skills, Groupe Europe Handling has created an in-house school, the Institut de Formation aux Métiers de l'Aérien (IFMA), which provides general training supplemented by “field” training, depending on the position (traffic, runway, transport agent, etc.). This training leads to certification that is recognised and accredited by IATA and the airlines. Finally, the quality of its human resources management and the favourable employment climate are additional factors that make Groupe CRIT a service provider of choice.

### ISAGO:

The Group has chosen to obtain ISAGO (IATA Safety Audit for Ground Operations) certification, following IATA guidelines for airline ground handling services.

This standard aims to guarantee the safety of operations, goods and people.

Since 2009, Groupe Europe Handling has held ISAGO certification covering all of its operations at Parisian and international airports.

### RA3:

For its African airports, it has opted for designation as a Third Country EU Aviation Security validated Regulated Agent (RA3). An RA3 is an entity handling cargo located in a third country which is validated and approved as such on the basis of an EU aviation security validation. An RA3 must ensure that security controls have been applied to shipments bound for the European Union. This is already active in Sierra Leone and in progress for the Congo airports.



### SUSTAINABILITY FOCUS

For the airport services business, Groupe Europe Handling's CSR policy focuses on employee training, occupational health and safety, quality of life at work, control and reduction of environmental impacts, as well as a responsible purchasing policy. GEH is strongly determined and committed to reducing its carbon footprint while stepping up the energy transition of its ground support equipment fleet. 49.6% of its fleet does not use fossil fuels. The goal is to have a 90% green fleet by 2030. The division has been ISO 9001, ISO 45001 and ISO 14001 certified since 2009, and is regularly assessed by EcoVadis on CSR issues. Details of policies and measures may be found in the Groupe CRIT Sustainability Statement forming chapter 4 of this report.

## 1.4. Business report

As a major player in temporary staffing operating in nine countries, Groupe CRIT supports over 34,000 clients each day in France, Germany, Spain, Italy, Portugal, Morocco, Tunisia, Switzerland and the United States.

The Group is the leading airport services provider in France and also operates in the United Kingdom, Ireland and Africa.

### GROUP CONSOLIDATED FINANCIAL STATEMENTS

€m	2025	2024
Revenue	3,372.0	3,124.0
France	1,854.7	1,890.7
International	1,517.3	1,233.3
EBITDA <sup>(*)</sup>	145.3	149.1
EBITDA/revenue	4.3%	4.8%
Current operating income	89.2	98.6
Non-recurring operating expenses	(26.1)	(2.0)
Operating income	63.1	96.6
Net financial income/(expense)	(2.4)	11.6
<b>Earnings before tax</b>	<b>64.5</b>	<b>109.0</b>
Income tax	(30.1)	(33.5)
<b>NET INCOME</b>	<b>34.4</b>	<b>75.4</b>
Net income (Group share)	31.2	73.0

(\*) EBITDA is defined as current operating income before amortisation and depreciation.

## A. GROUP ACTIVITY

In 2025, the Group further demonstrated its agility and adaptability thanks to the diversity of its offering, the robustness of its branch network and its strengthened international positions.

Revenue, which crossed the €3 billion barrier for the first time in 2024, rose 7.9% to nearly €3.4 billion; at constant consolidation scope and exchange rates, business was stable (down 0.2%).

45% of Group business is now international, compared to just under 40% in 2024.

Both divisions have contributed to this growth:

- the temporary employment division posted revenue of €2.9 billion, up 8.6%. While this growth was driven by Openjobmetis in Italy, consolidated since May 2024, like-for-like revenue growth was flat, down 0.6% on an organic working day-adjusted (WDA) basis. In a market still undergoing mixed trends despite signs of improvement towards the end of the year, this development confirms the Group's resilience.

- Meanwhile, the airport division continued to post solid growth underpinned by consistently high business volumes. Revenue rose 4.0% to €462.7 million (up 4.2% at constant consolidation scope and exchange rates).

As mentioned in the 2025 half-yearly report, in order to clarify segment information and simplify the presentation of the financial statements, Group management decided to reallocate its operations between its two divisions, temporary employment and airport services; the temporary employment division now includes other activities such as engineering consulting, industrial maintenance and training, previously included in the multi-services division, while airport reception services have been grouped under the airport services division, which encompasses all services performed in an airport environment in relation to passengers, aircraft and cargo. The impact on the divisions' annual revenue is non-material, representing €92 million for the temporary employment division, around 3% of the division's total revenue, and €23 million for the airport services division.

€m	Revenue				Change 2025 vs. 2024	Organic change	Forex impact <sup>(2)</sup>	Conso. change <sup>(3)</sup>
	2025		2024					
	€m	% of revenue	€m	% of revenue				
Temporary employment <sup>(1)</sup>	2,924.3	86.7%	2,692.0	86.2%	8.6%	(0.9%)	(0.2%)	9.7%
Airport services <sup>(1)</sup>	462.7	13.7%	444.9	14.2%	4.0%	4.2%	(0.2%)	0.0%
Inter-segment eliminations	(15.0)	(0.4%)	(12.9)	(0.4%)	16.1%	16.1%	0.0%	0.0%
<b>GROUP TOTAL</b>	<b>3,372.0</b>	<b>100.0%</b>	<b>3,124.0</b>	<b>100.0%</b>	<b>7.9%</b>	<b>(0.2%)</b>	<b>(0.2%)</b>	<b>8.4%</b>

(1) Revenues per operating sector are before inter-segment eliminations.

(2) The exchange rate impact is calculated by applying the previous year's exchange rates to current-year revenue denominated in foreign currencies.

(3) Changes in consolidation scope are calculated by restating revenue for (i) the contribution of entities acquired during the year and (ii) the contribution of entities acquired the previous year until the anniversary date of their acquisition, and, for entities sold during the year, the revenue contribution of the previous year corresponding to the period of the year ended in which the entities were no longer consolidated, and, for entities sold the previous year, the revenue contribution of the previous year up to the date of transfer.

## THE TEMPORARY EMPLOYMENT DIVISION (86.7% OF TOTAL REVENUE)

2025 was marked by strong resilience in France and significantly strengthened positions abroad.

The temporary staffing business posted revenue of €2,924.3 million, up 8.6%, driven by the consolidation of Openjobmetis over the full year, compared to eight months in 2024.

At constant consolidation scope and exchange rates, growth was flat (down 0.9%) including a 2% organic growth upswing in the fourth quarter. This development illustrates the division's resilience in the face of ongoing contrasting market conditions.

**France** (52% of division revenue):

Business held up well throughout the year. Revenue fell 2.8% to €1,533.9 million, down 2.5% on an organic working day-adjusted (WDA) basis.

While the 3<sup>rd</sup> quarter suffered from comparison with a challenging performance in 2024 due to the “working day effect”, the 4<sup>th</sup> quarter saw business stabilise alongside the first signs of recovery in several sectors.

These developments confirm the strength of the fundamentals on which the Group relies to adapt and defend its market shares, namely:

- **Diversity of sector positioning**

	<b>% rev. 2024</b>	<b>% REV. 2025</b>	<b>Change 2025 vs. 2024</b>
<b>Industry</b>	<b>44.3%</b>	<b>47.1%</b>	<b>3.2%</b>
o/w Automotive	8.8%	10.3%	13.3%
o/w Aerospace	3.9%	4.3%	7.2%
<b>Services</b>	<b>43.4%</b>	<b>40.3%</b>	<b>-9.8%</b>
<b>Building</b>	<b>12.3%</b>	<b>12.6%</b>	<b>-0.4%</b>

The 2025 analysis reveals contrasting trends.

- Business was driven by industry, which accounted for 47.1% of revenue and posted annual growth of over 3%, including a 7% upswing in the fourth quarter. The automotive and aerospace sectors performed well, posting growth of 13.3% and 7.2% respectively.
- On the other hand, services, which accounted for 40.3% of revenue, remained in decline due to the slowdown in demand in the transport/logistics and retail sectors.
- In the construction sector, business continued to be penalised by sluggish demand. The “Housing Recovery” plan announced by the French government, which aims to build 2 million new homes by 2030, is expected to gradually support a recovery in demand in this sector.
- Based on client type, key accounts represent 63% of revenue and SMEs 37%.

- **A preserved network offering increasingly tailored employment solutions:**

By continuously investing in its branch network despite the current challenging economic situation, the Group is occupying a central position in the face of new HR challenges in a constantly changing labour market, with the aim of delivering solutions ever more closely tailored to client needs.

The Group has expanded its core expertise in temporary employment by continuously developing diversified solutions, including:

- the deployment of branches directly on client premises in order to meet their staffing requirements;
- a network of proactive branches offering placement services designed to support corporate recruitment under fixed-term or permanent contracts;
- the development of an Experts & Managers offer deployed via a network of branches specialising in executive recruitment;
- the signing of over 3,580 open-ended temporary employment contracts to support temporary employees' career paths and respond to shortage issues in short-staffed professions.

- **Ongoing digitalisation:**

The Group's commitment to digitising the solutions at its disposal is a major area of development for improving its productivity. In keeping with this commitment, the Group has rolled out a number of solutions aimed at simplifying administrative tasks, protecting workflows and achieving productivity gains for corporate clients, retaining temporary employees and optimising the candidate sourcing process.

**International** (48% of division revenue):

2025 was a year of growth marked by the strengthening of international positions, particularly in Europe.

Revenue rose 24.9% to €1,390.3 million.

Growth was driven by the consolidation of Openjobmetis over the full year, compared to eight months in 2024. This acquisition catapulted the Group to the top ten temporary employment companies operating in Italy, Europe's fourth largest market.

International revenue was up 1.8% at constant consolidation scope and exchange rates. As in France, business picked up in the fourth quarter with revenue up 4.4% at constant consolidation scope and exchange rates. This is an excellent performance given market conditions.

Revenue by country shows contrasting trends:

- **Italy**, which accounts for nearly 60% of international business, posted flat organic revenue growth with revenue of €826.5 million (up 0.6% on an organic WDA basis), including a noticeable improvement in the second half and 2.7% organic growth in the fourth quarter.

This performance, which is satisfactory given local market conditions, illustrates the successful integration of this acquisition.

**THE AIRPORT SERVICES DIVISION (13.7% OF TOTAL REVENUE)**

The airport services division performed well in 2025, buoyed by high business levels. Revenue rose 4% to €462.7 million (up 4.2% at constant consolidation scope and exchange rates), a particularly impressive achievement after a challenging basis of comparison in 2024.

Both France and the international segment contributed to growth.

- **In the United States** however (15.4% of international business), performance continued to fall short of expectations despite stabilisation towards the end of the year. Full year revenue came to \$241.4 million, down 3.7% at constant consolidation scope and exchange rates. Given the disappointing results of the past three years, Group management decided to record a €26.1 million impairment charge against the goodwill attached to this CGU (see details below).
- **Spain** (10.8% of international business) confirmed its solid performance over the past few months with revenue up 9.8% to €150.4 million.
- **Switzerland** (10% of international business) continued to post buoyant business in the medical, hotel and catering sectors. Demand in the watchmaking industry remains mixed, but was largely offset by positive sales momentum in the construction industry. Total revenue amounted to CHF 131.4 million, up 6.2% at constant consolidation scope and exchange rates in a declining market.

The Group's other geographical locations (Germany, Morocco, Portugal and Tunisia) accounted for 4.4% of international business and posted combined revenue of €58.4 million, up 5.5% versus 2024.

In France, which accounted for 72.5% of airport services business, the Group is consolidating its position as the No. 1 airport services provider. Revenue for the year amounted to €335.7 million, up 3.4%, driven by strong air traffic volumes.

International business was also strong, with revenue up 5.7%. While the business in Ireland suffered from stronger competitive pressure, the Heathrow operation posted an excellent performance and the concessions in Africa also saw growth.

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## B. GROUP INCOME/(LOSS)

### EBITDA

	2025		2024	
	€m	% of revenue	€m	% of revenue
Temporary employment	105.5	3.6%	107.6	4.0%
- France	59.1	3.9%	67.8	4.3%
- International	46.4	3.3%	39.8	3.6%
Airport services	39.7	8.6%	41.4	9.3%
- France	25.4	7.6%	25.5	7.8%
- International	14.3	11.3%	16.0	13.3%
<b>Group total</b>	<b>145.3</b>	<b>4.3%</b>	<b>149.1</b>	<b>4.8%</b>

Group EBITDA for the year amounted to €145.3 million, compared to €149.1 million in 2024. The EBITDA margin was down to 4.3% from 4.8% in 2024.

#### Temporary employment division

France posted revenue down 2.5% on an organic WDA basis and EBITDA of €59.1 million. The EBITDA fell 40 basis points to 3.9%, mainly due to unfavourable mix and price effects and the ongoing proactive branch network investment policy.

Changes in international EBITDA are mainly attributable to the following factors:

- The consolidation of Openjobmetis, which contributed €34.9 million to Group EBITDA with a 4.2% margin,
- Ongoing pressure in the US market, coupled with significantly higher health insurance costs, which curbed margins,
- A strong performance in Spain, which raised its margin by 40 basis points.

#### Airport services division

Business volumes remain high despite declining growth. As a result, the airport division posted EBITDA of €39.7 million and a margin of 8.6%, down 70 basis points.

France EBITDA amounted to €25.4 million with a margin of 7.6% marked by continued investments in cargo.

International EBITDA amounted to €14.3 million, with a margin of 11.3%. The margin remains high despite the challenges encountered in Ireland.

## OTHER INCOME AND EXPENSES

### Current operating income

After taking into account amortisation and depreciation, current operating income was €89.2 million, compared to €98.6 million in 2024.

- Other operating expenses totalling €26.1 million correspond to the non-recurring impairment charge against temporary employment CGU goodwill in the United States.

Following a steady increase in the working population since the end of Covid, temporary employment in the United States has declined quite significantly after a period of strong growth: the temporary employment rate (defined as the ratio between temporary employment FTE and the working population), which stood at 1.95% in Q4 2019, rose to 2.05% in the second half of 2022 before plummeting by one quarter to 1.55% in Q4 2025.

Naturally, the Group's US business has been impacted by this trend, but nevertheless managed to limit the decline in revenue to 14% since 2022 in a market down 26% (Staffing Industry Analysis data).

Under these circumstances, after three years of disappointing results, the Group decided to apply a policy of prudence to its growth and profitability assumptions. Accordingly, an impairment charge of €26.1 million was recorded against US temporary employment CGU goodwill. The Group nevertheless remains confident about the potential for recovery in the US market.

In 2024, other non-recurring expenses totalling €2 million corresponded to the costs of the Openjobmetis takeover plan.

- Amortisation and depreciation amounted to €56.1 million, up €5.6 million versus 2024. This change is related to the full-year consolidation of Openjobmetis, IFRS depreciation and acquired intangible assets, which contributed €3 million and €2 million respectively to this increase. Total amortisation and depreciation comprised:

around 60% (€32.4 million) depreciation of right-of-use assets under the IFRS 16 restatement,

around 25% (€13.1 million), depreciation of property, plant and equipment,

the balance consisting of amortisation of intangible assets, mainly relating to acquired intangible assets.

- The share of earnings of associates totalling €3.9 million comes from the Group's equity stake in AERCO, the company that manages Congo's airports.

### Net financial income/(expense)

The €2.4 million net financial expense consisted of:

- a foreign exchange loss of €6.6 million relating to dollar-denominated assets held by the Group in connection with the financing of its US operations,
- net cost of financial debt, which amounted to a profit of €4.2 million resulting from €10.9 million in investment income and €6.7 million in interest expense.

The €14.0 million decrease in net financial items is attributable to the following factors:

- exchange rate impacts (2/3);
- lower interest rates and a reduction in cash due to the cash financing of the Openjobmetis acquisition and the 2025 dividend payout (1/3).

### Income tax

Income tax amounted to €30.1 million, giving an effective rate of 34.7%.

This rate breaks down as follows:

- 26.0% tax at the statutory rate corresponding to a theoretical rate of 25.8%,
- 3.2% exceptional 2025 income tax contribution, i.e. €2.8 million,
- 5.4% CVAE corporate value-added contribution, i.e. €4.7 million.

### Net income

In total, after taking income tax into account, net income amounted to €34.4 million compared to €75.4 million in 2024.

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## C. GROUP CASH FLOW

€m	2025	2024
Consolidated net income including minority interests	34.4	75.4
Restatement of non cash items	76.5	50.1
Cost of financial debt	(4.2)	(9.6)
Income tax	30.1	33.5
<b>Cash flow before net cost of debt and income tax</b>	<b>136.9</b>	<b>149.4</b>
Change in working capital	(6.0)	3.6
Tax paid	(33.6)	(34.4)
<b>Cash flow from operating activities</b>	<b>97.2</b>	<b>118.7</b>
Cash flow from investing activities	(14.0)	(162.6)
Cash flow from financing activities	(109.0)	(127.6)
<b>Change in cash</b>	<b>(25.8)</b>	<b>(171.5)</b>

The business generated cash flow of €136.9 million, compared to €149.4 million in 2024.

Net of the €6.0 million change in working capital and €33.6 million of taxes paid, cash flow from operations was €97.2 million.

Over the period, the impact of investment transactions represented a €14 million outflow broken down as follows:

- Capex totalling €24.7 million,
- The change in term deposits recognised under investments, which represent a cash inflow of €8.4 million.

The impact of financial transactions was a €109 million net outflow broken down as follows:

- €64 million outflow for the dividend payout (excluding dividends on treasury shares);
- €32.5 million outflow for finance lease payments and restated leases under IFRS 16;
- €18.2 million outflow for repayment of international loans;
- €4.2 million inflow corresponding to the net proceeds from cash investments.

## D. BALANCE SHEET

Non-current assets	Dec 2024	Dividends	New IFRS 16 leases	Goodwill impairment	Movements excl. goodwill impairment	OCI	Share buybacks	Dec 2025	Change 2025 vs. 2024
Non-current assets	607.5		31.9	(26.1)	(34.6)	(9.7)		569.0	(38.5)
Current assets - working capital (1)	711.7	(0.1)			12.7	(5.4)		719.0	7.2
Tax receivables	3.8				0.5			4.3	0.5
Cash and cash equivalents (2)	335.1	(64.1)			23.9	1.6	(0.3)	296.5	(38.6)
<b>TOTAL ASSETS</b>	<b>1,658.2</b>	<b>(64.2)</b>	<b>31.9</b>	<b>(26.1)</b>	<b>2.5</b>	<b>(13.6)</b>	<b>(0.3)</b>	<b>1,588.7</b>	<b>(69.4)</b>
Shareholders' equity	751.9	(64.2)		(26.1)	60.2	(8.3)	(0.3)	713.6	(38.4)
Non-current borrowings (3)	95.0		31.9		(38.5)	(0.2)		88.3	(6.7)
Non-current liabilities - Other	31.2				(0.1)	(1.3)		29.9	(1.4)
Current borrowings (4)	88.4				(10.0)	(1.3)		77.1	(11.3)
Bank overdrafts (5)	40.4				(12.8)	(0.0)		27.6	(12.8)
Provisions for other liabilities	23.3				(3.4)			19.9	(3.4)
Current liabilities - working capital (6)	624.5				6.7	(2.5)		628.7	4.2
Current tax payables	3.4				0.3			3.7	0.3
<b>TOTAL LIABILITIES</b>	<b>1,658.2</b>	<b>(64.2)</b>	<b>31.9</b>	<b>(26.1)</b>	<b>2.5</b>	<b>(13.6)</b>	<b>(0.3)</b>	<b>1,588.7</b>	<b>(69.4)</b>
Gross financial debt (3+4)	183.4	0.0	31.9	0.0	(48.4)	(1.5)	0.0	165.4	(18.0)
Net cash (5-2)	(294.7)	64.1	0.0	0.0	(36.7)	(1.6)	0.3	(268.9)	25.8
Net financial debt before deduction of term deposits (3+4+5-2)	(111.4)	64.1	31.9	0.0	(85.1)	(3.1)	0.3	(103.5)	7.9
Working capital (1-6)	87.2	(0.1)	0.0	0.0	6.0	(2.9)	0.0	90.2	3.0

Over the financial year, the balance sheet total decreased by €69.5 million, mainly due to the following effects:

Increases:

- New IFRS 16 leases (€31.9m)
- Operational movements (€2.5m) comprising:
  - net income for the year excluding goodwill impairment (€60.2m),
  - a €3.4m reduction in provisions for other liabilities,
  - a €6m increase in working capital,
  - a €34.6m decrease in non-current assets, mainly related to acquisitions of non-current assets net of depreciation and amortisation (€31.9 million reduction), a €3.8m increase in investments in associates and an €8m decrease in term deposits,
  - and the resulting €85.1m reduction in net debt.

Decreases:

- dividend payout (€64.2m)
- the €26.1m impairment charge against US temporary employment CGU goodwill
- gains and losses impacting net assets (OCI) (€8.3m net loss)

With a balance sheet that remains as solid as ever, marked by shareholders' equity of €713.6 million and a net cash position still largely positive, the Group remains confident in its ability to face the future.

### THE GROUPE CRIT PARENT COMPANY FINANCIAL STATEMENTS

Groupe CRIT is the holding company of the Group formed with its subsidiaries. It operates as an active holding company for the Group and its corporate earnings cannot be separated from the consolidated earnings.

Its revenue consists of the invoicing of services it provides to its subsidiaries in the context of the development of their business and the re-invoicing of common costs and expenses. As a result, changes in its revenue are directly linked to the changes in business of its subsidiaries.

Revenue amounted to €7.4 million in 2025, while operating expenses amounted to €8.2 million compared to €10.6 million in 2024.

This resulted in a €0.8 million net operating loss compared to a €0.1 million loss in 2024.

Net financial income amounted to €39 million compared to €39.3 million in 2024, mainly comprising the following items:

- Dividends received from subsidiaries totalling €38.7 million compared to €31.1 million in 2024,
- Interest on current accounts totalling €1.6 million compared to €1.8 million in 2024,
- A €1 million foreign exchange loss compared to a €0.4 million foreign exchange gain in 2024.

After taking into account income tax of €0.8 million, the financial year ended 31 December 2025 shows net income of €37.3 million compared to €37.4 million in 2024.

## 1.5. Strategy, investment policy and outlook

### 1.5.1. Groupe CRIT's strategy

#### A PROFITABLE GROWTH MODEL

Whether in terms of organic growth or external growth, whether in its staffing or airport services business, the Group has always chosen prudent and secure development focused on value. This commitment is based on an ongoing selective sales policy to maintain the value of its contracts and an acquisition strategy that focuses on companies with high added value. Over the past twenty years, the Group has achieved solid performance. This sustained pace of growth was achieved while preserving the Group's profitability, with EBITDA (excluding the impact of IFRS 16) showing the same growth performance over the period.

France, the Group's historical main market, remains the focus of the development of its activities and each year strengthens its positions as a leading players in temporary employment and airport services in the country.

Internationally, the Group has strong positions in staffing and airport services, the result of a policy of external growth that has intensified over the last ten years. As such, over the past fifteen years the Group has completed multiple acquisitions enabling it to conquer new territories and strengthen its positions in its main markets. The latest acquisition of Openjobmetis, No. 6 operator in Italy boasting a network of over 175 branches and around 800 employees, means that in 2025 nearly half of the Group's temporary employment business was generated internationally, an illustration of its growing geographical diversification.

#### THE SIX STRATEGIC AREAS FOR TEMPORARY STAFFING IN FRANCE

Groupe CRIT's strategy is based on a number of different areas: the quality of its regional and local network, the upscaling of its service offering, the diversification of its sector positions, the securing of temporary workers' careers, the strengthening of its sustainability commitments and digital transformation.

##### QUALITY OF THE REGIONAL NETWORK

With 475 branches and insides in France at the end of 2025, the Group's regional network enables it to target the most buoyant employment catchment areas. Groupe CRIT's objective is to

strengthen this network within two to three years by opening 40 to 50 new branches throughout France.

##### SERVICE OFFERING SCALE-UP

Groupe CRIT responds to the demands of its clients by providing tailor-made solutions to suit the needs and skills required. The upscaling of its service offering is mainly reflected by the ongoing development of its customised HR management service, CRIT Inside, at clients' premises. CRIT plans to strengthen this network of branches and consolidate its growth in 2026. The Group is also developing an Experts & Managers offer deployed via 12

branches specialising in executive recruitment. CRIT is also expanding its business model by providing its branch experts with digital solutions that streamline administrative management, thereby increasing productivity. Groupe CRIT is also developing other forms of employment solutions such as RPO and training engineering.

##### DIVERSIFICATION OF SECTOR POSITIONING

To address the specific environments of each sector, Groupe CRIT offers distinctive solutions tailored to each field of activity (e.g. retail, logistics, construction or the automotive industry).

Groupe CRIT seeks to develop growth sectors by drawing on all of the employment and technological solutions at its disposal.

##### GREATER JOB SECURITY FOR TEMPORARY STAFF

In a market characterised by increased competition for qualified workers and a growing shortage of labour, temporary worker retention and career security is one of the Group's strategic focuses. In this respect, the open-ended temporary employment

contract is an important area of development, as is the training of temporary workers during interim periods to ensure that they develop their skills and respond to new types of jobs that are created.

## SUSTAINABILITY COMMITMENT

The Group's temporary employment and airport services businesses are both key employment players in the territories where they operate. Against this backdrop and mindful of the contribution of sustainable development policies towards improving its own performance, that of its clients and the well-being of its employees, Groupe CRIT has built its ESG policy on three foundations, each one broken down into a set of commitments:

### ENVIRONMENTAL RESPONSIBILITY

Conscious of the current environmental challenges and the need to take them into account in its operations, the Group is committed to acting in order to control and reduce its impact on the environment and to implementing a certified environmental management system among the main subsidiaries.

## DIGITAL TRANSFORMATION

To support its digital strategy, which is a major area of development to support the growth of its businesses and improve operational performance, the Group has developed solutions that now provide it with all the tools needed to digitalise the relationship between clients, temporary workers and candidates: mycrit (the temporary employee interface), crit.one (for service management), crit.online (for the administration of the client relationship), crit.job (for job and assignment searches), and crit.academy (for distance learning).

## FOCUS ON AIRPORT SERVICES

Airport services have been hit hard by the health crisis. The recovery that began in 2021 has continued over the past few months, enabling the Group to return to pre-Covid levels of activity at the end of 2023. Groupe CRIT has been able to maintain its performance thanks to a strategy of business development, illustrated in particular by the many multi-year contracts signed each year for its airport hubs. It also benefits from the Group's desire to support the needs of its airline clients by opening new stations, to broaden the range of services provided at its stations, and to conquer new markets and airports through strategic acquisitions, particularly internationally. This strategy has enabled it to become a world leader in airport services. While France remains the Group's main market, the international business has for some years been a strategic priority in order to diversify its geographical positions and develop new growth drivers.

### THE THREE AMBITIONS OF GROUPE CRIT

#### Human-centred ambition

Giving priority to proximity and enhancing the quality of relationships by relying on digital solutions.

- Attracting and retaining permanent employees by giving them the means to develop professionally and by facilitating their well-being at work,
- Attracting, retaining and supporting the upscaling of candidates' skills towards more qualified jobs and jobs experiencing a shortage of labour,
- Building client loyalty and developing our client base by fostering and reinforcing the local relationship.

### SOCIAL RESPONSIBILITY

The Group's human resources policy implemented by a large network of players is geared towards the development and ongoing support of its employees, whether permanent or temporary. Through its activities, Groupe CRIT generates positive social impacts, notably through the access to employment it offers to people isolated from the employment market. Developing the employment potential of its employees and retaining them feature among the primary challenges under this rubric.

### GOVERNANCE RESPONSIBILITY

As a responsible corporate citizen, the Group places governance issues (corporate culture, prevention of corruption, business ethics, etc.) at the heart of its strategy. Details of policies and measures may be found in the Groupe CRIT Sustainability Statement forming chapter 4 of this report.

- Over 3,550 open-ended temporary employment contracts in the Group by 2025
- Over 17,500 CRIT temporary workers received training in 2025
- Crit.academy: over 420 training modules are available online

#### A societal ambition

Sharing our commitment and our pride, "employment for all is our business".

- Being recognised as a committed and mobilised partner in Corporate Social Responsibility,
- Being committed to a proactive and responsible approach to occupational health and safety,
- Promoting employment on the basis of diversity and inclusion for all types of candidates.

#### An enterprising ambition

Everyone is involved in the growth of our profession and in long-term innovation.

- Encouraging and promoting our employees' ideas and initiatives in service of the entrepreneurial spirit,
- Investing in all regions to remain close to our clients and candidates, through our branches, insides, recruitment offices, etc.
- Developing growth sectors by drawing on all of our employment and technological solutions.

## 1.5.2. Investment policy

### OPERATIONAL INVESTMENTS

Within the Group, excluding IFRS 16 restatements and external growth transactions, only the airport services business is likely to have to make significant investments, depending on new contracts and the equipment renewal rate (in particular as a result of technological developments and airport constraints, notably in terms of greening their equipment fleets), as temporary staffing is fairly low capital-intensive by nature.

Following the Covid pandemic, as shown in the table opposite, the Group has gradually resumed its investments. It should be noted that this trend in the airport services sector corresponds to developments in the business (including the development of the cargo business) and the greening constraints dictated by the airport infrastructure operators.

€000	2025	2024	2023
Temporary employment	7,614	9,783	5,116
Airport services	17,098	13,280	12,454
<b>TOTAL</b>	<b>24,712</b>	<b>23,063</b>	<b>17,570</b>

Taking into account new leases, which amounted to €31.9 million in 2025 compared to €20.8 million in 2024, over 80% of which relate to property as detailed in Note 4.1.2 to the consolidated financial statements, capital expenditure amounted to €56.6 million in 2025, compared to €43.8 million in 2024.

€000	2025	2024	2023
Temporary employment	24,192	25,982	20,627
Airport services	32,427	17,837	21,829
<b>TOTAL</b>	<b>56,620</b>	<b>43,819</b>	<b>42,456</b>

### EXTERNAL GROWTH

The Group remains alert to new acquisition opportunities, which are natural business development accelerators. This approach is implemented with measurable profitability goals and control of the Group's financial balances in mind (cash flow, debt, leverage, etc.).

## 1.5.3. Outlook

The current geopolitical context and its potential impact on global growth has prompted Groupe CRIT to exercise caution. The Group has demonstrated its flexibility and adaptability in the face of a less favourable market environment. The Group intends to maintain this agility in 2026.

### TEMPORARY EMPLOYMENT

Despite reduced visibility, the Group remains confident in the outlook for both of its divisions. Following on from the fourth quarter of 2025, the start of the year is showing encouraging signs. This situation is confirmed by the results of the first few months of the year. The scenario of a gradual recovery therefore remains pertinent, even though international developments can rapidly change the outlook. All teams remain fully galvanised to continue driving this momentum by leveraging the company's strengths: a local network well anchored in employment

catchment areas, a diversified offering that meets the new challenges of human resources, and an ability to develop business in the most buoyant sectors. The Group also continues to deploy digital tools for the benefit of the network in the search for talent.

Internationally, the Group remains on the offensive despite a constantly challenging market environment. In the United States, business picked up at the beginning of the year, while the Group's other operating countries also performed well.

### AIRPORT SERVICES

The airport sector remains a growth driver for the Group on the strength of the solid momentum observed in 2025. The division has made a promising start to 2026 both in France and internationally. Group confidence is bolstered by its limited exposure to Middle East flights and by optimistic traffic forecasts for the coming months. In 2026, the Group will begin to take

advantage of the investments made in the cargo business, which offers further opportunities for growth.

Meanwhile, the Group continues to proactively scan the horizon for potential acquisitions. Current market conditions are favourable to business combinations and the Group is ready to seize any opportunity that meets its integration criteria.

## 1.6. Organisational structure

### 1.6.1. The holding company: a parent company at the service of its subsidiaries

Groupe CRIT is the active holding company that coordinates the group formed with its subsidiaries.

Its operations are at the service of the Group, focusing on the following main lines of action:

- Prepare and inspire the development strategy,
- Exercise control over the subsidiaries,
- Give direction to the Group,
- Facilitate the coordination of the various business lines and units,
- Determine and coordinate joint actions: marketing campaigns, purchases, quality and human resources management,
- Develop the shared tools and methods used by Group companies: IT system, management system, project management, etc.,

- Coordinate the general subsidiary functions,
- Provide advice and assistance to subsidiaries in areas that require specific or ad hoc expertise,
- Manage and centralise cash for all Group companies.

The main cash flows between Groupe CRIT and its subsidiaries besides dividends relate to the fees paid by the companies in the temporary employment division for services received, the re-invoicing of the share of expenses borne on behalf of various legal entities (insurance policies, vehicle fleet contracts, etc.), and cash loan repayments.

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## 1.6.2. Subsidiaries organised by business line

The activity of Group subsidiaries is monitored and internal reporting organised on the basis of two separate business lines:

- **Temporary employment:**

Besides the Group's historic core business of human resources consulting, this sector includes recruitment and, henceforth, all other activities involving the delegation of qualified staff (engineering consulting, industrial maintenance, training, etc.):

- Nine subsidiaries operating in France,
  - 23 subsidiaries operating abroad (Germany, Spain, Italy, the United States, Morocco, Portugal, Switzerland and Tunisia).
- **Airport services**, which encompasses all services performed in an airport environment in relation to passengers, aircraft and cargo:
    - 21 companies operating in France,
    - Eight companies operating abroad (Congo, Ireland, Morocco, the United Kingdom and Sierra Leone).

A simplified Group organisation chart is presented on page 11 of this Universal Registration Document, while a full list of Group subsidiaries and affiliates is provided in Note 6.4 to the consolidated financial statements, "Consolidation scope".

The following significant changes have been made to the Group's structure over the last three years:

**In 2025**, the airport services division continued to diversify its business in France through Groupe Europe Handling's takeover of operations from SODAI, a company under receivership. In connection with this sale plan, the Group, acting through its subsidiary Groupe Europe Handling, acquired a 100% equity stake in the companies newly created to run the operations taken over:

- Aéro Laundry Services, specialising in industrial laundry services,
- Assistance Matériel Avion Toulouse, specialising in ancillary air transport services and, more specifically, in assistance, maintenance, servicing and repair of aircraft, aircraft engines and all aircraft cabin equipment at Toulouse airport,
- Europe Handling Technics, also specialising in ancillary air transport services and, more specifically, in the maintenance, repair, overhaul, restoration and reconditioning of mechanical, electrical, electronic, hydraulic, pneumatic and structural components.

**The year 2024** was marked by significant strengthening of the Group's positions abroad, particularly in Europe:

- Acquisition of **Openjobmetis** in Italy:

Following the lifting of the final condition precedent to the acquisition of Openjobmetis on 19 April 2024 (i.e. the approval of the Italian government under the so-called "golden power" regulation), the Group (via its French subsidiary CRIT) acquired all the shares of Plavisgas S.r.l. (which held 34.14% of Openjobmetis' capital) and Openjobmetis shares held directly by M.T.I Investimenti S.r.l., Omniafin S.p.a and Quaestio Capital SGR S.p.a (representing a total of 30.51% of Openjobmetis' capital), and by Openjobmetis management (representing 0.9% of Openjobmetis' capital). As a result, the Group took control of Openjobmetis on 6 May 2024 with the acquisition of 71.24% of its share capital (including 1,062,771 treasury shares).

These transactions were followed by additional purchases of shares in June 2024, a mandatory tender offer by Plavisgas for all outstanding Openjobmetis shares and a squeeze-out procedure that allowed the Group to hold 100% of Openjobmetis' share capital from July 2024.

The integration of this company, Italy's sixth largest temporary employment company boasting a network of over 170 branches and around 800 employees, will enable the Group to extend its geographical coverage to Italy and position itself in Europe's fourth largest temporary staffing market estimated at €15.7 billion in 2022.

- On 21 March 2024 the Group bought out the remaining 20% of the shares of **OK Job** in Switzerland, 80% of which had been acquired in December 2022. The company operates in the specialised watchmaking and medical markets.
- Acting through its subsidiary PeopleLink, the Group acquired a 100% equity stake in **PeopleSimple**, a newly created outsourced services management company in the United States specialising in the provision of comprehensive integrated HR management solutions.

**In 2023**, the Group, via its subsidiary Groupe Europe Handling, acquired a 100% equity stake in newly created company **Airport Energy Distribution**. This will enable the Group to extend its range of energy refuelling services to stakeholders at the Paris airport hubs.

## 1.7. Stock market data

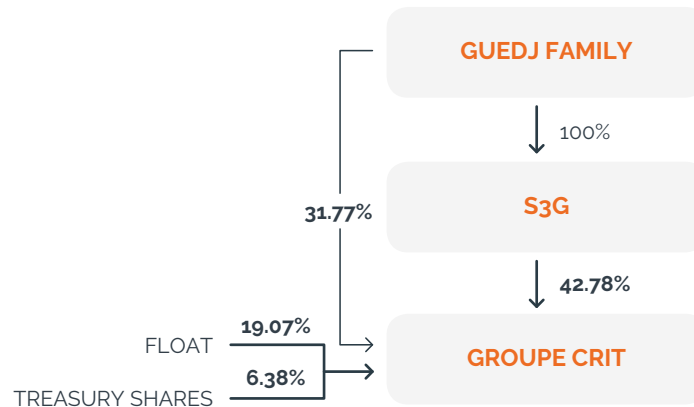
The GROUPE CRIT share is listed on Euronext Paris (Compartment B).

It is included in the CAC All-Shares and Euronext Family Business indices.

The share capital is divided into 11,250,000 shares.

Market capitalisation at 27 February 2026 was €661.5 million.

### SHAREHOLDER STRUCTURE AT 31 DECEMBER 2025



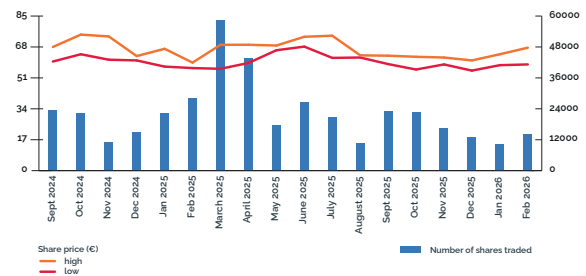
For more details, see section 6.3 of this document.

### VOLUMES TRADED, CHANGE IN GROUPE CRIT SHARE PRICE OVER THE PREVIOUS 18 MONTHS

(source: Euronext)

	Number of shares traded	Share price (€)	
		high	low
September 2024	23,514	68	60
October 2024	22,175	74.8	64
November 2024	10,879	73.8	61
December 2024	14,800	63	60.6
January 2025	22,318	67	57.2
February 2025	28,100	59.4	56.4
March 2025	58,526	69.2	56
April 2025	43,483	69.2	59.2
May 2025	17,548	68.8	66.2
June 2025	26,416	73.6	68.2
July 2025	20,957	74.2	62
August 2025	10,661	63.4	62.2
September 2025	23,113	63.2	58.6
October 2025	22,570	62.6	55.6
November 2025	16,337	62.2	58.4
December 2025	13,182	60.6	55
January 2026	10,153	64	58
February 2026	14,271	67.6	58.4

### Highest and lowest share price over the period





# Chapter 2

## Risk factors and internal control

**2.1** Risk factors 

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**2.2** Risk management and internal control procedures 

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## 2.1. Risk factors

Groupe CRIT implements a risk management policy based on the following principles:

- Identification and periodic review of its risk portfolio,
- Implementation of a risk prevention policy,
- Financial hedging against the consequences of these risks if they were to occur.

The Group regularly updates its risk map. When this occurs, the risks that could have a significant adverse effect on its business, financial position, results or ability to achieve its objectives are identified. This review concludes with the matrix below, which summarises the risks according to their severity and probability of occurrence.

At the time of the most recent risk review, the Group had no significant exposure to direct environmental risks and has not

identified any financial risks linked to the effects of climate change. On the contrary, its airport services business could be indirectly affected by the effects of climate change or related regulations (carbon taxes, etc.) if these were to impact airlines. Aware of the environmental footprint of its service activities, small though it may be, the Group has taken the measures described in chapter 4 of this Universal Registration Document to control and reduce the effects of its activity on the environment.



The following discussion describes the main risks identified, which are presented in a limited number of categories based on their nature.

### PRIORITISATION OF RISKS

<b>LEGAL AND REGULATORY RISKS</b>	Changes in the regulation of the labour market and/or other related forms of employment
	Compliance with the legislative and regulatory environment
	Renewal of airport services licences
<b>BUSINESS RISKS</b>	Information systems
	Health and geopolitical uncertainty and risk of recession
	Employer brand attractiveness and talent retention
	Corporate Social Responsibility
	Third-party liability in the airport services business
	Technological breakthroughs

Within each category, the risk factors are ranked in descending order of importance.

## RISK OVERVIEW

### 1. LEGAL AND REGULATORY RISKS

#### 1.1. CHANGES IN THE REGULATION OF THE LABOUR MARKET AND/OR OTHER RELATED FORMS OF EMPLOYMENT

##### Identification and description of the risk

Through its temporary staffing business, the Group is exposed to the risk of change in labour market regulations in the countries where it operates.

##### Potential effects on the Group

Such changes may have a direct effect on salaries (laws on working hours in particular), social security expenses (reductions, changes in charge rates, etc.) or employment conditions (working hours, reasons for using temporary employment contracts, provisions regarding dismissal). As a result, they can change the level of personnel expenses not only in absolute terms but also in relative terms between different forms of employment and thus significantly alter the competitiveness of the industry.

##### Risk management

In the markets in which it operates, the Group is a member of the professional organisations for recruitment and temporary staffing companies.

As a result, it is an active participant in:

- the promotion of the economic and social role of employment agencies, the promotion of the interests of the profession with its partners (Prism'Emploi, public authorities, parliament, local administrations and councils),
- national and European debate by representing the industry within professional organisations such as MEDEF, CPME or the World Employment Confederation.

This representation allows the Group to closely follow any issues that may have an impact on the profession and participate in dialogue with policy-makers to best adapt the labour market legislation and regulatory framework in which the profession operates.

#### 1.2. COMPLIANCE WITH THE LEGISLATIVE AND REGULATORY ENVIRONMENT

##### Identification and description of the risk

The Group intends to conduct its activities in compliance with the applicable ethics and regulations, in terms of labour, competition and business regulations in general, and in terms of anti-corruption and fraud procedures.

The Group's presence in various countries and its decentralised organisation into business divisions and, within the main temporary staffing and recruitment division, into regional departments, sectors and branches, require increased vigilance with regard to compliance with ethical principles and the applicable legislative and regulatory environment.

##### Potential effects on the Group

Failure to comply with these principles and regulations would expose the Group to severe penalties and reputational risk that could damage its credibility.

For example, in its temporary staffing business, the Group handles high volumes of temporary work contracts via a fragmented and highly decentralised network of branches. In the event of isolated occurrences of deviant behaviour by employees not detected early enough by the monitoring system, the resulting media attention could mar the Group's image.

##### Risk management

To ensure compliance with the current legislative and regulatory environment, the Group has a set of monitoring and control systems described in section 2.2 "Current internal control procedures" of this chapter.

#### 1.3. RENEWAL OF AIRPORT SERVICES LICENCES

##### Identification and description of the risk

Aircraft ground handling services require authorisation to operate at the airport concerned ("Licences"). These licences are granted for limited periods of time and are therefore renewable periodically according to processes that vary according to the geographical region of the airport.

##### Potential effects on the Group

The non-renewal of a licence or a decision by an authority to renew with an increased number of licences could therefore likely have an adverse effect on the Group's airport services business.

##### Risk management

The Group is committed to maintaining a high-quality policy for its airport services to satisfy its clients and improve the image of the hubs where it operates. This policy contributes to the sustainability of the licences granted to the Group.

On the other hand, and in the event that a licence is not renewed, in the majority of cases, employees are transferred pursuant to Article L. 1224 of the French Labour Code or equivalent foreign legislation ("TUPE" Transfer of undertaking (protection of employment) Regulations 2006 in the United Kingdom and Regulations 2003 in Ireland).

## 2. BUSINESS RISKS

### 2.1. INFORMATION SYSTEMS

#### Identification and description of the risk

As the Group is undergoing digital transformation, information systems are an essential tool for managing and developing its business within a network environment. The two main risks related to information systems are cybersecurity (which includes data security) and system availability.

#### Potential effects on the Group

Any breach of security, confidentiality or data integrity, whether malicious or accidental, could have a significant impact on the Group's reputation and results. The strengthening of regulations on the protection of personal data, mainly stemming from the General Data Protection Regulation, and the penalties for non-compliance have increased this risk.

### 2.2. HEALTH AND GEOPOLITICAL UNCERTAINTY AND RISK OF RECESSION

#### Identification and description of the risk

The Group's activities are closely linked to changes in GDP in its business area:

- In the temporary staffing activity, the correlation is amplified where GDP fluctuates by more than +/- 1%,
- Whereas in airport services, air traffic growth is a multiple of the GDP growth of the area where it is located.

In this context, the materialisation of health, geopolitical and/or economic risks may, under exceptional circumstances, cause a rapid and severe market downturn.

### 2.3. EMPLOYER BRAND ATTRACTIVENESS AND TALENT RETENTION

#### Identification and description of the risk

Human resources are the Group's most important asset, and attracting and retaining talent is essential for its continued development. In both Group divisions, attractiveness and retention are major challenges for meeting significant needs in human resources.

#### Potential effects on the Group

As its employees are the Group's most important resource (in both its activities), the lack of loyalty and/or retention has a direct impact on the development of its business.

In the temporary employment division, a high turnover of permanent staff in branches could lead to a loss of skills, resulting

The unavailability of information systems and/or networks essential to the daily execution of the Group's operations would have an immediate negative impact on its activities and force it to deploy a resource-intensive manual backup solution.

#### Risk management

To ensure the continuous service of its systems, the Group constantly monitors its IT infrastructures, using the standard tools in this area (firewalls, antivirus, etc.) and the backups and technical resources required to rapidly restart systems.

#### Potential effects on the Group

As was the case with the Covid pandemic, a rapid and severe market downturn would result in a significant decline in business volumes. Such a situation would have a significant impact on the Group's operating margin, but its magnitude would depend on the time needed to adapt the cost base to the level of activity and on the magnitude of the support schemes implemented by the governments of the countries where employment legislation is the most restrictive.

#### Risk management

Faced with this risk of a sharp decline in the market, the Group is protected by the strong resilience of its temporary staffing business (temporary worker and client contracts expire at the same time) and endeavours to retain a proportion of variable expenses in its structural costs in order to cushion such shocks. In addition, the Group has lines of credit to finance itself in such circumstances.

in a drop in team motivation and thus affecting the branches' ability to be fully operational. Failure to attract and retain temporary workers would directly affect the ability of branches to provide a fast, effective and satisfactory response to the requirements of corporate clients and would have a negative impact on the division's business and results.

#### Risk management

To mitigate this risk, the Group is committed to strengthening its employer brand and its commitments in terms of employee support, training and development throughout their careers and to implementing a skills development policy to optimise employee integration and well-being.

## 2.4. CORPORATE SOCIAL RESPONSIBILITY

### Identification and description of the risk

Corporate social responsibility has gradually become a central concern of organisations in relation to the society in which they operate. It is in this context that, for several years, corporate social and environmental responsibility has been the focus of both increasing regulation and growing demands from stakeholders in the economic and social spheres.

### Potential effects on the Group

Insufficient attention to sustainability issues or non-compliance with the relevant regulations would expose the Group to a reputational risk that could damage its credibility among stakeholders.

## 2.5. THIRD-PARTY LIABILITY IN THE AIRPORT SERVICES BUSINESS

### Identification and description of the risk

As part of its airport services business, the Group needs to step in during aircraft stopovers. In the event of a claim relating to an aircraft handled by it, the Group could be held liable with serious consequences.

### Potential effects on the Group

Given the amount of damage at stake in the event of an aircraft accident, such a situation might have an impact well in excess of the annual operating margin of the airport services business.

## 2.6. TECHNOLOGICAL BREAKTHROUGH

### Identification and description of the risk

In the temporary staffing market, the ability to deploy innovative technological solutions is becoming increasingly critical both in terms of productivity and the ability to meet client demands.

In the airport services sector, the digitisation of operations will primarily impact passenger service operations.

### Potential effects on the Group

In a competitive and innovative environment, failure to respond adequately to the need for technological change would result in both a decline in the Group's business and a less attractive employer brand with a significant impact on its results.

### Risk management

The Group takes full ownership of its corporate social responsibility and, as such, the Board CSR Committee is responsible for the design, periodic review and implementation of the Group's social and environmental policies.

### Risk management

In this context, the Group has set up and maintains an aeronautical civil liability insurance programme to cover this material risk (capped at €130 million).

### Risk management

In this context, the Group has set up a division tasked with developing innovative digital solutions and ensuring continuous technological and competitive monitoring.

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## 2.2. Risk management and internal control procedures

### RISK PREVENTION AND HEDGING POLICY

Even though the Group's risks are typically highly diversified and, therefore, the probability that a single loss would have a material impact on the Group is very low, it implements a management policy that combines both insurance and internal management.

The Group covers the following risks through insurance:

- Counterparty risk through credit insurance taken out with various firms (temporary staffing business mostly in France and Spain). As a result, in most cases, every commercial relationship is first covered by a guarantee given by the insurer on a case by case basis. These guarantees are monitored daily for changes and, in certain cases, the commercial relationship may be revalued;
- The risk of airport liability through a third-party liability policy for airport services covering this risk;
- Other risks are covered by appropriate insurance policies, primarily including: Operating damage and losses, business liability, executive liability, motor fleet: market value.

The total cost of these policies for all Group companies amounted to €6.8 million in 2025, which corresponds to the insurance premium payments.

In terms of prevention, the Group:

- has opted for a strict management policy in order to optimise its cash flow and reduce its debt while maintaining diversified financing sources,
- has developed a prevention policy designed to increase awareness and train its permanent staff, clients and temporary workers in occupational health and safety.

### CURRENT INTERNAL CONTROL PROCEDURES

#### Internal control objectives

Internal control is defined within the Group as a system implemented by management and employees to achieve the following objectives:

- the reliability of the accounting and financial information provided;
- the compliance of management actions and decisions with the instructions and guidelines defined by Executive Management; their compliance with the laws and regulations in force;
- the protection of the Group's assets and reputation;
- the optimisation of operational activities.

The main purpose of the company's internal control procedures is to ensure the control of the Group's companies and, in particular, the reliability of the consolidated financial statements to make sure that they accurately reflect the operations and position of the company and the Group.

As with any control system, internal control must provide reasonable assurance that these objectives are achieved. However, it cannot provide an absolute guarantee that they will be achieved.

#### General organisation of internal control procedures - Control environment

##### A - ORGANISATION

Executive Management defines the internal control guidelines and supervises the implementation of all of its components. It ensures that effective control measures are in place within the Group's subsidiaries.

The finance department is specifically responsible for overseeing the accounting and financial reporting measures.

The Group's internal control is structured according to the Group's choice of organisational structure:

- A structure decentralised into business divisions and, within the main French business division, into regional departments, sectors and branches, which provides the Group with responsiveness and proximity to clients and allows for better development on its markets;
- This decentralisation is nevertheless governed by common operating rules, the pooling of common services such as accounting, treasury, legal, litigation, training, purchasing, IT

and communication, and by the establishment of operational management centres separate from the branches and responsible for managing temporary worker payroll and invoicing.

This framework, combined with the head office centralising main decisions, particularly regarding property investments and the leasing of new establishments, allows for more effective control over the Group's significant or risky items.

Management staff (CEOs, Regional Managers, Sector Managers, Branch Managers) are responsible for the proper application of the Group's internal control procedures within their entities.

Their obligations are clearly stipulated in the delegations of authority that are defined by Executive Management and implemented in each subsidiary by the Manager in charge of the corresponding business unit.

## B - POLICIES AND PROCEDURES

Internal control is also achieved through the definition and implementation of a set of policies and procedures.

Policies are proposed and defined by Executive Management and the Directors in the Group Management Team.

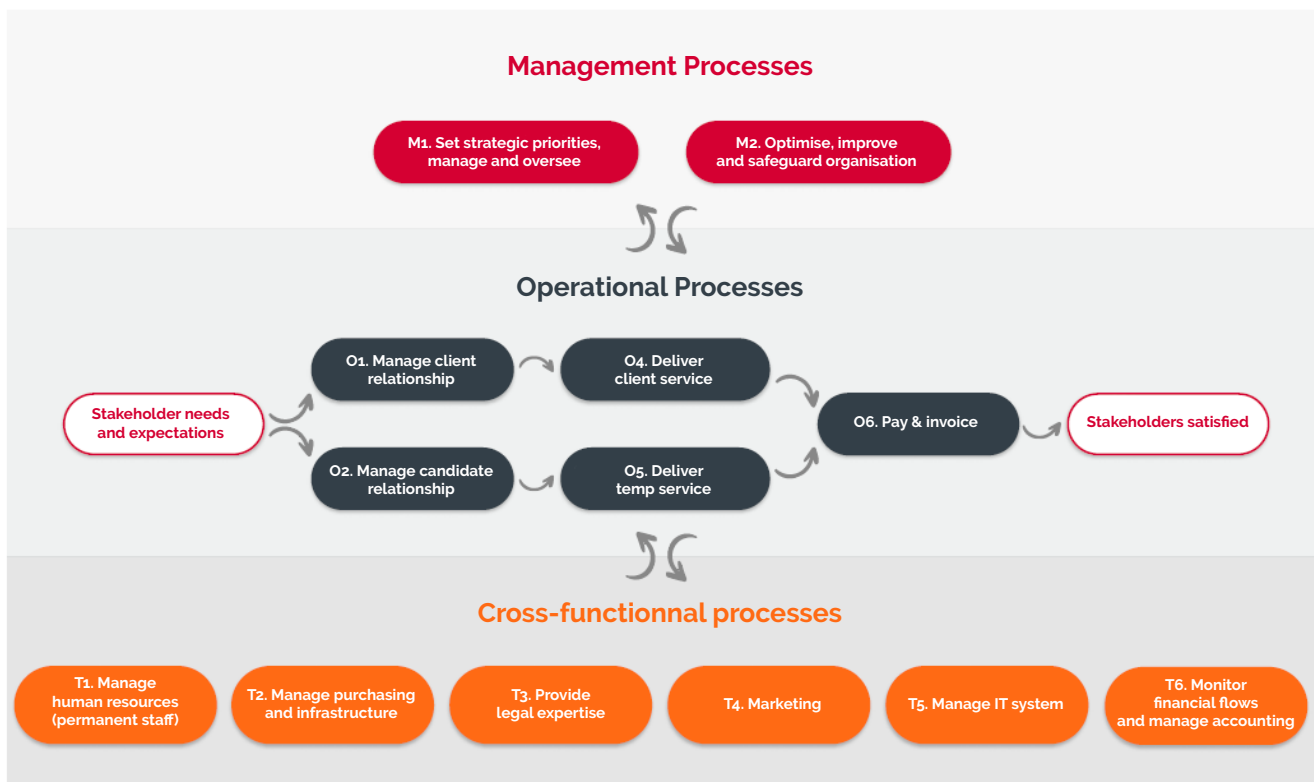
They are validated by the Chairwoman and CEO, who also authorises the means for their implementation.

The operational departments are responsible for their dissemination (information meetings, internal memos, transcription into objectives) and application, along with the monitoring of associated achievements.

For example, the temporary staffing and recruitment division has organised its processes according to the following map:



### PROCESS MAPPING



The resulting processes and procedures are the framework of the Group's quality procedures which help to achieve the internal control objectives described above.

The implementation of these internal control processes, in accordance with the set procedures, is subject to periodic audits by the Performance and Compliance Department. These audits are planned on an annual basis to allow for a review of branch activities on average every two years.

Procedures for operational processes are suggested by the CEOs and by the Managers from Group and subsidiary operational management teams. These procedures, which are specific to each of the Group's activities, are described on the Intranet and the shared databases of the relevant departments. They cover all strategic or risky processes and methods of the Group's businesses and stipulate, in particular, the authorisation limits for commitments (e.g. purchases, investments, travel expenses).

The results of the audits, which are set forth in reports shared with the operational managers, mention observations (low risks involved), possible points of non-compliance (significant risks or non-compliance with procedures) and recommendations for improvement. The head of the audited entity or department undertakes to make the required corrections within a given period. The Regional Performance and Compliance Officer verifies their effective implementation. The results of the audits are also monitored at national level, which is all the more important as it guarantees ISO 9001 certification.

## C - TECHNICAL AND LEGAL MONITORING

The internal control system is supplemented by operational and legal monitoring.

The Group has central functional departments responsible for ensuring compliance with current legislation, identifying potential risks for the Group and providing advice and assistance to operational departments, particularly in the following areas:

- Legal, employment legislation,
- Health, safety and environment,
- Accounting and taxation,
- Insurance, debt collection.

With regard to temporary staffing and recruitment in particular, regional contact persons supplement this support and control system.

### Procedures for preparing and processing accounting and financial information

The Group's internal control over accounting and financial reporting is organised around the following elements:

- Group accounting structure,
- Accounting and management reporting,
- The common accounting framework and methods within the Group.

## A - GROUP ACCOUNTING STRUCTURE

The accounting and financial information and control thereof are structured in a manner consistent with the operational organisation of the Group. The accounting and financial information of each of the Group's companies is produced by a dedicated team based either in a company or at Group headquarters.

For the temporary staffing and recruitment division in France, an accounting department is responsible for producing the financial statements of the division's companies, along with preparing and processing basic accounting information and transactions carried out within the regional administrative centres.

For all business divisions, the branches or operating sites are equipped with the management software necessary for the operation and production of the services they provide.

Regardless of the software, all interfaces enabling the automatic integration of data generated and entered by operational staff into accounting software have been developed in order to optimise and make the transfer to accounting more reliable.

Accordingly, within the temporary staffing and recruitment division, information relating to client invoices and temporary worker payrolls is entered at branch level and processed in the operational management centres before being interfaced to the accounting management software hosted on a single server, with the necessary control procedures being applied.

In addition, employees have access to all information relating to organisational structure, internal procedures and applicable statutory and regulatory provisions, which are available on the Group's Intranet, thus enabling the immediate dissemination of information to all departments and branches.

Training courses specially adapted to the needs of the Group's companies are provided by two subsidiaries, RHF (human resources training) and IFMA (training institute for aviation professions), which are training organisations approved by the Regional Directorate for Professional Training.

The Group's finance department, in conjunction with its specialist advisers, monitors tax developments and changes in accounting regulations.

The data used to generate the accounting information is controlled by applying the rules described in §B above and by the control carried out by the accounting department through computer locks on the key parameters of activity and monthly controls conducted on the basis of control statements relating to key business risks. Under the authority of the finance department, the accounting departments of the business divisions and the Group's consolidation department are responsible for the essential tasks of ensuring the consistency of financial data, including:

- Transactional control in the form of:
  - The design and implementation of the Group's accounting and management methods, procedures and standards, in agreement with Executive Management,
  - The control of the various Group entities, the verification of compliance with the Group's common accounting principles,
  - Identification and implementation of necessary changes to the Group's accounting and management information systems.
- The production and review of relevant summary statements for each operational level:
- For Executive Management: production of monthly reports, consolidated financial statements and details for each business segment and company, as well as financial communication documents.
- For the operations department: production of detailed monthly management reporting down to the level of each profit centre.

## B - ACCOUNTING AND MANAGEMENT REPORTING

Monthly reporting is a major component of the financial reporting and control system. It is the preferred tool of the Group's Executive Management for monitoring, controlling and overseeing finances.

The Group's reporting is produced monthly in the form of consolidated financial statements which are analysed by business division and by branch for each division. Within the divisions, the financial statements are broken down by profit centre and cost centre providing operational managers with the key indicators for their activity at their level of responsibility.

## C - ACCOUNTING FRAMEWORK AND METHODS

The process for preparing the consolidated financial statements is based on:

- The accounting framework and methods,
- The standardisation of reporting formats,
- The use of a common reporting tool for tax returns,
- The use of consolidation software.

Each subsidiary's accounting team is responsible for preparing tax returns. The holding company's accounting department carries out an individual and exhaustive check before consolidating the data.

The reconciliation of accounting information and forecast data, combined with their monthly analysis at each level of the organisation (Executive Management, Finance Department, Divisional Management, Regional Management, sectors, branches), contributes to the quality and reliability of the information produced. It also allows corrective measures to be taken to pursue the Group's objectives.

Temporary staffing agencies also analyse their performance through the statistics and indicators available from the branch management software.

Aware of the challenges linked to internal control and its importance for the Group's development, Executive Management provides its full support to the improvement of internal control and its adaptation to the requirements stemming from changes in legislation and the economic environment. In this context, mindful of the effectiveness of the system put in place within the Group, Executive Management is committed to the ongoing strengthening of current control systems, particularly through its branch information system, which has been operational throughout the French temporary staffing network since 2006 and is regularly updated. This information system is subject to a continuous improvement process, especially regarding controls.

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# Chapter 3

## Parent company financial statements and statutory auditors' reports

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## 3.1. Consolidated financial statements

### 3.1.1. Consolidated income statement

€000	Notes	2025	2024
<b>REVENUE</b>	<b>3.1 &amp; 3.3</b>	<b>3,372,048</b>	<b>3,124,015</b>
Cost of goods sold		(37,374)	(37,869)
Personnel and related expenses	3.4	(2,961,003)	(2,726,577)
Other purchases and external expenses	3.5	(228,775)	(204,106)
Net amortisation and depreciation	4.1.2	(56,064)	(50,435)
Net additions to provisions		(3,451)	(5,276)
Other operating income		4,906	1,159
Other operating expenses		(1,098)	(2,284)
<b>CURRENT OPERATING INCOME</b>	<b>3.2 &amp; 3.3.2</b>	<b>89,190</b>	<b>98,627</b>
Non-recurring operating expenses	3.7	(26,128)	(1,993)
<b>OPERATING INCOME</b>		<b>63,062</b>	<b>96,634</b>
Share of earnings of associates extending the Group's business	4.1.4	3,920	737
<b>OPERATING INCOME INCLUDING SHARE OF EARNINGS OF ASSOCIATES</b>		<b>66,982</b>	<b>97,370</b>
Income from cash and cash equivalents		10,893	16,567
Gross cost of financial debt		(6,693)	(6,994)
<b>NET COST OF FINANCIAL DEBT</b>		<b>4,200</b>	<b>9,573</b>
Other financial income and expenses		(6,644)	2,015
<b>NET FINANCIAL INCOME/(EXPENSE)</b>	<b>3.8</b>	<b>(2,444)</b>	<b>11,588</b>
<b>EARNINGS BEFORE TAX</b>		<b>64,538</b>	<b>108,958</b>
Income tax expense	3.9	(30,138)	(33,538)
<b>NET INCOME</b>		<b>34,400</b>	<b>75,420</b>
- Group share		31,161	73,011
- non-controlling interests		3,239	2,408
<b>Earnings per share held by company shareholders (€)</b>			
Basic and diluted	4.3.2	2.96	6.90

### 3.1.2. Consolidated statement of comprehensive income

€000		2025	2024
<b>NET INCOME</b>		<b>34,400</b>	<b>75,420</b>
<b>Other items reclassifiable to income</b>		<b>(9,182)</b>	<b>7,115</b>
Translation adjustments		(9,119)	4,731
Fair value of financial instruments		(74)	2,344
Deferred tax on fair value of financial instruments		12	40
<b>Other items not reclassifiable to income</b>		<b>918</b>	<b>(1,312)</b>
Actuarial differences on retirement commitments		1,224	(1,751)
Deferred tax on actuarial gains/losses		(306)	439
<b>TOTAL OTHER COMPREHENSIVE INCOME/(LOSS)</b>		<b>(8,264)</b>	<b>5,803</b>
<b>TOTAL COMPREHENSIVE INCOME/(LOSS)</b>		<b>26,136</b>	<b>81,223</b>
- Group share		22,957	78,842
- non-controlling interests		3,179	2,381

The notes attached hereto are an integral part of the consolidated financial statements.

### 3.1.3. Consolidated balance sheet

<b>ASSETS</b> (€000)	<b>Notes</b>	<b>31/12/2025</b>	<b>31/12/2024</b>
Goodwill		235,285	268,052
Other intangible assets		102,607	109,641
Total intangible assets	4.1.1	337,892	377,693
Property, plant and equipment	4.1.2	181,819	177,274
Financial assets	4.1.3	37,272	45,241
Investments in associates	4.1.4	9,612	6,215
Deferred tax assets	3.9.3	2,438	1,107
<b>NON-CURRENT ASSETS</b>		<b>569,033</b>	<b>607,530</b>
Inventories		3,319	3,377
Trade receivables	4.2.1 & 4.5.1	640,847	645,179
Other receivables	4.2.2 & 4.5.1	74,788	63,192
Tax receivables	4.5.1	4,250	3,773
Cash and cash equivalents	4.4.3 & 4.5.1	296,496	335,101
<b>CURRENT ASSETS</b>		<b>1,019,701</b>	<b>1,050,621</b>
<b>TOTAL ASSETS</b>		<b>1,588,734</b>	<b>1,658,151</b>
<b>EQUITY &amp; LIABILITIES</b> (€000)	<b>Notes</b>	<b>31/12/2025</b>	<b>31/12/2024</b>
Capital	4.3.1	4,050	4,050
Additional paid-in capital and reserves		697,765	738,359
Shareholders' equity (Group share)		701,815	742,409
Shareholders' equity (non-controlling interests)	4.3.4	11,764	9,538
<b>SHAREHOLDERS' EQUITY</b>		<b>713,579</b>	<b>751,947</b>
Retirement commitments	3.4.2	26,925	26,576
Non-current borrowings	4.4 & 4.5.2	88,298	95,017
Deferred tax liabilities	3.9.3	2,957	4,673
<b>NON-CURRENT LIABILITIES</b>		<b>118,181</b>	<b>126,266</b>
Current borrowings	4.4 & 4.5.2	77,100	88,370
Bank overdrafts and related expenses	4.4 & 4.5.2	27,593	40,355
Provisions for other liabilities	4.6	19,859	23,255
Trade payables	4.5.2	61,761	62,597
Social security and tax liabilities	4.2.3 & 4.5.2	517,954	510,269
Current tax payables	4.5.2	3,712	3,416
Other payables	4.2.4 & 4.5.2	48,994	51,676
<b>CURRENT LIABILITIES</b>		<b>756,974</b>	<b>779,938</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>1,588,734</b>	<b>1,658,151</b>

The notes attached hereto are an integral part of the consolidated financial statements

### 3.1.4. Consolidated statement of changes in shareholders' equity

€000	Capital	Treasury shares	Other retained earnings	Other comprehensive income/(loss)	Shareholders' equity (Group share)	Shareholders' equity (non-controlling interests)	Total shareholders' equity
<b>2024</b>							
Shareholders' equity at 01/01/2024	4,050	(2,109)	752,650	(818)	753,773	7,736	761,509
Net income for the year	0	0	73,011	0	73,011	2,408	75,420
Other comprehensive income/(loss)	(0)	0	0	5,831	5,831	(28)	5,803
<b>Total comprehensive income/(loss)</b>	<b>(0)</b>	<b>0</b>	<b>73,011</b>	<b>5,831</b>	<b>78,842</b>	<b>2,381</b>	<b>81,223</b>
Dividends distributed	0	0	(10,538)	0	(10,538)	(289)	(10,827)
Treasury share transactions	0	(39,589)	0	0	(39,589)	0	(39,589)
Other changes	(0)	0	(40,079)	0	(40,079)	(290)	(40,369)
<b>Transactions with shareholders</b>	<b>(0)</b>	<b>(39,589)</b>	<b>(50,617)</b>	<b>0</b>	<b>(90,206)</b>	<b>(578)</b>	<b>(90,785)</b>
<b>SHAREHOLDERS' EQUITY AT 31/12/2024</b>	<b>4,050</b>	<b>(41,699)</b>	<b>775,044</b>	<b>5,013</b>	<b>742,409</b>	<b>9,538</b>	<b>751,947</b>
<b>2025</b>							
Shareholders' equity at 01/01/2025	4,050	(41,699)	775,044	5,013	742,409	9,538	751,947
Net income for the year	0	0	31,161	0	31,161	3,239	34,400
Other comprehensive income/(loss)	(0)	0	(0)	(8,204)	(8,204)	(60)	(8,264)
<b>Total comprehensive income/(loss)</b>	<b>(0)</b>	<b>0</b>	<b>31,161</b>	<b>(8,204)</b>	<b>22,957</b>	<b>3,179</b>	<b>26,136</b>
Dividends distributed	0	0	(63,222)	0	(63,222)	(949)	(64,172)
Treasury share transactions	0	(333)	0	0	(333)	0	(333)
Other changes	0	0	5	0	5	(4)	1
<b>Transactions with shareholders</b>	<b>0</b>	<b>(333)</b>	<b>(63,218)</b>	<b>0</b>	<b>(63,550)</b>	<b>(953)</b>	<b>(64,504)</b>
<b>SHAREHOLDERS' EQUITY AT 31/12/2025</b>	<b>4,050</b>	<b>(42,031)</b>	<b>742,988</b>	<b>(3,191)</b>	<b>701,815</b>	<b>11,764</b>	<b>713,579</b>

The notes attached hereto are an integral part of the consolidated financial statements.

### 3.1.5. Consolidated cash flow statement

€000	Notes	2025	2024
Net income for the year		34,400	75,420
<b>Elimination of expenses not affecting cash flow</b>			
Share of earnings of associates		(3,920)	(737)
Amortisation, depreciation and impairment of intangible assets and property, plant and equipment <sup>(1)</sup>	4.1.2	82,272	50,435
Change in provisions		(1,765)	640
Other non-cash items		2,026	(187)
Elimination of profits or losses on asset disposals		(2,098)	(90)
Net cost of financial debt	3.8	(4,200)	(9,573)
Net income tax (including deferred taxes)	3.9	30,138	33,538
<b>CASH FLOW BEFORE NET COST OF DEBT AND INCOME TAX (A)</b>		<b>136,855</b>	<b>149,447</b>
Change in operating working capital (B)	4.2	(6,020)	3,641
Taxes paid (C)		(33,635)	(34,383)
<b>CASH FLOW GENERATED FROM OPERATIONS (A+B+C)</b>		<b>97,200</b>	<b>118,705</b>
Acquisitions of intangible assets	4.1.1	(4,944)	(5,763)
Acquisitions of property, plant and equipment	4.1.2	(19,766)	(17,300)
Business combinations, net of cash and cash equivalents acquired		0	(163,703)
Proceeds from disposals of property, plant and equipment		2,375	342
Proceeds from intangible asset disposals		28	0
Other cash flows from investing activities <sup>(2)</sup>	4.1.3	8,357	23,839
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>(13,951)</b>	<b>(162,585)</b>
Dividends paid		(64,112)	(10,605)
Purchase/sale of treasury shares		(333)	(39,589)
Impact of acquisitions of minority interests (without acquisition/loss of control)		0	(60,169)
Repayment of borrowings	4.4.1	(55,242)	(52,276)
New borrowings	4.4.1	6,826	25,324
Interest paid		4,195	9,559
<b>CASH FLOW FROM FINANCIAL TRANSACTIONS</b>		<b>(108,665)</b>	<b>(127,757)</b>
Impact of change in foreign exchange rates		(428)	108
<b>CHANGE IN CASH</b>		<b>(25,845)</b>	<b>(171,528)</b>
<b>Cash, cash equivalents and bank overdrafts at the beginning of the period</b>		<b>294,746</b>	<b>466,275</b>
Change in cash		(25,845)	(171,528)
<b>CASH, CASH EQUIVALENTS AND BANK OVERDRAFTS AT THE END OF THE PERIOD</b>		<b>268,903</b>	<b>294,746</b>
<b>Balance sheet</b>			
Cash and cash equivalents		296,496	335,101
Bank overdrafts		(27,593)	(40,355)
<b>NET CASH</b>		<b>268,903</b>	<b>294,746</b>
Change in non-current cash financial items excluding consolidation scope impact		7,943	23,839
Dividends paid by equity-consolidated companies		414	
<b>Total</b>		<b>8,357</b>	<b>23,839</b>

(1) including the €26.1 million impairment charge against US temporary employment CGU goodwill (see Note 2.2)

(2) mainly concerns net disposals of term deposits (Note 4.1.3)

The notes attached hereto are an integral part of the consolidated financial statements.

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Groupe CRIT (the "Company") is a French société anonyme (public limited company) listed on Euronext Paris, Compartment C. Its registered office is located at 6 Rue Toulouse Lautrec, 75017 Paris.

The Group has two separate business lines:

- Temporary employment and human resources consulting, the Group's historical core business,
- Airport services performed in an airport environment in relation to passengers, aircraft and cargo.

Groupe CRIT is not owned by any parent company publishing IFRS statements for public consultation.

The 2025 consolidated financial statements were approved by the Board of Directors on 24 March 2026. These statements will not be definitive until approved by the Annual General Meeting.

## 1. Accounting principles and methods

### 1.1. General principles and statement of compliance

Pursuant to Delegated Regulation (EC) 2019/980 of the European Commission of 14 March 2019, financial information relating to the assets and liabilities, financial position and earnings of the Group is provided for the last two financial years 2024 and 2025 and has been prepared in accordance with Regulation (EC) 1606/2002 of 19 July 2002 on the application of International Financial Reporting Standards (IFRS). The Group consolidated financial statements for the year ended 31 December 2025 comply with IFRS as published by the IASB and adopted by the European Union <sup>(1)</sup>.

The accounting principles applied to prepare the financial statements for the year ended 31 December 2025 are consistent with those applied for the financial statements for the year ended 31 December 2024, with the exception of the standards described below.

### 1.2. Amendments to standards and interpretations

#### 1.2.1. IFRS standards, amendments and interpretations applicable in 2025

- IAS 21 Lack of exchangeability

This amendment has no material impact on the Group's consolidated financial statements.

#### 1.2.2. IFRS standards, amendments and interpretations applicable after 2025 and not applied early by the Group

IAS 21 amendment: Effects of changes in foreign exchange rates: Translation to a hyperinflationary presentation currency

- IFRS 9/IFRS 7 amendments: Renewable power purchase agreements
- IFRS 9/IFRS 7 amendments: Amendments to the classification and measurement of financial instruments
- IFRS annual improvements – Volume 11
- IFRS 18 Presentation and disclosure in financial statements.

IFRS 18 will apply to all financial years beginning on or after 1 January 2027, with retrospective application. The Group is currently analysing the impacts of this new standard on its performance indicators, the presentation of the consolidated financial statements and accounting information systems.

The Group is also analysing the impact of applying the other standards and amendments, but does not expect any material impacts and will not apply these amendments in advance.

### 1.3. Basis of preparation of consolidated financial statements

The Group's consolidated financial statements are presented in euros and prepared under the historical cost convention, with the exception of financial instruments which are accounted for in accordance with the treatment of the various categories of financial assets and liabilities defined by IFRS 9.

The preparation of the consolidated financial statements in accordance with IFRS guidelines requires management to include a certain number of estimates and assumptions that may have an impact on the value of certain items on the balance sheet or income statement or on the information provided in the notes.

These assumptions, estimates and assessments are undertaken based on circumstances prevailing at the date of preparation of the financial statements and may subsequently turn out to be different from the actual state of affairs.

The most significant accounting estimates and judgements concern the following areas:

- measurement of social security commitments (Note 3.4.2),
- measurement of intangible assets and impairment of non-financial assets (Note 4.1.1),
- measurement of right-of-use assets under IFRS 16 (Note 4.1.2),
- measurement of provisions for other liabilities, which consists of estimating expenditure required to extinguish an obligation (Note 4.6),
- calculating deferred taxes and, in particular, assessing the recoverability of deferred tax assets.

The analysis of risk factors reveals no material climate risks for the Group. In the temporary employment division (83.4% of the Group's business), in which a network covers a region and the client base represents the economy of that region as a whole, the impact of climate change on the Group is only indirect through the impact it has on its clients. As a result, the regional and geographical diversification of its operations enables it to dilute the impact of climate change.

(1) Guidelines available on the European Commission website at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02002R1606-20080410>

## 2. Key events of the year

### 2.1. Changes in operating segments

Following the acquisition of Openjobmetis, Group management decided to reorganise its reporting and clarify its segment information. Business monitoring and internal reporting are now structured around two distinct business lines:

- “Temporary employment”, including the Group’s historic core business of human resources consulting, recruitment and, henceforth, all other activities involving the delegation of qualified staff (engineering consulting, industrial maintenance, training, etc.).
- “Airport services”, which includes services performed in an airport environment in relation to passengers, aircraft and cargo.

### 2.2. Impairment of US temporary employment CGU goodwill

Following a steady increase in the working population since the end of Covid, temporary employment in the United States has declined quite significantly after a period of strong growth: the temporary employment rate (defined as the ratio between temporary employment FTE and the working population), which stood at 1.95% in Q4 2019, rose to 2.05% in the second half of 2022 before plummeting by one quarter to 1.55% in Q4 2025.

### 2.3. Geopolitical uncertainties

While geopolitical developments in Eastern Europe and the Middle East do not have a direct impact on the Group’s activities, as it has no operations there, these conflicts have had significant repercussions in terms of changes in inflation, interest rates and the cost of raw materials and energy.

As the temporary employment business is representative of the French economy as a whole and is closely correlated to it, the impact of geopolitical events is comparable to its impact on the French economy as a whole, given the risk specific to the business.

These two sectors correspond to the sectors reviewed by the chief operating decision maker. No regrouping was performed.

The distribution of goodwill by sector is not affected by this change.

Performance indicators have not been altered (revenue, EBITDA, net financial debt, etc.).

Naturally, the Group’s US business has been impacted by this trend, but nevertheless managed to limit the decline in revenue to 14% since 2022 in a market down 26% (SIA – Staffing Industry Analysis data).

Under these circumstances, after three years of disappointing results, the Group decided to apply a policy of prudence to its growth and profitability assumptions. Accordingly, an impairment charge of €26.1 million was recorded against US temporary employment CGU goodwill. The Group nevertheless remains confident about the potential for recovery in the US market.

In airport services, the impact is mainly linked to the price elasticity of demand for long-haul flights, whose cost is strongly impacted by the diversion of aircraft and the increase in the price of jet fuel.

Although the Group is keeping a close eye on geopolitical and macroeconomic developments, as well as on ongoing discussions on potential changes to customs duties, it is unable to accurately assess the medium-term impact of these regional instabilities and political uncertainties on its business.

### 3. Income statement

#### 3.1. Revenue

##### 3.1.1. Revenue recognition

Revenue is recognised over time as and when the Group satisfies its performance obligation, corresponding to the moment at which the service is delivered to the client, for an amount that reflects the consideration the Group expects to receive in exchange for the service delivered. Revenue is recognised net of tax.

Temporary staffing represents the majority of Groupe CRIT's business. The contracts signed with clients in this business are not very complex and include only one performance obligation, which is the temporary provision of an employee.

The same applies to the airport services business, where contracts include a single performance obligation, namely the provision of a passenger handling service and/or ground handling service for aircraft.

##### 3.1.2. Information on service obligations still to be satisfied

Groupe CRIT does not provide this information as it applies the simplification measure provided for in the standard. The Group's main two businesses (provision of temporary staff and airport services) both fulfil the conditions established, namely:

- the service obligation relates to a contract the initial term of which does not exceed one year,
- revenue is recognised in accordance with services delivered.

For the other Group businesses, including engineering, the amounts are not material.

#### 3.2. Alternative performance indicators

For its internal reporting and financial communication, the Group uses non-IFRS financial indicators:

- EBITDA, defined as current operating income before net amortisation and depreciation,
- Organic growth in sales, which represents growth at constant consolidation scope and exchange rates.

The exchange rate impact is calculated by applying the previous year's exchange rates to current-year sales denominated in foreign currencies.

Changes in consolidation scope are calculated by restating sales for:

- the contribution of entities acquired during the year and of the entities acquired during the previous year until the anniversary date of their acquisition, and
- for entities sold during the year, the revenue contribution of the previous year corresponding to the period of the year ended in which the entities were no longer consolidated, and, for entities sold the previous year, the revenue contribution of the previous year up to the date of transfer,
- revenue growth on an organic working day-adjusted basis, i.e. organic growth on a constant number of working days,
- net financial debt, the definition of which is provided in Note 4.4.1.

Alongside operating income, which includes all income and expenses not arising from financing activities, associates and income tax, the Group presents:

- current operating income, defined as operating income before non-recurring items,
- after the operating income line, the share of earnings of associates whose activities are regarded as an extension of the Group's business,
- and operating income including the share of earnings of associates.

### 3.3. Segment reporting

#### 3.3.1. Definition of operating segments

Groupe CRIT has two business lines:

- Temporary employment, including the Group's historic core business of human resources consulting, recruitment and other activities involving the delegation of qualified staff (engineering consulting, industrial maintenance, training, etc.),
- Airport services, which includes services performed in an airport environment in relation to passengers, aircraft and cargo.

These different types of corporate services each have their own market, type of clientele, distribution method and regulatory environment. They form the basis of how internal reporting is structured.

The chief operating decision maker is the Chief Executive Officer of Groupe CRIT, assisted by the directors of the Group's central functions and the directors of the relevant sectors. She assesses the performance of these operating sectors and allocates the necessary resources to them based on needs and operational performance indicators (revenue, EBITDA, etc.).

On this basis, the operating segments monitored by management are as follows:

- Temporary employment
- Airport services

#### 3.3.2. Operating segment reporting

The segment analysis of revenue, EBITDA, depreciation, amortisation and current operating income is presented as monitored by the chief operating decision maker.

The unallocated assets and liabilities are financing and income tax assets and liabilities.

€000	Temporary employment	Airport services	Inter-segment	Not allocated	Total
<b>Revenue</b>					
2025	2,924,282	462,729	(14,962)		3,372,048
2024	2,692,022	444,875	(12,882)		3,124,015
<b>EBITDA</b>					
2025	105,521	39,733	0		145,254
2024	107,648	41,414	0		149,062
<b>Depreciation and amortisation</b>					
2025	(35,460)	(20,605)	0		(56,064)
2024	(30,971)	(19,464)	0		(50,435)
<b>Current operating income</b>					
2025	70,062	19,128	0		89,190
2024	76,677	21,950	0		98,627
<b>Share of earnings of associates extending the Group's business</b>					
2025	78	3,842	0		3,920
2024	181	555	0		737
<b>Balance sheet data</b>					
Assets at 31/12/2025	1,088,617	196,932		303,544	1,589,093
<i>of which net trade receivables</i>	569,978	70,869			640,847
Liabilities at 31/12/2025	557,885	117,625		200,004	875,514
Assets at 31/12/2024	1,137,067	181,103		339,981	1,658,151
<i>of which net trade receivables</i>	578,883	66,295			645,179
Liabilities at 31/12/2024	560,789	113,584		231,831	906,204

#### 3.3.3. Reporting by geographical region

€000	France	Italy	USA	United Kingdom	Spain/Portugal	Switzerland	Africa	Other	Total
<b>Revenue</b>									
2025	1,854,778	826,466	214,727	77,702	154,541	140,271	72,989	30,574	3,372,048
2024	1,890,716	559,167	231,442	73,666	141,377	130,134	67,665	29,848	3,124,015
<b>Non-current assets</b>									
31/12/2025	267,680	206,681	48,487	7,009	2,662	12,919	14,866	8,729	569,033
31/12/2024	265,916	208,689	84,168	6,894	2,480	19,203	10,839	9,341	607,530

### 3.4. Personnel expenses

Personnel expenses consist of the following elements:

€000	2025	2024
Salaries and wages	(2,269,678)	(2,113,211)
Social security and tax expenses	(691,325)	(613,367)
<b>TOTAL</b>	<b>(2,961,003)</b>	<b>(2,726,577)</b>

#### 3.4.1. Average workforce

The breakdown of the Group's average workforce by business line for fully-consolidated companies at the closing date is as follows:

Group average workforce	2025	2024
<b>Permanent employees</b>		
Temporary employment	5,811	5,582
Airport services	5,944	5,862
<b>TOTAL</b>	<b>11,755</b>	<b>11,444</b>
Temporary employees on Group assignments	64,413	62,106
<b>TOTAL</b>	<b>76,168</b>	<b>73,550</b>

The average permanent workforce (permanent and fixed-term contracts) is the arithmetic average of the workforce at the end of each month of the calendar year.

Temporary employee numbers are calculated as "full-time equivalents".

#### 3.4.2. Employee benefits

Different defined contribution and defined benefit pension plans are granted to the Group's employees.

##### DEFINED CONTRIBUTION PLANS

Defined contribution plans comprise payments which release the employer from any future obligations towards independent organisations. These organisations then pay the employees the amounts due. They are calculated based on the contributions paid, plus the return on their investment. Payments made by the Group are recorded in the income statement as expenses for the period to which they apply. There are no other additional obligations and no liabilities are recorded in the Group financial statements.

The amount paid under defined contribution schemes (employer contribution) for all employees (permanent and temporary) for the 2025 financial year was €370.8 million (€182.6 million for the Italian subsidiaries) compared to €306.9 million (€116.9 million for the Italian subsidiaries) in 2024.

##### DEFINED BENEFIT PLANS

These relate exclusively to retirement indemnities and long-service medals stipulated under collective bargaining and company agreements in France and Africa for airport services employees. No other long-term employment benefits or post-employment benefits are granted to employees.

The commitment linked to these plans is assessed each year by an independent actuary using the projected unit credit method. Under this method, each employment period confers an additional unit of benefit rights, and each of these units is valued separately to obtain the final obligation. These estimates take particular account of assumptions concerning life expectancy, staff turnover, wage variations and the discounting of amounts payable.

The main actuarial assumptions used in 2025 to estimate the total value of the retirement indemnities commitment is as follows:

- voluntary departure at the employee's initiative once the employee has reached the full social security rate,

- age of retirement determined on an individual basis, based on the number of quarters required for retirement at the full social security rate, which is counted as of the start date of professional activity,
- turnover rate for each business segment and age,
- INSEE 2022-2024 male and female mortality tables for French companies and PM-PF 60-64 for African subsidiaries,
- discounting from 2025 using a rate curve to refine the calculation of the commitment by applying differential rates according to market conditions. Until 2024, the discount rate was set with reference to the iBoxx Corporate AA 10+ rate on the closing date, the yield rate for blue-chip private-sector bonds with terms of 10 years and over. This maturity was close to the remaining service period of Group employees,
- salary growth rate set out below.

	2025	2024
<b>Salary growth rate</b>		
Temporary employment	2.0%	2.0%
Airport services - France	2.0%	2.0%
Airport services - Congo	4.5%	4.5%
Airport services - Africa & other	3.0%	3.0%
<b>DISCOUNT RATE <sup>(1)</sup></b>	<b>3.85%</b>	<b>3.25%</b>

(1) 2025: average rate derived from rate curve; 2024: iBoxx Corporate AA 10+ rate

Without any assets to cover the commitments, the provision recorded is equal to the present value of the commitment.

The provision recorded in the balance sheet changed as follows during the two financial years presented:

€000	2025	2024
<b>OBLIGATION AT START OF PERIOD</b>	<b>26,576</b>	<b>22,606</b>
Service cost for the period	1,921	2,072
Interest expense	785	735
Employer contributions	(613)	(670)
Reductions / Terminations	(461)	(418)
Past service cost		(820)
<b>IMPACT ON INCOME FOR THE YEAR</b>	<b>1,631</b>	<b>897</b>
Actuarial differences arising from changes in demographic assumptions	179	(104)
Actuarial differences arising from changes in financial assumptions	(1,686)	1,627
Actuarial differences arising from experience adjustments	226	227
<b>OTHER COMPREHENSIVE INCOME/(LOSS)</b>	<b>(1,281)</b>	<b>1,751</b>
<b>IMPACT OF BUSINESS COMBINATIONS AND DISPOSALS</b>		<b>1,322</b>
<b>OBLIGATION AT YEAR-END</b>	<b>26,925</b>	<b>26,576</b>
<i>of which France</i>	23,836	23,432
<i>of which Italy</i>	1,323	1,365
<i>of which Africa</i>	1,766	1,779

The main sensitivities of the calculation of this employee benefit commitment to the assumptions applied are as follows:

- with a 0.5 percentage point reduction in discount rates, the commitment would be €28.3 million, compared to €25.6 million with a corresponding increase in discount rates,
- were the turnover rate to decrease by 1 percentage point, the commitment would increase to €29.9 million,
- with a 1 percentage point increase in the salary growth rate however, the commitment would amount to €29.8 million.

The following contributions are expected over the coming years:

€000	2025	2024
N+1	869	712
N+2 to N+5	3,409	2,771
N+6 to N+10	7,259	6,370
<b>TOTAL EXPECTED CONTRIBUTIONS FROM N+1 TO N+10</b>	<b>11,537</b>	<b>9,853</b>

### 3.4.3. Other employee benefits

The other employee benefits are not material. The Group has not established any share-based compensation plan.

### 3.5. Other purchases and external expenses

€000	2025	2024
General outsourcing	(86,229)	(75,938)
Broker remuneration and fees excluding statutory auditors	(24,399)	(20,733)
Lease payments and rental charges	(28,337)	(25,817)
Maintenance and repairs	(21,604)	(21,143)
Staff external to the company	(19,816)	(19,713)
Travel and entertainment expenses	(12,820)	(10,230)
Postal and telecom costs	(7,771)	(7,347)
Insurance premiums	(6,795)	(5,219)
Advertising, publishing, public relations	(6,366)	(5,042)
Miscellaneous documentation, seminars	(1,650)	(1,825)
Statutory auditors' fees	(1,733)	(1,407)
Banking and related services	(1,391)	(1,266)
Other external expenses	(9,864)	(8,427)
<b>TOTAL</b>	<b>(228,775)</b>	<b>(204,106)</b>

Lease payments and rental charges mainly correspond to short-term rentals and rental charges.

### 3.6. Impacts of applying IFRS 16 on income and cash flows

€000	2024				2025			
	Buildings	Plant, machinery & equipment	Other	Total	Buildings	Plant, machinery & equipment	Other	Total
<b>Income statement</b>								
Cancellation of rents (impact on EBITDA)	28,229	1,908	3,299	33,435	28,490	538	5,880	34,908
Depreciation and amortisation	(23,312)	(2,331)	(3,529)	(29,172)	(26,577)	(1,747)	(4,112)	(32,436)
Early termination of contracts (impact on EBITDA)	155	0	0	155	1,157	0	0	1,157
<b>Impact on current operating income</b>	<b>5,072</b>	<b>(423)</b>	<b>(230)</b>	<b>4,419</b>	<b>3,070</b>	<b>(1,209)</b>	<b>1,768</b>	<b>3,629</b>
Interest expense on lease liabilities	(2,451)	(21)	(198)	(2,670)	(2,298)	(1)	(343)	(2,642)
<b>IMPACT ON CURRENT INCOME</b>	<b>2,621</b>	<b>(443)</b>	<b>(429)</b>	<b>1,749</b>	<b>772</b>	<b>(1,210)</b>	<b>1,425</b>	<b>987</b>
<b>(1) EBITDA impact by operating segment</b>								
Temporary employment				22,058				25,278
Airport services				11,533				10,787
<b>TOTAL EBITDA IMPACT</b>				<b>33,590</b>				<b>36,065</b>
<b>Change in cash</b>								
Net income				1,337				732
Depreciation and amortisation				29,172				32,436
Elimination of profits or losses on asset disposals				(155)				(1,157)
Net cost of financial debt				2,670				2,642
Income tax				452				255
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				<b>33,475</b>				<b>34,908</b>
Cash inflows from investing activities				155				1,157
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				<b>155</b>				<b>1,157</b>
Payment of lease liabilities				(30,960)				(33,423)
Interest paid				(2,670)				(2,642)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				<b>(33,630)</b>				<b>(36,065)</b>

### 3.7. Non-recurring operating income and expenses

Non-recurring operating income and expenses are income or expenses that are very limited in number, unusual, abnormal and infrequent, and of a particularly material amount, that the Group presents separately in its income statement to facilitate understanding of current operating performance.

Other operating expenses correspond to the impairment of US goodwill for €26.1 million (see Note 2.2) in 2025 and broker fees incurred in connection with the Openjobmetis (OJM) acquisition in 2024.

### 3.8. Net financial income/(expense)

€000	2025	2024
<b>INCOME FROM CASH AND CASH EQUIVALENTS</b>	<b>10,893</b>	<b>16,567</b>
Interest expense on borrowing and bank overdrafts	(2,242)	(2,644)
Other financial expenses	(4,451)	(4,350)
<b>GROSS COST OF FINANCIAL DEBT</b>	<b>(6,693)</b>	<b>(6,994)</b>
<b>NET COST OF FINANCIAL DEBT</b>	<b>4,200</b>	<b>9,573</b>
Foreign exchange gain/(loss)	(6,644)	2,015
<b>NET FINANCIAL INCOME/(EXPENSE)</b>	<b>(2,444)</b>	<b>11,588</b>

The net financial expense for 2025 results from the net cost of financial debt (€4.2 million net proceeds from cash investments) less a €6.6 million foreign exchange loss.

Net cost of financial debt comprises:

- investment income of €10.9 million;
- net of the gross cost of financial debt (€6.7 million) including the cost of financing facilities (€2.3 million, mainly Italian) and interest expenses on lease liabilities (€2.6 million).

### 3.9. Income tax expense

The Group regards CVAE calculated based on the value-added, the difference between income and expenses, as an income tax within the meaning of IAS 12. Having adopted this approach, the Group can present financial statements that are consistent with those of the key players in the temporary staffing market that have also opted for this treatment.

#### 3.9.1. Net income tax

€000	2025	%	2024	%
Current income tax	(33,419)		(33,030)	
Deferred income tax	3,281		(508)	
<b>NET INCOME TAX</b>	<b>(30,138)</b>	<b>100.0%</b>	<b>(33,538)</b>	<b>100.0%</b>
France	(20,541)	68.2%	(25,276)	75.4%
International	(9,597)	31.8%	(8,262)	24.6%

### 3.9.2. Tax reconciliation

The reconciliation between the theoretical tax resulting from the average tax rate and the actual amount of income tax is as follows:

€000	2025		2024	
	Amount	%	Amount	%
<b>Earnings before tax</b>	<b>64,538</b>		<b>108,958</b>	
Share of earnings of associates and goodwill impairment	22,208		(737)	
<b>Income before tax and share of earnings of associates</b>	<b>86,746</b>		<b>108,221</b>	
Tax rate in France	25.8%	25.8%	25.8%	25.8%
<b>Theoretical tax</b>	<b>22,402</b>	<b>25.8%</b>	<b>27,948</b>	<b>25.8%</b>
<b>Effects of:</b>				
- CVAE tax credit net of tax	3,507	4.0%	3,576	3.3%
- Use of unrecognised tax losses or exemption	(598)	(0.7%)	(126)	(0.1%)
- Other permanent differences	1,244	1.4%	3,408	3.1%
- Tax credits	(459)	(0.5%)	(408)	(0.4%)
- Withholding tax	230	0.3%	158	0.1%
- Unrecognised tax losses	27	0.0%	94	0.1%
- Tax rate differential for other countries	872	1.0%	(956)	(0.9%)
- Exceptional contribution	2,814	3.2%		0.0%
- Other	98	0.1%	(156)	(0.1%)
<b>Total impact</b>	<b>7,736</b>	<b>8.9%</b>	<b>5,590</b>	<b>5.2%</b>
<b>GROUP TAX EXPENSE</b>	<b>30,138</b>	<b>34.7%</b>	<b>33,538</b>	<b>31.0%</b>
<i>Income tax at statutory rate</i>	22,596	26.0%	28,717	26.5%
<i>Exceptional contribution</i>	2,814	3.2%		0.0%
<i>CVAE corporate value-added contribution</i>	4,727	5.4%	4,821	4.5%

### 3.9.3. Deferred taxes by type

Deferred taxes are determined using the tax rates adopted or substantially adopted on the closing date, which are expected to apply when the deferred tax asset in question is charged or the deferred tax liability is paid.

Deferred tax assets are recognised only if it is probable that the company will be able to recover them due to the existence of a taxable profit expected during the period in which the assets become or remain recoverable.

The net change in deferred taxes during the financial year before offsetting by tax entity is detailed below:

€000	Deferred tax assets on employee benefits	Deferred tax liabilities on leases	Deferred tax liabilities on swaps	Deferred tax liabilities on revaluation of intangible assets (OJM)	Deferred tax assets on future tax savings (OJM)	Deferred tax on other temporary differences	Total
<b>Gross value at 1 January 2024</b>	<b>5,480</b>	<b>(5,581)</b>	<b>(60)</b>			<b>551</b>	<b>390</b>
Translation differences						(72)	(72)
Newly-consolidated entities				(24,570)	20,715		(3,854)
Impact on income	184	(363)		1,092	(442)	(978)	(508)
Other comprehensive income/(loss)	439		40				479
<b>Value at 2024 year-end</b>	<b>6,103</b>	<b>(5,944)</b>	<b>(20)</b>	<b>(23,478)</b>	<b>20,273</b>	<b>(500)</b>	<b>(3,566)</b>
<b>Gross value at 1 January 2025</b>	<b>6,103</b>	<b>(5,944)</b>	<b>(20)</b>	<b>(23,478)</b>	<b>20,273</b>	<b>(500)</b>	<b>(3,566)</b>
Translation differences						60	61
Impact on income	442	(260)		1,638	(55)	1,515	3,281
Other comprehensive income/(loss)	(306)		12				(295)
<b>Value at 2025 year-end</b>	<b>6,238</b>	<b>(6,204)</b>	<b>(8)</b>	<b>(21,840)</b>	<b>20,219</b>	<b>1,075</b>	<b>(520)</b>
Deferred tax assets after offsetting							2,438
Deferred tax liabilities after offsetting							(2,957)

Deferred taxes have been offset by tax jurisdiction in accordance with IAS 12.

The "Newly-consolidated entities" entry for 2024 relates to the consolidation of Openjobmetis and corresponds to:

- deferred tax liabilities recorded on client relationships and the acquired trademark (€24.6 million),
- net of a deferred tax asset of €20.7 million recognised in 2020 under Article 110 of Decree-Law 104/2020, which authorises the revaluation of certain fixed assets for tax purposes, resulting in the recognition of an asset representing the future tax savings to be generated over a total of 18 years.

Unrecognised tax loss carryforwards at year-end amounted to €1.4 million compared to €7.2 million at 31 December 2024.

### 3.9.4. Pillar 2 tax expense

The consequences of Pillar 2 regulations have been taken into account in calculating the tax expense for the year and have no material impact.

## 4. Balance sheet

### 4.1. Non-current assets

#### 4.1.1. Intangible assets

Upon first-time consolidation of Group subsidiaries, the Group share of all identifiable assets and liabilities acquired is measured within one year. The difference between this acquired interest and the acquisition cost constitutes goodwill.

Other intangible assets include:

- client relationships, trademarks, non-competition agreements acquired through business combinations,
- software purchased or developed internally,
- leasehold rights.

Client relationships, trademarks and non-competition agreements acquired through business combinations are recognised at their fair value determined at the acquisition date. These items may be adjusted in the 12 months following the acquisition.

Amortisation is calculated using the straight-line method, based on the estimated useful life of the various asset categories. The main estimated useful lives applied are as follows:

Type	Estimated useful life
Client relationships	5-15 years
Trademarks with finite useful life	8-15 years
Non-competition agreements	3-5 years
Software	1-5 years

€000	Start of period	Newly-consolidated entities	Acquisitions	Amort.	Impairment	Translation differences	Other	End of period	Residual amortisation period
<b>2024</b>									
<b>Goodwill</b>	<b>166,759</b>	<b>97,286</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,007</b>	<b>0</b>	<b>268,052</b>	-
Trademarks with indefinite useful life	9,683	0	0	0	0	616	0	10,299	-
Trademarks with finite useful life	264	15,444	0	(946)	0	6	0	14,768	14.3 years
Client relationships	11,283	72,620	0	(7,016)	0	30	0	76,917	13.2 years
<b>Other intangibles acquired</b>	<b>21,230</b>	<b>88,064</b>	<b>0</b>	<b>(7,962)</b>	<b>0</b>	<b>652</b>	<b>0</b>	<b>101,984</b>	
Software	1,834	245	3,313	(1,574)	0	114	893	4,823	
Other	481	1,021	2,451	(143)	0	(27)	(948)	2,834	
<b>TOTAL INTANGIBLE ASSETS</b>	<b>190,303</b>	<b>186,615</b>	<b>5,763</b>	<b>(9,679)</b>	<b>0</b>	<b>4,746</b>	<b>(56)</b>	<b>377,693</b>	
<b>2025</b>									
<b>Goodwill</b>	<b>268,052</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(26,128)</b>	<b>(6,635)</b>	<b>(4)</b>	<b>235,285</b>	-
Trademarks with indefinite useful life	10,299	0	0	0	0	(1,193)	0	9,106	-
Trademarks with finite useful life	14,768	0	0	(1,039)	0	(1)	0	13,728	13.3 years
Client relationships	76,917	0	0	(7,386)	0	(5)	0	69,526	12.5 years
<b>Other intangibles acquired</b>	<b>101,984</b>	<b>0</b>	<b>0</b>	<b>(8,425)</b>	<b>0</b>	<b>(1,198)</b>	<b>0</b>	<b>92,360</b>	
Software	4,823	0	237	(2,042)	0	(244)	905	3,680	
Other	2,834	0	4,707	(92)	0	53	(935)	6,567	
<b>TOTAL INTANGIBLE ASSETS</b>	<b>377,693</b>	<b>0</b>	<b>4,944</b>	<b>(10,559)</b>	<b>(26,128)</b>	<b>(8,024)</b>	<b>(34)</b>	<b>337,892</b>	

Group CGUs are determined on the basis of operating segments: temporary employment and airport services. Given the international expansion of the temporary employment segment, the Group identified five distinct CGUs by region within this business line:

- Temporary employment (France and other countries);
- Temporary employment (Italy);
- Temporary employment (United States);
- Temporary employment (Spain);
- Temporary employment (Switzerland).

The value of goodwill by CGU is as follows:

€000	31/12/2025	31/12/2024
<b>Temporary employment</b>	<b>231,490</b>	<b>264,258</b>
France and other countries	91,906	91,911
Italy	97,286	97,286
USA	34,265	67,029
Switzerland	8,032	8,032
<b>Airport services</b>	<b>3,795</b>	<b>3,794</b>
<b>TOTAL</b>	<b>235,285</b>	<b>268,052</b>

The decrease in goodwill compared with 31 December 2024 is due to:

- the €26.1 million goodwill impairment charge applied to the US entities (see Note 2.2),
- the translation difference recognised on goodwill assigned to the US entities (€6.8 million).

According to IAS 36 "Impairment of assets", the book value of intangible assets and property, plant and equipment is tested where there are internal or external indicators of impairment, and reviewed at the end of each reporting period. This test is conducted at least once a year for goodwill, intangible assets with an indefinite useful life and intangible assets not yet in service.

In order to test their value, assets to which independent cash flows cannot be linked directly are grouped within the cash generating unit (CGU) to which they belong.

The value in use of the CGU is determined using the discounted cash flow method based on the following principles:

- the cash flows result from the 5-year business plans developed by the management of the entity in question;

The assumptions used for the discount rate and perpetual growth rate are as follows:

	31/12/2025	31/12/2024
<b>Discount rate</b>		
Temporary employment (France and other countries)	8.7%	8.9%
Temporary employment (Italy)	8.0%	8.1%
Temporary employment (United States)	8.8%	9.3%
Temporary employment (Switzerland)	5.6%	6.3%
Airport services	8.7%	8.9%
<b>PERPETUAL GROWTH RATE (EXCL. USA)</b>	<b>2.0%</b>	<b>2.0%</b>
<b>PERPETUAL GROWTH RATE (USA)</b>	<b>2.4%</b>	<b>2.0%</b>

As specified in Note 1.3, the severity and likelihood of the occurrence of climate change risks did not prompt the Group to identify any material impacts likely to require impairment of the assets attached to the Group's CGUs.

Trademarks with an infinite useful life concern only the Peoplelink brand (USD 10.7 million), which is attached to the US temporary employment CGU. The value of the brand, which does not

- the discount rate is determined based on the weighted average cost of capital used which factors in a target debt ratio, the cost of the Group's financial debt, a risk-free interest rate, a share risk premium and the beta based on historical data;
- the terminal value is calculated by discounting future cash flows that include a perpetual annuity calculated on the previous year's cash flow with a growth amount which differs depending on the CGU. This growth rate is in line with the growth potential of the markets in which the CGU operates and its competitive position in those markets.

The recoverable amount calculated using the value in use of the CGU is then compared with the carrying amount of the CGU. Impairment is recorded if the carrying amount is greater than the recoverable amount of the CGU and is allocated to goodwill first.

Impairment may be reversed if the estimates change, except that for goodwill, which is irreversible.

generate independent cash flow, is tested for impairment at the level of the CGU to which it relates by including its value in the CGU's intangible assets. In addition, no change in operating conditions that would justify its useful life becoming finite existed at the end of the reporting period.

Other intangible assets acquired are amortised over their useful lives.

### TEMPORARY EMPLOYMENT FRANCE AND OTHER COUNTRIES GOODWILL (GOODWILL: €91.9M; EBITDA: €59.1M IN 2025 AND €67.8M IN 2024)

#### CALCULATION ASSUMPTIONS

For the temporary employment France and other countries CGU, the business plan used by management for the impairment test is based on the sales (revenue) and profitability (EBITDA) assumptions adopted as part of the budget process. The perpetual growth rate applied in the terminal value calculation is 2%.

#### TEST RESULT

The tests indicate that there is no need to impair goodwill for the temporary staffing France CGU.

#### SENSITIVITY TEST

The use of a discount rate increased by one percentage point or a perpetual growth rate reduced from 2% to 0% would not trigger impairment.

No reasonably foreseeable change in operational assumptions simulated by management would lead to impairment of goodwill for the temporary employment "France and other countries" CGU.

### TEMPORARY EMPLOYMENT ITALY GOODWILL (GOODWILL: €97.3M; EBITDA: €34.9M IN 2025 AND €22.8M OVER 8 MONTHS IN 2024)

#### CALCULATION ASSUMPTIONS

For the temporary employment Italy CGU, the business plan used by management for the impairment test is based on the sales (revenue) and profitability (EBITDA) assumptions adopted as part of the budget process. The perpetual growth rate applied in the annuity is 2%.

#### TEST RESULT

The tests indicate that there is no need to impair goodwill for the temporary employment Italy CGU.

#### SENSITIVITY TEST

The use of a discount rate increased by one percentage point or a perpetual growth rate reduced from 2% to 0% would not trigger impairment.

No reasonably foreseeable change in operational assumptions simulated by management would lead to impairment of goodwill for the temporary employment Italy CGU.

### TEMPORARY EMPLOYMENT USA GOODWILL (GOODWILL: €34.3M; EBITDA: €1.8M IN 2025 AND €6.5M IN 2024)

#### CALCULATION ASSUMPTIONS

For the temporary employment USA CGU, the business plan used by management for the impairment test is based on the sales (revenue) and profitability (EBITDA) assumptions as revised versus the budget process (see Note 2.2). The perpetual growth rate applied in the annuity is 2.4%.

#### TEST RESULT

As indicated in Note 2.2, the Group revised its growth and profitability assumptions, which led to a €26.1 million impairment charge against goodwill assigned to the US temporary employment CGU.

#### SENSITIVITY TEST

The use of a discount rate increased by one percentage point would lead to additional goodwill impairment of €10.5 million.

A 1% decrease in revenue compared to the business plan assumptions would lead to an additional goodwill impairment charge of €1.7 million, while a 50 bp decrease in the EBITDA margin would lead to additional goodwill impairment of €11.1 million.

### TEMPORARY EMPLOYMENT SWITZERLAND GOODWILL (GOODWILL: €8M; EBITDA: €1.4M IN 2025 AND €3.3M IN 2024)

#### CALCULATION ASSUMPTIONS

For the temporary employment Switzerland CGU, the business plan used by management for the impairment test is based on the sales (revenue) and profitability (EBITDA) assumptions adopted as part of the budget process. The perpetual growth rate applied in the annuity is 2%.

#### TEST RESULT

The tests indicate that there is no need to impair goodwill for the temporary employment Switzerland CGU.

#### SENSITIVITY TEST

The use of a discount rate increased by one percentage point or a perpetual growth rate reduced from 2% to 0% would not trigger impairment.

No reasonably foreseeable change in operational assumptions simulated by management would lead to impairment of goodwill for the temporary employment Switzerland CGU.

## AIRPORT SERVICES CGU GOODWILL (GOODWILL: €3.8M; EBITDA: €39.7M IN 2025 AND €41.4M IN 2024)

### CALCULATION ASSUMPTIONS

For the airport services CGU, the business plan used by management for the impairment test is based on the sales (revenue) and profitability (EBITDA) assumptions adopted as part of the budget process. The perpetual growth rate applied in the annuity is 2%.

### TEST RESULT

The tests did not highlight a need to impair goodwill for the airport services CGU.

### SENSITIVITY TEST

The use of a discount rate increased by one percentage point or a perpetual growth rate reduced from 2% to 0% would not trigger impairment.

No reasonably foreseeable change in operational assumptions simulated by management would lead to impairment of goodwill for the airport services CGU.

#### 4.1.2. Property, plant and equipment

In accordance with IAS 16 "Property, plant and equipment", the Group has opted for the principle of valuing property, plant and equipment according to the cost model, i.e. at cost less accumulated depreciation and impairment.

Depreciation is calculated using the straight-line method, based on the estimated useful life of the various asset categories. The main estimated useful lives applied are as follows:

Type	Estimated useful life
Buildings	40 years
Fixtures and fittings	3-10 years
Plant, machinery and equipment	5-10 years
Computer and office equipment	3-5 years
Transportation equipment	4-5 years

Land is not depreciated.

€000	2024					2025				
	Land	Buildings	Plant, machinery & equipment	Other	Total	Land	Buildings	Plant, machinery & equipment	Other	Total
<b>AT 1 JANUARY 2017</b>										
Gross book value	1,044	205,182	128,925	70,883	406,034	1,044	248,332	140,684	87,209	477,269
Depreciation and impairment	0	(91,915)	(104,130)	(50,701)	(246,746)	0	(125,495)	(111,541)	(62,959)	(299,995)
<b>NET BOOK VALUE AT 1 JANUARY</b>	<b>1,044</b>	<b>113,267</b>	<b>24,795</b>	<b>20,181</b>	<b>159,288</b>	<b>1,044</b>	<b>122,837</b>	<b>29,143</b>	<b>24,250</b>	<b>177,274</b>
<b>CHANGE DURING THE YEAR</b>										
<b>CHANGE DURING THE YEAR</b>	<b>0</b>	<b>9,570</b>	<b>4,347</b>	<b>4,069</b>	<b>17,986</b>	<b>0</b>	<b>(254)</b>	<b>2,431</b>	<b>2,369</b>	<b>4,545</b>
Change in scope of consolidation	0	16,939	227	2,964	20,130	0	0	0	0	0
Acquisitions	0	16,235	11,531	10,290	38,056	0	27,588	11,335	12,752	51,675
Disposal	0	(10)	11	(172)	(171)	0	0	(204)	(257)	(461)
Translation differences	0	345	313	80	738	0	(603)	(415)	(146)	(1,164)
Reclassification	0	0	46	(58)	(12)	0	(30)	56	(26)	0
Depreciation	0	(23,940)	(7,781)	(9,035)	(40,756)	0	(27,209)	(8,341)	(9,955)	(45,505)
Gross book value	1,044	248,332	140,684	87,209	477,269	1,044	268,305	146,423	96,432	512,204
Depreciation and impairment	0	(125,495)	(111,541)	(62,959)	(299,995)	0	(145,722)	(114,849)	(69,813)	(330,384)
<b>NET BOOK VALUE AT YEAR-END</b>	<b>1,044</b>	<b>122,837</b>	<b>29,143</b>	<b>24,250</b>	<b>177,274</b>	<b>1,044</b>	<b>122,583</b>	<b>31,574</b>	<b>26,619</b>	<b>181,819</b>
Distribution by sector										
Temporary employment	637	85,834	917	17,625	105,013	637	80,675	768	16,755	98,835
Airport services	406	37,003	28,226	6,625	72,261	406	41,908	30,806	9,864	82,984
<b>TOTAL</b>	<b>1,044</b>	<b>122,837</b>	<b>29,143</b>	<b>24,250</b>	<b>177,274</b>	<b>1,044</b>	<b>122,583</b>	<b>31,574</b>	<b>26,619</b>	<b>181,819</b>
Right-of-use assets	439	112,021	2,812	7,386	122,659	439	112,625	1,065	7,614	121,743
Other	605	10,815	26,331	16,864	54,615	605	9,957	30,509	19,005	60,076
Mortgaged property	406	315			721	406	282			688

Total acquisitions for the year amounted to €51.7 million, including €31.9 million in right-of-use assets (mainly related to €27.6 million in real estate assets) and €11.1 m in airport services equipment.

#### AMORTISATION AND DEPRECIATION OF INTANGIBLE ASSETS AND PROPERTY, PLANT AND EQUIPMENT

€000	2025	2024
Amortisation of intangible assets	(10,559)	(9,679)
Depreciation of property, plant and equipment	(45,505)	(40,756)
<b>TOTAL DEPRECIATION AND AMORTISATION</b>	<b>(56,064)</b>	<b>(50,435)</b>
Allowances relating to application of IFRS 16	(32,436)	(29,172)
Allowances for intangible assets acquired	(8,425)	(7,962)
Other allowances	(15,203)	(13,301)
<b>TOTAL DEPRECIATION AND AMORTISATION</b>	<b>(56,064)</b>	<b>(50,435)</b>

## IMPACT OF APPLICATION OF IFRS 16 ON PROPERTY, PLANT AND EQUIPMENT

€000	2024					2025				
	Land	Buildings	Plant, machinery & equipment	Other	Total	Land	Buildings	Plant, machinery & equipment	Other	Total
Balance sheet										
<b>Right-of-use assets (property, plant and equipment)</b>										
At 1 January 2017										
Gross book value	439	190,020	54,816	17,453	262,728	439	231,589	53,553	22,169	307,750
Depreciation and impairment	0	(87,132)	(49,673)	(11,211)	(148,016)	0	(119,567)	(50,741)	(14,783)	(185,091)
<b>NET BOOK VALUE AT 1 JANUARY</b>	<b>439</b>	<b>102,888</b>	<b>5,143</b>	<b>6,242</b>	<b>114,712</b>	<b>439</b>	<b>112,021</b>	<b>2,812</b>	<b>7,386</b>	<b>122,659</b>
<b>CHANGE DURING THE YEAR</b>										
Change in scope of consolidation	0	16,129	0	0	16,129	0	0	0	0	0
New lease contracts	0	16,089	0	4,668	20,756	0	27,568	0	4,340	31,908
Translation differences	0	227	0	5	233	0	(387)	0	(0)	(387)
Depreciation	0	(23,312)	(2,331)	(3,529)	(29,172)	0	(26,577)	(1,747)	(4,112)	(32,436)
Gross book value	439	231,589	53,553	22,169	307,750	439	252,036	52,007	26,424	330,906
Depreciation and impairment	0	(119,567)	(50,741)	(14,783)	(185,091)	0	(139,411)	(50,942)	(18,811)	(209,164)
<b>NET BOOK VALUE AT 31 DECEMBER</b>	<b>439</b>	<b>112,021</b>	<b>2,812</b>	<b>7,386</b>	<b>122,659</b>	<b>439</b>	<b>112,625</b>	<b>1,065</b>	<b>7,614</b>	<b>121,743</b>
<b>Distribution by sector</b>										
Temporary employment	439	81,834	0	6,366	88,639	439	76,777	0	6,844	84,060
Airport services	0	30,187	2,812	1,020	34,019	0	35,849	1,065	770	37,683
<b>TOTAL</b>	<b>439</b>	<b>112,021</b>	<b>2,812</b>	<b>7,386</b>	<b>122,659</b>	<b>439</b>	<b>112,625</b>	<b>1,065</b>	<b>7,614</b>	<b>121,743</b>
Right-of-use assets - head office building	439	33,687	0	0	34,126	439	31,679	0	0	32,118
Right-of-use assets - airport services equipment			2,812		2,812			1,065		1,065
Other right-of-use assets	0	78,335	0	7,386	85,720	0	80,946	0	7,614	88,560
<b>TOTAL</b>	<b>439</b>	<b>112,021</b>	<b>2,812</b>	<b>7,386</b>	<b>122,659</b>	<b>439</b>	<b>112,625</b>	<b>1,065</b>	<b>7,614</b>	<b>121,743</b>

The bulk of the right-of-use assets relate to real estate assets representing the head office building, leases for temporary staffing agencies and premises at airport sites.

Right-of-use assets are included in the property, plant and equipment line items where the underlying assets would be presented if the Group owned the assets. Lease liabilities are presented in financial debts (current or non-current borrowings) according to their maturity.

The Group uses the following practical expedients permitted by the standard:

- including lease contracts with a residual term of 12 months after the transition date,
- applying a single discount rate to a portfolio of leases with reasonably similar characteristics.

This rate is determined annually based on the Group's incremental borrowing rate, adjusted in accordance with IFRS 16 and taking into account (i) the economic environment of the subsidiaries, and in particular their credit risk, (ii) the start date of the contract, (iii) the currency in which the contract is entered into and (iv) the duration of the contract. The weighted average incremental borrowing rate applied to lease liabilities for contracts entered into in 2025 is 3.0% for the Euro zone and 4.5% for the USD zone.

The Group has also elected to apply the exemption from recognition provided by the standard and thus not to recognise rights of use and lease liabilities for leases where the underlying asset is of low value ("low-value assets"), mainly photocopiers. Payments associated with these contracts are recognised on a straight-line basis in other purchases and external expenses in the income statement for an immaterial amount.

The assessment of the duration of the contract, including the reasonableness of exercising a renewal option or not exercising a termination option, shall be reviewed if a significant event or change in circumstances under the control of the lessee occurs that is likely to have an impact on that assessment.

### 4.1.3. Non-current financial assets

Non-current financial assets mainly consist of:

- term deposits that do not meet all of the criteria to be classified as cash equivalents. They nevertheless constitute liquid receivables, since they have exit options at any time,
- and loans and receivables due in more than one year, mainly deposits and guarantees.

Given their liquidity, the Group presents term deposits as a deduction from net financial debt in its financial communications.

€000	Term deposits	Loans and receivables with a maturity of more than one year	Other	Total
<b>At 1 January 2024</b>				
Gross value	54,237	4,040	108	58,385
Cumulative impairment		(14)	0	(14)
<b>NET BOOK VALUE AT 1 JANUARY 2024</b>	<b>54,237</b>	<b>4,025</b>	<b>108</b>	<b>58,370</b>
<b>2024 change</b>	<b>(14,600)</b>	<b>1,467</b>	<b>4</b>	<b>(13,130)</b>
<b>Cash items <sup>(1)</sup></b>	<b>(14,600)</b>	<b>1,445</b>	<b>14</b>	<b>(13,141)</b>
Acquisitions	20,466	1,741	14	22,222
Disposals	(45,484)	(577)	0	(46,061)
Change in consolidation scope	10,418	281	0	10,698
<b>Non-cash items</b>	<b>0</b>	<b>21</b>	<b>(10)</b>	<b>11</b>
Translation differences	0	21	(10)	11
Gross value	39,637	5,506	112	45,255
Cumulative impairment	0	(14)	0	(14)
<b>NET BOOK VALUE AT 31 DECEMBER 2024</b>	<b>39,637</b>	<b>5,492</b>	<b>112</b>	<b>45,241</b>
<b>2025 change</b>	<b>(8,060)</b>	<b>66</b>	<b>25</b>	<b>(7,969)</b>
<b>Cash items</b>	<b>(8,060)</b>	<b>112</b>	<b>5</b>	<b>(7,943)</b>
Acquisitions	42,586	636	5	43,227
Disposals	(50,646)	(524)	0	(51,170)
<b>Non-cash items</b>	<b>0</b>	<b>(46)</b>	<b>20</b>	<b>(26)</b>
Additions to provisions	0	(32)	0	(32)
Translation differences	0	(14)	20	5
Gross value	31,577	5,604	137	37,318
Cumulative impairment		(46)	0	(46)
<b>NET BOOK VALUE AT 31 DECEMBER 2025</b>	<b>31,577</b>	<b>5,558</b>	<b>137</b>	<b>37,272</b>
(1) Cash items excluding change in consolidation scope	(25,018)	1,165	14	(23,839)

#### 4.1.4. Investments in associates

The associates over which the Group has significant influence over financial and operating policies but which it does not control are consolidated using the equity method.

€000	2025	2024
<b>Investments in associates at beginning of year</b>	<b>6,215</b>	<b>5,411</b>
<b>Earnings for the period</b>	<b>3,920</b>	<b>737</b>
Other changes	(114)	67
<b>INVESTMENTS IN ASSOCIATES AT YEAR-END</b>	<b>9,612</b>	<b>6,215</b>
Associates:		
AERCO	7,081	3,682
Global SQ	644	984
OVID	1,060	1,018
SHP RS DOO Serbia	830	530
Other	(2)	(1)

The financial statements of these equity-consolidated companies for the year ended 31 December 2025 are presented below:

€000	Global SQ	AERCO	OVID	SHP RS DOO Serbia	SCCV Les Charmes	Total
<b>Operating segment</b>	<b>Temp.</b>	<b>Airport</b>	<b>Airport</b>	<b>Airport</b>	<b>Temp.</b>	
Revenue	14,554	24,092	9,228	8,216	0	
EBITDA	184	17,654	343	917	(3)	
Net income	163	12,994	377	629	(3)	
Non-current assets	23	24,775	30	956	0	
Current assets	3,173	20,258	4,966	3,005	140	
Shareholders' equity (a)	1,334	28,324	3,087	1,624	(5)	
Non-current liabilities		5,387	0	341	0	
Current liabilities	1,862	11,321	1,908	1,996	145	
Net cash/(debt)	779	3,806	3,052	840	0	
Dividends received by the Group during the period	0	0	100	0	0	
% ownership (b)	49.00%	25.00%	33.28%	48.00%	50.00%	
Carrying amount of the interest held (a x b)	644	7,081	1,060	830	(2)	9,612

Temp.: Temporary employment

Airport: Airport services

## 4.2. Working capital

for the year ended 31 December 2025:

€000	31/12/2025	31/12/2024	Gross change	Change in cash	Translation differences	Newly-consolidated entities	Other flows
Inventories and work in progress	3,319	3,377	(58)	(58)	0		
Trade receivables	640,847	645,179	(4,332)	729	(5,059)	(2)	0
Other receivables	74,788	63,192	11,597	11,958	(539)		178
Trade payables	(61,761)	(62,597)	835	(12)	359		489
Social security and tax liabilities	(517,954)	(510,269)	(7,685)	(8,530)	845		0
Other payables	(48,994)	(51,676)	2,682	1,875	1,384	2	(580)
<b>Working capital</b>	<b>90,245</b>	<b>87,205</b>	<b>3,039</b>	<b>5,962</b>	<b>(3,009)</b>		<b>87</b>
<b>Dividends and interest payable</b>	<b>116</b>	<b>61</b>	<b>56</b>	<b>59</b>	<b>(1)</b>		<b>(2)</b>
<b>WORKING CAPITAL NET OF DIVIDENDS PAYABLE</b>	<b>90,361</b>	<b>87,266</b>	<b>3,095</b>	<b>6,020</b>	<b>(3,010)</b>		<b>85</b>

for the year ended 31 December 2024:

€000	31/12/2024	31/12/2023	Gross change	Change in cash	Translation differences	Newly-consolidated entities	Other flows
Inventories and work in progress	3,377	2,817	560	561	(0)		
Trade receivables	645,179	498,210	146,969	(17,300)	3,029	161,240	
Other receivables	63,192	43,051	20,140	6,151	305	13,619	65
Trade payables	(62,597)	(49,450)	(13,147)	6,678	(258)	(19,567)	0
Social security and tax liabilities	(510,269)	(394,615)	(115,654)	1,359	(449)	(116,512)	(52)
Other payables	(51,676)	(45,382)	(6,294)	(1,311)	(1,409)	(4,839)	1,263
<b>Working capital</b>	<b>87,205</b>	<b>54,631</b>	<b>32,574</b>	<b>(3,862)</b>	<b>1,219</b>	<b>33,941</b>	<b>1,276</b>
<b>Dividends and interest payable</b>	<b>61</b>	<b>(162)</b>	<b>223</b>	<b>221</b>	<b>2</b>		
<b>WORKING CAPITAL NET OF DIVIDENDS PAYABLE</b>	<b>87,266</b>	<b>54,469</b>	<b>32,797</b>	<b>(3,641)</b>	<b>1,221</b>	<b>33,941</b>	<b>1,276</b>

### 4.2.1. Trade receivables

€000	31/12/2025	31/12/2024	Change
Trade and related receivables <sup>(1)</sup>	662,124	666,254	(4,130)
Impairment	(21,277)	(21,076)	(202)
<b>TOTAL</b>	<b>640,847</b>	<b>645,179</b>	<b>(4,332)</b>

(1) Of which:

• Bills remitted for collection at 31 December but with subsequent maturity dates	1,011	826	185
• Receivables assigned under factoring agreements - France <sup>(2)</sup>	83,043	98,633	(15,590)
• Receivables assigned as security for the United States credit facility	32,855	39,336	(6,481)

(2) See Note 4.2.1 for net factoring position.

Trade receivables are measured in accordance with IFRS 9, which requires recognition not only of actual losses but also of expected losses to take into account possible payment defaults following initial recognition of trade receivables.

At each balance sheet date, actual risks are recognised in the form of individual impairment losses and expected losses are estimated for all receivables on the basis of historical average rates calculated by maturity.

This average rate is based on historical credit losses and may be adjusted in the event of a significant prospective change in credit risk.

## CONCENTRATION AND CREDIT RISK

Given the diversification of its activities and its geographical presence, the Group is not exposed to any material concentration risk in its client portfolio. The Group's biggest client accounted for 2.2% of revenue, the top five clients accounted for 8.8%, and the next ten clients accounted for 8.6%. The Group is therefore not dependent on any specific client.

In addition, credit risk is limited given that around 45% of trade receivables in the temporary employment segment are covered by credit insurance.

The ageing balance of trade receivables due is as follows:

€000		Non-impaired non-due assets	Non-impaired assets past due on the closing date (net value)				Total	Total
			0-2 months	2-4 months	over 4 months			
31/12/2025	Trade and related receivables	549,831	65,843	15,735	30,715	112,294	662,125	
	Impairment	(720)	(555)	(619)	(19,383)	(20,557)	(21,277)	
<b>TOTAL</b>		<b>549,111</b>	<b>65,288</b>	<b>15,117</b>	<b>11,332</b>	<b>91,736</b>	<b>640,847</b>	
31/12/2024	Trade and related receivables	481,372	123,621	24,422	36,838	184,882	666,254	
	Impairment	(592)	(582)	(566)	(19,335)	(20,484)	(21,076)	
<b>TOTAL</b>		<b>480,781</b>	<b>123,039</b>	<b>23,856</b>	<b>17,503</b>	<b>164,398</b>	<b>645,179</b>	

In the temporary employment division in France, the Group uses a factoring agreement to finance its cash flow requirements, where applicable. The Group transfers its receivables while continuing to collect them in dedicated bank accounts and incur the credit risk. This factoring agreement does not fall under the derecognition requirements of IFRS 9 and trade receivables therefore remain on the assets side of the balance sheet. The upper funding limit is €80 million after the establishment of a reserve fund.

The Group's position vis-à-vis the factoring organisations consists of the factored receivables less amounts collected that are to be paid back to these organisations. It is recorded under current borrowings (Note 4.4) or, on occasions where the amounts to be paid to the factoring organisations exceed the funds obtained from factored receivables, under cash.

The financing obtained from the factoring organisations has a redemption maturity of less than twelve months.

When undrawn, the factoring amount for temporary employment France corresponds to the asset position with respect to the factor, as detailed below:

€000	31/12/2025	31/12/2024
Trade receivables balance financed under the factoring agreement	(83,043)	(98,633)
Reserve fund set up by the factors	11,381	11,448
Undrawn amount at closing	79,001	97,572
Payments from clients collected in dedicated bank accounts and to be transferred to the factors	8,959	8,309
<b>NET ASSET POSITION WITH RESPECT TO THE FACTORS</b>	<b>16,298</b>	<b>18,696</b>

The Group also holds a credit facility in the United States secured by a trade receivables portfolio, with a \$25 million drawdown capacity for financing its operations (Note 4.4.2.2). This credit facility is secured by trade receivables from US business activity.

**4.2.2. Other receivables**

€000	31/12/2025	31/12/2024	Change
VAT	18,774	14,079	4,695
Prepaid expenses	15,896	13,080	2,817
Employee and social security receivables	7,298	5,934	1,363
Other tax receivables	1,785	1,710	74
Other third-party receivables	31,263	28,601	2,662
<b>Gross value</b>	<b>75,016</b>	<b>63,404</b>	<b>11,611</b>
Impairment	(227)	(213)	(15)
<b>NET TOTAL</b>	<b>74,788</b>	<b>63,192</b>	<b>11,597</b>

Other third-party receivables are mainly outstanding refunds from training organisations.

**4.2.3. Social security and tax liabilities**

€000	31/12/2025	31/12/2024	Change
Employees	228,155	227,744	411
Social security organisations	160,593	149,041	11,552
Value-added tax	93,055	91,490	1,565
State, public authorities and other liabilities	36,152	41,995	(5,843)
<b>TOTAL</b>	<b>517,954</b>	<b>510,269</b>	<b>7,685</b>

**4.2.4. Other payables**

€000	31/12/2025	31/12/2024	Change
Miscellaneous payables	44,734	46,585	(1,851)
Prepaid income	4,261	5,091	(831)
<b>TOTAL</b>	<b>48,994</b>	<b>51,676</b>	<b>(2,682)</b>

Miscellaneous payables primarily represent expenses to be paid and credit notes to be issued. All of these payables have a due date of less than one year.

### 4.3. Shareholder's equity and consolidation scope

The consolidated financial statements comprise the financial statements of the parent company and those of the entities over which it has control ("subsidiaries") within the meaning of IFRS 10.

The company has control if it has:

- power over the issuing entity;
- exposure or rights to variable returns arising from its involvement with the issuing entity;
- the ability to use its power to affect the amount of the returns it obtains.

The consolidated companies are listed in Note 6.4. below.

#### 4.3.1. Capital and treasury shares

	31/12/2025	31/12/2024
Capital (€000)	4,050	4,050
Par value per share (€)	0.36	0.36
Total number of shares (in thousands)	11,250	11,250
Number of authorised, issued and outstanding shares (in thousands)	10,532	10,536
Treasury shares (in thousands)	718	714

There are a total 11,250,000 shares with a par value of €0.36 per share. All shares are fully paid up. None of the shares have a preferential right to dividend payments.

The number of shares outstanding at 31 December 2025 was 10,531,952.

The company has no stock option or bonus share plan.

#### 4.3.2. Earnings per share

	2025	2024
Profits to be distributed to company shareholders (€000)	31,161	73,011
Weighted average number of outstanding ordinary shares (in thousands)	10,535	10,584
Basic and diluted earnings per share (€)	2.96	6.90

Given that there are no dilutive instruments, diluted earnings per share is equal to basic earnings per share.

#### 4.3.3. Dividends per share

A dividend of €1.50 per share for 2025, representing a total payout of €16.9 million, will be proposed to the General Meeting of shareholders to be held on 5 June 2026, with payment scheduled for 6 July 2026.

#### 4.3.4. Disclosures on the interest held by owners of non-controlling interests

Name of subsidiary or associate	Country	Sector	% holding	% voting rights	Non-controlling interests (NCI)		
					Net income for the year attributable to NCI	Aggregate NCI at year-end	Dividends paid to NCI during the year
Les Compagnons	France	Temp.	5.00%	5.00%	196	2,872	100
Congo Handling	Congo	Airport	50.00%	50.00%	1,585	2,857	0
CPTS	Congo	Airport	39.00%	39.00%	207	560	0
SHP Sierra Leone	Sierra Leone	Airport	20.00%	20.00%	98	618	0
Other					324	2,630	189
<b>TOTAL AT 31 DECEMBER 2024</b>					<b>2,408</b>	<b>9,538</b>	<b>289</b>
Les Compagnons	France	Temp.	5.00%	5.00%	168	2,840	200
Congo Handling	Congo	Airport	50.00%	50.00%	1,579	3,989	457
CPTS	Congo	Airport	39.00%	39.00%	1,191	1,751	0
SHP Sierra Leone	Sierra Leone	Airport	20.00%	20.00%	79	537	92
Other					222	2,646	200
<b>TOTAL AT 31 DECEMBER 2025</b>					<b>3,239</b>	<b>11,764</b>	<b>949</b>

Temp.: Temporary employment

Airport: Airport services

## 4.4. Financial debt

### 4.4.1. Net financial debt

In its financial communications the Group uses net financial debt, a non-IFRS indicator equal to gross financial debt less liquid financial assets.

Gross financial debt comprises:

- long-term financial liabilities: loans from banks or financial institutions (medium- or long-term, finance leases, etc.) and lease liabilities,
- short-term financial liabilities of the same type,
- employee profit-sharing,
- payables related to business combinations (additional consideration and put options on minority interests),
- interest accrued on balance sheet items constituting gross financial debt.

Net financial debt equals gross financial debt less:

- net cash, equal to gross cash (cash in hand and demand deposits) less bank overdrafts. Interest accrued on net cash but not yet payable is included in cash;
- liquid financial assets such as certain term deposits recognised as non-current financial assets, which do not meet all the criteria to be classified as cash equivalents but nevertheless constitute liquid assets as they have exit options at any time.

The "Cash and cash equivalents" item in balance sheet assets comprises cash, cash in hand consisting of bank loans and receivables, and cash equivalents, which include:

- money-market funds and highly liquid short-term investments, which can be converted into a known amount of cash and which carry a negligible risk of change in value. They are measured at fair value through profit or loss by direct reference to the prices quoted on an active market for an identical instrument (Level 1 of IFRS 13-76),
- short-term deposit accounts which can be converted at any time into cash without any risk of change in value,
- any debit positions with respect to factoring organisations.

(€m)	31/12/2025	31/12/2024	Change
Borrowings, non-current portion	88,298	95,017	(6,719)
<i>Borrowings, non-current portion - IFRS 16</i>	<i>73,349</i>	<i>73,278</i>	<i>71</i>
<i>Borrowings, non-current portion - other</i>	<i>14,949</i>	<i>21,739</i>	<i>(6,791)</i>
Borrowings, current portion	77,100	88,370	(11,270)
<i>Borrowings, current portion - IFRS 16</i>	<i>25,870</i>	<i>26,983</i>	<i>(1,113)</i>
<i>Borrowings, current portion - other</i>	<i>51,230</i>	<i>61,387</i>	<i>(10,158)</i>
<b>A - GROSS FINANCIAL DEBT</b>	<b>165,398</b>	<b>183,387</b>	<b>(17,990)</b>
<i>Gross financial debt - IFRS 16</i>	<i>99,218</i>	<i>100,261</i>	<i>(1,042)</i>
<i>Gross financial debt - other</i>	<i>66,179</i>	<i>83,127</i>	<i>(16,947)</i>
Cash and cash equivalents	(296,496)	(335,101)	38,605
Overdrafts	27,593	40,355	(12,761)
<b>B - NET CASH</b>	<b>(268,903)</b>	<b>(294,746)</b>	<b>25,844</b>
<b>C - NET FINANCIAL DEBT BEFORE DEDUCTION OF OTHER TERM DEPOSITS (A+B)</b>	<b>(103,505)</b>	<b>(111,359)</b>	<b>7,854</b>
<b>D - OTHER TERM DEPOSITS (NOTE 4.1.3)</b>	<b>(31,577)</b>	<b>(39,637)</b>	<b>8,060</b>
<b>E - NET FINANCIAL DEBT (C+D)</b>	<b>(135,082)</b>	<b>(150,996)</b>	<b>15,914</b>

## CHANGE IN NET FINANCIAL DEBT

(€m)	2025	2024
<b>Net financial debt at start of period</b>	<b>(150,996)</b>	<b>(382,244)</b>
<b>Changes during the period:</b>		
<b>CASH ITEMS</b>	<b>(48,416)</b>	<b>(26,952)</b>
New borrowings	6,826	25,324
Repayments	(55,242)	(52,276)
<b>NON-CASH ITEMS</b>	<b>30,424</b>	<b>72,071</b>
Newly-consolidated entities	0	50,490
New lease contracts	31,908	20,756
Translation impact on gross debt	(1,556)	598
Fair value of swaps	72	228
<b>A - CHANGE IN GROSS FINANCIAL DEBT</b>	<b>(17,992)</b>	<b>45,119</b>
<b>B - CHANGE IN NET CASH</b>	<b>25,845</b>	<b>171,529</b>
<b>Term deposits</b>		
Change in term deposits	8,060	14,600
<b>C - IMPACT OF TERM DEPOSITS</b>	<b>8,060</b>	<b>14,600</b>
<b>CHANGE IN NET FINANCIAL DEBT (A+B+C)</b>	<b>15,913</b>	<b>231,248</b>
<b>NET FINANCIAL DEBT AT END OF PERIOD</b>	<b>(135,082)</b>	<b>(150,996)</b>

Net loan repayments of €48.4 million relate to:

- lease liabilities totalling €32.5 million,
- financing facilities totalling €18.2 million (United States €14.0 million, Italy €4.2 million),
- net of the €2.3 million increase in the investment.

## IMPACT OF APPLICATION OF IFRS 16 ON FINANCIAL DEBT

€000	2024				2025			
	Lease liabilities - head office building	Lease liabilities - airport services equipment	Other lease liabilities	Total	Lease liabilities - head office building	Lease liabilities - airport services equipment	Other lease liabilities	Total
<b>LEASE LIABILITIES AT 1 JANUARY</b>	<b>15,462</b>	<b>2,438</b>	<b>74,623</b>	<b>92,523</b>	<b>12,081</b>	<b>537</b>	<b>87,642</b>	<b>100,261</b>
New lease contracts	0	0	20,756	20,756	0	0	31,908	31,908
Repayments	(3,537)	(1,900)	(23,885)	(29,322)	(3,745)	(537)	(28,307)	(32,589)
Other comprehensive income/(loss)	156	0	0	156	45	0	0	45
Translation difference	0	0	242	242	0	0	(406)	(406)
Change in scope of consolidation	0	0	15,905	15,905	0	0	0	0
<b>LEASE LIABILITIES AT 31 DECEMBER</b>	<b>12,081</b>	<b>537</b>	<b>87,642</b>	<b>100,261</b>	<b>8,381</b>	<b>0</b>	<b>90,838</b>	<b>99,218</b>
<b>Maturity of lease liabilities</b>								
Due in < 1 year	3,746	537	22,700	26,983	3,746	0	22,124	25,870
Due in 1-5 years	8,336	0	42,181	50,517	4,635	0	48,399	53,034
Due in > 5 years	0	0	22,761	22,761	0	0	20,314	20,314
<b>TOTAL AT 31 DECEMBER</b>	<b>12,081</b>	<b>537</b>	<b>87,642</b>	<b>100,261</b>	<b>8,381</b>	<b>0</b>	<b>90,838</b>	<b>99,218</b>

## 4.4.2. Gross financial debt

### 4.4.2.1. Type and maturity

€000	Financing	IFRS 16 debt	Employee profit-sharing	Other borrowings	Total undiscounted contractual cash flows <sup>(1)</sup>	Discounting of cash flows	Total net of discounting
<b>Values at 31/12/2024</b>							
Due in < 1 year	21,610	28,545	39,776	2	89,933	(1,563)	88,370
Due in 1-5 years	21,285	53,680		233	75,198	(3,163)	72,035
Due in > 5 years	0	24,796		218	25,014	(2,032)	22,982
<b>TOTAL 31/12/2024</b>	<b>42,895</b>	<b>107,020</b>	<b>39,776</b>	<b>453</b>	<b>190,144</b>	<b>(6,757)</b>	<b>183,387</b>
<b>Values at 31/12/2025</b>							
Due in < 1 year	8,099	27,693	42,104	1,028	78,923	(1,823)	77,100
Due in 1-5 years	14,468	56,674		190	71,332	(3,640)	67,693
Due in > 5 years	0	22,141		290	22,431	(1,826)	20,606
<b>TOTAL 31/12/2025</b>	<b>22,567</b>	<b>106,507</b>	<b>42,104</b>	<b>1,508</b>	<b>172,687</b>	<b>(7,288)</b>	<b>165,398</b>

(1) See IFRS 7.B 11D

### 4.4.2.2. Main debt facilities

#### GROSS FINANCIAL DEBT

Major loans (€000)	Start date	Maturity	Item total	Debt/Amount drawn	Undrawn amount	Repayment method	Covenants	Notes
<b>Medium-term financing facilities</b>								
Medium-term loan BPM Italy OJM	28/06/2023	30/09/2029	19,117	19,117	0	Amortisation	Yes	(1)
Revolving BPM Italy OJM	28/06/2023	30/09/2029	5,000		5,000	Revolving	Yes	(2)
Various Italy JOB facilities	2020 to 2022	2025 to 2027	3,450	3,450	0	Amortisation	No	(3)
<b>TOTAL MEDIUM-TERM FINANCING FACILITIES</b>			<b>27,567</b>	<b>22,567</b>	<b>5,000</b>			
<b>Short-term financing facilities</b>								
Factoring - France	N/A	Annual	80,000		80,000	Revolving	No	(4)
Factoring - Openjobmetis	N/A	Annual				Revolving	No	(5)
Factoring - Just On Business	N/A	Annual	2,500	1,007	1,493	Revolving	No	(6)
Short-term credit lines - United States	15/06/2025	15/06/2026	21,277	0	21,277	Revolving	No	(7)
<b>TOTAL SHORT-TERM FINANCING FACILITIES</b>			<b>103,777</b>	<b>1,007</b>	<b>102,770</b>			
<b>Lease liabilities (IFRS 16)</b>								
Head office building	10/03/2016	27/03/2028		8,381		Quarterly	No	(8)
Other lease liabilities				90,838				(9)
<b>TOTAL LEASE LIABILITIES</b>				<b>99,218</b>				
Employee profit-sharing				42,104			No	
Other				501			No	
<b>GROSS FINANCIAL DEBT</b>				<b>165,398</b>				

(1) Amortising loan agreement - Openjobmetis

(2) Revolving loan agreement - Openjobmetis

(3) Various amortising loan agreements - Just On Business

(4) Relates to one receivables assignment programme in France representing a total capacity of €80 million managed through a non-notified financing structure with a collection mandate

(5) Deconsolidating factoring facility in a maximum amount of €15 million, of which €11 million had been assigned and not collected at 31/12/2025

(6) Relates to one receivables assignment programme in Italy for a total amount of €2.5 million

(7) Credit facility secured by a receivables portfolio with a \$25 million drawdown capacity and a 12-month renewable term

(8) Relates to the financing of the Paris 17th district building, for which the lease liability amounts to €8.4 million, net of the down-payment paid to the lessor

(9) Mainly relates to real estate assets (leases on temporary staffing agencies and airport premises)

#### OVERDRAFT FACILITIES

Main overdrafts (€000)	Item total	Debt/Amount drawn	Undrawn amount
Authorised overdrafts - France	44,000	0	44,000
Authorised overdrafts - overseas	124,501	23,040	101,461
<i>Italy</i>	120,420	23,040	97,380
<i>Other</i>	4,081	0	4,081
<b>TOTAL AUTHORISED OVERDRAFTS</b>	<b>168,501</b>	<b>23,040</b>	<b>145,461</b>

In 2026, Groupe CRIT will set up a new pan-European factoring programme for a total amount of €160 million, divided equally between France and Italy.

The €80 million Italian component will replace all factoring and overdraft facilities currently in place in Italy.

In January 2026, the US short-term credit facility was reduced to €6 million.

## INTEREST RATE RISK

The average all-in (including directly assignable commissions and expenses) interest rate paid by the Group on financing arrangements during the year amounts to 3.7%.

## HEDGING

As the finance lease to finance the construction of office premises at 6 Rue Toulouse Lautrec, 75017 Paris was arranged at floating rates, SCI L'Arche de Saint Ouen set up an interest rate swap with BNP Paribas and Société Générale to exchange the floating rate against a fixed rate for a notional amount of €6.7 million at 31 December 2025. These swaps are used to hedge the floating rate of the underlying finance lease agreement for each lease payment date.

The interest rate risk is only slight. A 100 basis point change would have a €1.8 million impact on the Group's €6.7 million gross cost of financial debt.

The weighted average rate of the swaps is 1.6060%.

As the swap is 100% backed by the repayment instalments, the hedge is effective. The value of the swap at 31 December 2025 is nil and the change from its value of €0.1 million at 31 December 2024 was recognised through other comprehensive income.

## BREAKDOWN BY RATE TYPE AND CURRENCY

€000	31/12/2025	31/12/2024
Fixed rate	139,651	137,348
Floating rate	25,748	46,039
<b>GROSS FINANCIAL DEBT</b>	<b>165,398</b>	<b>183,387</b>
EUR	159,786	161,174
USD	2,935	18,569
XAF	709	981
Other currencies	1,968	2,663
<b>GROSS FINANCIAL DEBT</b>	<b>165,398</b>	<b>183,387</b>

## FINANCIAL COVENANTS

The medium- and long-term loan contracted with BPM in Italy requires compliance with the Leverage Ratio (Italy net financial debt/Italy EBITDA) financial covenant of less than 2.25 at 31 December each year.

This covenant was met at 31 December 2025.

## LIQUIDITY RISK

In the course of its business, in addition to the dividend paid to its shareholders, the Group needs to finance a sizeable working capital requirement (Note 4.2) as well as its acquisitions. Working capital is generally financed through short-term credit facilities (overdraft, factoring, etc.), while acquisitions are financed with equity or via medium-term financing. At 31 December 2025, the company held €107.8 million in undrawn credit facilities and €145.5 million in undrawn overdraft facilities.

The liquidity risk is directly correlated to the Group's cash flow generating capacity and/or its ability to raise funds to meet its loan repayment instalments and derivative payments.

To anticipate and handle this risk, the Group has taken the following measures:

- Diversify its sources of funding among the various financial institutions,
- Centralise cash management,
- Permanently maintain undrawn facilities.

## FINANCIAL COUNTERPARTY RISK

The Group is exposed to counterparty risk when it trades on financial markets, particularly for cash flow management purposes. It limits this risk by engaging solely, where possible, with commercial banks with high credit ratings and by avoiding an over-

concentration of market transactions with a limited number of financial institutions. Accordingly, Group net cash of €268.9 million is distributed across all of these financial institutions.

## FOREIGN EXCHANGE RISK

In its international operations, the Group is exposed to the risk of fluctuating exchange rates, especially that of the US dollar.

This risk arises in the transactions carried out by the Group's companies in currencies other than their functional currency (functional currency risk) as well as in the assets and liabilities denominated in foreign currencies (translation risk).

The Group's entities generally operate in their local currency which is their functional currency; proceeds from sales are denominated in the same currency as operating expenses, making for natural hedging. Functional currency risk is thus limited to intra-group financing transactions which are not refinanced in the currency in which the intra-group financing is effected.

The risk arising from translating the financial statements of the Group's foreign entities into the reporting currency in the Group's financial statements is not hedged.

## MAIN EURO EXCHANGE RATES:

	2025		2024	
	Average	Closing	Average	Closing
USD	1.1243	1.1750	1.0826	1.0389
Pound sterling	0.8546	0.8726	0.8469	0.8292
Swiss franc	0.9370	0.9314	0.9513	0.9412
Moroccan dirham	10.5443	10.7213	10.7999	10.5660
Tunisian dinar	3.3668	3.4148	3.3736	3.3238

## NET BALANCE SHEET POSITIONS IN THE MAIN CURRENCIES

All assets and liabilities, including non-monetary, are categorised below by functional currency.

€000	Current and non-current assets	Current and non-current liabilities	Foreign currency liabilities	Net position before hedging	Hedging instruments	Net position after hedging
<b>2025</b>						
EUR	1,390,361	788,666		601,695		601,695
USD	89,304	32,689		56,614		56,614
XAF	29,051	16,583		12,468		12,468
Other currencies	80,017	37,213		42,804		42,804
<b>TOTAL</b>	<b>1,588,734</b>	<b>875,152</b>	<b>0</b>	<b>713,582</b>	<b>0</b>	<b>713,582</b>
<b>2024</b>						
EUR	1,414,738	821,491		593,247		593,247
USD	132,190	30,355		101,835		101,835
XAF	24,063	16,912		7,151		7,151
Other currencies	87,160	37,446		49,714		49,714
<b>TOTAL</b>	<b>1,658,151</b>	<b>906,204</b>	<b>0</b>	<b>751,947</b>	<b>0</b>	<b>751,947</b>

Table of Group income and equity sensitivity to currency risk

€000	Impact on income before tax		Impact on equity before tax	
	5% increase	5% decrease	5% increase	5% decrease
<b>2025</b>				
EUR	0	0	0	0
USD	(1,522)	1,522	789	(789)
XAF	0	0	0	0
Other currencies	360	(360)	(30)	30
<b>TOTAL</b>	<b>(1,162)</b>	<b>1,162</b>	<b>759</b>	<b>(759)</b>
<b>2024</b>				
EUR	0	0	0	0
USD	(56)	56	2,587	(2,587)
XAF	0	0	0	0
Other currencies	410	(410)	118	(118)
<b>TOTAL</b>	<b>354</b>	<b>(354)</b>	<b>2,705</b>	<b>(2,705)</b>

### 4.4.3. Cash and cash equivalents

The net cash position, the changes for which are shown in the consolidated statement of cash flows, comprises cash and cash equivalents less bank overdrafts.

€000	31/12/2025	31/12/2024
<b>CASH</b>	<b>118,966</b>	<b>108,615</b>
<b>Cash equivalents</b>		
Money-market funds	1,389	3,553
Term deposits	176,141	222,933
<b>TOTAL CASH EQUIVALENTS</b>	<b>177,530</b>	<b>226,486</b>
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>296,496</b>	<b>335,101</b>

The €25.8 million negative change in net cash can be analysed as follows:

- €97.2 million in cash flow from operating activities,
- €14.0 million of net cash from investing activities, including €24.7 million from operating investments less €8.4 million from changes in other term deposits (see Note 4.4.1),
- €108.7 million related to financing activities, including €48.4 million of net loan repayments and €64.1 million in dividends.

## 4.5. Additional information on financial instruments

The following tables present the book values, classification and fair value of financial instruments according to IFRS 9 financial instrument categories as at the balance sheet date.

### 4.5.1. Categories of financial assets

€000	Net book value at 31/12/2025			Fair value at 31/12/2025	Net book value at 31/12/2024	Fair value at 31/12/2024
	Non-current	Current	Total			
<b>LOANS AND RECEIVABLES AT AMORTISED COST</b>	<b>37,272</b>	<b>838,852</b>	<b>876,123</b>	<b>876,123</b>	<b>865,998</b>	<b>865,998</b>
Loans and receivables and other non-current financial assets	37,272		37,272	37,272	45,241	45,241
Trade receivables		640,847	640,847	640,847	645,179	645,179
Other receivables		74,788	74,788	74,788	63,192	63,192
Tax receivables		4,250	4,250	4,250	3,773	3,773
Bank current accounts		118,966	118,966	118,966	108,615	108,615
<b>FINANCIAL ASSETS STATED AT FAIR VALUE THROUGH PROFIT OR LOSS</b>	<b>0</b>	<b>177,530</b>	<b>177,530</b>	<b>177,530</b>	<b>226,486</b>	<b>226,486</b>
Money market UCITS		1,389	1,389	1,389	3,553	3,553
Short-term deposits		176,141	176,141	176,141	222,933	222,933
<b>TOTAL</b>	<b>37,272</b>	<b>1,016,382</b>	<b>1,053,653</b>	<b>1,053,653</b>	<b>1,092,485</b>	<b>1,092,485</b>

The amortised cost of loans and receivables is equal to their fair value.

### 4.5.2. Categories of financial liabilities

€000	Net book value at 31/12/2025			Fair value at 31/12/2025	Net book value at 31/12/2024	Fair value at 31/12/2024
	Non-current	Current	Total			
<b>OTHER LIABILITIES AT AMORTISED COST</b>	<b>88,298</b>	<b>737,115</b>	<b>825,413</b>	<b>825,413</b>	<b>851,700</b>	<b>851,700</b>
Borrowings	88,298	77,100	165,398	165,398	183,387	183,387
Bank overdrafts and related expenses		27,593	27,593	27,593	40,355	40,355
Trade payables		61,761	61,761	61,761	62,597	62,597
Social security and tax liabilities		517,954	517,954	517,954	510,269	510,269
Tax payables		3,712	3,712	3,712	3,416	3,416
Other payables		48,994	48,994	48,994	51,676	51,676
<b>TOTAL</b>	<b>88,298</b>	<b>737,115</b>	<b>825,413</b>	<b>825,413</b>	<b>851,700</b>	<b>851,700</b>

## 4.6. Provisions for other liabilities

A provision is recognised when the Group has a current legal or constructive obligation to a third party resulting from a past event, the settlement of this obligation is likely to cause an outflow of resources representing economic benefits, and the amount of the obligation can be reliably estimated.

Provisions are valued at the amount equal to the best estimate of the expenditure required to discharge the obligation that the Group's management can make at the closing date.

Provisions for disputes mainly relate to industrial tribunal risks. The other provisions relate to the various business, legal, employee-related and tax risks arising from disputes or legal proceedings in the Group's normal course of business (including a €7 million provision at 1 January 2025 relating to a VAT dispute in Italy, on which a €4.9 million reversal was recognised at 31 December 2025).

These risks are measured according to the nature of the dispute, information on previous dispute settlements and applicable case law.

€000	31/12/2024	Additions	Reversals (provisions used)	Reversals (unused provisions)	31/12/2025
Provisions for disputes	7,845	2,146	(1,728)	(454)	7,808
Other provisions	15,409	4,729	(1,255)	(6,833)	12,050
<b>TOTAL</b>	<b>23,255</b>	<b>6,875</b>	<b>(2,983)</b>	<b>(7,288)</b>	<b>19,859</b>

No other administrative or legal proceeding or arbitration, of which the company is currently aware, either pending or threatened, has had a material impact on the financial position or profitability of the company and/or Group in the past twelve months, or is likely to do so.

## 5. Off balance-sheet commitments

### 5.1. Off balance-sheet commitments related to company financing

#### 5.1.1. Commitments given

€000	Main features	Maturity	31/12/2025	31/12/2024
Pledge of AERCO shares by CPTS as security for the AERCO bank loan	Financial guarantee for bank loan granted to an associate	Unlimited	4,535	4,535

#### 5.1.2. Commitments received

€000	Main features	Maturity	31/12/2025	31/12/2024
<b>Commitments related to financing:</b>				
Crédit Agricole factoring agreement	Unused portion of €80 million line of credit commitment	Annual renewal by tacit agreement	80,000	80,000
Short-term credit facility - United States	Unused portion of \$25 million credit facility	15/06/2026	21,277	8,927
Short-term credit facility - Italy	Unused portion of €5 million credit facility	30/09/2029	5,000	5,000
Factoring agreements - Italy	Unused portion of €17.5 million credit facilities		5,468	4,365
Overdraft facility - France	Unused portion of credit facilities totalling €44 million		44,000	44,000
Overdraft facility - Italy	Unused portion of credit facilities totalling €120.4 million		97,380	98,462
Overdraft facility - other countries	Unused portion of credit facilities totalling €4.1 million		4,081	3,622

### 5.2. Off balance-sheet commitments related to company operating activities

#### 5.2.1. Commitments given

€000	Main features	Maturity	31/12/2025	31/12/2024
<b>Financial guarantee</b>				
Counter-guarantee given by Groupe CRIT to BNP Paribas	Guarantee of workplace accident insurance contract deductibles	15/09/2026	5,564	7,417
Financial guarantee for amounts due within the terms of the finance lease agreement for the Paris 17th district building by SCI Saint Ouen to Natiocredibail	Assignment of subleasing rental income for the building	31/05/2026	1,024	3,169
<b>Financial instruments concluded for the delivery of a non-financial item</b>				
Purchase commitment given by GEH to various suppliers	Firm commitment to purchase uniforms	Unlimited	823	948

## 5.2.2. Commitments received

€000	Main features	Maturity	31/12/2025	31/12/2024
<b>Financial guarantee</b>				
Financial guarantee given by BNP Paribas	Guarantee of workplace accident insurance contract deductibles	15/09/2026	5,564	7,417
<b>First demand guarantees</b>				
First demand guarantee given by Credit Lyonnais to Aéroports de Paris for the France airport services subsidiaries	Civil lease guarantees		2,905	2,088
Other property guarantees	Civil lease guarantees		655	2,439
<b>Guarantees received</b>				
Bank guarantee in favour of CRIT SAS <sup>(1)</sup>	Financial guarantee for temporary staffing business in France (Articles L. 1251-49 and R. 1251-11 to R. 1251-31 of the French Labour Code)	30/06/2026	109,490	108,170
Bank guarantee in favour of Les Compagnons, Les Volants, AB Intérim <sup>(1)</sup>	Financial guarantee for temporary staffing business in France (Articles L. 1251-49 and R. 1251-11 to R. 1251-31 of the French Labour Code)	30/06/2026	9,140	9,750
Bank guarantee in favour of Openjobmetis	Financial guarantee for temporary staffing business in Italy Art 5, D.lgs 276/2003	31/05/2026	33,222	35,056
Bank guarantee in favour of Just On Business	Financial guarantee for temporary staffing business in Italy Art 5, D.lgs 276/2003	31/01/2026	5,750	5,750
Bank guarantee in favour of Family Care	Financial guarantee for temporary staffing business in Italy Art 5, D.lgs 276/2003	30/11/2026	1,467	1,315
Bank guarantee in favour of Crit España	Financial guarantee for temporary staffing business in Spain	Unlimited	7,375	5,286
Bank guarantee in favour of Crit Suisse	Financial guarantee for temporary staffing business in Switzerland	Unlimited	268	425
Other guarantees	Customer and supplier guarantees		1,193	1,273

(1) The financial guarantees given by the banks in favour of CRIT SAS, AB INTERIM, LES COMPAGNONS and LES VOLANTS in respect of their temporary staffing activities pursuant to Articles L. 1251-49 and R. 1251-11 to R. 1251-31 of the French Labour Code have a one-year limited duration and may be renewed each year.

## 6. Other information

### 6.1. Related party disclosures

IAS 24 defines a related party as a person or entity that is related to the entity that is preparing its financial statements.

All commercial transactions with unconsolidated entities are concluded under normal market conditions.

#### 6.1.1. Remuneration of corporate officers

Remuneration awarded in respect of the 2025 financial year by Groupe CRIT (including benefits in kind) to the main executives – Chairwoman and Chief Executive Officer and Deputy Chief Executive Officer – amounted to €922,000 compared to €1,065,000 in respect of 2024 (see chapter 5 of the Universal Registration Document).

No post-employment benefits or loans have been granted to corporate officers. Similarly, no allocation of shares or options has been made by the Group.

#### 6.1.2. Other related parties

Transactions with other related parties mainly comprise the following:

- leases granted on market terms by the SCIs (sociétés civiles immobilières - property investment companies), which are managed by the directors Karine Guedj or Nathalie Jaoui,
- sales invoiced by the Group to equity-consolidated companies.

€000	2025	2024
<b>Leases invoiced to the Group by the SCIs</b>		
SCI LA PIERRE DE CLICHY		32
SCI LA PIERRE DE SENS	16	16
SCI LA PIERRE DE ROUEN	17	17
SCI LA PIERRE DE TOULON	14	14
SCI LA PIERRE CHATEAUROUX	11	11
SCI LA PIERRE D'AUXERRE	11	11
SCI LA PIERRE DE QUIMPER		7
	<b>68</b>	<b>108</b>
<b>Sales invoiced by the Group</b>		
Global SQ	6,516	8,051
<b>Trade receivables and other current account receivables</b>		
Global SQ	1,116	848
SCCV LES CHARMES	88	86
SHP RS DOO Serbia	849	850
	<b>2,052</b>	<b>1,784</b>

The summarised financial disclosures on equity-consolidated companies are given in Note 4.1.4.

## 6.2. Statutory auditors' fees

€000	PwC				Exco Paris ACE			
	Amount excl. VAT		%		Amount excl. VAT		%	
	2025	2024	2025	2024	2025	2024	2025	2024
<b>Certification of financial statements</b>								
Issuer	165	184	19%	16%	49	48	34%	33%
Fully-consolidated subsidiaries <sup>(1)</sup>	536	519	63%	44%	94	95	66%	67%
<b>Certification of sustainability information</b>								
Issuer	130	130	15%	11%			0%	0%
Fully-consolidated subsidiaries								
<b>Services other than auditing and certification of sustainability information</b>								
Issuer	0	1	0%	0%			0%	0%
Fully-consolidated subsidiaries <sup>(2)</sup>	19	337	2%	29%	0		0%	0%
<b>TOTAL</b>	<b>850</b>	<b>1,171</b>	<b>100%</b>	<b>100%</b>	<b>142</b>	<b>143</b>	<b>100%</b>	<b>100%</b>

(1) Including the auditors of the parent company and the French subsidiaries, PricewaterhouseCoopers Audit €269,000 in 2024 (€265,000 for 2024) and Exco Paris ACE €94,000 (€95,000 for 2024)

(2) In 2025, tax compliance work and technical consultations carried out by a member of the PwC network, and in 2024, due diligence carried out by a member of the PwC network for the purposes of the Openjobmetis acquisition

## 6.3. Post-balance sheet events

No other post-balance sheet events likely to affect the financial statements were identified between the closing date and the reporting date.

## 6.4. Consolidation scope

Companies <sup>(1)</sup>	Siren (business registration number)	EU VAT no.	% interest		Consolidation method
			31/12/2025	31/12/2024	
<b>GROUPE CRIT (Paris)</b>	<b>622 045 383</b>	<b>FR12 622045383</b>	<b>Parent company</b>		<b>Full consolidation</b>
Temporary employment					
CRIT INTERIM (Paris)	303 409 247	FR26 303409247	99.10	99.10	Full consolidation
LES VOLANTS (Paris)	301 938 817	FR05 301938817	98.89	98.89	Full consolidation
LES COMPAGNONS (Paris)	309 979 631	FR02 309979631	95.00	95.00	Full consolidation
AB INTERIM (Paris)	642 009 583	FR59 642009583	95.00	95.00	Full consolidation
CRIT (Paris)	451 329 908	FR07 451329908	99.71	99.71	Full consolidation
PRESTINTER (Paris)	334 077 138	FR72 334077138	95.00	95.00	Full consolidation
E.C.M. (Paris)	732 050 034	FR80 732050034	99.00	99.00	Full consolidation
MASER (Paris)	732 050 026	FR56 732050026	99.94	99.94	Full consolidation
ECM CRIT INDIA PRIVATE LIMITED (India)	U74999DL2020FTC363715	N/A	99.00	99.00	Full consolidation
CRIT IMMOBILIER (Paris)	572 181 097	FR69 572181097	95.00	95.00	Full consolidation
SCI L'ARCHE DE SAINT OUEN (Paris)	799 904 487	FR15 799904487	100.00	100.00	Full consolidation
R.H.F. (Clichy)	343 168 399	FR74 343168399	99.99	99.99	Full consolidation
PEOPULSE (Colombes)	489 466 474	FR48 489466474	100.00	100.00	Full consolidation
HUMKYZ (Colombes)	879 871 515	FR20 879871515	100.00	100.00	Full consolidation
SCI SARRE COLOMBES (Paris)	381 038 496	FR85 381038496	99.72	99.72	Full consolidation
SCI RIGAUD PREMILHAT (Paris)	312 086 390	FR50 312086390	90.00	90.00	Full consolidation
SCI MARCHE A MEAUX (Paris)	384 360 962	FR54384360962	99.00	99.00	Full consolidation
SCI DE LA RUE DE CAMBRAI (Paris)	403 899 818	FR07 403899818	99.72	99.72	Full consolidation
SCI ALLEES MARINES (Paris) <sup>(2)</sup>	381 161 595	FR06381161595	0.00	99.00	Full consolidation
SCCV LES CHARMES (Paris)	491 437 018	FR15 491437018	47.50	47.50	Equity method
PLAVISGAS (Italy)	MI-2731808	IT 04811960261	99.71	99.71	Full consolidation
OPENJOBMETIS (Italy)	MI-1641225	IT 13343690155	99.71	99.71	Full consolidation
SELTISHUB (Italy)	MI-1614276	IT 13074830152	99.71	99.71	Full consolidation
FAMILY CARE (Italy)	MI-2571173	IT 10993660967	99.71	99.71	Full consolidation
LYVE (Italy)	MI-2105322	IT 09663140961	51.91	51.91	Full consolidation
OPENJOB CONSULTING (Italy)	VA-276382	IT 02667720128	99.71	99.71	Full consolidation
JUST ON BUSINESS (Italy)	MI-1624633	IT 05815251003	99.71	99.71	Full consolidation
DEINE GROUP (Italy)	MI-258192	IT 02836180212	99.71	99.71	Full consolidation
CRIT CORP (United States)	45-3062102	N/A	100.00	100.00	Full consolidation
PEOPLELINK (United States)	35-2154753	N/A	100.00	100.00	Full consolidation
SUSTAINED QUALITY (United States)	26-1555349	N/A	100.00	100.00	Full consolidation
2AM GROUP ONTARIO (United States)	36-4778757	N/A	100.00	100.00	Full consolidation
PEOPLE SIMPLE	99-11011785	N/A	100.00	100.00	Full consolidation
GLOBAL SQ (United States)	27-0340224	N/A	49.00	49.00	Equity method
CRIT ESPANA (Spain)	B81171712	ES B81171712	100.00	100.00	Full consolidation
CRIT CARTERA (Spain)	B84963198	ES B84963198	100.00	100.00	Full consolidation

Companies <sup>(1)</sup>	Siren (business registration number)	EU VAT no.	% interest		Consolidation method
			31/12/2025	31/12/2024	
CRIT PROCESOS AUXILIARES SL (Spain)	B85751576	ES B85751576	100.00	100.00	Full consolidation
CRIT CONSULTORIA (Spain)	B61456380	ES B61456380	100.00	100.00	Full consolidation
CRIT EMPRESA DE TRABALHO TEMPORÁRIO (Portugal)	513 777 784	PT 513777784	100.00	100.00	Full consolidation
OK JOB (Switzerland)	CHE-236.266.080	N/A	100.00	100.00	Full consolidation
11i-Job (Switzerland)	CHE-255.255.119	N/A	100.00	100.00	Full consolidation
CRIT INTERIM (Switzerland)	CHE-106.120.732	N/A	100.00	99.71	Full consolidation
PROPARTNER (Germany)	HRB 412938	DE 161340132	100.00	100.00	Full consolidation
CRIT MAROC (Morocco)	122453	N/A	98.67	98.67	Full consolidation
C-SERVICES (Morocco)	175245	N/A	99.87	99.87	Full consolidation
CRIT RH (Tunisia)	1029015Q	N/A	95.00	95.00	Full consolidation
CRIT TUNISIE (Tunisia)	1043956P	N/A	95.00	95.00	Full consolidation
<b>Airport services</b>					
PARIS CUSTOMERS ASSISTANCE (Tremblay-en-France)	502 637 960	FR04 502637960	100.00	100.00	Full consolidation
AERO HANDLING (Tremblay-en-France)	792 040 289	FR52 792040289	100.00	100.00	Full consolidation
CARGO GROUP (Tremblay-en-France)	789 719 887	FR51 789719887	100.00	100.00	Full consolidation
ORLY CUSTOMER ASSISTANCE (Tremblay-en-France)	515 212 801	FR63 515212801	100.00	100.00	Full consolidation
ORLY RAMP ASSISTANCE (Tremblay-en-France)	515 212 769	FR64 515212769	100.00	100.00	Full consolidation
GEH SERVICES (Tremblay-en-France)	515 212 785	FR15 515212785	100.00	100.00	Full consolidation
RAMP TERMINAL ONE (Tremblay-en-France)	515 192 763	FR89 515192763	100.00	100.00	Full consolidation
EUROPE HANDLING ROISSY (Tremblay-en-France) <sup>(3)</sup>	827 803 339	FR24 827803339	0.00	100.00	Full consolidation
CARGO HANDLING (Tremblay-en-France)	814 167 599	FR32 814167599	100.00	100.00	Full consolidation
AIRPORT ENERGIE DISTRIBUTION (Tremblay-en-France)	953 653 219	FR56 953653219	100.00	100.00	Full consolidation
AIRLINES GROUND SERVICES (Tremblay-en-France)	411 545 080	FR46 411545080	100.00	100.00	Full consolidation
EUROPE HANDLING CARGO (Tremblay-en-France)	914 538 509	FR27 914538509	100.00	100.00	Full consolidation
ASSISTANCE MATERIEL AVION (Tremblay-en-France)	410 080 600	FR27 410080600	100.00	100.00	Full consolidation
EUROPE HANDLING MAINTENANCE (Tremblay-en-France)	404 398 281	FR44 404398281	100.00	100.00	Full consolidation
GROUPE EUROPE HANDLING (Tremblay-en-France)	401 144 274	FR06 401144274	100.00	100.00	Full consolidation
INSTITUT DE FORMATION AUX METIERS DE L'AERIEN (Tremblay-en-France)	409 514 791	FR03 409514791	100.00	100.00	Full consolidation
EUROPE HANDLING (Tremblay-en-France)	395 294 358	FR80 395294358	100.00	100.00	Full consolidation
ADVANCED AIR SUPPORT INTERNATIONAL (Le Bourget)	841 280 704	FR94 841280704	100.00	100.00	Full consolidation
ASSISTANCE MATERIEL AVION TOULOUSE (Tremblay-en-France) <sup>(4)</sup>	992 578 245	FR35 992578245	100.00	0.00	Full consolidation
AWAC TECHNICS (Tremblay-en-France)	412 783 045	FR05 412783045	99.76	99.76	Full consolidation

Companies <sup>(1)</sup>	Siren (business registration number)	EU VAT no.	% interest		Consolidation method
			31/12/2025	31/12/2024	
EUROPE HANDLING TECHNICS (Tremblay-en-France) <sup>(4)</sup>	992 576 702	FR62 992576702	100.00	0.00	Full consolidation
AIRPORT LAUNDRY SERVICES (Tremblay-en-France) <sup>(4)</sup>	992 567 602	FR19 992567602	100.00	0.00	Full consolidation
OTESSA (Paris)	552 118 101	FR66 552118101	99.00	99.00	Full consolidation
OVID (Tremblay-en-France)	534 234 661	FR58 534234661	33.33	33.33	Equity method
CONGOLAISE DE PRESTATIONS DE SERVICES - CPTS (Congo)	CG-BZV-01-2011-B14-00065	N/A	61.00	61.00	Full consolidation
REPUBLIC OF CONGO AIRPORTS - AERCO (Congo)	CG-BZV-01-2009-B14-00027	N/A	15.25	15.25	Equity method
SKY PARTNER R.S. DOO. (Serbia)	20867019	RS107761497	48.00	48.00	Equity method
CONGO HANDLING (Congo)	CG-BZV-01-2023-M-07713	N/A	50.00	50.00	Full consolidation
ADVANCED AIR SUPPORT MAROC (Morocco)	65679	N/A	100.00	100.00	Full consolidation
SKY HANDLING PARTNER SIERRA LEONE (Sierra Leone)	143/2010	N/A	80.00	80.00	Full consolidation
SKY HANDLING PARTNER (Ireland)	210922	IE82 109220	100.00	100.00	Full consolidation
SKY HANDLING PARTNER UK (United Kingdom)	NI609088	N/A	90.00	90.00	Full consolidation
COBALT GROUND SOLUTIONS (United Kingdom)	3039046	N/A	100.00	100.00	Full consolidation

(1) No entity is excluded from the consolidation scope

(2) Dissolution on 26 November 2025

(3) Universal transfer of assets to GEH on 24 December 2025

(4) Company registered on 14 October 2025

# Statutory auditors' report on the consolidated financial statements

(Year ended 31 December 2025)

**PricewaterhouseCoopers Audit**

63 Rue de Villiers  
92208 Neuilly-sur-Seine Cedex

**Exco Paris ACE**

76-78 Rue de Reuilly  
75012 Paris

To the Shareholders' Meeting

**Groupe CRIT**

6 Rue Toulouse Lautrec  
75017 PARIS

## OPINION

In compliance with the engagement entrusted to us by your Shareholders' Meeting, we have audited the accompanying consolidated financial statements of Groupe CRIT for the year ended 31 December 2025.

In our opinion, the consolidated financial statements give a true and fair view of the assets and liabilities and of the financial position of the Group as at 31 December 2025 and of the results of its operations for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union.

The above opinion is consistent with the content of our report to the Board of Directors acting as Audit Committee.

## BASIS FOR OPINION

### AUDIT FRAMEWORK

We conducted our audit in accordance with professional standards applicable in France. We believe that the information we gathered provides a sufficient and reasonable basis for our opinion.

Our responsibilities under those standards are described in the "Statutory auditors' responsibilities for the audit of the consolidated financial statements" section of our report.

### INDEPENDENCE

We conducted our audit in compliance with the independence rules applicable under the French Commercial Code and the Code of Ethics for statutory auditors, for the period from 1 January 2025 to the date of this report, and, specifically, we did not provide any prohibited non-audit services referred to in Article 5(1) of Regulation (EU) 537/2014.

## JUSTIFICATION OF ASSESSMENTS - KEY AUDIT MATTERS

In accordance with Articles L. 821-53 and R. 821-180 of the French Commercial Code relating to the justification of our assessments, we draw your attention to the key audit matters relating to the risks of material misstatement which, in our professional judgement, were the most significant in our audit of the consolidated financial statements for the year, as well as how we addressed those risks.

These assessments were made in the context of our audit of the consolidated financial statements taken as a whole and in forming our opinion expressed above. We express no opinion on individual components of the consolidated financial statements.

### MEASUREMENT OF INTANGIBLE ASSETS

See Note 4.1.1 *Intangible assets*

#### Risk identified

At 31 December 2025, intangible assets totalled €338 million, representing 21% of total assets.

These mainly consist of goodwill, trademarks and client relationships arising from business combinations. When an indication of impairment is identified, and at least once a year, the Group ensures that the carrying amount of these assets does not exceed their recoverable amount, which is determined based on discounted future operating cash flow projections. Key

assumptions used in the measurement of recoverable amounts include revenue and profitability growth, the perpetual growth rate and the discount rate.

We considered the assessment of the recoverable amount of these assets to be a key audit matter due to their materiality and the significant management judgement involved in the measurement process.

### Our response

Our work included:

- reviewing the process used by management to prepare and approve budgets and forecasts;
- assessing the reasonableness of the key assumptions used, in particular the consistency of revenue and margin projections with the Group's past performance and the economic environment of the countries in which it operates, the consistency of the growth rates used with analyses of market performance, and, with the support of our valuation experts, the consistency of the parameters making up the discount rates applied to projected cash flows with external benchmarks;

- reviewing measurement models and analyses of the sensitivity of recoverable amounts to key assumptions;
- verifying that the notes to the financial statements provide appropriate disclosures.

## PERSONNEL EXPENSES AND REGULATORY COMPLIANCE

### Risk identified

Personnel and related expenses constitute the majority of the Group's operating expenses, amounting to €2,961 million in 2025, or 90% of consolidated operating expenses.

These expenses cover both permanent staff and temporary staff, subject to various regulations and specific obligations.

These regulations differ across jurisdictions and are constantly changing.

The Group ensures compliance with its employment-related legal obligations, notably regarding working hours, and constantly monitors the updating of regulatory payroll data and the fair measurement of payroll items and other personnel expenses.

We considered personnel expenses and regulatory compliance relating to personnel to be a key audit matter due to the materiality of these items in the Group financial statements, the complexity and evolving nature of regulations, and the potential consequences, notably financial, of non-compliance with these obligations for the Group.

### Our response

We reviewed the Group's internal controls relating to regulatory monitoring and the updating of payroll systems for both temporary and permanent staff and verified the effective implementation of key controls.

With the help of our employment law and payroll specialists, and based on a sample of employees, we verified the accuracy of payroll data and calculations. We obtained, where appropriate, any assessment reports issued by social security audits and reviewed how these were reflected in the financial statements. We assessed the appropriateness of any remedial action taken.

## SPECIFIC VERIFICATIONS

In accordance with the professional standards applicable in France, we also performed the specific verifications required by statutory and regulatory provisions relating to the information concerning the Group presented in the management report of the Board of Directors.

We have no matters to report regarding the fair presentation of said information or regarding its consistency with the consolidated financial statements.

## OTHER LEGAL AND REGULATORY VERIFICATIONS

### FORMAT OF CONSOLIDATED FINANCIAL STATEMENTS TO BE INCLUDED IN THE ANNUAL FINANCIAL REPORT

In accordance with the professional standard applicable in France regarding the auditor's procedures on parent company and consolidated financial statements presented in the European Single Electronic Format (ESEF), we also verified compliance with this format as defined in Delegated Regulation (EU) 2019/815 of 17 December 2018, as regards the presentation of the consolidated financial statements to be included in the annual financial report referred to in Article L. 451-1-2(I) of the French Monetary and Financial Code (Code monétaire et financier), prepared under the responsibility of the Chairwoman and Chief Executive Officer. For consolidated financial statements, our work includes verifying that the presentation of those financial

statements complies with the format defined by the aforementioned regulation.

Based on our work, we conclude that the presentation of the consolidated financial statements to be included in the annual financial report complies, in all material respects, with the European Single Electronic Format.

We are not responsible for verifying that the consolidated financial statements ultimately included in the annual financial report filed with the AMF correspond to those on which we performed our work.

## APPOINTMENT OF THE STATUTORY AUDITORS

We were appointed as statutory auditors of Groupe CRIT by your Shareholders' Meeting on 14 April 1997, in the case of PricewaterhouseCoopers Audit, and on 23 June 2008, in the case of Exco Paris ACE.

As at 31 December 2025, PricewaterhouseCoopers Audit had served as statutory auditor for 29 years uninterruptedly, and Exco Paris ACE for 18 years, including 27 and 18 years respectively since the Company's shares were admitted to trading on a regulated market.

## RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE REGARDING THE CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the preparation of consolidated financial statements that give a true and fair view in accordance with IFRS as adopted by the European Union, and for implementing internal control as it deems necessary to ensure that the consolidated financial statements are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless it intends to liquidate the Company or cease operations.

The Board of Directors acting as Audit Committee is responsible for overseeing the financial reporting process and monitoring the effectiveness of the internal control and risk management systems and, where applicable, of internal audit, regarding the procedures for preparing and processing financial and accounting information.

The consolidated financial statements were approved by the Board of Directors.

## STATUTORY AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

### OBJECTIVES AND AUDIT APPROACH

Our role is to issue a report on the consolidated financial statements. Our objective is to obtain reasonable assurance that the consolidated financial statements, taken as a whole, are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As specified in Article L. 821-55 of the French Commercial Code (Code de commerce), our statutory audit does not include assurance on the viability of the Company or the quality of management of the Company's affairs.

As part of an audit conducted in accordance with professional standards applicable in France, the statutory auditor exercises professional judgement throughout the audit and furthermore:

- identifies and assesses the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence considered to be sufficient and appropriate to provide a basis for his opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the overriding of internal control;

- obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control;
- evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in the consolidated financial statements;
- assesses the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. This assessment is based on the audit evidence obtained up to the date of his audit report. However, future events or conditions may cause the Company to cease to continue as a going concern. If the statutory auditor concludes that a material uncertainty exists, there is a requirement to draw attention in the audit report to the related disclosures in the consolidated financial statements or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein;
- evaluates the overall presentation of the consolidated financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation;
- obtains sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. The statutory auditor is responsible for the direction, supervision and performance of the audit of the consolidated financial statements and for the opinion expressed on these consolidated financial statements.

## REPORT TO THE BOARD OF DIRECTORS ACTING AS AUDIT COMMITTEE

We submit a report to the Board of Directors acting as Audit Committee which includes in particular a description of the scope of the audit and the audit programme implemented, as well as the results of our audit. We also report any significant deficiencies in internal control regarding the accounting and financial reporting procedures that we have identified.

Our report to the Board of Directors acting as Audit Committee includes the risks of material misstatement that, in our professional judgement, were of most significance in the audit of the consolidated financial statements of the current period and which therefore constitute the key audit matters that we are required to describe in this report.

We also provide the Board of Directors acting as Audit Committee with the declaration provided for in Article 6 of Regulation (EU) 537/2014, confirming our independence within the meaning of the rules applicable in France such as they are set in particular by Articles L. 821-27 to L. 821-34 of the French Commercial Code (Code de commerce) and in the French Code of Ethics (Code de déontologie) for statutory auditors. Where appropriate, we discuss with the Board of Directors acting as Audit Committee the risks that may reasonably be thought to bear on our independence, and the related safeguards.

Neuilly-sur-Seine and Paris, 29 April 2026

The Statutory Auditors

### **PricewaterhouseCoopers Audit**

Jérôme Mouazan

### **Exco Paris ACE**

Emmanuel Charrier

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## 3.2. 2025 parent company financial statements

### A. Balance sheet

ASSETS €000	Notes	31/12/2025		31/12/2024	
		Gross	Dep., amort. & impairment	Net	Net
Uncalled share capital (I)					
Start-up costs (II)					
<b>Intangible assets:</b>					
Concessions, patents, licences, trademarks, processes, IT solutions and similar rights	3.1 - 3.2	1,637	1,629	8	17
Goodwill	3.1				19,039
Other intangible assets	3.1 - 3.2	777	777		
<b>Property, plant and equipment:</b>					
Land	3.1 - 3.2	97		97	97
Plant, machinery and equipment	3.1 - 3.2	4	4	1	1
Other intangible assets	3.1 - 3.2	1,419	1,320	99	195
<b>Non-current financial assets:</b>					
Equity investments	3.1 - 3.3	163,751	3,207	160,544	161,388
Loans to subsidiaries and affiliates	3.1 - 3.3	39,113		39,113	50,801
Other long-term securities	3.1 - 3.3	42,031	241	41,791	41,699
Loans	3.1 - 3.3	63		63	63
Other non-current financial assets	3.1 - 3.3	19,064	25	19,039	
<b>TOTAL NON-CURRENT ASSETS <sup>(1)</sup> (III)</b>		<b>267,957</b>	<b>7,203</b>	<b>260,754</b>	<b>273,300</b>
<b>Receivables <sup>(2)</sup>:</b>					
Trade and related receivables	3.5	2,661		2,661	1,932
Other receivables	3.6	121,915		121,915	89,522
Prepaid expenses		55		55	23
Cash and cash equivalents	3.8	446,952		446,952	290,464
<b>TOTAL (IV)</b>		<b>571,583</b>		<b>571,583</b>	<b>381,941</b>
Loan issuance costs (V)					
Bond redemption premiums (VI)					
Unrealised foreign exchange losses and valuation differences - Assets (VII)		3,718		3,718	1
<b>TOTAL ASSETS (I+II+III+IV+V+VI+VII)</b>		<b>843,258</b>	<b>7,203</b>	<b>836,055</b>	<b>655,242</b>

(1) o/w due in < 1 year

(2) o/w due in < 1 year

**EQUITY & LIABILITIES**

€000	Notes	31/12/2025	31/12/2024
Capital [of which €4,050,000 paid]		4,050	4,050
Reserves:			
Legal reserve		405	405
Other reserves		239,401	268,324
Retained earnings		4,278	1,220
Net income for the year		37,350	37,357
<b>TOTAL SHAREHOLDERS' EQUITY (I)</b>	<b>3.10</b>	<b>285,483</b>	<b>311,356</b>
Provisions for contingent liabilities	3.11	3,795	32
Provisions for charges			
<b>TOTAL PROVISIONS (II)</b>		<b>3,795</b>	<b>32</b>
Due to credit institutions <sup>(2)</sup>	3.12	200,466	103,159
Miscellaneous borrowings and financial debt		1	1
Trade and related payables	3.13	2,624	2,117
Social security and tax liabilities	3.14	1,936	1,209
Other payables	3.15	341,751	232,960
<b>TOTAL LIABILITIES <sup>(1)</sup> (III)</b>		<b>546,777</b>	<b>339,446</b>
Unrealised foreign exchange gains (IV)	3.16		4,408
<b>TOTAL EQUITY &amp; LIABILITIES (I+II+III+IV)</b>		<b>836,055</b>	<b>655,242</b>
(1) o/w due in < one year (excluding advances and prepayments received on orders in progress)		458,262	263,930
(2) Including current bank loans and overdrafts		200,466	103,159

## B. Income statement

€000	Notes	2025	2024
Operating income			
Production sold		7,171	10,482
Net revenue	4.1	7,171	10,482
Reversals of depreciation, amortisation, impairment and provisions		215	17
Other income			
<b>TOTAL OPERATING INCOME (I)</b>		<b>7,386</b>	<b>10,499</b>
Operating expenses:			
Other purchases and external expenses <sup>(1)</sup>	4.2	(4,033)	(7,392)
Tax, duties and related payments		(273)	(225)
Salaries and wages		(2,640)	(2,111)
Social security charges		(887)	(754)
Depreciation, amortisation and and impairment:			
On non-current assets: depreciation and amortisation charges		(105)	(106)
On current assets: impairment charges			
Additions to provisions		(61)	(31)
Book values of PP&E and intangible assets sold			
Other expenses		(214)	(16)
<b>TOTAL OPERATING EXPENSES (II)</b>		<b>(8,213)</b>	<b>(10,635)</b>
<b>1. OPERATING PROFIT/(LOSS) (I-II)</b>		<b>(828)</b>	<b>(136)</b>
Share of profit or loss from joint operations:			
Profit transferred in or loss transferred out (III)			
Loss transferred in or profit transferred out (IV)			
Financial income:			
From equity investments <sup>(2)</sup>		38,694	31,103
From other investments and long-term receivables <sup>(2)</sup>		65	40
Reversals of impairment and provisions		1	348
Foreign exchange gains		1,059	809
Net income from sale of marketable securities and cash instruments		10,401	13,066
<b>TOTAL FINANCIAL INCOME (V)</b>		<b>50,219</b>	<b>45,366</b>
Financial expenses:			
Depreciation, amortisation, impairment and provisions		(4,727)	(64)
Interest and similar expenses <sup>(3)</sup>		(4,198)	(5,473)
Foreign exchange losses		(2,144)	(452)
Net expenses on sale of marketable securities and cash instruments		(171)	(54)
<b>TOTAL FINANCIAL EXPENSES (VI)</b>		<b>(11,241)</b>	<b>(6,043)</b>
<b>2. NET FINANCIAL INCOME/(EXPENSE) (V-VI)</b>	<b>4.3</b>	<b>38,978</b>	<b>39,323</b>

€000	Notes	2025	2024
<b>3. CURRENT PROFIT before tax (I-II+III-IV+V-VI)</b>		<b>38,150</b>	<b>39,187</b>
Non-recurring income (VII)			
Non-recurring expenses (VIII)			(2)
<b>4. NET NON-RECURRING INCOME/(EXPENSE) (VII-VIII)</b>			<b>(2)</b>
Employee profit-sharing (IX)			
Income tax (X)	4.4	(801)	(1,828)
<b>TOTAL INCOME (I+III+V+VII)</b>		<b>57,604</b>	<b>55,865</b>
<b>TOTAL EXPENSES (II+IV+VI+VIII+IX+X)</b>		<b>(20,255)</b>	<b>(18,508)</b>
<b>PROFIT OR LOSS</b>		<b>37,350</b>	<b>37,357</b>
(1) Including:			
• Equipment finance lease payments			
• Real estate finance lease payments			
(2) Including income from affiliates		44,429	38,281
(3) Including interest payments with affiliates		4,120	5,416

## C. Cash flow statement

€000	Notes	2025	2024
Net income for the year		37,350	37,357
Depreciation, amortisation, impairment and provisions		4,877	201
Elimination of capital gains and losses on disposal		76	(348)
<b>CASH FLOW FROM OPERATIONS</b>		<b>42,303</b>	<b>37,210</b>
Change in operating working capital	3.4	(11,680)	10,817
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>30,624</b>	<b>48,027</b>
Acquisitions of intangible assets and property, plant and equipment		0	(6)
Acquisition of non-current financial assets		0	(5,963)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>0</b>	<b>(5,969)</b>
Dividends paid to shareholders		(63,222)	(10,538)
Decrease in loans and guarantees	3.1	11,688	6,492
Increase in loans and current account advance		(19,381)	(8,000)
Share buybacks		(333)	(39,589)
<b>CASH FLOW FROM FINANCIAL TRANSACTIONS</b>		<b>(71,248)</b>	<b>(51,635)</b>
<b>CHANGE IN CASH</b>	<b>3.8</b>	<b>(40,625)</b>	<b>(9,577)</b>
Opening net cash position <sup>(1)</sup>		47,358	56,935
Closing net cash position <sup>(1)</sup>		6,734	47,358

## D. NOTES TO THE PARENT COMPANY FINANCIAL STATEMENTS

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Groupe CRIT (the "Company") is a French société anonyme (public limited company) listed on Euronext Paris, Compartment C. Its registered office is located at 6 Rue Toulouse Lautrec, 75017 Paris.

## 1. Key events of the year

No significant events occurred during the financial year that could have a significant impact on the Company's financial position, assets or earnings.

## 2. Accounting principles and methods

### 2.1. Accounting regulation applied

The financial statements of Groupe CRIT were prepared in accordance with the statutory and regulatory provisions applicable in France in accordance with Regulation 2014-03 of the Autorité des Normes Comptables (French Accounting Standards Authority) of 5 June 2014 and subsequent notices and recommendations of the ANC.

The general rules for preparing and presenting annual financial statements are applied without exception and the duration of the accounting year is 12 months.

### 2.2. Changes in accounting regulations

The provisions of Regulation 2022-06 were applied from 1 January 2025 without impacting prior year financial statements, apart from the reclassifications required to comply with the new income statement model in the previous year column. The balance sheet and income statement as published at 31/12/2024 are set out in Note 5.5 below.

The new definition of non-recurring events as major and unusual had no material impact on the financial statements. In particular, the Company has recognised no provision or impairment charge under non-recurring expenses which would therefore be posted to current earnings upon settlement of the provision.

The Company only rarely used expense transfers and therefore their removal had no material impact.

### 2.3. Application of accounting policies

General accounting conventions have been applied in accordance with the principle of prudence and the underlying assumptions:

- going concern,
- consistency of accounting principles between financial years,
- accruals concept,

and in accordance with the general rules governing the preparation and presentation of company financial statements.

The basic method used to value items recorded in the accounts is the historical cost method.

## 2.4. Information on the entity preparing the consolidated financial statements

The Company is the consolidating parent company of the Group.

The Group provides diversified services, including its core business of temporary employment as well as airport services.

The registered office of Groupe CRIT (Siren business registration number 622 045 383) is located at 6 Rue Toulouse Lautrec, 75017 Paris, where copies of the consolidated financial statements may be obtained.

## 2.5. Intangible assets

Intangible assets include audiovisual rights recorded at acquisition cost, licences and goodwill.

A provision for impairment is recorded when the fair value is less than the acquisition value.

## 2.6. Property, plant and equipment

Property, plant and equipment is carried at acquisition cost (purchase price and incidental expenses, excluding broker fees and commissions).

Depreciation is calculated on the basis of the expected useful life.

Property, plant and equipment	Period (yrs)	Method
Buildings	40	SL
Plant, machinery & equipment	10	DB
General equipment, fixtures and fittings	10	SL
Transportation equipment	5	SL
Office and IT equipment	3-5	DB
Furniture	5	SL

SL: Straight-line

DB: Declining balance

## 2.7. Non-current financial assets

Non-current financial assets consist of investments in subsidiaries and affiliates, loans to subsidiaries and affiliates, and a merger loss.

The gross value of securities is their acquisition cost. Transfer duties, fees, legal costs relating to the acquisition of securities and refinancing costs are expensed as incurred.

The carrying amount is generally assessed on the basis of value in use, which is defined as enterprise value net of debt.

Enterprise value is determined in accordance with the usual criteria for valuing equity investments, in particular the discounted cash flow method or EBITDA multiples.

A provision for impairment is recorded when the fair value is less than the carrying amount.

"Loans to subsidiaries and affiliates" correspond to loans granted to entities in which Groupe CRIT has an equity interest and are recorded at their nominal value. In line with the measurement of investments in subsidiaries and affiliates, an impairment loss is recognised when the recoverable amount of these receivables falls below their nominal value.

Non-current financial assets also include treasury shares, which are carried in the balance sheet at the lower of cost or market value. At 31 December 2025, Groupe CRIT held 718,048 treasury shares (6.4% of its share capital).

Non-current financial assets also include a merger loss arising from the universal transfer of Euristt assets. This is a technical merger loss allocated to CRIT SAS shares. At the end of each year, the Company assesses whether there is an indication of impairment. Impairment would be recorded if the value in use proved to be lower than the carrying amount.

## 2.8. Receivables

Receivables are valued at their nominal value. A provision for impairment is recorded when the recoverable amount is less than the carrying amount.

## 2.9. Marketable securities

Marketable securities are carried in the balance sheet at the lower of cost or market value.

## 2.10. Provisions for contingent liabilities and charges

Provisions for contingent liabilities and charges are set aside in accordance with accounting rules.

A provision or liability is recognised when the Company has a present obligation to a third party as a result of a past event and it is probable or certain that it will result in an outflow of resources to the third party without at least equivalent consideration.

Retirement benefits, which are not recognised in the financial statements, are included in off-balance sheet commitments.

## 2.11. Translation differences

Receivables and payables in foreign currencies are translated into local currency at the closing exchange rate. For loans for which the option provided for in Article 38-4 of the French General Tax Code has been exercised, unrealised foreign exchange gains and losses are not included under taxable income for the year.

## 2.12. Tax consolidation

The Group opted for tax consolidation. The tax consolidation group comprises the parent company and its main French subsidiaries.

As the head company of the tax consolidation group, Groupe CRIT is solely liable for income tax pursuant to the provisions of Article 223 A of the French General Tax Code.

Income tax is recognised by each company, including the parent company.

### 3. Balance sheet

#### 3.1. Non-current assets

€000	Increases				Decreases				Gross amount c/ fwd
	Gross amount b/ fwd	Transfers		Additions	Transfers		Disposals		
		Between items	From current assets		Between items	To current assets			
Computer licenses and software	1,637							1,637	
Goodwill	19,064				19,064				
Audiovisual rights	777							777	
<b>INTANGIBLE ASSETS:</b>	<b>21,478</b>				<b>19,064</b>			<b>2,414</b>	
Land	97							97	
Technical facilities	4							4	
General fittings	643							643	
Office equipment and furniture	776							776	
<b>PROPERTY, PLANT AND EQUIPMENT:</b>	<b>1,520</b>							<b>1,520</b>	
Equity investments (1)	163,827						76	163,751	
Loans to subsidiaries and affiliates (2)	50,801					11,688		39,113	
Treasury shares (3)	41,699			333				42,032	
Loans and other financial assets (4)	63	19,064						19,127	
<b>NON-CURRENT FINANCIAL ASSETS</b>	<b>256,390</b>	<b>19,064</b>		<b>333</b>		<b>11,688</b>	<b>76</b>	<b>264,023</b>	
<b>TOTAL</b>	<b>279,389</b>	<b>19,064</b>		<b>333</b>	<b>19,064</b>	<b>11,688</b>	<b>76</b>	<b>267,957</b>	

(1) Details of investments in subsidiaries and affiliates and impairment are provided in the table of subsidiaries and affiliates (Note 5.5).

SCI Allée Marine was liquidated on 31 October 2025.

(2) The change in "Loans to subsidiaries and affiliates" is broken down by subsidiary below.

Subsidiaries concerned	31/12/2024	Increase	Decrease	Translation differences	31/12/2025
Loan to CRIT Corp	42,801		4,588	4,625	33,588
Loan to Maser	4,500		1,500		3,000
Loan to Sky Handling Partner	3,500		975		2,525
<b>TOTAL</b>	<b>50,801</b>		<b>7,063</b>	<b>4,625</b>	<b>39,113</b>

(3) The market value of treasury shares is €41,790,000 or €58.2 per share as determined based on the average quoted stock price over the last 30 days of the financial year.

€000	FY 2025				FY 2024			
	No. of shares	Stock price	Market value	Gross carrying amount	No. of shares	Stock price	Market value	Gross carrying amount
Treasury shares	718,048	58	41,790	42,031	711,883	61	43,567	41,699

(4) Other non-current financial assets comprise a €19,064,000 merger loss arising from the universal transfer of Eurist assets 2010 (temporary staffing business in France). An impairment test is carried out each year.

### 3.2. Depreciation and amortisation

€000	Increases					Decreases				Accumulated depreciation c/ fwd
	Accumulated depreciation b/ fwd	Transfers		Additions		Transfers		Disposals		
		Additional depr./amort. arising from revaluation	On assets depreciated straight-line	On assets depreciated by another method	Exceptional depr./amort.	Between items	To current assets	Disposals /demergers	Retirement	
Computer licenses and software	1,629									1,629
<b>INTANGIBLE ASSETS:</b>	<b>1,629</b>									<b>1,629</b>
Technical facilities	4									4
General fittings	514		44							558
Office equipment and furniture	710		52							763
<b>PROPERTY, PLANT AND EQUIPMENT:</b>	<b>1,229</b>		<b>96</b>							<b>1,325</b>
<b>TOTAL</b>	<b>2,857</b>		<b>96</b>							<b>2,953</b>

### 3.3. Impairment

€000	Impairment b/fwd	Increases: allowances for the period	Decreases: reversals for the period	Impairment c/fwd	
Audiovisual rights		777		777	
<b>INTANGIBLE ASSETS</b>		<b>777</b>		<b>777</b>	
Equity investments <sup>(1)</sup>		2,439	768	3,207	
Treasury shares			241	241	
Other non-current financial assets		25		25	
<b>NON-CURRENT FINANCIAL ASSETS</b>		<b>2,464</b>	<b>1,009</b>	<b>3,473</b>	
Receivables		200	(200)		
<b>TOTAL</b>		<b>3,442</b>	<b>1,009</b>	<b>(200)</b>	<b>4,251</b>

(1) Impairment of RHF shares

### 3.4. Working capital

€000	31/12/2025	31/12/2024	Change
Trade and related receivables	2,661	2,132	(529)
Other receivables excluding cash pooling current accounts	18,389	14,727	(3,662)
Unrealised foreign exchange losses	3,718	1	(3,717)
Trade payables	(2,624)	(2,117)	507
Other liabilities excluding cash pooling current accounts	(17,599)	(18,196)	(597)
Social security and tax liabilities	(1,936)	(1,209)	727
Unrealised foreign exchange gains		(4,408)	(4,408)
<b>WORKING CAPITAL NET OF INTRA-GROUP FINANCING</b>	<b>2,610</b>	<b>(9,070)</b>	<b>(11,680)</b>
Cash pooling current accounts - asset position	84,400	74,818	(9,582)
Cash pooling current accounts - liability position	(324,152)	(214,765)	109,387
<b>CHANGE IN INTRA-GROUP FINANCING</b>	<b>(239,753)</b>	<b>(139,947)</b>	<b>99,806</b>

In the cash flow statement, the change in operating working capital is presented under net cash flow from operating activities.

### 3.5. Trade and related receivables

€000	31/12/2025	31/12/2024	Change
Trade and related receivables	2,661	2,132	530
Impairment of trade receivables		(200)	200
<b>TOTAL</b>	<b>2,661</b>	<b>1,932</b>	<b>730</b>

### 3.6. Other receivables

€000	31/12/2025	31/12/2024	Change
Group and associate current accounts	84,400	74,818	9,582
Current accounts <sup>(1)</sup>	30,247	10,734	19,513
Current accounts - Tax consolidation	1,624	698	926
Income tax/advance payment of corporation tax	3,231	1,989	1,242
Other <sup>(2)</sup>	2,167	1,081	1,086
Tax receivables - VAT	247	202	45
<b>TOTAL</b>	<b>121,915</b>	<b>89,522</b>	<b>32,393</b>

(1) including current account advances to SCI Arche St Ouen (€10,734,000), Crit Corp (€17,021,000) and SHP Ireland (€2,360,000)

(2) including dividends totalling €1,387,000 receivable from Crit Tunisie and CRIT RH

### 3.7. Maturities of receivables and payables

The schedule of current asset receivables is shown below:

<b>Receivables (€000)</b>	<b>Gross closing balance</b>	<b>Maturity up to 1 year</b>	<b>Maturity &gt; 1 year</b>
<b>NON-CURRENT ASSETS</b>			
Loans to subsidiaries and affiliates	39,113	10,886	28,227
Other non-current financial assets	63		63
<b>CURRENT ASSETS</b>			
Ordinary trade receivables	2,661	2,661	
Group current account	116,270	116,270	
State, VAT & corporation tax	3,477	3,477	
Personnel and related accounts	97	97	
Social security and other social agencies	8	8	
Other receivables	2,167	2,167	
Prepaid expenses	55	55	
<b>TOTAL</b>	<b>163,911</b>	<b>135,621</b>	<b>28,290</b>

The schedule of payables is shown below:

<b>Payables (€000)</b>	<b>Gross closing balance</b>	<b>Maturity up to 1 year</b>	<b>Maturity &gt; 1 year up to five years</b>	<b>Maturity &gt; 5 years</b>
<b>Bank loans and borrowings</b>	<b>200,466</b>	<b>200,466</b>		
<b>Miscellaneous borrowings and financial debt</b>				
Borrowings and other financial debt	1	1		
Trade and related payables	2,624	2,624		
Personnel and related accounts	985	985		
Social security and other social agencies	450	450		
<b>State and other public authorities</b>				
Value-added tax	416	416		
Other taxes, duties and similar charges	85	85		
Group and associates	341,751	341,751		
<b>TOTAL</b>	<b>546,777</b>	<b>546,777</b>		

### 3.8. Net cash position

€000	31/12/2025	31/12/2024	Change
Cash pooling - asset position	229,048	142,864	86,184
Cash in term deposits	183,127	138,523	44,604
Other cash	34,777	9,077	25,700
<b>TOTAL CASH AND CASH EQUIVALENTS - ASSET POSITION</b>	<b>446,952</b>	<b>290,464</b>	<b>156,488</b>
Cash pooling - liability position			
Overdrafts	(200,466)	(103,159)	(97,306)
<b>TOTAL CASH AND CASH EQUIVALENTS - LIABILITY POSITION</b>	<b>(200,466)</b>	<b>(103,159)</b>	<b>(97,306)</b>
<b>CASH POSITION EXCLUDING CASH POOLING (1)</b>	<b>246,487</b>	<b>187,305</b>	<b>59,182</b>
Cash pooling current accounts - asset position	84,400	74,818	9,582
Cash pooling current accounts - liability position	(324,152)	(214,765)	(109,387)
<b>CASH POOLING (2)</b>	<b>(239,753)</b>	<b>(139,947)</b>	<b>(99,806)</b>
<b>NET CASH POSITION (1+2)</b>	<b>6,734</b>	<b>47,358</b>	<b>(40,624)</b>

The Group's cash is managed through different cash-pooling agreements, the figures for which are listed under either "Cash and cash equivalents" on the asset side of the balance sheet or "Borrowings and financial debt" on the liabilities side of the balance sheet.

### 3.9. Unrealised foreign exchange losses

€000	31/12/2025	31/12/2024	Change
CAT SOCIETE GENERALE/LCL	221		221
CRIT CORP	3,492		3,492
CRIT TUNISIE/CRIT RH	5	1	4
<b>TOTAL</b>	<b>3,718</b>	<b>1</b>	<b>3,717</b>

### 3.10. Shareholders' equity

#### 3.10.1. Composition of capital

The capital amounts to €4,050,000. It consists of 11,250,000 shares with a par value of €0.36 each. All shares are fully paid up. None of the shares have a preferential right to dividend payments.

The number of shares outstanding at 31 December 2025 was 10,531,952. The company has no stock option or bonus share plan.

#### 3.10.2. Statement of changes in shareholders' equity

€000	31/12/2024	Appropriation of Net income for the year	31/12/2025
Capital	4,050		4,050
Legal reserve	405		405
Other reserves	268,324	(28,923)	239,401
Retained earnings	1,220	3,058	4,278
Net income for the year	37,357	(37,357)	37,350
Dividends paid		63,222	
<b>TOTAL SHAREHOLDERS' EQUITY</b>	<b>311,356</b>	<b>-</b>	<b>285,484</b>

### 3.11. Provisions for contingent liabilities and charges

€000	Provisions b/ fwd	Increases: allowances for the period	Decreases: reversals for the period		Provisions c/fwd
			Used	Unused	
Provisions for contingent liabilities <sup>(1)</sup>	32	3,779		16	3,795
Provisions for charges					
<b>TOTAL PROVISIONS FOR CONTINGENT LIABILITIES AND CHARGES</b>	<b>32</b>	<b>3,779</b>		<b>16</b>	<b>3,795</b>

(1) Including a €3,718,000 provision for foreign exchange losses

### 3.12. Borrowings and financial debt

€000	31/12/2025	31/12/2024	Change
Bank account credit balances	200,466	103,159	97,307
<b>TOTAL</b>	<b>200,466</b>	<b>103,159</b>	<b>97,307</b>

Groupe CRIT has €44 million in overdraft facilities with the banks in its pool. At 31 December 2025, no drawdowns had been made on overdraft facilities.

### 3.13. Trade and related payables

€000	31/12/2025	31/12/2024	Change
Trade and related payables	2,150	1,491	659
Supplier invoices not yet received	474	626	(153)
<b>TOTAL</b>	<b>2,624</b>	<b>2,117</b>	<b>506</b>

### 3.14. Social security and tax liabilities

€000	31/12/2025	31/12/2024	Change
Employees	985	609	376
Social security organisations	450	312	138
VAT	416	258	159
Other tax expenses	85	30	55
<b>TOTAL</b>	<b>1,936</b>	<b>1,209</b>	<b>727</b>

### 3.15. Other payables

€000	31/12/2025	31/12/2024	Change
Cash pooling current accounts	324,152	214,765	109,387
Tax consolidation current accounts	2,703	3,141	(437)
Other Group current accounts	14,896	15,075	(179)
<b>TOTAL</b>	<b>341,751</b>	<b>232,980</b>	<b>108,771</b>

### 3.16. Unrealised foreign exchange gains

€000	31/12/2025	31/12/2024	Change
CRIT CORP		3,049	(3,049)
OK JOB			
CAT\$		1,358	(1,358)
CRIT TUNISIE/CRIT RH		1	(1)
<b>TOTAL</b>		<b>4,408</b>	<b>(4,408)</b>

## 4. Notes to the income statement

### 4.1. Revenue

The main source of revenue is the re-invoicing to subsidiaries of management fees and external expenses incurred on their behalf.

### 4.2. Other purchases and external expenses

The decrease in other purchases and external expenses is mainly due to the significant increase in fees incurred in 2024 on behalf of Crit SAS. (These fees were re-invoiced in 2024).

### 4.3. Net financial income/(expense)

€000	2025	2024
Dividends	38,694	31,103
Interest on current accounts (net)	1,615	1,762
Foreign exchange gains and losses	(1,086)	357
Net provision for foreign exchange losses	1	347
Interest on borrowings		
Impairment of securities/current accounts	(4,486)	(63)
Income from investments	4,666	5,887
Other	(109)	(71)
Deconsolidated securities	(76)	
Impairment of treasury shares	(241)	
<b>NET</b>	<b>38,978</b>	<b>39,322</b>

### 4.4. Information on taxation

Groupe CRIT SA is the head company of the tax consolidation group.

Each company in the tax consolidation group is placed in the same position as it would have been had it been taxed separately.

The difference between the tax payable by consolidated companies and the Group tax charge calculated on the basis of net income for the year as a whole, resulting in either a tax saving or an additional tax expense, is recorded by Groupe CRIT.

The total tax expense breaks down as follows:

€000	2025			2024		
	Gross amount	Tax payable/ (saving)	Net amount	Gross amount	Tax payable/ (saving)	Net amount
Profit on ordinary activities	38,150	9,538	28,613	39,185	9,796	29,389
Non-taxable income	(45,735)	(11,434)	(34,301)	(35,369)	(8,842)	(26,527)
Non-tax deductible expenses	7,007	1,752	5,255	2,574	644	1,931
<b>TAXABLE EARNINGS</b>	<b>(578)</b>	<b>(144)</b>	<b>(433)</b>	<b>6,390</b>	<b>1,598</b>	<b>4,793</b>
Tax for the year pertaining to consolidated subsidiaries		963			259	
Tax credits		(18)			(28)	
<b>TAX PAID</b>		<b>801</b>			<b>1,829</b>	

Items liable to lead to reductions or increases in the future tax liability are listed in the table below:

€000	31/12/2025		31/12/2024	
	Base	Corresponding tax	Base	Corresponding tax
Tax loss carryforwards		(578)		(144)
Other				
<b>TOTAL</b>		<b>(578)</b>		<b>(144)</b>

## 5. Other notes

### 5.1. Related-party balances and transactions

All transactions entered into with related parties were entered into under arm's length conditions.

### 5.2. Headcount and corporate officer remuneration

Employee category	Average number of employees during the financial year
Manual workers	
Employees, technicians and supervisory staff	
Managers and engineers	7
<b>TOTAL</b>	<b>7</b>

Remuneration awarded in respect of the 2025 financial year by Groupe CRIT (including benefits in kind) to the main executives – Chairwoman and Chief Executive Officer and Deputy Chief

Executive Officer – amounted to €922,000 compared to €1,065,000 in respect of 2024 (see chapter 5 of the Universal Registration Document).

### 5.3. Off balance-sheet commitments

€000	31/12/2025	31/12/2024
Commitments received under bank overdrafts	44,000	44,000
Commitments given on finance leases <sup>(1)</sup>	11,856	17,269
Commitments given as financial guarantees <sup>(2)</sup>	5,564	7,418
Real estate leasing commitments given	131	395
Vehicle leasing commitments		0
Provision for retirement indemnities <sup>(3)</sup>	18	18

(1) Including €5,412,000 within < 1 year and €6,444,000 between 1 to 5 years

(2) Including sureties and guarantees granted by Groupe CRIT for Crit Corp and Peoplelink

(3) The main actuarial assumptions used in 2025 to estimate the total value of the retirement indemnities commitment is as follows:

- voluntary departure at the employee's initiative once the employee has reached the full social security rate,
- age of retirement determined on an individual basis, based on the number of quarters required for retirement at the full social security rate, which is counted as of the start date of professional activity,
- turnover rate for each business segment and age,
- INSEE 2022-2024 male and female mortality tables for French companies and PM-PF 60-64 for African subsidiaries,
- discount rate: from 2025, using a rate curve to refine the calculation of the commitment by applying differential rates according to market conditions. For 2025, the average discount rate is 3.85%. As a reminder, until 2024 the discount rate was set with reference to the iBoxx Corporate AA 10+ rate on the closing date, the yield rate for blue-chip private-sector bonds with the company 10 years and over; maturity was close to the remaining service period of Group employees,
- salary growth rate (2%).

### 5.4. Post-balance sheet events

None

## 5.5. Balance sheet and income statement as published at 31/12/2024

### 5.5.1. Balance sheet at 31/12/2024

#### ASSETS

€000	Notes	31/12/2024		
		Gross	Depr., amort. & impairment	Net
Intangible assets	3.1	21,478	2,422	19,057
Property, plant and equipment	3.2	1,520	1,228	292
Non-current financial assets	3.3	256,390		256,390
<b>TOTAL [NON-CURRENT] ASSETS</b>		<b>279,389</b>	<b>6,089</b>	<b>273,300</b>
Trade and related receivables	3.5	2,132	200	1,932
Other receivables	3.6	89,545		89,545
Cash and cash equivalents	3.8	290,464		290,464
<b>TOTAL [CURRENT] ASSETS</b>		<b>382,141</b>	<b>200</b>	<b>381,941</b>
Translation differences - assets	3.9	1		1
<b>TOTAL ASSETS</b>		<b>661,530</b>	<b>6,289</b>	<b>655,242</b>

#### EQUITY & LIABILITIES

€000	Notes	31/12/2024
Capital		4,050
Reserves		268,729
Retained earnings		1,220
Net income for the year		37,357
<b>TOTAL SHAREHOLDERS' EQUITY</b>	<b>3.10</b>	<b>311,355</b>
Provisions for contingent liabilities and charges		32
<b>TOTAL PROVISIONS FOR CONTINGENT LIABILITIES AND CHARGES</b>		<b>32</b>
Borrowings and financial debt	3.8 & 3.12	103,159
Suppliers and related accounts [Trade payables]	3.13	2,117
Social security and tax liabilities	3.14	1,209
Other payables	3.15	232,961
<b>TOTAL LIABILITIES</b>		<b>339,446</b>
Unrealised foreign exchange gains	3.16	4,408
<b>TOTAL [EQUITY &amp;] LIABILITIES</b>		<b>655,242</b>

## 5.5.2. 2024 Profit & loss [Income statement]

€000	Notes	2024
Revenue	4.1	10,482
Non-recurring income [Other income]		17
<b>Operating income</b>		<b>10,499</b>
Other external expenses	4.2	(7,392)
Taxes and duties		(225)
Salaries and wages		(2,111)
Social security charges		(754)
Depreciation and amortisation		(137)
Other expenses		(16)
<b>Operating expenses</b>		<b>(10,634)</b>
<b>Operating profit/(loss)</b>		<b>(136)</b>
<b>Net financial income/(expense)</b>	<b>4.3</b>	<b>39,322</b>
<b>Non-recurring income</b>	<b>4.4</b>	<b>(2)</b>
<b>Profit before tax</b>		<b>39,185</b>
Income tax	4.5	(1,828)
<b>NET INCOME</b>		<b>37,357</b>

## 5.6. Subsidiaries and affiliates

	€000								
	Capital (€000)	Portion of capital held directly (%)	Carrying amount of interest held (gross)	Carrying amount of interest held (net)	Net amount of loans and advances granted by the company	Commit ments given by the company	Pre-tax revenue for the last financial year	Net income/ (loss) for the last financial year	Dividends recognised by the company during the year
<b>Information on subsidiaries (&gt; 50% of share capital held by the company)</b>									
CRIT SAS	EUR 518,925	68	101,229	101,229			1,345,567	25,118	13,565
GROUPE EUROPE HANDLING	EUR 33,551	100	4,812	4,812			323,610	11,162	5,000
MASER	EUR 4,480	100	2,430	2,430	3,000		56,759	178	83
CRIT INTERIM	EUR 61,915	99	895	895			4,473	9,623	6,937
PEOPULSE	EUR 5,379	100	1,020	1,020			8,217	1,413	1,300
CRIT IMMOBILIER	(5) EUR	95	NS				0	(3)	
LES COMPAGNONS	EUR 56,907	95	43	43			87,810	3,383	3,800
R.H.F.	EUR 202	100	3,207	0			1,675	6	
HUMKYZ	EUR 305	100	30	30			1,891	(36)	
E.C.M.	EUR 4,977	99	30	30			26,665	(640)	99
SCI RIGAUTL PREMILHAT	EUR 149	90	12	12			14	7	
SCI L'Arche de Saint-Ouen	EUR (53,758)	99	10	10		11,856	2,459	(5,002)	
AB INTERIM	EUR 10,979	95					12,233	716	760
PRESTINTER	EUR 24	95	141	141			5,636	(524)	
SCI MARCHE A MEAUX	EUR 244	99	107	107			11	12	
SCI ALLEES MARINES	EUR 5	99					0	0	
OTESSA	EUR 1,900	99	72	72			24,493	925	990
CRIT CORP	USD 54,213	100	7,000	7,000	33,588	5,564	0	(5,387)	
CRIT CARTERA	EUR 14,022	100	14,358	14,358			3,247	2,874	2,000
SKY HANDLING PARTNER	EUR 3,062	100	1,037	1,037	2,525		28,472	(1,538)	
CRIT MAROC (Morocco)	MAD 85,129	99	137	137			484,513	18,694	471
PROPARTNER	EUR 291	100	80	80			2,101	(347)	
Ok JOB (Switzerland)	CHF 5,983	100	27,067	27,067			119,040	363	1,900
C-SERVICES (Morocco)	MAD 4,214	90	9	9			14,792	1,062	215
CRIT RH (Tunisia)	TND 642	95	19	19			7,476	433	48
CRIT TUNISIE (Tunisia)	TND (156)	95	5	5			8,780	(168)	1,340
<b>A-TOTAL SUBSIDIARIES</b>			<b>163,751</b>	<b>160,544</b>	<b>39,113</b>	<b>17,421</b>			<b>38,507</b>
Information on affiliates (10% to 50% of share capital held by the company)									
<b>B- TOTAL AFFILIATES</b>									
<b>C- TOTAL SUBSIDIARIES AND AFFILIATES (A+B)</b>			<b>163,751</b>	<b>160,544</b>	<b>39,113</b>	<b>17,421</b>	<b>0</b>	<b>0</b>	<b>38,507</b>

## E. Additional information on the parent company financial statements

### A. COMPANY'S FINANCIAL RESULTS OVER THE PAST FIVE YEARS

Balance sheet date	31/12/2025	31/12/2024	31/12/2023	31/12/2022	31/12/2021
<b>Length of reporting period (months)</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>CLOSING CAPITAL</b>					
Share capital	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000
Number of					
• ordinary shares	11,250,000	11,250,000	11,250,000	11,250,000	11,250,000
• preference shares					
Maximum number of shares to be issued					
• through exercise of convertible bonds					
• through exercise of subscription rights					
<b>OPERATIONS AND RESULTS</b>					
Pre-tax revenue	7,170,643	10,481,762	7,558,953	6,962,925	5,816,976
Earnings before tax, profit-sharing, depr./amort. and impairment	42,827,404	39,038,427	43,439,823	28,839,124	10,517,696
Income tax	800,501	1,828,171	1,702,740	2,504,786	2,062,240
Employee profit-sharing	4,677,307	(146,424)	1,804,371	(2,040,931)	(3,196,316)
Depreciation, amortisation and impairment					
Net income	37,349,596	37,356,680	39,932,712	28,375,269	11,651,772
Income paid out	67,500,000	11,250,000	39,375,000	11,250,000	11,250,000
<b>EARNINGS PER SHARE</b>					
<i>Earnings after tax and profit-sharing, before depr./amort. and impairment</i>	3.74	3.31	3.71	2.34	0.75
Earnings after tax, profit-sharing, depr./amort. and impairment	3.32	3.32	3.55	2.52	1.04
Dividend paid	6.00	1.00	3.50	1.00	0.50
<b>EMPLOYEES</b>					
Average number of employees	6.00	6.62	7.00	7.12	6.58
Total payroll	2,263,667	1,856,691	1,282,979	1,229,943	1,493,997
Amounts paid in fringe benefits (social security, welfare schemes, etc.)	897,489	753,838	548,636	482,226	522,915

## B. INFORMATION ON LATE PAYMENTS

	Article D. 441-6 I.-1: Invoices received and unpaid at the end of the financial year for which the due date has passed					Article D. 441-6 I.-2: Invoices issued and unpaid at the end of the financial year for which the due date has passed						
	0 days	1 to 30 days	31 to 60 days	61 to 90 days	91 days or more	Total (1 day or more)	0 days	1 to 30 days	31 to 60 days	61 to 90 days	91 days or more	Total (1 day or more)
<b>(A) LATE PAYMENT TRANCHES</b>												
Number of invoices concerned						8	6					89
Total amount of invoices concerned (incl. VAT) - €000	-	4	3		7	14	12		2	91	278	372
Percentage of total purchases for the year (incl. VAT)	-	0.04%	0.03%		0.05%	0.12%						
Percentage of revenue for the year (incl. VAT)							0.15%	-	0.03%	1.07%	3.24%	4.34%
<b>(B) INVOICES EXCLUDED FROM (A) RELATING TO DISPUTED OR UNRECORDED PAYABLES AND RECEIVABLES</b>												
Number of invoices excluded						3	3					
Total amount of invoices excluded (incl. VAT) - €000						2	2					
<b>(C) REFERENCE PAYMENT TERMS USED (CONTRACTUAL OR STATUTORY - ARTICLE L. 441-6 OR ARTICLE L. 443-1 OF THE FRENCH COMMERCIAL CODE)</b>												
Payment terms used to calculate late payments	<input checked="" type="checkbox"/> Contractual terms: According to negotiated conditions <input type="checkbox"/> Statutory deadlines: (specify)					<input checked="" type="checkbox"/> Contractual terms: According to negotiated conditions <input type="checkbox"/> Statutory deadlines: (specify)						

## F. Research and development

Groupe CRIT incurred no research and development expenses during the year ended.

# Statutory auditors' report on the parent company financial statements

(Year ended 31 December 2025)

**PricewaterhouseCoopers Audit**

63 Rue de Villiers  
92208 Neuilly-sur-Seine Cedex

**Exco Paris ACE**

76-78 Rue de Reuilly  
75012 Paris

To the Shareholders' Meeting

**Groupe CRIT**

6 Rue Toulouse Lautrec  
75017 PARIS

## OPINION

In compliance with the engagement entrusted to us by your Shareholders' Meeting, we have audited the accompanying parent company financial statements of Groupe CRIT for the year ended 31 December 2025.

In our opinion, the parent company financial statements give a true and fair view of the financial position and assets and liabilities of the Company as at 31 December 2025 and of the results of its operations for the year then ended in accordance with the accounting rules and principles applicable in France.

The above opinion is consistent with the content of our report to the Board of Directors acting as Audit Committee.

## BASIS FOR OPINION

### AUDIT FRAMEWORK

We conducted our audit in accordance with professional standards applicable in France. We believe that the information we gathered provides a sufficient and reasonable basis for our opinion.

Our responsibilities under those standards are described in the "Statutory auditors' responsibilities for the audit of the parent company financial statements" section of our report.

### OBSERVATION

Without calling into question the opinion expressed above, we draw your attention to Note 2.2 to the financial statements, "Changes in accounting regulations", which sets out the

### INDEPENDENCE

We conducted our audit in compliance with the independence rules applicable under the French Commercial Code and the Code of Ethics for statutory auditors, for the period from 1 January 2025 to the date of this report, and, specifically, we did not provide any prohibited non-audit services referred to in Article 5(1) of Regulation (EU) 537/2014.

implications of changes in accounting methods relating to the first-time application of ANC Regulation 2022-06.

## JUSTIFICATION OF ASSESSMENTS – KEY AUDIT MATTERS

In accordance with Articles L. 821-53 and R. 821-180 of the French Commercial Code relating to the justification of our assessments, we draw your attention to the key audit matters relating to the risks of material misstatement which, in our professional judgement, were the most significant in our audit of the parent company financial statements for the year, as well as how we addressed those risks.

These assessments were made in the context of our audit of the parent company financial statements taken as a whole and in forming our opinion expressed above. We express no opinion on individual components of the parent company financial statements.

## MEASUREMENT OF NON-CURRENT FINANCIAL ASSETS

### Risk identified

At 31 December 2025, the net value of non-current financial assets was €261 million, representing 31% of total assets. These assets mainly comprise equity investments, loans to subsidiaries and affiliates and other non-current financial assets amounting to €161 million, €39 million and €19 million respectively.

As stated in Note 2.7 *Non-current financial assets* in the notes to the financial statements, when the carrying amount of these assets exceeds their recoverable amount, a provision for impairment is recorded. The

carrying amount is generally assessed on the basis of value in use, which is defined as enterprise value net of debt. Enterprise value is mainly determined using the discounted cash flow method or EBITDA multiples.

Due to their material amount and the judgement exercised by management in determining the fair value of equity investments, we considered the measurement of non-current financial assets to be a key audit matter.

## Our response

Our work mainly included:

- assessing the measurement methods used by the Company on the basis of the information provided by management;
- assessing the assumptions used to determine the fair value of equity interests, loans to subsidiaries and affiliates and other non-current financial assets;
- reviewing the calculations and test results;
- verifying the appropriateness of the disclosures in Notes 2.7 *“Non-current financial assets”*, 3.1 *Non-current assets*, 3.3 *Impairment*, 4.3 *Net financial income/(expense)* and 5.6 *Subsidiaries and affiliates*.

## SPECIFIC VERIFICATIONS

In accordance with the professional standards applicable in France, we also performed the specific verifications required by statutory and regulatory provisions.

### INFORMATION GIVEN IN THE MANAGEMENT REPORT AND IN THE OTHER DOCUMENTS ON THE FINANCIAL SITUATION AND THE PARENT COMPANY FINANCIAL STATEMENTS PROVIDED TO THE SHAREHOLDERS

We have no matters to report as to the fair presentation and the conformity with the financial statements of the information given in the management report and in the other documents on the financial situation and the parent company financial statements provided to the shareholders.

We hereby certify that the information on late payments referred to in Article D. 441-6 of the French Commercial Code is accurate and consistent with the financial statements.

### CORPORATE GOVERNANCE REPORT

We certify that the Board of Directors' report on corporate governance contains the information required by Articles L. 225-37-4, L. 22-10-10 and L. 22-10-9 of the French Commercial Code.

Company from companies controlled by it and included in the scope of consolidation. Based on these procedures, we certify the accuracy and fair presentation of this information.

Concerning the information provided in accordance with the requirements of Article L. 22-10-9 of the French Commercial Code relating to remuneration and benefits paid or granted to directors and any other commitments made in their favour, we verified its consistency with the financial statements, or with the information used to prepare these financial statements and, where applicable, with the information obtained by your

Concerning the information provided in accordance with the provisions of Article L. 22-10-11 of the French Commercial Code relating to factors that your Company considers liable to have an impact in the event of a takeover bid or public exchange offer, we have verified its consistency with the source documents provided to us. On the basis of our work, we have no matters to report in connection with this information.

### OTHER INFORMATION

Pursuant to the law, we ensured that the required information concerning the identity of shareholders and holders of voting rights was properly disclosed in the management report.

## OTHER LEGAL AND REGULATORY VERIFICATIONS

### FORMAT OF PARENT COMPANY FINANCIAL STATEMENTS TO BE INCLUDED IN THE ANNUAL FINANCIAL REPORT

In accordance with the professional standard applicable in France regarding the auditor's procedures on parent company and consolidated financial statements presented in the European Single Electronic Format (ESEF), we also verified compliance with this format as defined in Delegated Regulation (EU) 2019/815 of 17 December 2018, as regards the presentation of the parent company financial statements to be included in the annual financial report referred to in Article L. 451-1-2(I) of the French Monetary and Financial Code (Code monétaire et financier), prepared under the responsibility of the Chairwoman and Chief Executive Officer.

Based on our work, we conclude that the presentation of the parent company financial statements to be included in the annual financial report complies, in all material respects, with the European Single Electronic Format.

We are not responsible for verifying that the parent company financial statements ultimately included in the annual financial report filed with the AMF correspond to those on which we performed our work.

## APPOINTMENT OF THE STATUTORY AUDITORS

We were appointed as statutory auditors of Groupe CRIT by your Shareholders' Meeting on 14 April 1997, in the case of PricewaterhouseCoopers Audit, and on 23 June 2008, in the case of Exco Paris ACE.

As at 31 December 2025, PricewaterhouseCoopers Audit had served as statutory auditor for 29 years uninterruptedly, and Exco Paris ACE for 18 years, including 27 and 18 years respectively since the Company's shares were admitted to trading on a regulated market.

## RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE REGARDING THE PARENT COMPANY FINANCIAL STATEMENTS

Management is responsible for the preparation of parent company financial statements that give a true and fair view in accordance with French generally accepted accounting principles, and for implementing internal control as it deems necessary to ensure that the parent company financial statements are free from material misstatement, whether due to fraud or error.

In preparing the parent company financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless it intends to liquidate the Company or cease operations.

The Board of Directors acting as Audit Committee is responsible for overseeing the financial reporting process and monitoring the effectiveness of the internal control and risk management systems and, where applicable, of internal audit, regarding the procedures for preparing and processing financial and accounting information.

The parent company financial statements were approved by the Board of Directors.

## STATUTORY AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE PARENT COMPANY FINANCIAL STATEMENTS

### Objectives and audit approach

Our role is to issue a report on the parent company financial statements. Our objective is to obtain reasonable assurance that the parent company financial statements, taken as a whole, are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As specified in Article L. 821-55 of the French Commercial Code (Code de commerce), our statutory audit does not include assurance on the viability of the Company or the quality of management of the Company's affairs.

As part of an audit conducted in accordance with professional standards applicable in France, the statutory auditor exercises professional judgement throughout the audit and furthermore:

En outre :

- identifies and assesses the risks of material misstatement of the parent company financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence considered to be sufficient and appropriate to provide a basis for his opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the overriding of internal control;

- obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control;
- evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in the consolidated financial statements;
- assesses the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. This assessment is based on the audit evidence obtained up to the date of his audit report. However, future events or conditions may cause the Company to cease to continue as a going concern. If the statutory auditor concludes that a material uncertainty exists, there is a requirement to draw attention in the audit report to the related disclosures in the parent company financial statements or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein;
- evaluates the overall presentation of the parent company financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation.

### Report to the Board of Directors acting as Audit Committee

We submit a report to the Board of Directors acting as Audit Committee which includes in particular a description of the scope of the audit and the audit programme implemented, as well as the results of our audit. We also report any significant deficiencies in internal control regarding the accounting and financial reporting procedures that we have identified.

Our report to the Board of Directors acting as Audit Committee includes the risks of material misstatement that, in our professional judgement, were of most significance in the audit of the parent company financial statements of the current period and which therefore constitute the key audit matters that we are required to describe in this report.

We also provide the Board of Directors acting as Audit Committee with the declaration provided for in Article 6 of Regulation (EU) 537/2014, confirming our independence within the meaning of the rules applicable in France such as they are set in particular by Articles L. 821-27 to L. 821-34 of the French Commercial Code (Code de commerce) and in the French Code of Ethics (Code de déontologie) for statutory auditors. Where appropriate, we discuss with the Board of Directors acting as Audit Committee the risks that may reasonably be thought to bear on our independence, and the related safeguards.

Neuilly-sur-Seine and Paris, 29 April 2026

The Statutory Auditors

**PricewaterhouseCoopers Audit**

Jérôme Mouazan

**Exco Paris ACE**

Emmanuel Charrier

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# Chapter 4

## Sustainability Statement

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## 4.1. General information – ESRS 2

### 4.1.1. General basis for preparation of sustainability statements – BP-1

This Sustainability Statement has been prepared in accordance with the requirements of European Sustainability Reporting Standards (ESRS) and the legal and regulatory provisions transposing the Corporate Sustainability Reporting Directive (CSRD) into French law, as applicable at the date of its preparation. It was approved by the Board of Directors on 24 March 2026.

This Sustainability Statement was prepared on a consolidated basis and covers the period from 1 January to 31 December 2025. The scope of consolidation is identical to that of the consolidated financial statements, covering all own operations over which Groupe CRIT exercises financial and operational control.

However, due to data accessibility challenges, the following entities have been excluded from the reporting scope:

#### **Inactive entities with no employees:**

ADVANCED AIR SUPPORT (Morocco), ECM CRIT INDIA PRIVATE LTD (India), CRIT IMMOBILIER (France), SCI du Groupe CRIT (France).

#### **Other entities:**

CRIT CORP (USA), 2AM GROUP ONTARIO (USA), CRIT EMPRESA DE TRABALHO TEMPORARIO (Portugal), PROPARTNER (Germany), CRIT RH (Tunisia), CRIT TUNISIE (Tunisia), SHP SIERRA LEONE (Sierra Leone), CPTS (Congo), CONGO HANDLING (Congo), CRIT Suisse, RHF, Peopulse, Humkyz, Prestinter, ECM, SHP UK, Awac Technics.

Together, these entities account for less than 3% of revenue and less than 10% of the average permanent workforce. Given the weighting of these subsidiaries in terms of revenue and headcount, the impact of these exclusions on the Group's reporting is not material.

In addition, companies over which CRIT exercises either joint control or, directly or indirectly, significant influence over management and financial policy without having operational control (i.e. companies accounted for in Groupe CRIT's consolidated financial statements using the equity method) are excluded from the scope of this Sustainability Statement.

#### **Details on acquisitions:**

No acquisitions were made in 2025. The companies acquired in May 2024 (Openjobmetis, Plavisgas, Lyve, Just on Business, Seltis Hub, Family Care Employment Agency, Deine Group, Open Job Consulting) are fully consolidated in the sustainability reporting scope for all 12 months of 2025 (8 months in 2024).

Details on the value chain:

Both the upstream and downstream value chains were covered by the double materiality assessment presented in Groupe CRIT's Sustainability Statement. The integration of upstream and downstream activities into the policies and actions described in this Sustainability Statement may be specified where it relates to characteristics specific to a given business activity.

#### **Groupe CRIT has two separate business lines:**

- Temporary employment – TT – (87% of 2025 revenue)
- Airport services – AS – (13%)

The activity presented in the 2024 Sustainability Statement under the "Other" category has been integrated into the AS (Otessa) and TT (other activities from the "Other" category) categories, in accordance with the presentation of the consolidated financial statements in this document (section 3.3).

Groupe CRIT has not made use of the option provided for in paragraphs 105 et seq. of ESRS 1, which permits the omission of specific information relating to intellectual property, know-how or the results of innovations.

Groupe CRIT has not made use of the exemption provided for in Article L. 233-28-4.II of the French Commercial Code, transposing into French law the provisions of paragraph 3 of Article 29a of Directive (EU) 2013/34, which permits the omission of information relating to imminent developments or matters currently under negotiation.

### 4.1.2. Disclosures in relation to specific circumstances – BP-2

As this is the second reporting year subject to these requirements, the experience gained from the first year and the acquisition of additional knowledge have made it possible to increase the reliability and completeness of the data presented in this Sustainability Statement.

Under the CSRD framework, the Group analysed the relevance of social metrics in relation to its business model, in line with sector practices (following the Position paper on EU CSRD and ESRS published in February 2025 by the World Employment Confederation (WEC-Europe)) and discussions with peers.

The temporary staffing sector has the specific characteristic of employing two categories of employees: “permanent” and “temporary”.

As a result, Groupe CRIT has:

- Included its temporary employees in ESRS S1,
- Disaggregated “permanent employees” (working directly for one of the Group’s temporary staffing agencies (TSAs)) and “temporary employees” (seconded to the clients of the Group’s TSAs) populations where necessary to make the information more relevant,
- Stipulated the following indicators as “not material” for temporary employees:
  - Turnover rate, which is used to assess job stability. For temporary employees, this is linked primarily to the temporary nature of assignments and the needs of corporate clients. It therefore does not reflect social or organisational instability,
  - Pay gaps, which depend notably on the duration of assignments, the occupations exercised, the business sectors, and the collective agreements applicable to corporate clients. This heterogeneity, combined with the non-continuous nature of employment, makes the metric unrepresentative of the Group’s remuneration practices,
  - With regard to the measurement of the gender pay gap, an aggregated metric would not reflect the Group’s remuneration practices and was not deemed relevant under ESRS S1. These choices aim to ensure the consistency and relevance of the disclosures with regard to the Group’s temporary employment model. The relevant metrics are reported only for the populations for which they are deemed representative.

#### Time horizons:

Groupe CRIT has respected the time horizons defined by ESRS 1.

- For the short-term time horizon: the period adopted by the Group is the reference period in its financial statements;
- For the medium-term time horizon: up to five years from the end of the short-term reference period;
- For the long-term time horizon: more than five years.

#### Reporting scope:

As stated in section 1.1 “General basis for preparation of sustainability statements – BP-1” and due to data accessibility difficulties, entities representing less than 3% of Group revenue and less than 10% of the workforce are excluded from the reporting scope.

Groupe CRIT’s internal control arrangements relating to the preparation of sustainability reporting have been strengthened based on the experience gained during the initial reporting periods.

#### Changes in preparation or presentation of sustainability information:

As part of the continuous improvement of sustainability reporting, the carbon footprint calculation methodology has changed:

- the reduction in GHG emissions observed in 2025 compared with 2024 also results from several factors, notably methodological changes, the updating of certain emission factors and a significant improvement in the granularity of available data.
- The work carried out in 2025 allowed a more detailed analysis of emission items and a reduction in the use of estimates. However, these methodological improvements could not be applied retroactively to the 2024 financial year and therefore did not result in a restatement of comparative data.

Finally, to facilitate the reading of the information disclosed in this Sustainability Statement in light of regulatory requirements, the Group has endeavoured to include references to the ESRS disclosure requirements and data points alongside the corresponding information (see paragraph 4.2.5).

No quantitative information in this Sustainability Statement covers the value chain, with the exception of items collected and disclosed under ESRS E1.

The methodologies adopted for estimation or extrapolation, particularly in connection with value chain data, are specified in the relevant sections of this Sustainability Statement.

Social metrics are based on actual data; the calculation methodologies are specified alongside each metric. Harmonisation work has been carried out to standardise the definitions of social metrics, thereby enabling their calculation and comparability at Group level. Where the reporting scope of a given metric is partial, this information is disclosed alongside the relevant metric.

**Uncertainties:**

The GHG emissions presented under E1-6 are calculated using the GHG Protocol methodology on the basis of physical or monetary data, or a statistical approach, and emission factors that are by nature estimates.

Estimates have also been made to calculate the carbon footprint of entities across the entire Group. To this end, the Group used (i) physical data where available, (ii) extrapolations for certain emission categories and (iii) monetary inputs for categories not covered by points (i) and (ii).

**Undisclosed or partially disclosed data:**

The Group has not yet adopted environmental, social or governance targets; consequently, not all MDR-T data points are disclosed in this report.

With regard to the environment, Groupe CRIT does not yet have a transition plan or targets for reducing its GHG emissions and will adopt them over the medium term. As such, the ESRS E1-4 data points are not presented.

Given the difficulty for a temporary staffing agency to influence the carbon footprint of temporary employees and to account for their commuting (due to the variety of contracts and the lack of data on modes of transport and distances travelled), Groupe CRIT has excluded this item from its carbon footprint under Scope 3 category 3.7 "Employee commuting". Any estimate of this item would have involved a very significant margin of uncertainty, rendering its interpretation and monitoring of little relevance. This decision was backed up by a position paper issued by the professional body representing temporary staffing agencies.

This approach results in a relatively low level of uncertainty for Scope 1 and Scope 2 data, and a higher level for Scope 3 given the calculation methodologies used. However, improvements in data quality and accuracy, alongside the insourcing of data analysis, have reduced uncertainty across all scopes.

The scope and estimation methodology are detailed in the methodological note on the carbon footprint assessment (see paragraph 4.2.5 under E1-6).

With regard to governance, the metric relating to anti-corruption training (G1-3) could not be consolidated at Group level for 2025 (paragraph 4.4.2).

For all Environmental, Social, and Governance pillars, the capital expenditure and operating expenses related to the action plans implemented by Groupe CRIT and required under paragraph MDR-A are not disclosed in this document on the grounds that they are not reliably available at a consolidated level.

Some Group entities are ISO 14001-, 45001- or 9001-certified. The way in which these standards support the Group's sustainability approach is detailed in the paragraphs relating to the corresponding ESRS.

As ESRS E2, E3, E4, and E5 are non-material for the Group and available information is limited, the Group does not disclose the data points from ESRS 2 IRO-1 relating to topical standards E2, E3, E4 or E5 ("IRO-1 overlays") and does not present these data points in this Sustainability Statement.

### 4.1.3. The role of the administrative, management and supervisory bodies – GOV-1

#### COMPOSITION OF THE BOARD OF DIRECTORS

The Board of Directors is composed as follows:

- 3 executive members
- 3 non-executive members

Nathalie Jaoui, Chairwoman and Chief Executive Officer of Groupe CRIT and Director, joined the family business in 1989 and has held various positions, including Chairwoman of the temporary employment division in 2000. In 2002, she was appointed Deputy Chief Executive Officer of the Group. In February 2022, Nathalie Jaoui was appointed Chairwoman and Chief Executive Officer of the Group. Since 2003, she has also been a member of the Board of Directors of Prism'emploi, the professional body for temporary staffing agencies.

Joachim Jaoui, Director of Innovation, was appointed as a Director at the Annual General Meeting of 6 June 2025. A graduate of emlyon business school, he joined Groupe CRIT in 2019 after gaining experience in several startups.

Joachim Jaoui is a business leader committed to transformations in the world of work, with a career spanning consulting, digital technology and human resources. He holds strategy and development responsibilities in France and coordinates with all international subsidiaries. His experience has been built on the conviction that sustainable performance stems from the alignment of innovation, operational excellence and a shared sense of purpose. Today, he channels his expertise into high-impact projects that combine growth, transformation and human engagement.

Karine Guedj, Deputy Chief Executive Officer of Groupe CRIT and Director, founded and ran a service company until 1984, when she joined the family business. Until 2023, she served as Communications Director and Director of General Services and Procurement. A member of the Board of Directors since 1984, she was appointed Deputy Chief Executive Officer in 2002; her term of office was last renewed in February 2022.

Yvonne Guedj has served as a Director of the Group since 1969.

Jean-José Inocencio, Independent Director, holds a degree in Chartered Accounting and a postgraduate degree (DESS) in Applied Taxation from Paris V University. A practising chartered accountant since 1994, Mr Inocencio has served as a statutory auditor and, within the French Institute of Chartered Accountants (Ordre des experts-comptables), has held roles as a quality controller, internship supervisor and trainer. He has also taught taxation at Paris XIII University. Mr Inocencio has been advising and supporting French and international companies of all sizes and from various sectors for over 30 years.

Valérie Lezer-Charpentier has been the Director representing employees, elected pursuant to Article L. 225-27 of the French Commercial Code, since her re-election in 2024. On 29 January 2025, the Board of Directors took note of her re-election as the Director representing employees, for a term running until 28 January 2027. She is a graduate of ISG, a business school in Paris. She began her career at Xerox Group as a product manager before becoming a marketing communications manager. In December 2001, she joined ADP Télécom (an ADP subsidiary) as Communications Director, holding this position until 2008 when she joined Groupe CRIT as a project manager.

Women make up 67% of the governance bodies, thereby complying with the statutory requirements for gender balance on corporate boards. These details are set out in Chapter 5 of the Corporate Governance Report.

The work of the Board of Directors is prepared and organised in accordance with the Middlednext Corporate Governance Code of December 2009, as revised in 2021, which has been adopted by the Board of Directors as its corporate governance framework. Accordingly, and as defined in the Middlednext Code, 17% of the directors are independent directors.

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## RESPONSIBILITY OF THE MEMBERS OF THE BOARD OF DIRECTORS IN RESPECT OF IROS

The length of service and stability of the majority of the Board members, combined with the operational management roles held by two of them, ensure a thorough understanding of the company's businesses, its environment, and the organisation of the company and its Group. This also guarantees them comprehensive and continuous information on the matters reviewed. The management of impacts, risks, and opportunities is overseen at Group level by the Board of Directors.

## MANAGEMENT OF IROS

The Board of Directors determines the strategic direction of the Group's activities and ensures their implementation in accordance with its corporate interest, taking social and environmental considerations into account.

The BU executive committees ensure the operational implementation of the strategic guidelines set by the Board of Directors.

In accordance with this code, the Board of Directors has drawn up internal rules that define the role of the Board, the operations subject to its prior approval and its composition and operating procedures.

Subject to the powers expressly granted to general meetings of shareholders and within the limits of the corporate purpose, the Board of Directors deals with all matters affecting the proper running of the company and resolves such matters through its decisions. It carries out any controls and verifications it deems appropriate.

## ROLE OF THE BOARD OF DIRECTORS IN RESPECT OF SUSTAINABILITY

Mindful of the contribution of Sustainable Development policies to its performance and the well-being of its employees, the Group has been developing a policy of Social, Societal and Environmental Responsibility for several years. The associated policies, relating notably to the prevention of all forms of discrimination and the representation of diversity, are described in this document. Given the growing importance of these matters, the Group structured its governance in this area by establishing a Corporate Social Responsibility (CSR) Committee in 2023. The aim of this committee is to ensure that Groupe CRIT manages sustainability-related impacts, risks and opportunities effectively, and implements appropriate policies and actions. It also ensures:

1) With regard to auditing:

- The independence of the sustainability auditor.
- The performance of the assurance engagement by the sustainability auditor issuing a limited assurance report.

The executive committee (or equivalent body) of each business unit (BU) is responsible for identifying and managing its own impacts, risks, and opportunities, notably through the implementation of appropriate policies and actions.

The BUs correspond to Groupe CRIT's activities (temporary employment and airport services) across the various countries in which the Group operates.

The Board of Directors is specifically tasked with ensuring the quality of information provided to shareholders, stakeholders and the market. It determines the Group's broad strategic direction and oversees the implementation of all decisions relating to its strategic choices; it also gives its prior approval for significant corporate restructuring operations and external growth transactions.

To enable Board members to prepare effectively for meetings and to ensure they are provided with high-quality information in compliance with the Board of Directors' internal rules and the Middlednext Code, the Chairwoman ensures that Board members receive, in good time, all information relating to items on the agenda that is necessary for the performance of their duties. Board members may also request any additional information they deem useful from the Chairwoman.

2) With regard to process control and the quality of the information disclosed:

- The existence and effectiveness of the internal control system implemented for the preparation of sustainability information.
- The management of sustainability risks, which requires particular attention to the risk management process, the appropriateness of the strategy, policies, action plans and allocated resources, and the sustainability of plans and the monitoring of their implementation.

Under the supervision of the Board of Directors, the BU executive committees are responsible for the identification, assessment, control, management (policies and actions) and monitoring of impacts, risks and opportunities, the setting of their own targets and the collection of the quantitative information required for the sustainability statement.

## INTERNAL CONTROL OVER SUSTAINABILITY REPORTING

Executive Management defines the internal control guidelines and supervises the implementation of all of its components. It ensures that effective control measures are in place within the Group's subsidiaries.

The Finance Department and the Performance and Compliance Department are specifically responsible for overseeing the production of the qualitative and quantitative data presented in the sustainability statement.

The Group's internal control is structured according to the Group's choice of organisational structure:

- Operational management delegated to the business units, which provides the Group with responsiveness and proximity to clients and allows for better development in its markets;
- Organisation governed by shared operating rules through the pooling of support services such as social data collection, legal affairs, procurement and communications.

This framework, combined with the centralisation of key decisions at head office, allows for more effective control over sustainability matters and the related impacts, risks and opportunities. Management staff (CEOs, Regional Managers, Sector Managers, Branch Managers) are responsible for the proper application of the Group's internal control procedures within their entities. Their obligations are clearly stipulated in the delegations of authority that are defined by Executive Management and implemented in each subsidiary by the Manager in charge of the corresponding business unit.

The quantitative information presented in this report has been processed at Group level on the basis of raw data submitted by the BUs. Harmonisation of data sources (consistency of definitions, consideration of local regulatory and operational contexts, etc.) and quality improvements (consistency checks, verification of reporting scopes, etc.) have resulted in metrics that are deemed reliable.

In 2025, the Group strengthened internal controls over sustainability reporting both locally and centrally. For example, consistency tests have been introduced to verify the quality of quantitative data.

## CSR EXPERTISE OF THE MEMBERS OF GOVERNANCE BODIES

The BU management teams not only oversee impacts, risks and opportunities, but also set the targets and objectives aimed at minimising negative impacts and risks and enhancing positive impacts and opportunities. In the event that targets are set, they are subsequently subject to a more comprehensive review by the Group's Executive Management and the Board of Directors.

Structurally, the members of the governance bodies possess proven expertise in CSR matters, particularly social matters, which are closely linked to the business model of a temporary staffing company.

The entry into force of the revised standards in 2026 will provide an opportunity to further strengthen and formalise this expertise.

### 4.1.4. Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies – GOV-2

In 2023, Groupe CRIT established a CSR Committee to keep the Board of Directors informed about the management of impacts, risks and opportunities, the strategy to be adopted and the policies implemented to address them, and their outcomes.

Several members of the CSR Committee, under the supervision of the Group's Chairwoman, were part of the steering team responsible for preparing the sustainability statement and notably for:

- carrying out the double materiality assessment,
- implementing a qualitative and quantitative information collection process at Group level and across the Group's various BUs,
- conducting a critical review of consolidated information,
- determining the strategy, policies and actions to be rolled out progressively in response to the sustainability risks identified,
- drafting the sustainability statement in accordance with the requirements of the ESRs and the Taxonomy Regulation.

Group management is involved in monitoring ESG guidelines and the associated strategic decisions. By way of illustration, developments relating to the double materiality assessment (IROs) and the carbon footprint were presented to and discussed by Executive Management, notably with the Chairwoman and Chief Executive Officer and the Group Chief Financial Officer.

The Board of Directors is informed at least annually of developments relating to ESG matters, as part of the presentation of the Sustainability Statement.

This ensures that the governance bodies are kept informed about the main material impacts, risks and opportunities, as well as the work carried out and the associated methodological developments.

The Group is currently implementing a reporting system designed to monitor the main targets and associated metrics on a regular basis.

## 4.1.5. Integration of sustainability-related performance in incentive schemes – GOV-3

Incentive schemes and remuneration policies related to sustainability matters have been established for one member of the Board of Directors.

Specifically, the variable remuneration of the Chairwoman and Chief Executive Officer is subject to financial and non-financial performance criteria, the nature and weighting of which are defined in accordance with the Group's strategic priorities. The targets to be achieved are set annually by the Board of Directors. The remuneration policy for corporate officers was approved by the Board of Directors on 29 April 2026.

A portion of the variable remuneration of the Chairwoman and Chief Executive Officer is based on a qualitative non-financial criterion in respect of social and environmental responsibility, relating to the implementation of the CSRD sustainability reporting framework (see Chapter 5 Corporate governance). Compliance with this qualitative performance criterion is assessed by the Board of Directors at the end of each financial year.

## 4.1.6. Due diligence, internal control and risk management systems over sustainability reporting – GOV-4 and GOV-5

### CORE ELEMENTS OF DUE DILIGENCE

### PARAGRAPHS IN THE SUSTAINABILITY STATEMENT

a) Embedding due diligence in governance, strategy and business model	GOV-1 – The role of the administrative, management and supervisory bodies
b) Engaging with affected stakeholders in key steps of the due diligence	SBM-2_03, 04 and 05 – Stakeholder engagement
c) Identifying and assessing adverse impacts	IRO-1
d) Taking actions to address those adverse impacts	paragraph 4.1.12/MDR-P, MDR-A
e) Tracking the effectiveness of these efforts and communicating	paragraph 4.1.12/MDR-P, MDR-A

Internal control is achieved through the definition and implementation of a set of policies and procedures. Policies are proposed and defined by Executive Management and the Directors in the Group Management Team. They are validated by the Chairwoman and CEO, who also authorises the means for their implementation. The operational departments are responsible for their dissemination (information meetings, internal memos, transcription into objectives) and application, along with the monitoring of associated achievements. Procedures for operational processes are suggested by the CEOs and by the Managers from Group and subsidiary operational management teams.

The Group aims to gradually strengthen the policies and procedures referred to above.

They follow the structure of the Group's quality management framework, which enables internal control objectives to be met.

The approach adopted aims to safeguard against and mitigate the risks of error, omission or fraud in the management of material impacts, risks and opportunities, their related communications and the metrics and targets disclosed. The main risks are presented and prioritised in Chapter 2 of this document, along with the associated control measures. ESG matters identified as risks (see SBM-3) have been incorporated into this approach.

In 2025, the Group assumed responsibility internally for the preparation of its sustainability reporting, which has allowed for greater control over data reliability. For the collection of quantitative data in particular, definitions were reviewed and clarified, and reporting formats were standardised at source. Additional controls were implemented, both locally and centrally.

The sustainability team has received specific training in compiling the GHG emissions inventory, which improved the quality of the data collected and enhanced the analytical methods.

The BU executive committees were heavily involved, both in providing the Group with all available qualitative information and the associated supporting documentation (such as actions implemented during the year) and in facilitating the collection of the requisite quantitative data.

All qualitative and quantitative information consolidated at Group level was subject to a consistency review by the Group management team responsible for preparing this Sustainability Statement, as well as by the BU executive committees.

Several major actions were implemented during the most recent cycle:

- Enhanced formalisation of collection procedures,
  - Roles/responsibilities: extensive preparation work was carried out locally to standardise and automate the export of social data.
  - Intermediate milestone: a test run on ESG data from the first half of 2025 ensured that the new data collection templates were functional, that the specified definitions were properly understood and that calculations were accurate.
- Internal control: several additional controls were introduced, both locally and centrally, to ensure data quality.
  - Further refinement of the double materiality assessment in line with the Group's strategic choices and business-specific challenges.
  - Skills development for operational teams regarding ESRS requirements and reporting protocols and more specifically on compiling the carbon footprint.
  - Refinement of the carbon footprint: thanks to a deeper analysis of data (e.g. procurement) and new data collection methods (e.g. employee commuting survey), allowing the accuracy of the results to be improved.

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#### 4.1.7. Strategy, business model and value chain of Groupe CRIT – SBM-1

A pioneer in the field of human resources services for companies, Groupe CRIT operates through two business segments in France and internationally:

- Temporary employment: 87% of revenue;
- Airport services to airlines: 13% of revenue;

Through its temporary employment activities, Groupe CRIT operates internationally (Europe, United States, Africa).

The Group – via its temporary employment activities – covers all business sectors thanks to its in-depth knowledge of industry, services and construction. The Group contributes to the development of high-value-added areas of expertise in key sectors for its business (aerospace, events/catering, nuclear, etc.). The CRIT network boasts a diverse sector and client base (public/private, SMEs/intermediate-sized companies/large groups, etc.). Its key geographical and segment positioning, its position with clients, its fundamental values of entrepreneurship, proximity, agility and responsiveness, as well as its ongoing efforts to meet its clients' needs all help make Groupe CRIT a preferred partner for major clients, and small and medium-sized enterprises alike, in all business sectors and regions in which it operates. Through its subsidiaries, the Group also possesses expertise in engineering and industrial maintenance. Maser Engineering supports industry groups in the design, integration and maintenance of industrial processes in sectors including automotive, energy, environment, services, transport and defence.

Through its airport services division, Groupe CRIT offers a range of services essential to airlines, airports and freight logistics providers/GSA freight forwarders for their ground operations in several countries: passenger assistance (reception, check-in, boarding, ticketing, passenger and crew transport), aircraft assistance (towing, marshalling to parking stands, wheel chocking, connection of ground power units and auxiliary power units, baggage and cargo loading/unloading, fuel level measurements, aircraft pushback, cabin cleaning, potable water supply and toilet servicing), flight operations/traffic (monitoring flight plans, preparing weight and balance forms, weather briefings, etc.) and cargo assistance (acceptance, documentation verification, security screening, handling, transport preparation and ramp transport of cargo). Groupe CRIT operates at Paris airports (Charles de Gaulle, Orly and Le Bourget) for its airport assistance activities, as well as in London (London City, Heathrow), Ireland (Dublin, Shannon), Congo (Brazzaville, Pointe Noire, Ollombo) and Sierra Leone (Freetown). Through its subsidiary Otessa, the Group also offers reception services specialising in the airport sector.

The Group's headcount, excluding temporary employees, stands at 11,755, of whom 6,635 within the France scope. A breakdown of the number of employees by country is presented in Chapter 3.

The services provided by Groupe CRIT are not prohibited in any of its markets.

Furthermore, the Group is not active in fossil fuels, chemical production, controversial weapons or tobacco cultivation and production.

The Group's 2025 revenue amounted to €3,372 million. The Group generates 52% of its revenue in France and the remainder internationally.

## THE GROUP'S SUSTAINABILITY OBJECTIVES

The Group's temporary employment and airport services businesses are both key employment players in the territories where they operate. Against this backdrop and mindful of the contribution of sustainable development policies towards

improving its own performance, that of its clients and the well-being of its employees, Groupe CRIT has built its ESG policy on three foundations, each one broken down into a set of commitments:

### ENVIRONMENTAL RESPONSIBILITY

Conscious of the current environmental challenges and the need to take them into account in its operations, the Group is committed to acting to control and reduce its impact on the environment and to implementing an ISO 14001-certified environmental management system across its main business units.

### SOCIAL RESPONSIBILITY

The Group's human resources policy implemented by a large network of players is geared towards the development and ongoing support of its employees, whether permanent or temporary. Through its activities, Groupe CRIT generates positive social impacts, notably through the access to employment it offers to people isolated from the employment market. Developing the employment potential of its employees and retaining them feature among the primary challenges under this rubric. The Group is committed to a continuous improvement

process on matters relating to diversity and non-discrimination, disability, skills development, health and safety, and the professional integration of underemployed groups. Backed by an extensive international network, the Group promotes community involvement and leadership, and builds close relationships with all local players in a voluntary and partnership-based approach. With a certified quality management system in place across its main subsidiaries, the Group places the satisfaction of its stakeholders at the heart of its operations.

### GOVERNANCE RESPONSIBILITY

As a responsible corporate citizen, the Group places governance issues (prevention of corruption, business ethics, etc.) at the heart of its strategy.

Groupe CRIT's sustainability approach is recognised by certifications across its various activities. Since 2005, Groupe CRIT's main subsidiaries have been certified to ISO 9001, ISO 14001 and ISO 45001. Several entities have received a label issued by EcoVadis, a corporate social responsibility assessment platform used on behalf of clients and suppliers. The temporary employment activity in France is also CEFRI- and MASE-certified.

The Group's commitment to Environmental, Social and Governance matters is embedded within the strategy of its various business lines through three central pillars of its sustainability policy: its social responsibility (development and support of both its permanent employees and temporary employees), its societal commitment (promotion of a culture of local initiatives) and its environmental responsibility (commitment to a respectful approach focused on managing its environmental impact).

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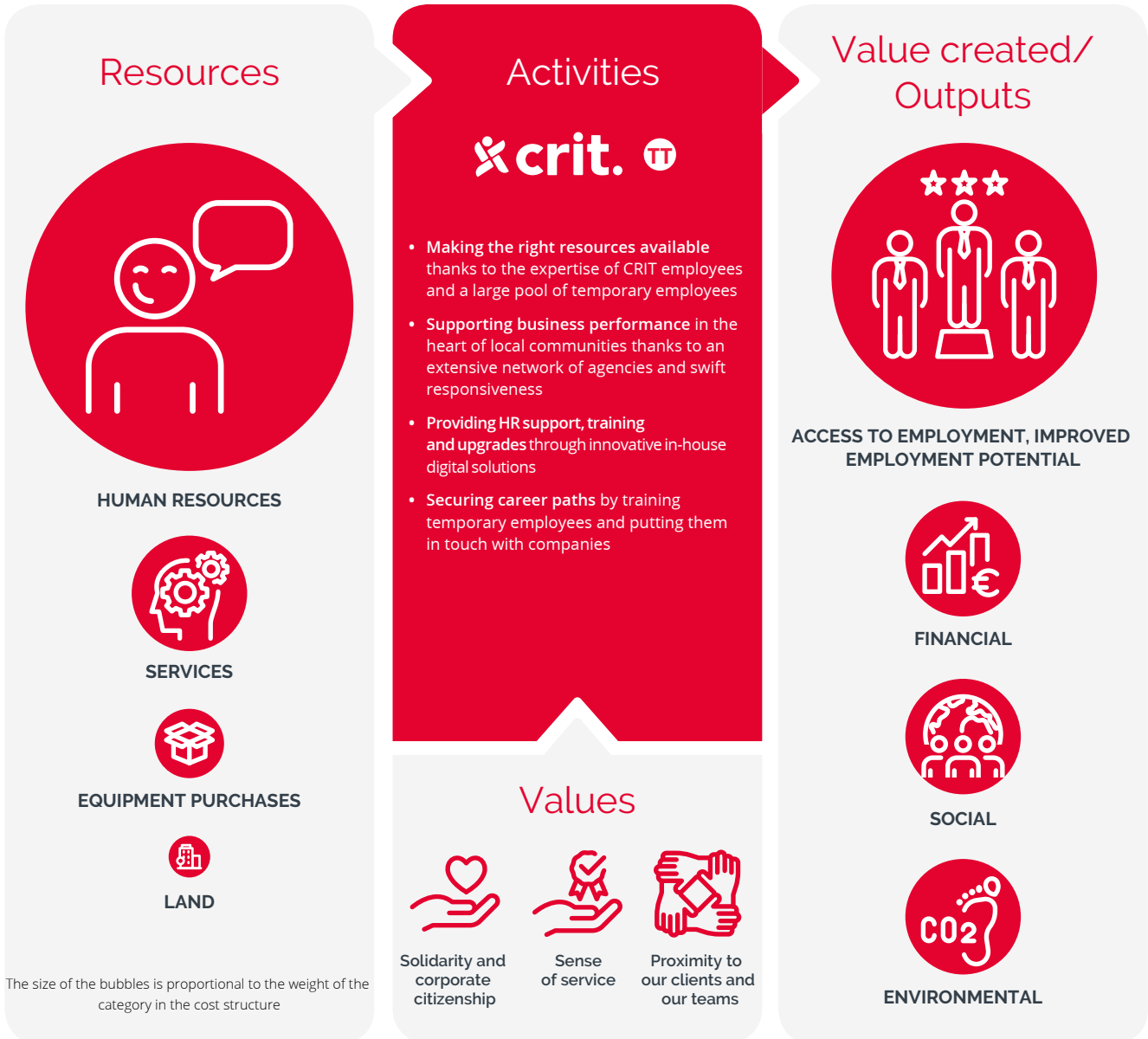
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## BUSINESS MODEL AND VALUE CHAIN – TEMPORARY STAFFING ACTIVITY

Like any business, the temporary employment activity operates using financial and physical resources (vehicles, IT systems, real estate, etc.). However, the Group's people are its most important resource.



Drawing on these resources, Groupe CRIT has established itself as a major player in the human resources sector. The Group supports 34,000 companies each year across its countries of operation, offering a range of expertise and services:

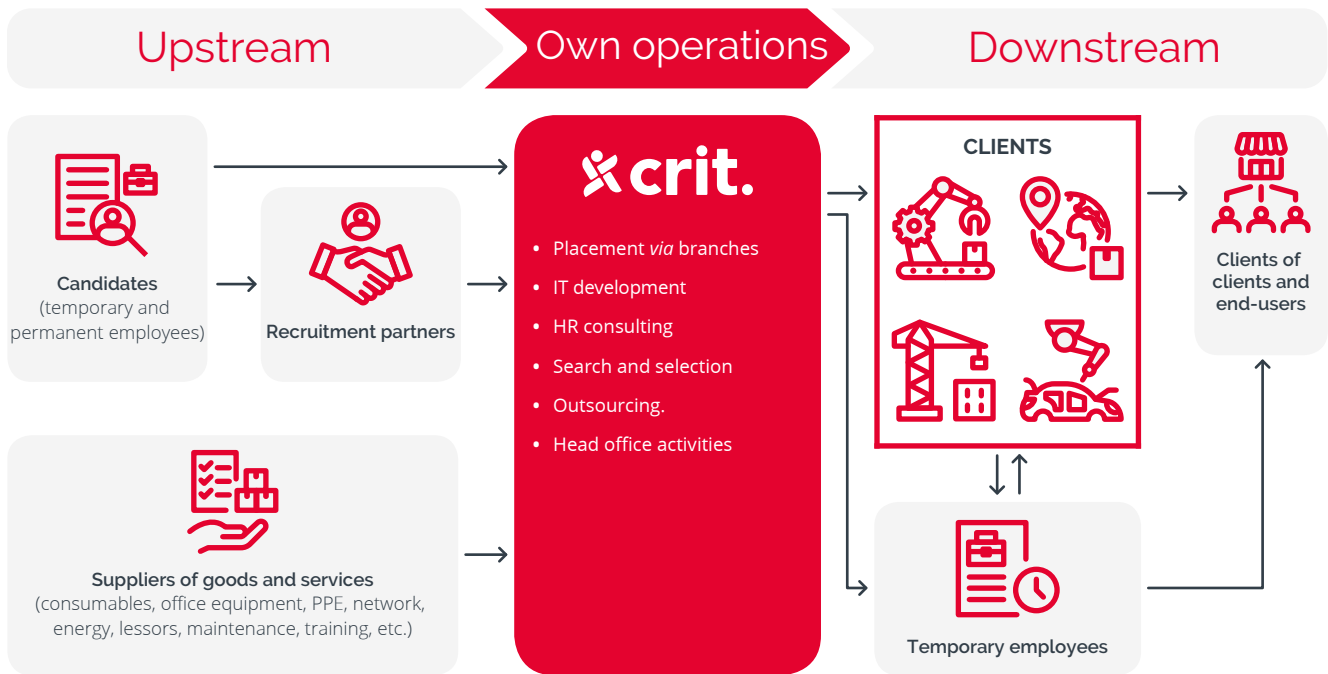
- Making the right resources available thanks to the expertise of CRIT employees and a large pool of temporary employees,
- Supporting business performance in the heart of local communities thanks to an extensive network of branches and swift responsiveness,
- Providing HR support, training and upskilling through innovative digital "Inside" solutions,
- Securing career paths and access to employment by training temporary employees and putting them in touch with companies.

Groupe CRIT supports all sectors of the economy while ensuring that it diversifies its client base to mitigate any risk of exposure to a given sector and client dependency. Thanks to the resources on which Groupe CRIT relies and its expertise, the temporary employment division generates positive externalities, particularly for the people to whom the Group provides access to employment. In France, the division reports that 80% of temporary employees consider that temporary assignments have helped them secure a permanent contract or a long-term fixed-term contract. This statistic demonstrates the effectiveness of temporary employment in facilitating access to sustainable employment.

Through significant efforts in training and access to employment, Groupe CRIT contributes substantially to improving the employability of both its permanent staff and its temporary employees. As a key player in local employment markets, the

Group also contributes to the business activity and economic performance of its clients by providing them with the human resources best suited to their needs.

The CRIT temporary employment value chain can be summarised in the following diagram:



Human and financial resources are the main inputs required for Groupe CRIT's business. The Group's ambitious HR policy and the various recruitment initiatives led by Groupe CRIT ensure the availability of human resources. This information is presented in more detail in the section relating to ESRS S1.

CRIT's temporary staffing activities generate direct and indirect benefits for the Group's main stakeholders across both financial dimensions (value added, dividends) and non-financial dimensions (social integration, upskilling for workers, enhanced employment potential and contribution to the business of corporate clients).

Through its temporary employment business, Groupe CRIT connects job seekers (temporary employees) with employers (companies). In doing so, the Group helps people isolated from the employment market to integrate through work. The Group's training policy specifically enhances the employability of temporary employees, thereby increasing their capacity to find a job. In France, surveys published annually by the temporary staffing industry demonstrate the value of this form of work in improving the employability of temporary employees. For instance, 80% of temporary employees consider that temporary assignments have allowed them to acquire new skills, and 90% believe that temporary employment is useful or very useful for gaining professional experience.

In addition, the services offered by Groupe CRIT support business activity: the provision of temporary employees enables companies to meet specific, time-bound demand within a given local area.

## BUSINESS MODEL AND VALUE CHAIN – AIRPORT SERVICES ACTIVITY

Groupe CRIT is an airport services industry leader in France and internationally, through its Groupe Europe Handling (GEH) entity and its various subsidiaries. Since 2000, the airport services division has provided airlines and partners with its expertise in ground handling, offering a full range of ground support services for aircraft, passengers and cargo, including:

- **Passenger assistance:** reception, check-in, boarding/ disembarkation, ticketing, provision of departure control systems (DCS), ground transport for passengers and crews, etc.
- **Aircraft assistance:** handling aircraft arrivals and departures, guidance and parking assistance, push-back, loading, unloading and transfer of baggage, loading and unloading of freight, transfer of connecting baggage, cabin cleaning, potable water supply and toilet servicing, etc.
- **Traffic:** preparation and transmission of flight and weather documents, preparation of loading plans and weight and balance forms, organisation and coordination of all teams involved, etc.
- **Ramp cargo transport and cargo warehousing:** handling of import, export and transit goods, inspection, receipt/ acceptance, verification of transport documents, ramp transport of cargo and mail, handling, preparation for air transport and storage (warehouse cargo)
- **Training:** IATA-certified in-house training institute (Institut de Formation aux Métiers de l'Aérien or IFMA).

In 2025, the airport services division supported nearly 340,000 aircraft movements and approximately 86,278,047 passengers worldwide.

The airport services business, like any service activity, relies heavily on the people working for the Group. Various physical resources (ground support equipment, real estate, etc.) or intangible inputs (energy, services, financial resources, etc.) are also necessary to conduct the business. The airport services business is further dependent on the granting of operating licences, the terms of which vary from one country to another.

By deploying these resources, the Group contributes to improving the employment potential of Groupe CRIT's workforce, while its operations enhance the performance and reliability of airport operations.

## Resources



**HUMAN RESOURCES**



**SERVICES**



**EQUIPMENT PURCHASES**



**LAND**

The size of the bubbles is proportional to the weight of the category in the cost structure

## Activities



- Supporting and advising airport clients and users by proposing innovative, sustainable and high-quality solutions for passenger services, baggage handling and aircraft ground support operations. • Maintaining and developing a high level of skills among employees and external third parties through a bold HR policy and substantial resources allocated to training and an in-house staff training institute. IFMA is Quallopi-certified and an accredited IATA CBTA provider for delivering Dangerous Goods training and the content of IFMA training courses is ISAGO (IATA)-certified.
- Securing air operations. Groupe Europe Handling is ISAGO (IATA)-certified, thereby guaranteeing its airline clients and partners the existence of a safety management system based on risk and hazard identification, proactive reporting and analysis, the active promotion of a safety culture and a commitment to continuous improvement.
- Controlling environmental impacts through bold objectives and performance management. Since 2019, GEH has been committed to reducing Scope 1 and Scope 2 emissions in its carbon footprint. Since that date, GEH has ceased purchasing internal combustion engine ground support equipment, procuring only electric alternatives instead. GEH has committed to its partners that 90% of its fleet will be powered by clean energy (electric) by 2030. Since late 2025, GEH has been a pilot ground handling service provider for the Airport Partner Carbon Recognition Programme. This global environmental certification programme, managed by ACI (Airports Council International), assesses and recognises airports' efforts to manage and reduce their carbon emissions. This new label is intended for partner ground handling staff operating at certified airports.
- Consolidating global and local partnerships with stakeholders

## Values



**Solidarity and corporate citizenship**



**Sense of service**



**Proximity to our clients and our teams**

## Value created/ Outputs



**IMPROVED EMPLOYMENT POTENTIAL, ACCESS TO EMPLOYMENT**



**CONTRIBUTION TO AIRPORT PERFORMANCE**



**FINANCIAL**

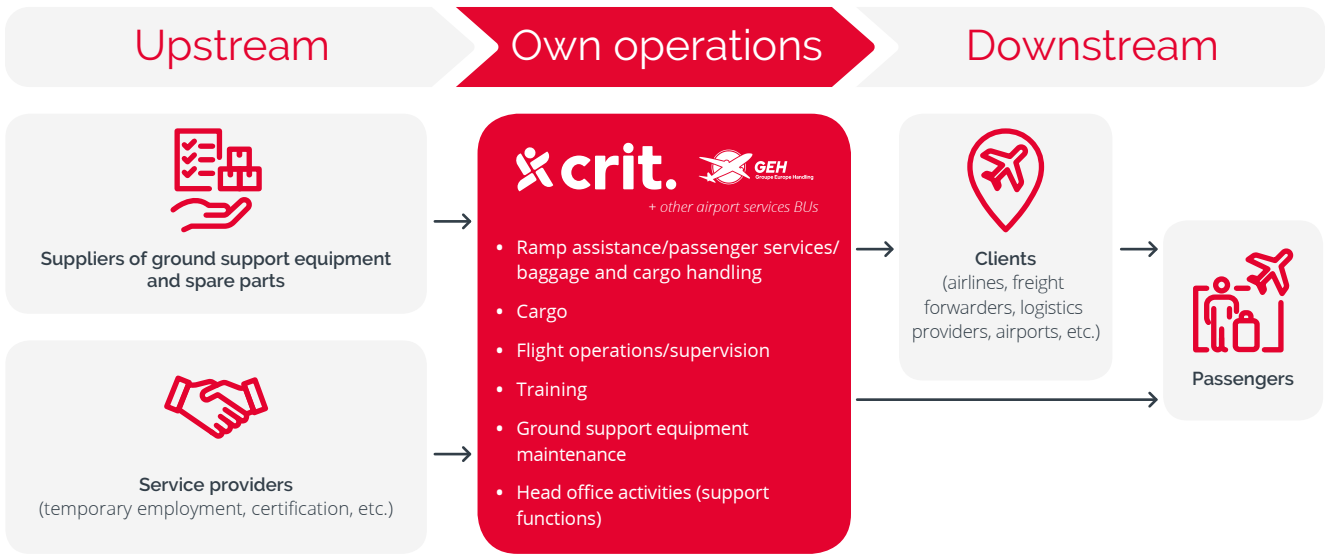


**SOCIAL**



**ENVIRONMENTAL**

Groupe CRIT's airport services activities are integrated into a value chain that can be broken down as follows:



The social policy of Groupe CRIT's airport services division constitutes the cornerstone of the Group's initiatives aimed at enhancing its appeal, safeguarding employment and improving employment potential. It is described extensively in the section relating to ESRS S1. The manner in which Groupe CRIT secures the financial resources required for its operations is described in the financial report in Chapter 3 of this document.

In view of the potential risks associated with the loss of airport licences, the Group takes all necessary steps to meet the expectations of the administrative authorities and the airlines for which it operates, thereby ensuring that its licences are maintained. Detailed information is provided in this Sustainability Statement.

Finally, the Group's procurement policy guarantees fair treatment of suppliers (strategic subcontractors, GSE suppliers) and thus safeguards physical resources as far as possible. These elements are specified in the section relating to ESRS G1, under the heading "Management of relationships with suppliers".

The airport services activity aims to support actors within the airport ecosystem to ensure the smooth operation of airports and aircraft, the reception and management of passengers under optimal conditions and the handling of cargo within a highly constrained environment (regulations, high responsiveness expected in view of clients' business models). As such, the quality of the services offered by Groupe CRIT is a key priority for the airport services division. The Group therefore works constantly to improve the quality of its services. To guarantee the responsiveness and speed of the teams while guaranteeing the safety of operations – which makes it possible to meet the flight schedule or make up for delays – great importance is attached to the selection and training of staff and to their commitment to the company manifesto. To have human resources with recognised skills, Groupe Europe Handling has created an in-house school, the Institut de Formation aux Métiers de l'Aérien (IFMA), which provides general training supplemented by "field" training, depending on the position (traffic, runway, transport agent, etc.). This training leads to the award of a qualification whose content is recognised by IATA (International Air Transport Association) and by airlines. Finally, the quality of its human resources management and the favourable employment climate are additional factors that make Groupe CRIT a service provider of choice.

## 4.1.8. Stakeholder engagement – SBM-2

The Group engages regularly with its key stakeholders through various channels and contributes directly to discussions when requested by its own stakeholders.

Groupe CRIT has identified ten key stakeholders for its business. These stakeholders have a major influence on the Group's business and the Group itself is likely to impact their activities.

### Several categories of stakeholders are considered particularly critical:

- Employees and temporary branch employees
- Clients
- Regulatory and supervisory authorities (civil aviation, labour inspection)
- Management
- Shareholders
- Banks and insurers
- Third-party certification bodies
- Airport operators (for the airport services business only)
- Service providers and subcontractors (for the airport services business only)

### Groupe CRIT engages as much as necessary with its stakeholders and relies on various communication channels:

- Continuous two-way dialogue with clients, strategic subcontractors and airport operators (satisfaction surveys, project monitoring committees, participation in various committees, expectations set out in tender specifications) and with permanent employees and temporary employees (works councils (CSE), satisfaction surveys, whistleblowing line, "1 branch 1 project" initiative, etc. These elements are presented in detail in the paragraphs relating to ESRS S1),
- Response to questions relating to the Group's obligations/proactive communication to anticipate potential non-compliance (specifically with supervisory authorities and third-party certification bodies),
- Compliance with regulatory milestones (Annual General Meeting, Board of Directors, etc.) allowing shareholders to express their expectations. Moreover, as some shareholders are part of the Group's management, direct dialogue is naturally in place.
- Regular meetings with the management of the various Groupe CRIT BUs to report the expectations and challenges of the Group's legal entities in their respective countries.

The relationship between Groupe CRIT and its stakeholders is guided by the five core values upheld by the Group: proximity, humility, solidarity, responsibility and boldness. Stakeholder satisfaction is key; it is therefore central to the Group's strategy. A whistleblowing mechanism is available to Groupe CRIT's stakeholders to report any breaches of the law, the Group's Code of Conduct or its internal rules. Firmly believing that high-quality dialogue can be a source of problem-solving, Groupe CRIT has also appointed an in-house mediator for its temporary staffing activities in France. It is the only temporary staffing company in France to have one. The role is based on a strict ethical framework built on the threefold principle of independence, neutrality and absence of prior judgement. Interviews with the mediator are strictly confidential. These factors are all necessary to foster and help create a respectful and inclusive environment for all stakeholders, whether internal or external, involved in mediation. The mediator's role at Groupe CRIT is not limited to domestic situations. The mediator also attends international conferences, which provide insights into the legal and organisational frameworks specific to different countries. Matters can be referred to the mediator either by the HR department, by the Social and Economic Committee representatives or directly by employees.

**Furthermore, and by way of example with regard to environmental matters, the Group participates in several dialogue forums with its external stakeholders as part of its airport services activity in France:**

- the Sustainable Development and Regions Committee of the FNAM (Fédération Nationale de l'Aviation et de ses Métiers) to exchange views with other sector stakeholders,
- the environmental committee of the CSAE (Chambre Syndicale de l'Assistance en Escale), which aims to work on energy transition scenarios for ground handling service providers,
- the environmental consultative committee for Paris-Orly and Paris-Charles de Gaulle airports, to consult on material matters relating to the environmental impacts of airport operations.

Stakeholder dialogue in which Groupe CRIT is engaged aims to prevent, as far as possible, potential risks related to the Group's overall environment and to respond diligently to stakeholder expectations. Robust dialogue enables a clear understanding and anticipation of stakeholders' concerns, thereby allowing the Group to offer high-quality services that meet the expectations of its ecosystem.

CRIT does not simply listen to its stakeholders; the Group is committed to incorporating their expectations into its strategy and the services offered to them. As CRIT is committed to a process of continuous improvement, feedback from internal stakeholders is incorporated wherever it is deemed valid by management and aligned with the Group's strategy. Comments and feedback from regulatory authorities are incorporated as quickly as possible to ensure the Group complies with applicable regulations. Committed to serving its clients and constantly seeking to improve the quality of its services, Groupe CRIT incorporates market expectations into its strategy and offering. The Group adapts to the needs expressed by its clients while maintaining a proactive monitoring approach to identify short-, medium- and long-term issues as early as possible. Some BUs have certified this approach through the implementation of ISO 9001.

Groupe CRIT has incorporated the perspectives of its stakeholders in the performance of its double materiality assessment. The expectations of temporary employees (in France), clients and the company's management were notably taken into account.

These analyses reveal that clients focus particular attention on climate change topics. Temporary employees and management place a more specific emphasis on social matters.












Groupe CRIT regularly updates its offerings to meet stakeholder expectations. Notably, the Group rolled out the Assessment Center offering and the Advertsdata tool in France in 2025. In addition, Groupe CRIT makes significant investments on training to enable temporary employees to acquire skills in business sectors where the Group has a limited presence.

### 4.1.9. Material impacts, risks and opportunities and their interaction with strategy and business model – SBM-3

In 2025, the impacts, risks and opportunities (IROs) covered in the Group's double materiality assessment were simplified and consolidated, reducing the total number of IROs from 26 to 14. This approach aimed to streamline the number of IROs, avoid redundancies and enhance the clarity of the sustainability statement. This consolidation work also strengthened the links between the IROs, the policies implemented, the actions deployed and the key performance indicators (KPIs), contributing to a more coherent and structured presentation of the Group's sustainability matters.

The Group has identified 14 material IROs: 5 negative impacts, 4 positive impacts, 4 risks and 1 opportunity:

#### ENVIRONMENT – ESRS E1

Sustainability matter	Relevant business activity	I, R, O	Description	Location in the value chain and stakeholders affected (for impacts)	Time horizon
<b>Climate change adaptation (E1)</b>			Potential decline in business activity due to poor adaptation by Groupe CRIT's client sectors (e.g. air transport)	 <i>Employees, clients</i>	 
<b>Climate change mitigation, energy (E1)</b>			Contribution to climate change through fossil fuel consumption (direct and indirect – via procurement)	 <i>Environment, employees</i>	  

## SOCIAL – ESRS S1 AND S3

Sustainability matter	Relevant business activity	I, R, O	Description	Location in the value chain and stakeholders affected (for impacts)	Time horizon
Health and safety (S1)			Groupe CRIT employees may be exposed to risks of work-related accidents and occupational illnesses, particularly in certain sectors with a high accident rate.	 Employees	  
Training and skills development (S1)			Enhancement of employment potential, upskilling.	 Employees	  
Working conditions: job security, adequate wages and prevention of harassment (S1)			The working conditions established by CRIT present an opportunity to increase attractiveness and reduce staff turnover.	 Employees	  
			Unsuitable working conditions (hours, unsecured contracts, etc.), would constitute a potentially negative impact.		
			Failure of the policy to prevent workplace harassment would constitute a potentially negative impact on employees' well-being at work.		
Social dialogue, freedom of association, collective bargaining (S1)			Absence of social dialogue to maintain good relations with employees in order to anticipate and prevent potential industrial action or disputes would constitute a potentially negative impact.	 Employees	  
Diversity (employment and inclusion of persons with disabilities; gender equality, pay) (S1)			Positive impact on the employment and employment potential of people at risk of discrimination (people with disabilities, women, people from diverse backgrounds) and on the ease of recruitment (access to the widest possible candidate pool).	 Employees - particularly those at risk of discrimination	  
Support for employees through social welfare schemes (S1)			Positive impact on the lives of Groupe CRIT employees through the assistance provided by the company (psychological support, including for difficulties relating to their private lives).	 Employees	  
Societal impact (S3)			Positive impact on economic activity in the regions where Groupe CRIT operates through the provision of temporary employees.	 Employees, clients	  

GOVERNANCE – ESRS G1

Sustainability matter	Relevant business activity	I, R, O	Description	Location in the value chain and stakeholders affected (for impacts)	Time horizon
Whistleblower protection (G1)			Potentially negative impact on employees in the absence of a whistleblowing mechanism.	 Employees	
Corruption and bribery (G1)			Reputational risk potentially leading to a loss of business (e.g. loss of airport licences) and fines in the event of a conviction for corruption.	 Employees	
Data security (G1)			Risk of fines and reputational risks in the event of data breaches.	 Suppliers, employees, clients	

Key:

Group	Positive impact	Upstream	Short term
Temporary staffing activity	Negative impact	Own operations	Medium term
Airport services activity	Opportunity	Downstream	Long term
	Risk		

ANTICIPATED FINANCIAL EFFECTS RELATED TO IROS

The material impacts, risks and opportunities identified in the double materiality assessment generate current and anticipated effects including:

- Changes already made to the Group’s strategy and business model, in line with our sustainability objectives, are described in the section devoted to SBM-1 of this report.
- Developments in governance are explained in section GOV-1 of this report.
- The actions implemented by the Group in connection with the impacts, risks and opportunities deemed material are addressed in detail in the corresponding sections.
- No quantitative assessment of the likely financial implications has been conducted.

These elements demonstrate the Group’s commitment to integrating sustainability principles into its practices and to adapting its strategies in line with industry developments and best practices.

#### 4.1.10. Description of the processes to identify and assess material impacts, risks and opportunities – IRO-1 and IRO-2

The identification and scoring of IROs was conducted as follows:

- Selection of relevant sustainability matters based on the Group's activities, drawing on AR 16 of ESRS 1. All matters listed were considered during the preliminary review.
- The identification of Groupe CRIT's sustainability matters for the temporary employment and airport services activities was supplemented by internal interviews and a documentary review of existing materials (Non-Financial Information Statement, existing policies, risk mapping, etc.), alongside an analysis of relevant industry standards (SASB, GRI, MSCI) and benchmarking of peer practices. The views of stakeholders were also factored into the analysis. This step enabled the selection of the AR 16 sustainability matters relevant to the Group. Matters with no link to Groupe CRIT's business were excluded from the IRO identification step.
- Identification of the impacts, risks and opportunities associated with the selected matters, based on the information gathered in step 1. It was considered that impacts linked to the business activities of Groupe CRIT's client sectors represent risks or opportunities, primarily for the temporary staffing business.
- Validation of the impacts, risks and opportunities by Groupe CRIT's Executive Management and Finance Department.
- Assessment of IROs in accordance with the established scoring matrix and the criteria set out in the ESRS.

For human-related matters, the severity of the impact must take precedence over the likelihood of occurrence; as such, the calculation assumptions used differ between human- and non-human-related matters.

It emerged from this analysis that, for the Group as a whole, potential impacts relating to employees' working conditions (particularly in connection with social dialogue and health and safety) and those linked to equal treatment (employment and inclusion of people with disabilities, prevention of violence in the workplace, diversity) were likely to have the most significant consequences for Groupe CRIT and its stakeholders.

Two further dimensions are liable to compound the Group's negative impacts at a regional level: business conduct and exposure/vulnerability to climate change. As the risk analysis was conducted on a raw basis (and independently of national legislation), social impacts are considered to be of the same nature and importance in all countries where the Group operates:

- **Impacts related to business conduct:** Groupe CRIT's negative impacts on business conduct could be greater in countries subject to increased monitoring by the FATF (Financial Action Task Force). However, the Group does not operate in any such areas.
- **Climate change:** Groupe CRIT's negative impacts on climate change could be greater in countries with high exposure and/or vulnerability. The analysis of exposure and vulnerability is based on the work carried out by the University of Notre Dame within the framework of the ND-GAIN index, which is recognised in the industry. This index ranks the level of exposure and vulnerability of all countries globally based on various factors, resulting in an index score between 0 and 1 (where 0 represents the lowest level of exposure/vulnerability and 1 the highest). The gap between the lowest level of exposure (0.31 for Switzerland) and the highest (0.49 for Congo) is also relatively small. The exposure of the countries where CRIT operates is considered "low" (ND-Gain index below 0.5). Only Sierra Leone and Congo are considered to have high vulnerability to climate change (ND-Gain index between 0.5 and 0.75).

Countries where Groupe CRIT operates	% of CRIT revenue	BUSINESS CONDUCT		CLIMATE CHANGE			
		Countries subject to increased monitoring by the FATF	Level	Exposure		Vulnerability	
				Level	Index (from 0 to 1)	Level	Index (from 0 to 1)
France	60.5%	No	Low	Low	0.40	Low	0.30
USA	7.4%	No	Low	Low	0.48	Low	0.30
Spain	4.4%	No	Low	Low	0.36	Low	0.29
Italy	17.9%	No	Low	Low	0.44	Low	0.34
Switzerland	4.2%	No	Low	Low	0.31	Low	0.25
Portugal	0.1%	No	Low	Low	0.39	Low	0.32
Morocco	1.2%	No	Low	Low	0.34	Low	0.37
Tunisia	0.3%	No	Low	Low	0.33	Low	0.38
Sierra Leone	0.2%	No	Low	Low	0.48	High	0.60
Congo	0.5%	No	Low	Low	0.49	High	0.52
United Kingdom	2.4%	No	Low	Low	0.39	Low	0.28
Ireland	0.9%	No	Low	Low	0.41	Low	0.31
Germany	0.1%	No	Low	Low	0.35	Low	0.30

Although the entire value chain was considered in the analysis, work was focused on Groupe CRIT's own operations. It was deemed that Groupe CRIT's impacts on the upstream portion of its value chain were generally negligible, given (i) its limited influence over its suppliers and (ii) its low dependence on supplies or services likely to generate specific impacts distinct from those relating to the company's own operations.

As a B2B operator, Groupe CRIT also has limited leeway regarding impacts related to its downstream value chain, particularly within the temporary staffing business. Furthermore, the Group has low exposure to any single sector or client due to the diversification of its business, which intrinsically limits its capacity to negatively impact the environment or people through the downstream portion of its value chain.

Indirect dialogue was prioritised to take stakeholder expectations into account. Groupe CRIT drew on existing sources (internal or external surveys, studies by the Observatoire de l'intérim, tender specifications, etc.) to identify and incorporate the Group's impacts on these stakeholders into the process of identifying material impacts. In-house CRIT experts – notably the Human Resources Director responsible for temporary employees and local executive committees – were also consulted.

The severity of negative impacts was measured by calculating the sum of the scale, scope and irremediable character of the impact. Each component was assessed on a scale from 1 to 5 (where 1 represents the lowest value and 5 the highest). The sum of the three components was converted back to a severity score out of 5 to facilitate analysis. For potential impacts, the likelihood of occurrence was assessed on a scale from 1 to 5 (where 1 represents a low likelihood and 5 near-certain likelihood). For potential impacts, the final severity was assessed by calculating the sum of severity and likelihood, converted back to a score out of 5. The same approach was adopted for positive impacts, with the exception that the concept of irremediable character was not taken into account, in accordance with the requirements of the standard.

The materiality threshold was set at 2.5 for impact materiality.

The severity of risks and opportunities was measured by calculating the sum of the scale and the likelihood of the financial effects. Each component was assessed on a scale from 1 to 5 (where 1 represents the lowest value and 5 the highest). The scale of financial effects was assessed in connection with the performance aggregates typically monitored by the Group (specifically revenue). The sum of the two components was converted back to a severity score out of 5 to facilitate analysis. The Group's Finance Department was more particularly tasked with carrying out this analysis.

The potential link between sustainability-related risks/dependencies and impacts and risks/opportunities is subject to closer attention from the Group's Management, both in terms of their assessment and the phasing-in of measures to manage them.

The assessment of risks and opportunities was based on existing elements (notably risk mapping).

Further analysis was conducted with the Finance Department to refine this process. The scale of risks and opportunities was assessed on a qualitative basis.

For the temporary staffing business, it was considered that the positive (or negative) impacts of clients were likely to constitute opportunities (or risks) for Groupe CRIT. In view of Groupe CRIT's low dependence on any given client sector, the risks and opportunities were downgraded (reducing the weight of the client sector risk to reflect Groupe CRIT's low dependence on that sector).

The materiality threshold for financial materiality was set at 2.5.

The scales used to assess risks and opportunities are detailed in this chapter.

The Group aligns its risk matrix with its sustainability risk matrix. Specific policies and actions are implemented to manage these risks.

The double materiality assessment process was led by the Financial Department, the Human Resources Department and the Compliance Department under the supervision of the Group's Executive Management. The double materiality assessment process was centralised at Group level to ensure consistency; the perspectives and concerns of the BUs were integrated following several consultations. The results of the assessment were presented to the Board of Directors, which approved them.

Groupe CRIT entities conduct environmental and social risk assessments within the framework of the ISO 14001, ISO 45001 and ISO 9001 certifications held by certain of them. The results of this risk mapping informed the double materiality assessment process and fed into the Group's monitoring of its impacts and risks throughout the year.

Regular updates on social and environmental matters are presented to social and economic committees or executive committees across the Group's various BUs to enable management to monitor and manage negative impacts and HR risks.

Groupe CRIT drew on various resources to conduct its double materiality assessment, including its Non-Financial Information Statement, international frameworks (SASB, GRESB, etc.), internal policies, communication materials from the Group's BUs, a benchmark of peer practices, an analysis of the regulatory context and internal interviews.

In 2025, the analysis was further intensified by Executive Management and sustainability experts in direct relation to the current context and the company's long-term strategy. This analysis made it possible to specifically target the most material matters for the Group and to enhance the relevance of the actions undertaken.

The Group plans to review its materiality assessment annually. Within this framework, it plans to update the assessment in the event of material changes to its organisational and operational structure (major acquisitions or disposals of assets, discontinuation of an activity or commencement of a new business activity for the Group, etc.) or significant changes in external factors (pandemics, geopolitical crises, etc.) that may generate new IROs, modify existing ones or impact the relevance of information. Where appropriate, this update will focus on the consequences of the changes identified.

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#### 4.1.11. Disclosure requirements in ESRS covered by the undertaking's sustainability statement – IRO-2

To determine the material information to be disclosed in relation to the impacts, risks and opportunities deemed material as a result of its double materiality assessment, the Group applied the following cumulative criteria to each data point required under an ESRS:

- the relevant data point relates to a material impact, risk or opportunity resulting from the double materiality assessment and is applicable to the Group's context;
- the data point provides relevant information for the user of the sustainability statement (significance of the information with respect to the matter concerned and/or utility of the information for the user).

#### 4.1.12. Summary of policies and actions adopted to manage material sustainability matters – MDR-P and MDR-A












Groupe CRIT's delegated management style aims to maintain the level of performance and accountability of the BU executive committees while ensuring their alignment with the Group's strategy. By contrast, the policy relating to the diversification of client activities and scopes is overseen by Executive Management and the Board of Directors. The data security policy is overseen by the Group DPO and the local DPOs.

The expectations of stakeholders – and more particularly those of employees – are taken into account notably through the social dialogue mechanisms deployed and the human resources policies in place (recruitment, appraisals, etc.).

Within this framework, policies driven at Group level are rolled out by each BU in accordance with communication and application methods tailored to each of them, depending on local regulatory and cultural contexts.

No matter having an actual material negative impact on stakeholders has been identified in connection with the material matters covered by the materiality assessment.

Groupe CRIT plans to progressively implement a financial monitoring mechanism for the sustainability actions deployed and to define potential investment plans.

Sustainability matter	IRO (impacts, risks, opportunities)	Policies (MDR-P)				Actions (MDR-A)	
		MDR-P_01	MDR-P_02	MDR-P_02/MDR-P_05	MDR-P_04	MDR-A_01	MDR-A_03
		Policies	Scope of the policy	Value chain and stakeholders	Main frameworks	Key actions	Time horizon
<b>E1 – Climate change adaptation</b>	 - Potential decline in business activity due to poor adaptation by Groupe CRIT's client sectors (e.g. air transport)	Geographical and sector diversification policy	Group	 <i>Employees,</i> <i>Clients</i>	n.a.	• Business, sector and geographical diversification of operations	
<b>E1 – Climate change mitigation, energy</b>	 - Fossil fuel consumption	Environmental policy	FR,* ES, IT, CH, IRE	 <i>Suppliers, Employees</i>	ISO 14001	• Reduction of energy consumption and lowering of greenhouse gas emissions	
<b>S1 – Working conditions</b>	 - Opportunity to increase attractiveness and reduce turnover   - Potentially negative impact: increased job insecurity for permanent and temporary employees in the event of unsuitable working conditions (unsuitable hours, insecure contracts, etc.)   - Prevention of workplace harassment: potentially negative impact on the well-being of employees at work in the event of policy being inadequate.	Human resources policy	FR,* ES, IT, CH, UK, IRE	 <i>Employees</i>	Global Compact, UN Universal Declaration of Human Rights, ILO Declaration	• Job security • Anti-harassment policy	

Sustainability matter	IRO (impacts, risks, opportunities)	Policies (MDR-P)				Actions (MDR-A)	
		MDR-P_01	MDR-P_02	MDR-P_02/MDR-P_05	MDR-P_04	MDR-A_01	MDR-A_03
		Policies	Scope of the policy	Value chain and stakeholders	Main frameworks	Key actions	Time horizon
<b>S1 – Social dialogue, freedom of association, collective bargaining</b>	- High-quality social dialogue helps maintain good relations with employees to anticipate and prevent potential industrial action, disputes, etc.	Social dialogue policy	FR,* ES, IT, CH, UK, IRE	Employees	Global Compact, UN Universal Declaration of Human Rights, ILO Declarations	Regular promotion of social dialogue	
<b>S1 – Training and skills development</b>	- Enhancement of employment potential, upskilling	Training policy	FR,* ES, IT, CH, UK, IRE	Employees	n.a.	Training and upskilling of employees, development of employment potential	
<b>S1 – Diversity (employment and inclusion of persons with disabilities; gender equality, equal pay)</b>	- Positive impact on the employment and employment potential of people at risk of discrimination and on the ease of recruitment (access to the widest possible candidate pool).	Human resources policy	FR,* ES, IT, CH, UK, IRE	Employees	Global Compact, UN Universal Declaration of Human Rights, ILO Declarations	<ul style="list-style-type: none"> <li>Awareness-raising on gender equality in the workplace</li> <li>Inclusion of people with disabilities</li> <li>Promotion of inclusion and diversity</li> </ul>	
<b>S1 – Health and safety</b>	- Employees may be exposed to risks of work-related accidents and occupational illnesses, particularly in certain sectors with a high accident rate.	Health and safety policy	Group	Employees	ISO 45001, Mase, CEFRI, ISAGO	<ul style="list-style-type: none"> <li>Awareness-raising and support for employees</li> <li>Work and co-construction of actions with stakeholders</li> </ul>	
<b>S1 – Social assistance mechanisms</b>	- Positive impact on employees' lives through the support provided by the company	Commitment to CRIT employees	FR TT,* ES	Employees	n.a.	Implementation of various support measures, for example psychological support, including for difficulties related to personal life	
<b>S3 – Societal impact</b>	- Contribution to business activity in local areas	Performance policy	FR TT,* CH, ES, IT	Employees, clients	n.a.	Support for businesses in local areas	
<b>G1 – Protection of whistleblowers</b>	- Potentially negative impact on employees in the absence of a whistleblowing mechanism	Ethical Charter/ Code of Conduct	FR,* ES, US, IT, CH, UK, IRE	Employees	UN Universal Declaration of Human Rights, Global Compact	<ul style="list-style-type: none"> <li>Team awareness-raising/ training</li> <li>Communication</li> </ul>	
<b>G1 – Corruption and bribery</b>	- Reputational risk potentially leading to loss of business, risk of fines	Ethical Charter	FR,* ES, US, IT, CH, UK, IRE	Suppliers, employees, clients	Sapin II law (FR)	<ul style="list-style-type: none"> <li>Implementation of policies</li> <li>Team awareness-raising</li> </ul>	
<b>G1 – Data security</b>	- Risk of fines and reputational risks in the event of data breaches	Personal data management policy	FR,* ES, IT, CH, UK, IRE	Suppliers, clients, employees	GDPR	<ul style="list-style-type: none"> <li>Employee training</li> <li>Risk audit</li> </ul>	

\* "FR" denotes France – both temporary employment and airport services activities, "FR AS" denotes airport services only, "FR TT" denotes temporary employment only

## 4.2. ENVIRONMENT – Information on climate change (ESRS E1)

### 4.2.1. Climate strategy and management of associated IROs – E1.GOV-3 and E1-1

Since 2005, Groupe CRIT has been committed to a strategy of controlling and reducing greenhouse gas emissions from its operations. As an essential prerequisite for a successful transition, the Group raises climate change awareness among its employees from the time of their onboarding via the induction process and through occasional awareness-raising campaigns.

The variable remuneration of the Chairwoman and Chief Executive Officer is based on a qualitative non-financial corporate social and environmental responsibility criterion relating to the implementation of the CSRD framework. Compliance with this qualitative performance criterion is assessed by the Board of Directors at the end of each financial year.

In 2024, Groupe CRIT conducted its first Group-wide carbon footprint assessment to gain an understanding of the primary sources of its GHG emissions and its dependencies on fossil fuels. This assessment confirmed the low carbon intensity of Groupe CRIT's activities.

Based on this emissions baseline, the Group has embarked on a process to establish a transition plan, which will be communicated to its stakeholders in the medium term. The aim of the transition plan will be to enable the Group to reduce its GHG emissions and its already limited dependency on fossil fuels. To this end, Groupe CRIT plans to implement additional measures to improve internal consistency on these matters and to engage its stakeholders. In 2025, the Group conducted more in-depth analyses of the elements impacting its carbon footprint.

While the Group does not currently have a formal transition plan as such, initial avenues for potential GHG emissions reductions have been partially modelled and benchmarked against reference scenarios (SBT +1.5°C pathway and French National Low-Carbon Strategy – SNBC). To date, these measures are not aligned with the Paris Agreement and the goal of limiting warming to 1.5°C by 2100. The Group is committed to a process of continuous improvement to construct a medium-term plan.

Groupe CRIT aspires to design a transition plan that addresses Scope 1 emissions (fuel consumption from the vehicle fleet and air conditioning), Scope 2 emissions (electricity consumption) and Scope 3 emissions (employee commuting, business travel and procurement). Drawing inspiration from the work of non-profit négaWatt and the IPCC, Groupe CRIT aims to categorise its GHG emissions reduction actions into three areas:

- Sobriety
- Efficiency
- Substitution

For transport-related emissions in particular, the Group will draw on ADEME's approach as set out in its "Transition(s) 2050" forward-looking scenarios.

In the airport activity, Groupe CRIT is currently electrifying its fleet of ground support equipment. In France, the Group has established a provisional investment plan to 2030 to replace fossil-fuel-powered equipment with electric vehicles.

To date, Groupe CRIT has not quantified the OpEx and CapEx required to decarbonise the temporary employment business. In the French airport services business, approximately €15 million has already been invested to green the fleet of ground support equipment. Each year until 2030, the Group plans to invest nearly €5 million to continue greening the fleet. It should be noted, however, that the electrification of ground support equipment is dependent on the capacity of airports to provide the infrastructure and power required for vehicle charging, as well as on the availability of equipment from manufacturers.

No locked-in emissions have been identified within the scope of the Group's activities. With regard to the airport services business, the skills of Groupe CRIT personnel can be deployed in other sectors and this activity likewise has no locked-in emissions.

To date, Groupe CRIT has not set targets or implemented a plan to align the Group's activities with the criteria set out in Commission Delegated Regulation 2021/2139.

As it is not active in the fossil fuel sectors, Groupe CRIT has not made, and does not intend to make, any investments related to these activities.

The transition plan the Group intends to adopt will assess the potential for alignment with the ambitions of the Paris Agreement. It will form an integral part of the company's strategy by challenging its business model and identifying transformative decarbonisation levers. The cost of implementing the transition plan is currently being incorporated into the Group's medium-term financial planning.

The Group's transition plan will be approved by the Board of Directors in due course.

Certain emission reduction actions have already been implemented (eco-driving awareness, promotion of carpooling, greening of ground support equipment, replacing part of the vehicle fleet with lower-emission vehicles, purchasing electricity from renewable sources) and will be formalised in the transition plan, while others are planned for the coming years (replacing the company's internal combustion engine vehicle fleet with hybrid or electric vehicles across several Groupe CRIT entities). The remaining actions will be implemented before 2030.

The results and scope of the Group's resilience analysis with regard to physical and transition risks are presented in paragraph E1.IRO-1

The Group's sector and geographical diversification policy, its commitment to training temporary employees to ensure they meet client expectations and the impacts of climate change should enable Groupe CRIT to remain resilient. For the airport services business, investment plans aimed at greening the ground support equipment fleet are designed to guarantee

Groupe CRIT's access to the airports on which the Group operates. The Group's current fleet of ground support equipment (GSE) is set to be gradually replaced to achieve 100% electric ramp vehicles. Through its training policy, the Group also ensures that its employees have the necessary skills to operate these new machines.

## 4.2.2. Description of the processes to identify and assess climate-related impacts, risks and opportunities – E1.IRO-1

The identification of the Group's impacts on climate change was conducted based on Groupe CRIT's carbon footprint assessment and the analysis of industry frameworks (SASB, MSCI, etc.). It was concluded that the Group's contribution to climate change was limited given the volume of its greenhouse gas emissions.

The analysis did not identify any material physical risks likely to significantly affect Groupe CRIT's business. The analysis of physical risks was based on the following considerations:

- Low individual criticality of suppliers (upstream),
- Limited exposure to the physical risks of its clients (for the temporary employment business), due to the diversity of the portfolio (countries and sectors),
- Integration of analyses already carried out by clients in the airport sector (airlines, operators),
- Analysis of the exposure of branches and operating locations (head offices and airports) in France, Italy, Congo, the United Kingdom, Ireland, Spain and Sierra Leone.

Physical risks were assessed over the 2020-2039 time horizon (short and medium terms) and the 2040-2059 time horizon (long term). For some risk indicators, the time horizon differs due to the unavailability of data for the stated periods.

The following results are derived from the analysis:

Description of risks	Sensitivity to the hazard	Exposure		Vulnerability		Exposure		Vulnerability		
		Short to medium term (2020-2039)	Long term (2040-2059)	Short to medium term (2020-2039)	Long term (2040-2059)	Short to medium term (2020-2039)	Long term (2040-2059)	Short to medium term (2020-2039)	Long term (2040-2059)	
Temperature-related hazards	Heatwaves could impact the productivity of CRIT employees as well as the capacity of companies in client sectors to operate. In the airport services business, rising temperatures could negatively impact air traffic.	1.4	1.2	1.3	Low	Low	1.3	1.6	Low	Low
Wind-related hazards	Storms, cyclones and other weather events could impact operations in CRIT's client sectors and restrict branch operations (road closures, damage to storefronts, etc.). For the airport services business, wind-related hazards are likely to negatively impact air traffic.	1.2	1.9	1.6	Low	Low	1.5	1.7	Low	Low
Water-related hazards	Floods, droughts and other events could impact the business of CRIT's client sectors (inability to operate in the event of a natural disaster). For the airport services business, floods and droughts could limit airports' ability to operate and thus have a negative impact on the BU's business.	1.8	1.4	1.4	Low	Low	1.4	1.5	Low	Low
Solid mass-related hazards	Groupe CRIT is not exposed to solid mass-related hazards.	0.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

To identify the physical risks to which Groupe CRIT is exposed, the following methodology was applied:

### Identification of relevant hazards

- Based on the risks listed in AR 11 of ESRS 2 IRO-1, identification of relevant risks for Groupe CRIT's premises (offices, branches) by a working group,
- Identification of relevant upstream and downstream risks based on a literature review,
- Quantification of hazard sensitivity (extent to which the hazard is likely to affect operations).

### Identification of exposure

- Quantification of the Group's exposure to identified relevant hazards, by country of operation – based on available data.

The Group's vulnerability was assessed by cross-referencing exposure and hazard. Risks related to forest fires and storms do not cover the United States, Morocco, Sierra Leone or Congo (i.e. 10% of temporary employment revenue and 4% of airport services revenue). The risk was deemed low.

Physical risks were identified on the basis of the SSP5-8.5 (high emissions) and SSP1-2.6 (low emissions) scenarios from the IPCC's Sixth Assessment Report (AR6). Risks related to flooding could not be modelled; risks related to cyclones were analysed under the SSP 2-4.5 scenario only. Due to a lack of available data, risks related to storms and wildfires were analysed under the SSP2-4.5 scenario rather than the SSP1-2.6 scenario.

The use of the SSP1 and SSP5 scenarios makes it possible to cover a broad spectrum of possibilities, ranging from:

- a transition towards "sustainable" development, leading to a deceleration of emissions followed by stabilisation by 2050 (SSP1 scenario),
- an acceleration of emissions, linked to economic growth based on the intensified use of fossil fuels (SSP5).

Given the Group's geographical footprint, the physical risk analysis was conducted on a national basis for the temporary staffing business.

Risks and opportunities related to the transition to a low-carbon economy were considered within the "Own operations" scope. This analysis was based on a literature review and internal interviews, as well as an external study.

Transition risks were assessed over the same time horizons as those specified in paragraph BP-2.

As the Group's activities are by nature not particularly capital-intensive and the Group does not – generally speaking – own its premises, transition risk analysis focused on the Group's operations.

The analysis of Groupe CRIT's transition risks was conducted on the basis of the elements listed in (d) of AR 12 of ESRS 2 IRO-1. It emerges from this analysis that the temporary staffing business is not exposed to significant transition risks in the short, medium or long term.

The airport services business is exposed to significant market and reputational risks in the long term.

The more moderate growth dynamic of air traffic linked to the ecological transition could affect business activity. In addition, a potential increase in stakeholder expectations could also lead to reputational risk for Groupe CRIT in the medium and long terms. However, the diversification of Groupe CRIT's activities and the relatively low weight of airport services in revenue significantly limit the level of risk at Group level.

The various transition scenarios were considered qualitatively in the transition risk analysis. The analysis concluded that emission scenarios had little influence on the Group's exposure to transition risks.

By contrast, the airport services business is sensitive to political scenarios relating to the transition (stringent/weak regulation of air transport). The likelihood of highly proactive/more muted policy scenarios is considered to be linked notably to the capacity of players in the air transport sector to adhere to industry decarbonisation roadmaps.

This capacity depends on the speed of deployment of new "low-carbon" technologies. Indeed, it is considered that decarbonising air transport through the use of sustainable aviation fuel (SAF) would reduce the likelihood of stricter regulations and prevent a significant decline in traffic. European airports where Groupe CRIT operates, such as Paris-CDG, are moving towards establishing low-carbon energy hubs in order to achieve carbon neutrality by 2050.

It is considered that Groupe CRIT's activities do not result in locked-in GHG emissions. Information relating to the eligibility and alignment of Groupe CRIT's economic activities and assets is described in section 4.2.6 Green Taxonomy.

### 4.2.3. Management of impacts, risks and opportunities related to climate change – E1-2, E1-3 and E1-4

Groupe CRIT has adopted policies and actions to address climate change.

The Group has not quantified the emission reductions permitted or anticipated in connection with the “climate” policies and actions implemented.

#### POLICIES AND ACTIONS – CLIMATE CHANGE ADAPTATION

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
E1 – Climate change adaptation			Decline in business activity in the event of poor adaptation of client sectors	

#### POLICIES

To manage the risk of loss of business associated with the effects of climate change and related economic shifts, the Group has adopted a policy based on business, geographical and sector diversification.

This strategic approach aims to reduce reliance on potentially exposed sectors and to strengthen the resilience of the business model through a balanced portfolio of activities and geographies.

#### KEY ACTIONS

##### Business, sector and geographical diversification of operations

##### 1) Business and sector diversification actions

- The Group comprises a diverse range of activities. In addition to its core temporary employment and airport services businesses, it is expanding into other activities including maintenance, engineering and outsourcing.
- The low relative weight of airport services in overall revenue helps to reduce the Group’s exposure to a sector impacted by climate change.
- Within the temporary staffing business, a high degree of diversification across activities and client types also helps to limit reliance on a single player that may be exposed to climate or transition risks. For instance, key accounts (annual billings exceeding €2 million) represent 63% of revenue in France. The Group’s largest client in its temporary employment division accounted for only 2.2% of total revenue.

##### 2) Geographical diversification actions

- The Group’s presence in a large number of countries helps to spread risk across different markets, each evolving in line with its own economic, sector and climate dynamics.
- The acquisition of Openjobmetis and its subsidiaries in 2024 strengthened the Group’s geographical diversification. It also expanded the service offering, particularly in vocational training, healthcare and engineering.

## POLICIES AND ACTIONS – CLIMATE CHANGE MITIGATION AND ENERGY

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
E1- Climate change mitigation, energy		Contribution to global warming through fossil fuel consumption		

### POLICY

Groupe CRIT's activities are by nature low in emissions and energy consumption, which limits their direct contribution to global warming.

Management is nevertheless committed to further reducing the negative impact arising from its fossil fuel consumption, whether direct (use of machinery, vehicles and equipment) or indirect (offices, travel and procurement).

To this end, each national entity implements a local environmental policy focused on managing environmental impacts and progressively reducing energy consumption.

### MEASURES

#### 1) Reduction of energy consumption and greenhouse gas emissions

##### Examples of actions implemented by the entities

- Reduction of energy consumption in offices:
  - > installation of low-energy light bulbs,
  - > motion sensors,
  - > systematic switching off of lights,
  - > optimised heating settings.
- Reduction of indirect emissions:
  - > digitalisation of processes,
  - > mobility policy (business travel and commuting),
  - > gradual greening of fleets and equipment depending on the country.
- Climate and energy awareness-raising for employees. Examples of awareness-raising topics: eco-driving, waste sorting and recycling, best practices for reducing electricity consumption, digital carbon footprint.

#### 2) Specific actions by region or business line

- Temporary employment France, airport services France, Maser and Otessa: In-depth carbon footprint assessment.

Entities in these countries have carried out detailed carbon footprint assessments to identify the main emission sources.

In 2025, an in-depth analysis of the factors impacting the carbon footprint resulted in a 30% reduction compared with 2024.

- Airport services business: greening of ground support equipment

460 electric or hybrid ground support equipment units at year-end, representing 54.6% of the GEH France fleet. Target: 90% green fleet by 2030.

- Temporary employment Switzerland and France – Decarbonisation of the vehicle fleet
- Temporary employment France, Otessa, Italy – Employee mobility, conducting mobility surveys for employees to identify levers for reducing travel causing emissions.
- Airport services United Kingdom and Ireland: integration of energy sufficiency and eco-driving topics into onboarding programmes. In 2025, almost half of the Cobalt vehicle fleet was electric.

Part of the Group's scope (CRIT France, CRIT Spain, OK Job, GEH, SHP, Otessa and Humkyz) is ISO 14001-certified, which guarantees:

- compliance with statutory obligations,
- establishment of environmental targets,
- continuous improvement of environmental performance.

- Otessa joined R Pro Mobilité in 2024, enabling the implementation of a carpooling solution and contributing to the reduction of emissions from commuting.

The Group monitors the energy consumption of its sites and plans to update its carbon footprint regularly in order to measure the progress of its decarbonisation initiatives.

To date, Groupe CRIT has not set any quantitative greenhouse gas emission reduction targets. Groupe CRIT is committed to fine-tuning its thinking on relevant and achievable medium-term targets.

The Group plans to monitor the effectiveness of its policies and actions to combat climate change starting from this year, based on the annual update of its carbon footprint assessment.

As the Group has not set an emissions reduction target, it has not determined a base year.

#### 4.2.4. Energy consumption and mix – E1-5

Energy consumption by source (MWh)	2024 consumption	% of total	2025 consumption	% of total
Total fossil energy consumption	4,347	34%	4,758	34%
Consumption from nuclear sources	55	0%	471	3%
Total renewable energy consumption	8,416	66%	8,989	63%
<b>TOTAL ENERGY CONSUMPTION</b>	<b>12,818</b>	<b>100%</b>	<b>14,218</b>	<b>100%</b>

More than 95% of the Group's energy consumption is linked to the use of buildings. The energy contracts entered into by the Group are predominantly green electricity contracts backed by guarantees of origin. In France, renewable energy is derived primarily from wind power, as well as solar and biomass.

Note that the Group does not produce any electricity, whether renewable or non-renewable.

The Group has no energy consumption associated with activities carried out in high-climate-impact sectors.

#### 4.2.5. Gross Scopes 1, 2, 3 and total GHG emissions – E1-6

Groupe CRIT's greenhouse gas (GHG) emissions have been estimated in accordance with the method recommended by the GHG Protocol, notably following the guidelines of the Corporate Accounting and Reporting Standard, the Corporate Value Chain (Scope 3) Standard and the Scope 2 Guidance. They have been estimated for all entities within the scope covered in accordance with the following two steps:

1) Detailed calculation, based on physical and/or monetary data, of the GHG emissions of four significant BUs/entities deemed representative of the Group's activities, namely:

**Temporary employment:**

- Temporary employment (TT) France (52% of temporary staffing revenue within the scope),

**Airport services:**

- Airport services (AS) France (76% of the airport services business's revenue within the scope).

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These entities/BUs represent a total of 56% of the Group's revenue.

For reasons related to organisation and process implementation, Groupe CRIT has chosen to bring forward the carbon footprint analysis period.

Consequently, the data presented below covers the period from 1 October 2024 to 30 September 2025.

Consistency checks were performed against data for the full 2025 financial year, particularly as regards the energy mix (E1-5). These analyses confirmed that the exclusion of the fourth quarter of 2025 does not call into question the results presented, as no exceptional events or significant changes were identified during that period.

Consequently, the choice of period did not have a significant impact on the carbon footprint results.

2) Extrapolation of the GHG emissions of the other entities within the scope based on the results obtained for the representative BUs/entities detailed above.

The following categories were selected or excluded for the Group:

GHG Protocol emission categories	Groupe CRIT application	Comments
<b>Scope 1. Direct emissions</b>		
1.1. Direct emissions from stationary combustion sources	Yes	
1.2. Direct emissions from mobile combustion sources	Yes	
1.3. Direct emissions from industrial processes (non-energy)	No	Not applicable to CRIT
1.4. Fugitive direct emissions	Yes	
1.5. Biomass emissions (land use and forestry)	No	Not applicable to CRIT
<b>Scope 2. Energy indirect emissions</b>		
2.1. Indirect emissions from purchased electricity	Yes	Emissions calculated using the GHG Protocol location-based method
2.2. Indirect emissions from purchased energy other than electricity	No	Not material in view of the Group's activities
<b>Scope 3. Other indirect emissions</b>		
3.1. Purchased goods and services	Yes	Exclusion of part of purchased services (due to difficulty in identifying appropriate emission factors)
3.2. Capital goods	Yes	Excluding intangible assets (primarily brand-related)
3.3. Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Yes	
3.4. Upstream transportation and distribution	Yes	
3.5. Waste generated in operations	Yes	
3.6. Business travel	Yes	
3.7. Employee commuting	Yes	
3.8. Upstream leased assets	No	Not applicable to CRIT (long-term leases reported under capital goods)
3.9. Downstream transportation and distribution	No	Not applicable to CRIT
3.10. Processing of sold products	No	Not applicable to CRIT
3.11. Use of sold products	No	Not applicable to CRIT
3.12. End-of-life treatment of sold products	No	Not applicable to CRIT
3.13. Downstream leased assets	No	Not applicable to CRIT
3.14. Franchises	No	Not applicable to CRIT
3.15. Investments	No	Not material in view of the Group's organisation

Note that, given the difficulty for a temporary staffing agency to influence the carbon footprint of temporary employees and to account for their commuting (due to the variety of contracts and the lack of data on modes of transport and distances travelled), Groupe CRIT has excluded this item from its carbon footprint assessment. Any estimate of this item would have involved a very significant margin of uncertainty, rendering its interpretation and monitoring of little relevance. This decision was backed up by a position paper issued by the professional body representing temporary staffing agencies.

In addition, as data on electricity consumption is only available broken down by fossil fuel, nuclear or renewable sources, market-based emissions were assessed by applying the emission factors for the fossil fuel, nuclear and renewable energy mixes by country to the electricity consumption figures reported by the BUs.

### DETAILS OF THE METHODOLOGY APPLIED FOR STEP 1 – DETAILED CALCULATION OF GHG EMISSIONS FOR FOUR SIGNIFICANT BUS/ENTITIES DEEMED REPRESENTATIVE OF THE GROUP'S ACTIVITY

Depending on the emission categories and the nature of the available data, the Group used supplier-provided data, physical data, monetary or financial data, or, failing that, a statistical approach.

To calculate the GHG emissions of these four BUs/entities, the Group used the "Bilan Carbone v8.9" spreadsheet and referenced the emission factors from the ADEME carbon database (Base Empreinte) and the most recent 100-year Global Warming Potential (GWP) values published by the IPCC.

## DETAILS OF THE METHODOLOGY APPLIED FOR STEP 2 – EXTRAPOLATION OF GHG EMISSIONS FOR THE OTHER ENTITIES WITHIN THE SCOPE

Three different treatment methods were applied to estimate the carbon footprint of the other entities within the scope:

- Use of available physical activity data (e.g. electricity, gas and fuel consumption).
- Extrapolation of certain emission categories based on metrics (e.g. number of permanent FTEs for business travel and employee commuting).
- Monetary treatment for the remaining categories based on the financial data of all relevant entities.

Note that:

- Intra-Group flows were identified and the associated emissions removed to avoid double-counting the same emissions, as recommended by the General Carbon Plan (Plan Carbone Général).
- Scope 1 and 2 data is based on actual data and physical emission factors. The reliability of Scope 3 data is – as is typical for these emissions – considered more limited in view of the calculation methodologies used (use of monetary data and/or data extrapolation and/or monetary factors).
- Scope: see BP-1 and BP-2 (paragraphs 4.1 and 4.2);
- Changes in emission factors (ADEME);
- Optimisation of calculation methods to obtain a finer granularity of estimates (mobility, including surveys on commuting habits in 2025 for the temporary staffing France business, recycled waste, tracking only the transport impact, etc.);
- More comprehensive and higher-quality data collection (notably from raw sources) accompanied by more in-depth analyses (e.g. more granular categorisation of suppliers). These efforts made it possible to reduce the reliance on estimates (e.g. refrigerants) and extrapolations (particularly for AS France) and to apply more representative emission factors, notably for capital goods.

The significant reduction in GHG emissions presented under E1-6 for 2025 compared with 2024 reflects several factors:

- Reductions related to procurement and capital goods (e.g. impact of new buildings capitalised in 2024);

As identifying the exact share of each parameter in the overall trend is highly complex, this data is not available.

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(x1000)tCO2e	Historical data				Milestones and target years			Annual target as % of baseline year
	Baseline year	2024 data	2025 data	% change year-on-year	2025	2030	(2050)	
<b>Scope 1 GHG emissions</b>								
Gross Scope 1 GHG emissions	2024	14.2	12.5	-12%				
Percentage of Scope 1 GHG emissions resulting from regulated emissions trading schemes (%)								
<b>Scope 2 GHG emissions</b>								
Gross location-based Scope 2 GHG emissions	2024	0.8	0.8	-				
Gross market-based Scope 2 GHG emissions	2024	0.7	0.8	17%				
<b>Significant Scope 3 GHG emissions</b>								
Total gross indirect GHG emissions (Scope 3)	2024	65.5	40.3	-38%				
1 Purchased goods and services	2024	28.6	15.1	-47%				
[Optional sub-category: Cloud computing and data centre services]								
2 Capital goods	2024	8.2	5.4	-34%				
3 Fuel- and energy-related activities (not included in Scope 1 and Scope 2)	2024	3.6	3.3	-8%				
4 Upstream transportation and distribution	2024	2.0	1.5	-24%				
5 Waste generated in operations	2024	0.9	0.2	-73%				
6 Business travel	2024	9.1	2.9	-68%				
7 Employee commuting	2024	13.2	11.9	-10%				
8 Upstream leased assets								
9 Downstream transportation and distribution								
10 Processing of sold products								
11 Use of sold products								
12 End-of-life treatment of sold products								
13 Downstream leased assets								
14 Franchises								
15 Investments								
<b>TOTAL GHG EMISSIONS</b>								
<b>TOTAL GHG EMISSIONS (LOCATION-BASED)</b>	<b>2024</b>	<b>80.5</b>	<b>53.6</b>	<b>-33%</b>				
<b>TOTAL GHG EMISSIONS (MARKET-BASED)</b>	<b>2024</b>	<b>80.4</b>	<b>53.6</b>	<b>-33%</b>				

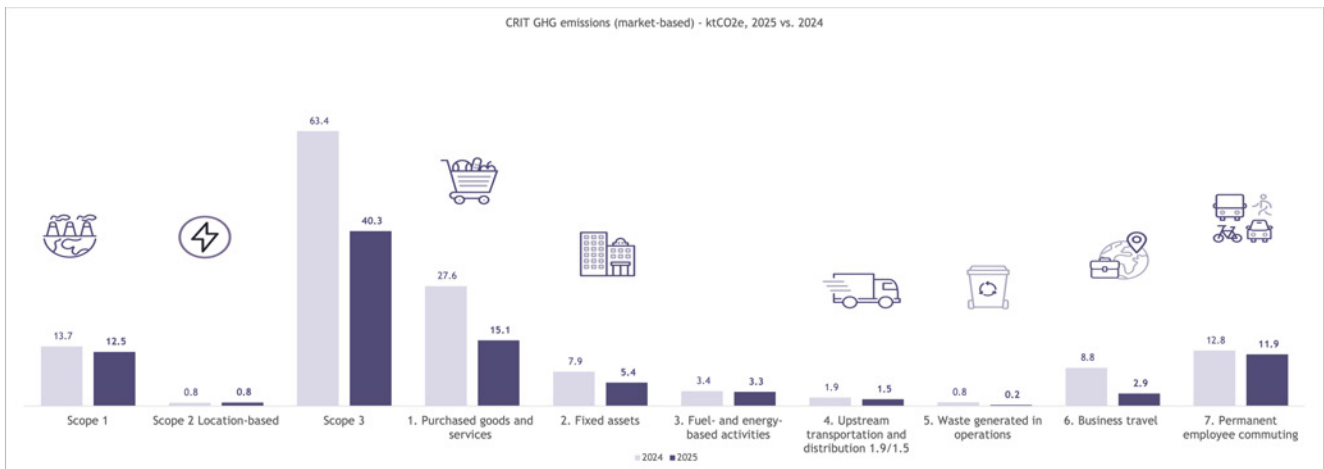
The ratio of total emissions to revenue within the <sup>(1)</sup> CSRD scope<sup>(2)</sup> decreased from 26.4 to 16.4 tonnes of CO2 per million euros between 2024 and 2025.

(1) 3.1 of the 2025 Universal Registration Document

(2) BP-1 General information (CSRD)

These elements are presented graphically in the diagram below.

### Group CRIT GHG emissions in 2025



## 4.2.6. Green taxonomy

As part of the European Green Deal, the European Commission has set the following three priority objectives:

- Redirect capital flows towards sustainable investments;
- Integrate sustainability into risk management;
- Promote transparency and a long-term vision.

These objectives break down into ten priority actions based on the following four themes:

- Financing the transition of the real economy towards sustainability;
- Moving towards a more inclusive financial system;
- Improving the financial sector's resilience and contribution to sustainability;
- Raising global ambitions.

On 18 June 2020, the Commission published the text relating to the first of the ten actions, the Taxonomy, which aims to establish a unified European classification system for sustainable activities.

A business activity is considered environmentally sustainable if it:

- makes a substantial contribution to one or more of the environmental objectives;
- does no significant harm (DNSH) to any of the environmental objectives;
- is carried out in compliance with minimum safeguards;
- complies with the technical screening criteria drawn up by the Commission.

### Analysis of eligible economic activities

Groupe CRIT has conducted an analysis of the nature of its activities in light of the delegated acts (Regulation (EU) 2020/852 (Taxonomy Regulation), Commission Delegated Regulation (EU) 2021/2139 (Climate Delegated Act), Commission Delegated Regulation (EU) 2022/1214 (Complementary Climate Delegated Act on gas and nuclear energy), Commission Delegated Regulation (EU) 2021/2178 (Article 8 Delegated Act), Commission Delegated Regulation (EU) 2023/2485 amending the Climate Delegated Act, Commission Delegated Regulation (EU) 2023/2486 (Environmental Delegated Act), Commission Delegated Regulation (EU) 2026/73 amending Delegated Regulations (EU) 2021/2178, (EU) 2021/2139 and (EU) 2023/2486). This analysis, carried out on both the temporary employment division (NACE 78.20Z) and the airport services division (NACE 52.23Z), identified no eligible activities with regard to the six environmental objectives under the European Taxonomy Regulation (EU) 2020/852. At 31 December 2025, the Group therefore had no eligible revenue.

### Analysis of eligible CAPEX

Only individual CAPEX, meaning the investments the company makes to reduce its GHG emissions or adapt to the adverse consequences of climate change, are relevant for Groupe CRIT, as it has no eligible revenue.

Groupe CRIT has carried out an analysis of the three categories of CAPEX to be considered:

- Directly related to sustainable activities;
- Included in a plan to expand or make a business sustainable;
- “Individually sustainable”.

#### Description of the individual measure eligible for the Taxonomy

The acquisition and exercise of ownership of our buildings (i.e. the eligibility of all buildings, taking into account their legal or economic ownership, including rights of use under lease agreements).

The following buildings are concerned:

- All branches and regional offices in the temporary employment division;
- Airport services division offices and hangars.

This CAPEX represents 38.8% of total CAPEX in 2025.

The purchase, financing, renting, leasing and operation of vehicles designated as category M1 and N1, making up the Group's vehicle fleets in the temporary employment and airport services divisions.

This CAPEX represents 9.6% of total CAPEX in 2025.

#### Corresponding economic activity (climate change mitigation objective)

7.7 Acquisition and ownership of buildings

6.5 Transport by motorbikes, private cars and commercial vehicles

### Analysis of CAPEX alignment

Although vehicle CapEx (6.5) and building CapEx (7.7) are eligible under the Taxonomy, this CapEx is considered non-aligned due to a current lack of substantiating documentation to justify compliance with the technical criteria, whether for the substantial contribution criterion or the DNSH criteria.

### Analysis of eligible OPEX

Operating expenses within the meaning of the Taxonomy Regulation are limited to direct non-capitalisable costs, which include research and development costs, building renovation costs, maintenance and repair costs, rent payments presented in the income statement and any other expenses related to the daily upkeep of assets.

Groupe CRIT's business model does not lead it to generate a material amount of OpEx within the meaning of the Taxonomy. In 2025, OpEx within the meaning of the Taxonomy amounted to €50.1 million, out of total OpEx of €3.2 billion, i.e. 1.6%. In view of this non-material ratio, the Group will continue to use the exemption from publication permitted by law, as it did in 2024.

### Proportion of turnover, CapEx and OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – Information for 2025 (summary KPIs)

2025															
KPI	Total	Proportion of Taxonomy-eligible activities	Taxonomy-aligned activities	Breakdown of Taxonomy-aligned activities by environmental objective						Share of enabling activities	Share of transitional activities	Non-evaluated activities considered not material	Taxonomy-aligned activities in the previous financial year (N-1)	Share of Taxonomy-aligned activities in the previous financial year (N-1)	
				Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity						
	EURk	%	EURk	%	%	%	%	%	%	%	%	%	EURk	%	
Revenue	3,372,048	0	0	0	0	0	0	0	0	0	0	0	0	0	
CapEx	56,619	48.4%	0	0	0	0	0	0	0	0	0	0	0	0	
OpEx	50,076														

### Proportion of CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – Information for 2025 (breakdown by activity)

KPI (CapEx)														
2025														
Economic activities	Code	Taxonomy-eligible KPI (proportion of Taxonomy-eligible CapEx)	Taxonomy-aligned KPI (monetary value of CapEx)	Taxonomy-aligned KPI (proportion of Taxonomy-eligible CapEx)	Environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Taxonomy alignment relative to taxonomy eligibility	
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity				
		%	EUR	%	%	%	%	%	%	%	%	E	T	%
Transport by motorbikes, private cars and commercial vehicles	CCM 6.5	9.6%	0	0	0	0	0	0	0	0	0		T	0
Acquisition and ownership of buildings	CCM 7.7	38.8%	0	0	0	0	0	0	0	0	0			0
Sum of alignment by objective					0	0	0	0	0	0				
Total KPI (CapEx)		48.4%	0	0	0	0	0	0	0	0	0	0	0	0

Our total consolidated net revenue of €3.372 billion can be reconciled with our consolidated financial statements. See the consolidated financial statements in Chapter 3.1 of our 2025 Universal Registration Document.

Our total CapEx can be reconciled with our consolidated financial statements in section 3.1 of our 2025 Universal Registration Document.

The change compared with 2024 stems mainly from the fact that there were no changes in the scope of consolidation in 2025.

## 4.3. SOCIAL – Own workforce and affected communities (S1 and S3)

### 4.3.1. Material impacts, risks and opportunities and their interaction with strategy and business model – S1.SBM-3

The material impacts on the own workforce identified for Groupe CRIT are inherent to the Group's strategy and business model. These impacts broadly relate to employee expectations regarding working conditions, and equal treatment and opportunities for all. They relate to the Group's own operations across both its temporary employment and airport services activities and are therefore managed on a day-to-day basis by the Group through targeted policies and actions.

Impacts related to working conditions, equal treatment and equal opportunities are addressed through issues such as increases or decreases in staff turnover, fluctuations in recruitment costs and the company's attractiveness. These risks and opportunities are directly linked to the Group's strategy through its temporary employment and airport services businesses.

All employees (permanent and temporary) are included in the double materiality assessment and are subject to the material impacts described.

Material negative impacts are generally systemic in the countries where Groupe CRIT operates, where working conditions are less institutionalised than in France for both of the Group's business lines.

The positive impacts identified as material are predominantly linked to improved working conditions, meeting employees' expectations and allowing them greater flexibility, while also enhancing their employability by promoting a rich and diverse working environment.

The risks and opportunities identified for Groupe CRIT stem mainly from direct impacts on its workforce, through improved business resilience when employees have secure employment and develop their employment potential or, conversely, from a risk of reduced employer attractiveness if employees are dissatisfied or in the event of labour disputes.

As Groupe CRIT has not implemented a transition plan, no positive or negative impacts on the Group's employees could be identified.

Based on the double materiality assessment conducted by the Group, its activities are considered to have low exposure to the risk of forced labour and child labour.

The impacts, risks and opportunities identified in the double materiality assessment relating to the own workforce apply to all Groupe CRIT employees, with no notable distinction identified for any specific category of employee.

It should be noted, however, that while the IROs apply equally to all Group employees, the local regulatory context (labour law) may act as an aggravating or mitigating factor for certain IROs (particularly regarding those relating to work-life balance or social protection). The Group's social policies, as implemented within local entities, apply without discrimination to all categories of employees for whom they are intended. Specific policies and actions apply to certain categories of employees identified as being most exposed; these are described accordingly (e.g. workers with disabilities, women, etc.). The context in which work is carried out may also exacerbate certain negative impacts (for example, on health and safety: the risk of accidents is inherently higher for a temporary employee in the construction sector than for a temporary agency employee). Monitoring by the various business units of metrics relating to workplace accidents and compliance with local sector-specific regulations enables the Group to take into account and mitigate the levels of exposure of its permanent and temporary employees to the risk of accidents.

Given the nature of its activities, the company did not consider it necessary to further supplement its procedures, considering that it already possessed an understanding of how individuals with specific characteristics, working in specific contexts or performing specific activities could be exposed to an increased risk of harm.

### 4.3.2. Policies and actions of Groupe CRIT regarding the working conditions of its own workforce – S1-1 and S1-4, SA.MDR-P and S1.MDR-A

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
S1 – Working conditions		<p>Potentially negative impact:</p> <p>increased job insecurity for permanent and temporary employees in the event of unsuitable working conditions (unsuitable hours, insecure contracts, etc.)</p> <p>Prevention of workplace harassment: potentially negative impact on the well-being of employees at work in the event of policy being inadequate</p>		The working conditions established by CRIT (including job security, combating harassment, etc.) present an opportunity to increase attractiveness and reduce staff turnover.

#### POLICY

##### Overall vision and HR governance

Groupe CRIT implements a policy aimed at creating working conditions that enhance the company's attractiveness and limit turnover.

This policy is steered by the management teams of the various BUs and implemented operationally by the local Human Resources teams. It draws on HR metrics monitored within each entity.

##### Job security

For permanent employees:

- structured onboarding policies,
- individual support,
- continuous skills development.

For temporary employees:

- assignment monitoring,
- promotion of the open-ended temporary employment contract,
- development of employment potential.

##### Working hours and work-life balance

The Group ensures compliance with national legislation in order to prevent social risks and protect employee health, and promotes the right to disconnect.

##### Combating violence and harassment

CRIT prohibits:

- all forms of verbal, physical or psychological violence,
- moral or sexual harassment,
- intimidation or coercion.

##### Combating human trafficking, forced labour and child labour

The Group has adopted policies to prevent these risks (see S1.MDR-P).

##### ACTIONS & OUTCOMES

- Implementation of ethical charters across all BUs.
- Reporting policy and whistleblowing mechanisms in the main BUs.
- France: Increase of approximately 7% in the number of temporary employees on temporary permanent contracts (CDI Intérimaire – CDI) as at 31 December compared with 2023. (France)
- AS France: An e-learning training course has been specifically designed for administrative and operational managers. This training aims to raise awareness and equip these managers with the knowledge and tools needed to identify, prevent and manage situations of harassment.
- Italy: "WOW – Welfare and well-being" programme: comprehensive improvement of well-being at work. "WOW – Parental Edition" programme (rolled out in 2024); enhanced support for parents to help them balance professional and family life.
- Italy: Openjobmetis was ranked among the Top 10 best employers in Italy in 2024 in the "Employment, Real Estate and General Services Agencies" category, according to a survey conducted by Statista in collaboration with Il Corriere della Sera. A specific training course on harassment, entitled "Le molestie", is available on the OJM Academy platform.
- United States: Implementation of a training course to combat workplace violence and harassment, to be completed by new employees within 90 days of hiring. This training is currently available to some employees and will be rolled out across the entire company in 2025. The "Occupational Safety" training module on Percipio is now mandatory. To promote well-being, PeopleLink organises internal challenges focused on mental and physical health.
- The Group has established a mechanism allowing employees to escalate complaints or alerts. The whistleblowing system provides protection for whistleblowers. Access to the system is available here: <https://alerte-groupecrit.signalement.net/entreprises>.

### 4.3.3. Description of the characteristics of Groupe CRIT's own workforce – S1-6

#### METHODOLOGICAL INTRODUCTION:

Given the nature of the Group's business, the own workforce comprises both permanent and temporary employees, i.e. temporary staff assigned by the Group to its clients, whether under a traditional temporary contract or a permanent temporary contract (e.g. CDI in France). Note that only employees with an employment contract or a relationship of subordination with one of the Group's entities, as defined by local regulations, are included in the scope (e.g. interns are excluded in Spain, France, Ireland, Italy, Morocco, United Kingdom and Switzerland). In accordance with the applicable transitional provisions, non-employees (e.g. temporary employees used by the Group itself) are not covered in this initial reporting period. It should nevertheless be noted that the use of this type of service provision is very limited across the Group as a whole.

Most of the metrics relating to the own workforce were established on the basis of raw data extracted from the information systems (payroll software) of the various entities within the scope (data mostly derived from payroll software, subject to legal restrictions on data collection) and were consolidated at Group level. Only those concerning coverage by workers' representatives (S1-8), occupational health and safety (S1-14) and human rights incidents (S1-17) were established based on declarations from the various entities within the scope and subsequently also consolidated at Group level.

In order to standardise the raw data used for the calculations and thus ensure the comparability of metrics, common definitions were adopted concerning the nature of hours worked, remuneration received, family-related leave, workplace accidents and human rights incidents. Where relevant, local specificities were duly taken into account (e.g. national statutory working hours used for FTE calculations; national minimum wage for verifying the adequate wage applied to all Group employees).

Group workforce by gender	YEAR 2025					YEAR 2024				
	Consolidated Permanent	Consolidated Permanent (%)	Consolidated Temporary	Consolidated Temporary (%)	Consolidated Total	Consolidated Permanent N-1	Consolidated Permanent (%) N-1	Consolidated Temporary N-1	Consolidated Temporary (%) N-1	Consolidated Total N-1
Men	5,640	53%	41,703	66%	47,343	5,184	54%	39,874	66%	45,058
Women	4,985	47%	18,907	30%	23,892	4,444	46%	18,469	30%	22,913
Other	0	0%	35	0%	35	4	0%	0	0%	4
Not disclosed	3	0%	2,917	4%	2,920	0	0%	2,311	4%	2,311
<b>TOTAL</b>	<b>10,628</b>	<b>100%</b>	<b>63,563</b>	<b>100%</b>	<b>74,191</b>	<b>9,633</b>	<b>100%</b>	<b>60,653</b>	<b>100%</b>	<b>70,286</b>

Group workforce by gender and country	YEAR 2025					YEAR 2024				
	Consolidated Permanent	Consolidated Permanent (%)	Consolidated Temporary	Consolidated Temporary (%)	Consolidated Total	Consolidated Permanent N-1	Consolidated Permanent (%) N-1	Consolidated Temporary N-1	Consolidated Temporary (%) N-1	Consolidated Total N-1
TT France – Men	759	31%	21,946	74%	22,706	382	18%	22,668	73%	23,050
TT France – Women	1,696	69%	7,680	26%	9,376	1,709	82%	8,412	27%	10,120
<b>TT FRANCE – TOTAL WORKFORCE</b>	<b>2,455</b>	<b>100%</b>	<b>29,627</b>	<b>100%</b>	<b>32,081</b>	<b>2,091</b>	<b>100%</b>	<b>31,080</b>	<b>100%</b>	<b>33,171</b>
AS France – Men	2,494	67%	0	n/a	2,494	2,268	73%			2,268
AS France – Women	1,221	33%	0	n/a	1,221	840	27%			840
<b>AS FRANCE – TOTAL WORKFORCE</b>	<b>3,715</b>	<b>100%</b>	<b>0</b>	<b>n/a</b>	<b>3,715</b>	<b>3,108</b>	<b>100%</b>			<b>3,108</b>
Other France – Men						939	63%	-	n/a	939
Other France – Women						561	37%	-	n/a	561
<b>OTHER FRANCE – TOTAL WORKFORCE</b>						<b>1,500</b>	<b>100%</b>	<b>-</b>	<b>N/A</b>	<b>1,500</b>
<b>TOTAL FRANCE – TOTAL WORKFORCE</b>	<b>6,170</b>	<b>100%</b>	<b>29,627</b>	<b>100%</b>		<b>6,699</b>	<b>100%</b>	<b>31,080</b>	<b>100%</b>	<b>37,779</b>
TT Italy – Men	209	24%	12,287	61%	12,496	202	24%	10,110	60%	10,312
TT Italy – Women	671	76%	7,843	39%	8,514	649	76%	6,642	40%	7,291
<b>ITALY – TOTAL WORKFORCE</b>	<b>880</b>	<b>100%</b>	<b>20,130</b>	<b>100%</b>	<b>21,010</b>	<b>852</b>	<b>100%</b>	<b>16,752</b>	<b>100%</b>	<b>17,603</b>
TT USA – Men	111	34%	381	11%	492	145	36%	1,228	30%	1,373
TT USA – Women	217	65%	222	6%	439	253	63%	606	15%	859
TT USA – Not disclosed	3	0%	2,917	83%	2,920	3	1%			3
<b>USA – TOTAL WORKFORCE</b>	<b>332</b>	<b>100%</b>	<b>3,520</b>	<b>100%</b>	<b>3,853</b>	<b>401</b>	<b>100%</b>	<b>4,145</b>	<b>100%</b>	<b>4,546</b>
TT Spain – Men	560	49%	2,217	58%	2,778	513	51%	1,802	58%	2,314
TT Spain – Women	582	51%	1,594	41%	2,176	499	49%	1,291	42%	1,790
TT Spain – Other	0	0	35	1%	35					
<b>SPAIN – TOTAL WORKFORCE</b>	<b>1,143</b>	<b>100%</b>	<b>3,847</b>	<b>100%</b>	<b>4,989</b>	<b>1,011</b>	<b>100%</b>	<b>3,093</b>	<b>100%</b>	<b>4,104</b>
TT Morocco – Men	258	67%	4,219	79%	4,478	87	52%	3,522	77%	3,609
TT Morocco – Women	129	33%	1,141	21%	1,270	82	48%	1,054	23%	1,137
<b>MOROCCO – TOTAL WORKFORCE</b>	<b>387</b>	<b>100%</b>	<b>5,361</b>	<b>100%</b>	<b>5,748</b>	<b>169</b>	<b>100%</b>	<b>4,576</b>	<b>100%</b>	<b>4,746</b>
Other countries – Men						1,216	69%	544	54%	1,760
Other countries – Women						535	31%	464	46%	998
<b>OTHER COUNTRIES – TOTAL WORKFORCE</b>						<b>1,751</b>	<b>100%</b>	<b>1,008</b>	<b>100%</b>	<b>2,759</b>
TT Switzerland – Men	63	52%	652	60%	715					
TT Switzerland – Women	58	48%	427	40%	485					
<b>TT SWITZERLAND – TOTAL WORKFORCE</b>	<b>121</b>	<b>100%</b>	<b>1,079</b>	<b>100%</b>	<b>1,199</b>					
AS Ireland – Men	462	72%	0	0%	462					
AS Ireland – Women	181	28%	0	0%	181					
<b>AS IRELAND – TOTAL WORKFORCE</b>	<b>643</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>643</b>					
AS UK – Men	723	76%	0	0%	723					
AS UK – Women	230	24%	0	0%	230					
<b>AS UK – TOTAL WORKFORCE</b>	<b>953</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>953</b>					
<b>TOTAL</b>	<b>10,628</b>		<b>63,563</b>		<b>74,191</b>					

The Group's workforce is aggregated for all entities within the scope over the reference period. Employees are broken down into permanent workforce and temporary workforce, which are calculated differently in view of the Group's business model:

- The number of permanent employees is expressed as an average workforce (annual average of end-of-month workforces);
- The number of temporary employees is expressed in FTEs, taking into account all local specificities as explained above.

	YEAR 2025					YEAR 2024				
Workforce by country (average workforce over the period)	Permanent contracts	% permanent contracts	Fixed-term contracts	% fixed-term contracts	Total workforce	Permanent contracts N-1	% permanent contracts N-1	Fixed-term contracts N-1	% fixed-term contracts N-1	Total workforce N-1
TT France – Men	679	31%	81	28%	759	322	18%	12	14%	382
TT France – Women	1,484	69%	211	72%	1,696	1,471	82%	72	86%	1,709
<b>TT FRANCE – TOTAL WORKFORCE</b>	<b>2,163</b>	<b>100%</b>	<b>292</b>	<b>100%</b>	<b>2,455</b>	<b>1,793</b>	<b>100%</b>	<b>84</b>	<b>100%</b>	<b>2,091</b>
AS France – Men	2,123	70%	371	55%	2,494	1,952	75%	278	60%	2,268
AS France – Women	917	30%	303	45%	1,221	638	25%	182	40%	840
<b>AS FRANCE – TOTAL WORKFORCE</b>	<b>3,040</b>	<b>100%</b>	<b>675</b>	<b>100%</b>	<b>3,715</b>	<b>2,590</b>	<b>100%</b>	<b>460</b>	<b>100%</b>	<b>3,108</b>
Other France – Men						738	71%	165	40%	939
Other France – Women						305	29%	243	60%	561
<b>OTHER FRANCE – TOTAL WORKFORCE</b>						<b>1,043</b>	<b>100%</b>	<b>408</b>	<b>100%</b>	<b>1,500</b>
<b>TOTAL FRANCE-TOTAL WORKFORCE</b>	<b>5,203</b>	<b>100%</b>	<b>967</b>	<b>100%</b>	<b>6,170</b>	<b>5,426</b>	<b>100%</b>	<b>952</b>	<b>100%</b>	<b>6,699</b>
TT Italy – Men	197	24%	13	24%	209	195	24%	8	16%	202
TT Italy – Women	632	76%	39	76%	671	607	76%	40	84%	649
<b>TT ITALY – TOTAL WORKFORCE</b>	<b>829</b>	<b>100%</b>	<b>52</b>	<b>100%</b>	<b>880</b>	<b>802</b>	<b>100%</b>	<b>48</b>	<b>100%</b>	<b>852</b>
TT USA – Men	111	34%	0	0%	111	-				
TT USA – Women	217	65%	0	0%	217	-				
TT USA – Not disclosed	3	1%	0	0%	3	-				
<b>TT USA – TOTAL WORKFORCE</b>	<b>332</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>332</b>	<b>-</b>				
TT Spain – Men	294	46%	267	50%	560	311	50%	201	51%	513
TT Spain – Women	319	52%	264	50%	582	308	50%	191	49%	499
<b>TT Spain – Total workforce</b>	<b>612</b>	<b>100%</b>	<b>530</b>	<b>100%</b>	<b>1,143</b>	<b>619</b>	<b>100%</b>	<b>392</b>	<b>100%</b>	<b>1,011</b>
TT Morocco – Men	258	67%	0		258	18	37%	69	58%	87
TT Morocco – Women	129	33%	0		129	31	63%	51	42%	82
<b>TT MOROCCO – TOTAL WORKFORCE</b>	<b>387</b>	<b>100%</b>	<b>0</b>	<b>100%</b>	<b>387</b>	<b>50</b>	<b>100%</b>	<b>120</b>	<b>100%</b>	<b>169</b>
TT Switzerland – Men	63	52%	0	0%	63					
TT Switzerland – Women	58	48%	0	0%	58					
<b>TT SWITZERLAND – TOTAL WORKFORCE</b>	<b>121</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>121</b>					
AS Ireland – Men	389	72%	73	67%	462					
AS Ireland – Women	146	28%	36	33%	181					
<b>AS IRELAND – TOTAL WORKFORCE</b>	<b>535</b>	<b>100%</b>	<b>109</b>	<b>100%</b>	<b>643</b>					
AS UK – Men	723	76%	0	0%	723					
AS UK – Women	230	24%	0	0%	230					
<b>AS UK – TOTAL WORKFORCE</b>	<b>953</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>953</b>					
Other countries – Men						1,214	69%	0	24%	1,216
Other countries – Women						534	31%	1	76%	535
<b>OTHER COUNTRIES – TOTAL WORKFORCE</b>						<b>1,747</b>	<b>100%</b>	<b>2</b>	<b>100%</b>	<b>1,751</b>
<b>TOTAL – EXCLUDING USA</b>	<b>N/A</b>		<b>N/A</b>		<b>N/A</b>	<b>8,643</b>		<b>1,514</b>		<b>10,482</b>
<b>TOTAL</b>	<b>8,972</b>		<b>1,656</b>		<b>10,628</b>	<b>N/A</b>		<b>N/A</b>		<b>N/A</b>
<b>% OF TOTAL</b>	<b>84%</b>		<b>16%</b>			<b>82%</b>		<b>14%</b>		

84% of the Group's employees have a permanent contract with no end date. Non-permanent contracts correspond to all employment contracts with an end date. "Other" contracts correspond to contracts with specific characteristics (work-study programmes, professional training contracts, etc.).

FTE Group by gender	YEAR 2025					YEAR 2024				
	Consolidated Permanent	Consolidated Permanent (%)	Consolidated Temporary	Consolidated Temporary (%)	Consolidated Total	Consolidated Permanent N-1	Consolidated Permanent (%) N-1	Consolidated Temporary N-1	Consolidated Temporary (%) N-1	Consolidated Total N-1
Men	5,325	55%	41,703	66%	47,028	5,184	54%	39,874	66%	45,058
Women	4,392	45%	18,907	30%	23,300	4,444	46%	18,469	30%	22,913
Other	0	0%	35	0%	35	4	0%	-	0%	4
Not disclosed	2	0%	2,917	5%	2,920	-	0%	2,311	4%	2,311
<b>TOTAL</b>	<b>9,720</b>	<b>100%</b>	<b>63,563</b>	<b>100%</b>	<b>73,283</b>	<b>9,633</b>	<b>100%</b>	<b>60,653</b>	<b>100%</b>	<b>70,286</b>

FTEs Group by gender and country	YEAR 2025					YEAR 2024				
	Consolidated Permanent	Consolidated Permanent (%)	Consolidated Temporary	Consolidated Temporary (%)	Consolidated Total	Consolidated Permanent N-1	Consolidated Permanent (%) N-1	Consolidated Temporary N-1	Consolidated Temporary (%) N-1	Consolidated Total N-1
TT France – Men	736	33%	21,946	74%	22,683	378	19%	22,668	73%	23,046
TT France – Women	1,519	67%	7,680	26%	9,199	1,561	81%	8,412	27%	9,973
<b>TT France – Total FTEs</b>	<b>2,255</b>	<b>100%</b>	<b>29,627</b>	<b>100%</b>	<b>31,882</b>	<b>1,939</b>	<b>100%</b>	<b>31,080</b>	<b>100%</b>	<b>33,019</b>
AS France – Men	2,275	69%	0	n/a	2,275	1,908	75%	-	-	1,908
AS France – Women	1,020	31%	0	n/a	1,020	637	25%	-	-	637
<b>AS France – Total FTEs</b>	<b>3,295</b>	<b>100%</b>	<b>0</b>	<b>n/a</b>	<b>3,295</b>	<b>2,544</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>2,544</b>
Other France – Men						842	65%	-	n/a	842
Other France – Women						461	35%	-	n/a	461
<b>OTHER FRANCE – TOTAL WORKFORCE</b>						<b>1,302</b>	<b>100%</b>	<b>-</b>	<b>N/A</b>	<b>1,302</b>
Italy – Men	214	24%	12,287	61%	12,501	194	24%	10,110	60%	10,304
Italy – Women	661	76%	7,843	39%	8,504	610	76%	6,642	40%	7,252
<b>ITALY – TOTAL FTEs</b>	<b>875</b>	<b>100%</b>	<b>20,130</b>	<b>100%</b>	<b>21,004</b>	<b>804</b>	<b>100%</b>	<b>16,752</b>	<b>100%</b>	<b>17,555</b>
USA – Men	118	35%	381	11%	499	123	34%	1,228	30%	1,351
USA – Women	221	65%	222	6%	443	232	65%	606	15%	838
USA – Other	0	0%	0	0%	0	4	1%	-	0%	4
TT USA – Not disclosed	2	1%	2,917	83%	2,920	-	-	2,311	56%	2,311
<b>TT USA – TOTAL FTEs</b>	<b>342</b>	<b>100%</b>	<b>3,520</b>	<b>100%</b>	<b>3,862</b>	<b>359</b>	<b>100%</b>	<b>4,145</b>	<b>100%</b>	<b>4,504</b>
TT Spain – Men	473	51%	2,217	58%	2,690	431	51%	1,802	58%	2,233
TT Spain – Women	455	49%	1,594	41%	2,050	413	49%	1,291	42%	1,705
TT Spain – Other	0	0%	35	1%	35	-	-	-	-	-
<b>TT Spain – Total FTEs</b>	<b>928</b>	<b>100%</b>	<b>3,847</b>	<b>100%</b>	<b>4,775</b>	<b>845</b>	<b>100%</b>	<b>3,093</b>	<b>100%</b>	<b>3,938</b>
TT Morocco – Men	241	67%	4,219	79%	4,461	89	51%	3,522	77%	3,611
TT Morocco – Women	118	33%	1,141	21%	1,259	85	49%	1,054	23%	1,140
<b>TT Morocco – Total FTEs</b>	<b>359</b>	<b>100%</b>	<b>5,361</b>	<b>100%</b>	<b>5,720</b>	<b>175</b>	<b>100%</b>	<b>4,576</b>	<b>100%</b>	<b>4,751</b>
TT Switzerland – Men	55	53%	652	60%	707	-	-	-	-	-
TT Switzerland – Women	49	47%	427	40%	476	-	-	-	-	-
<b>TT SWITZERLAND – TOTAL FTEs</b>	<b>104</b>	<b>100%</b>	<b>1,079</b>	<b>100%</b>	<b>1,183</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
AS Ireland – Men	431	75%	0	0%	431					
AS Ireland – Women	147	25%	0	0%	147					
<b>AS IRELAND – TOTAL FTEs</b>	<b>578</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>578</b>					
AS UK – Men	780	79%	0	0%	780					
AS UK – Women	202	21%	0	0%	202					
<b>AS UK – TOTAL FTEs</b>	<b>982</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>982</b>					
<b>TOTAL</b>	<b>9,720</b>		<b>63,563</b>		<b>73,283</b>			<b>60,653</b>		<b>70,286</b>
Total % men	55%		66%							
Total % women	45%		30%							
Total % other and not disclosed	0%		4%							

FTEs are calculated in the same manner for both permanent and temporary employees, by dividing the number of hours worked by employees (hours actually worked + paid leave + rostered days off) by the theoretical hours worked by an FTE based on statutory working hours in each country, over the reference period.

Note that in the United States, the high proportion of employees classified as “Not disclosed” (83%) is attributable to the fact that gender does not currently feature among the mandatory information to be provided in a personnel file.

Turnover of permanent employees	YEAR 2025		YEAR 2024	
	Consolidated Permanent – S1-6_12	Of which open-ended employment contracts	Consolidated Permanent – S1-6_12 (N-1)	Of which open-ended employment contracts (N-1)
Employees who left the Group during the period	5,393	1,902	5,166	1,792
Total permanent employees	10,628	8,972	10,883	8,643
<b>TURNOVER RATE OF PERMANENT EMPLOYEES</b>	<b>51%</b>	<b>21%</b>	<b>47%</b>	<b>21%</b>

The number of employees who left the Group during the reference period was calculated on a headcount basis, and for permanent employees only in view of the Group’s business.

The turnover rate is calculated by dividing the departures recorded by the average number of employees over the period. It is calculated solely for permanent employees in view of the Group’s business.

Note that the Group’s permanent employees include those on open-ended contracts (CDI) but also fixed-term contracts (CDD), as well as work-study programmes, apprenticeships and professional training contracts. The turnover rate for the Group’s permanent workforce was 51% (calculated in accordance with the requirements of ESRS S1-6), due to the significant use of fixed-term contracts, particularly in the airport services business. The turnover rate for permanent employees on open-ended contracts was 21% over the period.

Workforce figures can be reconciled with the financial statements in section 3.4.1.

### 4.3.4. Information regarding social dialogue – S1-8, S1.MDR-P and S1.MDR-A

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
S1 – Social dialogue	High-quality social dialogue helps maintain good relations with employees to anticipate and prevent potential industrial action, disputes, etc.			

#### POLICIES

Groupe CRIT recognises the importance of social dialogue and implements a Human Resources policy aimed at ensuring regular, high-quality exchanges with its employees. Open and transparent discussions with staff representative bodies contributes to good quality of life at work.

Groupe CRIT respects and upholds the principles contained in the Global Compact, the United Nations Universal Declaration of Human Rights and the International Labour Organization Declaration, notably Conventions C087 and C098 on freedom of association, the right to organise and collective bargaining.

The Group promotes both formal and informal social dialogue across its entire scope. It is committed to regular exchanges on matters relating to the company's general policy, including professional equality, welfare and healthcare schemes, social and cultural activities, and remuneration. The entity supports policies and measures that are closely aligned with the principles of employee representation and fair work practices. The company supports the existence of works councils and ensures that it does not interfere in the formation and recruitment of trade unions. The company is committed to negotiating in good faith and grants the necessary release time for staff representatives to perform their duties.

Groupe CRIT recognises the right of its employees to form or join organisations aimed at defending and promoting their interests and to be represented by trade unions or other forms of representation, in compliance with national statutory obligations. The Group's employees are covered by the applicable collective bargaining agreements in accordance with the national legislation in force.

Processes for engaging with own workforce and workers' representatives about impacts:

The Group engages with its employees through regular social dialogue, both formal and informal. Employees are also represented on the Group's Board of Directors (see GOV-1). Groupe CRIT's industrial relations policies and actions are described extensively in section 4.3.6.

The industrial relations managers in each country are responsible for facilitating dialogue with the Group's employees.

Groupe CRIT is committed to the Global Compact framework and also ensures compliance with the ILO (International Labour Organization) conventions. Details regarding the Group's human rights commitments are set out in the following sections.

Agreements are signed regularly within the industrial relations bodies of each country.

The Group has established a mechanism allowing employees to escalate complaints or alerts. The whistleblowing system provides protection for whistleblowers.

## ACTIONS & OUTCOMES

The actions implemented across Groupe CRIT's entities aim to improve employee satisfaction and working conditions, while enhancing employee retention and improving the CRIT employer brand.

- **France** (temporary employment): a single SEC (Social and Economic Committee) represents the CRIT Social and Economic Unit (UES). Elections were held between the end of 2024 and the beginning of 2025. The company has carried out other actions related to social dialogue, notably through the CRIT & You programme, which consists of a meeting organised by the Regional Director with 10 to 15 employees.
- **France** (Airport services): A total of 147 SEC and other employee consultative body meetings were held in 2025. SEC members were consulted/informed on topics relating to company policy, organisational changes, working time arrangements and agreements.
- **Spain:** implementation of a new collective company agreement (Convenio con firma) applicable from 2025, which sets out arrangements for employee representation.
- **United Kingdom and Ireland:** signature of a collective agreement with the main trade union covering matters including employee representation, pay and working hours.

Within the European Economic Area, 100% of the permanent and temporary workforce is covered by a collective agreement, compared with 93% of the permanent workforce in 2024.

Collective bargaining coverage and social dialogue

	<b>Collective bargaining coverage</b>	<b>Social dialogue</b>
Coverage rate	Employees – EEA	Workplace representation (EEA only)
0-19%		
20-39%		
40-59%		
60-79%		
80-100%	France, Italy	France, Italy

These elements concern both permanent and temporary employees.

### 4.3.5. Information regarding diversity, disability and gender equality – S1-9, S1-10, S1-12, S1-16, S1.MDR-P, S1.MDR-A

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
S1 – Equality and diversity; inclusion of persons with disabilities	Positive impact on the employment and employment potential of people at risk of discrimination and on the ease of recruitment (access to the widest possible candidate pool).			

#### POLICY

Groupe CRIT is committed to combating discrimination in the workplace and has implemented various policies aimed at promoting an inclusive culture.

The Group's management and operational teams are all committed to and actively engaged in diversity-related matters. Going beyond simple regulatory compliance, they work on a day-to-day basis to provide an inclusive working environment that respects differences. For equivalent skills, job opportunities offered by Groupe CRIT are open to all candidates and employees, in accordance with a policy of equal pay for all.

In the event of inappropriate behaviour, such as discrimination, corrective measures are taken, including disciplinary action. This procedure applies even if the inappropriate behaviour does not constitute illegal conduct. The Group's commitments are set out in the Communication on Progress issued as part of its membership of the Global Compact.

In each country, codes of conduct and ethical charters reaffirm the company's commitment to combating all forms of discrimination and promoting gender equality. This policy involves raising employee awareness, promoting best practices and reducing professional inequalities. Diversity officers ensure the application of the policy in each entity of the temporary staffing business.

The Group strives on a daily basis to offer the best possible working conditions. It respects and upholds the principles contained in the Global Compact, the UN Universal Declaration of Human Rights and the ILO Declaration, including Conventions C111 on discrimination and C159 on the employment of persons with disabilities. It extends its social and societal commitment by paying particular attention to people who are isolated from the employment market, notably those with disabilities. Disability advisers in the various countries lead Groupe CRIT's disability policy, ensuring that employees are trained and made aware, that client companies are supported in their inclusion initiatives and that employees are retained in their positions, with workstation adjustments where necessary.

Groupe CRIT is committed to promoting equal opportunities and combating exclusion by establishing partnerships with various bodies, local non-profits and business networks. Diversity and inclusion policies aim to promote transparent and objective HR procedures and working conditions conducive to employee well-being and to combat discrimination relating to access to employment and career progression.

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## ACTIONS & OUTCOMES

### Gender equality

- France (temporary employment): on 19 December 2025, CRIT signed a company gender equality agreement. This agreement addresses the following four areas:
  - Professional integration and job retention of disabled workers.
  - Work-life balance for employees.
  - Achievement of gender equality in the workplace.
  - The fight against all forms of discrimination regarding recruitment, employment and access to vocational training.
- **France (Airport services):** since December 2025, non-discrimination training has been mandatory for all managers and supervisors. This training aims to raise awareness, inform and equip employees (executive management, operational managers and recruiters) to prevent, identify and avoid discriminatory behaviours, decisions or practices in their day-to-day professional activities when interacting with employees, passengers and candidates.
- **Spain:** implementation of equality training to mark International Women's Day. Since 2023, the Group has been implementing an "Equality Plan" aimed at promoting a working environment free from any type of gender discrimination.
- **Italy:** in December 2023, the subsidiaries OJM, OJC, FC, SH and Lyve obtained UNI/PdR 125:2022 certification for gender equality. This was renewed at the end of 2025.
- **Switzerland:** the commitment to pay equity is recognised by Fair on Pay certification, which ensures that remuneration practices are fair and transparent. This certification was renewed in August 2024.
- **United States:** Peoplelink's diversity policy was revised in 2024 (effective from 1 January 2025) to address non-discrimination challenges more effectively.

### Inclusion of people with disabilities:

- **France (temporary employment):** a national agreement was signed in 2024 between the CRIT Economic and Social Unit and Agefiph for a three-year period. It aims first to increase the employment rate of workers with disabilities among its permanent employees and second to assign temporary employees within corporate clients. CRIT has set itself the objective of developing a disability-inclusive culture with the ambition of embracing all employees.

To this end, CRIT implements awareness-raising and training initiatives tailored to the specific characteristics of employees' occupations, depending on whether their exposure to disability-related matters in the performance of their duties is direct or indirect. Various types of workshops are therefore scheduled (top-down workshops, interactive workshops, seminars, talks, information sessions, on-site awareness-raising through the placement of disabled trainees, etc.) on a regular basis so as to reach all employees.

Workshops organised at the Group's head office are replicated in the regions.

Quarterly thematic workshops are organised, followed by a quarterly communication to the entire network. They cover topics such as the definition of disability, types of disability, the recruitment of people with disabilities and inclusive procurement. More broadly, the subject of disability extends to digital accessibility. As such, regulatory awareness-raising on digital accessibility has also been carried out with the participation of Executive Management, with a view to developing inclusive digital tools for the benefit of all employees, whether or not they have a disability.

In addition to "Recruiting without discriminating" workshops, recruiters and managers are trained on disability from their onboarding period via "HandiModules", an internal e-learning module. Apart from being mandatory for the two aforementioned populations, this digital awareness-raising module is also accessible to all employees via their personal Crit Academy training portal.

CRIT addresses the subject of disability with all its permanent staff during annual performance appraisals. Employees are provided with an opportunity to express themselves, allowing them to communicate expectations on the subject, both personally and professionally.

CRIT has set itself the societal ambition of working with the protected and adapted work sector wherever opportunities permit. These providers concern several Group entities including CRIT, ECM, Maser Engineering, Peopulse and Humkyz.

Actions are also being rolled out for permanent employees. CRIT is strengthening the professional training of its network to increase its assignment rate, which is 0.27 percentage points higher than that of the broader temporary staffing industry.

- **France (Airport services):** GEH took part in an awareness-raising campaign organised by CRIT to encourage employees with disabilities to come forward. In 2025, GEH employees attended talks organised by the airport operator on the topic of invisible disabilities and the Sunflower initiative. This initiative, also known as the Hidden Disabilities Sunflower (Sunflower Lanyard), is an international programme that enables individuals with invisible disabilities to discreetly signal their need for tailored assistance, without having to explain their situation each time. Recognition of invisible disabilities forms part of “Passenger Service Agent” training. The aim is to promote inclusion, understanding and tolerance in order to provide an appropriate response to each passenger. The “Passenger Service Agent” training curriculum also includes a module on welcoming passengers with disabilities or reduced mobility (PRM).
- **Otessa** has also implemented an e-learning module to raise employee awareness and improve the inclusion of people with reduced mobility.
- **Italy:** a Diversity and Inclusion Ambassador was appointed in 2023 and continued his work throughout 2024 and 2025. The Diversity and Inclusion team, composed of groups of employee volunteers, promotes positive change within the organisation, with disability being one of the key themes addressed in 2024. Openjobmetis also contributes directly to the employment of persons with disabilities through the “Jobmetoo” brand, which specialises in the recruitment of people with disabilities.
- **Ireland:** SHP applies an inclusive recruitment policy and promotes equal opportunities. It actively employs people with disabilities and conducts workplace risk assessments for the positions they apply for, implementing reasonable adjustments where appropriate (one workstation adapted in 2024).

#### Inclusion and Diversity:

- **Group:** Each BU has defined the categories of employees most exposed to the risk of discrimination. These are mainly managers and recruiters. Among the targeted employees under contract at the end of 2025, 89% have received non-discrimination training.
- **France (Group):** in 2025, Groupe CRIT’s temporary staffing business in France recorded a high proportion of inclusion contracts, with more than 50% of contracts signed involving young people, older workers or disabled workers. As a signatory to the Diversity Charter, executive management participates in working groups on older workers in collaboration with the Ministry of Labour. The Group is also committed to promoting the placement of people from disadvantaged urban districts (Quartiers Prioritaires de la Politique de la Ville – QPV), notably through the proximity of its

branches to disadvantaged catchment areas. CRIT is continuing the national partnership established in 2022 with Crédit Agricole’s Points Passerelles network. This example of a private partnership enables the two companies to mutually refer people facing financial hardship following a major life-disrupting event. CRIT supports the (re)employment of people referred by Points Passerelles. Conversely, this mechanism can assist CRIT employees, particularly temporary staff, facing such difficulties by arranging microloans or conducting financial literacy workshops. In 2024, the Group also continued the rollout of the national agreement signed with Pôle Emploi/ France Travail in 2022. The objective of this agreement is to bring the two networks closer together in order to cooperate more effectively in candidate sourcing to address recruitment difficulties in certain sectors. The Group has signed an agreement with the French Ministry of the Armed Forces aimed at helping military personnel nearing the end of their service to retrain and to help their partners integrate into working life.

- **Spain:** in 2024, efforts to strengthen diversity partnerships were recognised by the Cruz Roja, which presented the company with an award for its fight against ageism. In partnership with non-profit *Asociación Norte Joven*, a training week was organised to equip young people with essential skills for the labour market. CRIT España is also heavily involved in the Youth Guarantee scheme and is developing partnerships with schools and universities.
- **United States:** PeopleLink has implemented several initiatives to promote diversity and inclusion. D&I Lunch and Learn educational sessions have been organised, alongside special events supporting a volunteering opportunity for veterans. Diversity and inclusion updates and promotions are also shared in the company newsletter and during informal discussions.
- **Italy:** in March 2025, Openjobmetis organised Digital Diversity Week and took part in the Race for Inclusion. Specific diversity training is mandatory for new hires and is available on the OJM Academy platform. In addition, an internal platform allows employees to report inclusion-related issues and suggest improvements. The D&I team, made up of volunteers, works on six main themes: generation gap, parenting, disability, the LGBTQ+ community, gender and ethnic differences, religion and cultural differences. D&I training had been rolled out to all employees by the end of 2025. In terms of inclusion, Openjobmetis distinguished itself through its “Working for Refugee Integration” programme, which aims to facilitate access to employment for asylum seekers and refugees by offering Italian language courses, selection interviews and skills assessments.

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Gender breakdown of Top Management (FTE)	Consolidated Permanent	Consolidated Permanent (%)	Consolidated Permanent (N-1)	Consolidated Permanent (%)
Men	61	72%	67	70%
Women	23	27%	28	29%
Not disclosed	1	1%	1	1%
<b>TOTAL</b>	<b>85</b>	<b>100%</b>	<b>96</b>	<b>100%</b>

Top management comprises all members of the executive committees of each BU. Results are expressed in FTEs.

Breakdown by age (FTE)	Consolidated Permanent	Consolidated Permanent (%)	Consolidated Temporary	Consolidated Temporary (%)	Consolidated Total	Consolidated Permanent (N-1)	Consolidated Permanent (%)	Consolidated Temporary	Consolidated Temporary (%)	Consolidated Total
< 30	2,707	28%	23,336	37%	26,042	2,876	30%	23,449	39%	26,325
30-50	5,109	53%	29,845	47%	34,954	4,973	52%	27,948	46%	32,922
> 50	1,904	20%	10,382	16%	12,287	1,783	19%	9,256	15%	11,039
<b>TOTAL</b>	<b>9,720</b>	<b>100%</b>	<b>63,563</b>	<b>100%</b>	<b>73,283</b>	<b>9,633</b>	<b>100%</b>	<b>60,653</b>	<b>100%</b>	<b>70,286</b>

Results are expressed in FTEs. The age used is that at the end of the period for employees working as at 31 December and at the contract end date for those who left the company during the year.

The **direct employment rate of disabled workers** for 2025 – calculated in accordance with the AGEFIPH methodology – was 5.65% within the temporary employment France scope. This represents an increase compared with 2024 (4.91%) and is above the national average for French companies in the services sector.

The **gender pay ratio** is calculated for both permanent and temporary employees on the basis of the total average annual gross salary, i.e. including both fixed and variable components. It is calculated by dividing the difference in average pay between men and women by the average pay of men.

The Group calculated this pay ratio by country in order to eliminate national differences related to the composition of remuneration between countries, for all countries. Unlike in 2024, data from the United States is included in the 2025 results, in accordance with the reporting scope presented in ESRS 2.

The Group ratio is the average of the local pay ratios weighted by the FTEs of each country. In 2025, it was 9% for both permanent and temporary employees, compared with 15% and 3% respectively in 2024.

The **total annual pay ratio** is calculated for permanent employees only, in view of the nature of the Group's business. Total annual pay combines the following components:

- Fixed basic salary, linked to the hours actually worked by employees,
- Variable components (e.g. bonuses, additional payments subject to social security contributions, additional payments exempt from social security contributions, profit-sharing, etc.),
- Benefits in kind (e.g. company cars, sustainable mobility allowances, remote working allowances, etc.).

The ratio is calculated by dividing the highest total annual remuneration of permanent employees by the median annual remuneration of all other permanent Group employees present in 2025, on a full-time equivalent basis. It was 27.50 over the reference period.

With regard to remuneration, the Group ensures that its employees receive a regular and adequate wage, complying as a minimum with national labour regulations and collective agreements. The tools used by the Group ensure that all employees are paid at least the minimum wage in force. Employees are rewarded through remuneration, benefits and bonuses based on merit, skills and experience, thereby ensuring equal treatment for all employees. In certain cases, employees of the temporary staffing entity may benefit from incentive and profit-sharing schemes.

### 4.3.6. Information regarding training and skills development – S1.MDR-P and S1.MDR-A

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
S1 – Training and skills development	Enhancement of employment potential, upskilling			

#### POLICY

Groupe CRIT is committed to supporting and developing the skills of all its employees, both permanent and temporary, in order to guarantee their employment potential and facilitate their professional integration. Professional development occupies a strategic place in the temporary employment business and is an asset in terms of employee retention and ensures that we meet our clients' needs.

The Group's policy is built on several commitments implemented in each country:

#### Continuous training

- Offering training courses to promote professional integration and guarantee worker safety, both in the workplace and during business travel,
- Providing digital skills training and continuous learning programmes to prepare staff for the jobs of tomorrow,
- Fostering the acquisition and development of occupational skills,
- Providing training and raising awareness of general issues.

#### Skills management for permanent employees

- Identifying annual objectives for employees,
- Assessing skills and identifying training needs and career development prospects in order to anticipate employees' future career paths,
- Providing the necessary training tools to broaden individual skill sets.

#### Career development for permanent employees

- Optimising the career paths of permanent employees through annual appraisals and continuous training,
- Offering an individual onboarding pathway for new permanent employees, with on-the-job support.

Training teams are established in each country where Groupe CRIT operates and are responsible for driving local policies. CRIT France also has internal training tools available through its HR training entity (RH Formation), IFMA or via its Crit Academy and MyIFMA distance learning platforms – this tool is made available to the Group's French subsidiaries to enable the implementation of CRIT's commitments.

The Group also strives to conduct annual performance appraisals for its permanent employees, in accordance with local regulations.

## MEASURES

### Employee upskilling:

- **France (temporary employment):** in April 2025, the five training pathways created in 2024 were expanded to seven to better meet the specific characteristics of the business lines. Recruiters, branch managers, sales representatives, management functions, Expert and Executive office recruiters, resource managers, department heads and support staff now benefit from dedicated training modules and an e-learning tool.
- **France (temporary employment):** the Group has contributed to “creating” missing skills in local areas through short certifying training pathways.
- **France (temporary employment):** the Group is a stakeholder in the governance of AKTO, a skills provider operating in the temporary employment sector, and is also represented in temporary employment sector bodies dedicated to training, employment and work-study schemes. Through its active participation in decision-making on vocational training, the Group seeks to help define the strategic direction of the industry's policies, taking into account the specific issues and problems encountered in each region.
- **France (Airport services):** For several years, GEH has been a committed participant in the JEREMY, AMA, Airemploi and Aerowork non-profits, which aim to promote the integration of jobseekers who are isolated from the employment market. GEH is a member of the presidency of the Aerowork employer association. Aerowork aims to build a candidate pool aligned with operational needs, re-attract and retain talent that sought refuge in other sectors during the health crisis and develop the employment potential of contracted workers.

### Conduct of annual performance appraisals

- **France (temporary employment):** 97% of eligible employees received an annual appraisal.
- **United States:** permanent employees participated in the annual performance appraisal and salary review process in 2025.

Groupe CRIT is applying the transitional provisions set out in paragraph 10 of ESRS 1 and is therefore not reporting quantitative metrics relating to training and skills development this year.

GEH is also vice-president of JEREMY. This support programme is designed to help each candidate draw up a career plan in keeping with their aspirations and potential, under the mentoring of an employee of the partner company, in order to start a training course leading to qualification. Training is delivered by the in-house training body, IFMA.

Upon completion of their training, the young candidates are hired under permanent or fixed-term employment contracts.

GEH is also an active partner of FÉMINISONS LES MÉTIERS DE L'AÉRONAUTIQUE ET DU SPATIAL, a non-profit that works to promote professions in aerospace, aviation and airports, and which is committed to promoting professional gender balance and encouraging the presence of women in these sectors, which remain largely male-dominated.

- **United States (temporary employment):** Investment in leadership training programmes in 2025.
- **Spain:** the entity also drew up an ambitious plan to train all internal staff on environmental matters in 2025 (waste sorting, sustainability practices, resource management).
- **Italy:** launch of the OJM Academy, a virtual platform offering a structured, flexible and inclusive training opportunity, with e-learning and face-to-face courses. Topics covered include recycling, climate change, diversity and inclusion, as well as technical and non-technical skills. From 2025, the modules are also accessible to Job and Deine employees.
- **United Kingdom:** a new leadership development programme for junior and middle managers was launched in 2024, comprising personal, professional and organisational development modules.

### 4.3.7. Information regarding health and safety – S1-14, S1.MDR-P and S1.MDR-A

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
<b>S1 - Health and safety</b>	n.a.	Work-related injury or ill health	Reduced attractiveness, increased staff turnover and recruitment costs, litigation costs, industrial action, workplace accidents and fines, reputational risks	n.a.

#### POLICY

The Group has implemented a policy for the prevention and monitoring of workplace accidents in each of the countries where it operates.

Because of the specific nature of its role as intermediary on the employment market, occupational health and safety is of particular importance for Groupe CRIT.

Groupe CRIT pursues a group-wide health and safety policy aimed at preventing workplace accidents and occupational illnesses, maintaining proper working conditions and complying with legal, regulatory and other requirements regarding employee health and safety. This policy aims to minimise the potential negative impacts that the Group could have on its employees while reducing risks for Groupe CRIT. Groupe CRIT is committed to adopting high occupational health and safety standards in order to establish safe and healthy working conditions. The activities carried out must strictly comply with the legislation in force on the prevention of and protection against workplace accidents and must take into account the importance of mental health.

CRIT's Health and Safety policy is shared with the Group's stakeholders: shared during tenders, available on the intranet, publication of commitments on the website, online communication, etc. The national entities' Health and Safety commitments are enshrined in the charters and ethical codes of each country. These commitments are set out notably in the Communication on Progress issued by the Group as part of its membership of the Global Compact. These Group-level ambitions are translated into local policies with shared objectives – in accordance with applicable regulations – as described below.

- **Management commitment:** Executive Management is committed to providing necessary resources to ensure the occupational health and safety of all employees. Health and Safety managers ensure the implementation of the policy in each entity.
- **Legal compliance:** the Group complies with applicable statutory provisions, regulations, and occupational health and safety requirements in the countries where it operates.

- **Hazard identification and control:** the Group identifies and assesses potential sources of risk in the workplace and takes measures to control, minimise and, wherever possible, prevent them.
- **Training and awareness-raising:** the Group continually trains and raises awareness among employees regarding occupational health and safety in order to embed best practices and prevent potential accident risks.
- **Emergency planning and response:** the Group develops emergency response plans, equipment and procedures to deal with occupational health and safety emergencies.
- **Open communication:** the Group encourages open and transparent communication between management, employees and external partners with regard to occupational health and safety.
- **Continuous improvement:** the Group monitors workplace accidents in accordance with regulations and constantly seeks ways to improve its occupational health and safety performance through regular audits, investigations and reviews.
- **Partnership with stakeholders:** the Group works with its partners, clients and suppliers to promote effective occupational health and safety practices.

**Safety culture:** the Group is committed to disseminating and consolidating a safety culture by developing risk awareness, promoting responsible behaviour among all employees and making every effort to safeguard the health and safety of personnel, notably through preventive actions.

The entities in France, Spain, Switzerland and Ireland are ISO 45001-certified. France also has branches certified under MASE and CEFRI. GEH, Cobalt and SHP are ISAGO (IATA)-certified. These certifications attest to the existence of a robust management system for the health and safety of employees, passengers and ground handling operations.

## MEASURES:

Groupe CRIT has implemented numerous initiatives in its countries of operation to deliver on its health and safety commitments.

### Employee awareness-raising and support

- **France (temporary employment):** every week, prevention tools such as workstation visits, educational videos and safety booklets are used to raise employee awareness. Post-assignment reviews and workplace observations enable the verification of information specified in contracts and the application of safety guidelines, while in-depth analyses of workplace accidents are conducted to prevent recurrence.

In 2025, the prevention team once again organised Occupational Health and Safety Month. Events were carried out in collaboration with the entire branch network, temporary employees and clients. This year's theme was "Crit First", focusing specifically on new temporary employees who are getting a feel for the working environment. To mark the event, six videos were produced covering risks frequently encountered during assignments with corporate clients.

### Evolution of procedures and policies

- **United States:** consolidation of several risk prevention manuals to improve information and reduce common workplace risks for employees. Introduction of an "Office/Administrative" training module for temporary employees and ergonomics training for permanent employees. Inclusion of "Occupational Safety" training in the mandatory curriculum.

### Working with stakeholders

- **France (Airport services):** GEH is involved in a coordinated initiative led by the French regional labour authority (DRIEETS) to address musculoskeletal disorders (MSDs). Various actions have been carried out, including participation in the filming of an educational video and the introduction of new tools to facilitate handling and reduce physical strain. GEH has also conducted an awareness-raising campaign on wearing personal protective equipment (PPE) across its three Parisian airports. In 2025, GEH co-chaired the CSCA (Collectif Sécurité Circulation Aéroportuaire) collective, to which the vast majority of sector players belong. This collective aims to prevent and reduce risks associated with road traffic in airport zones through awareness-raising actions and prevention campaigns. Mindful of the physically demanding nature of certain tasks, GEH ordered 10 electric-assisted step ladders at the end of 2025 to facilitate handling by ground staff during aircraft servicing operations.

Groupe CRIT is also committed to addressing the mental health needs of its permanent and temporary staff by offering free and confidential psychological support where required. In the event of professional or personal difficulties reported by an employee themselves, their line manager or the human resources department, a referral can be made so that the individual – subject to their consent – can receive support from a professional psychologist within the IAPR network. At the same time, a multidisciplinary helpline (Angel), which also facilitates medical teleconsultations, is available to permanent employees. Each year, road risk awareness communications are issued to prevent accidents during travel.

- **United Kingdom:** Cobalt has implemented comprehensive safety training for all its employees.
- **Ireland:** SHP has provided comprehensive safety training to all its employees.

- **United Kingdom:** Cobalt received a 2025 Gold Medal from the Royal Society for the Prevention of Accidents for health and safety. It has also obtained ISAGO certification for safety in ground operations.

Health and safety indicators	Consolidated total	Consolidated total N-1
Percentage of employees covered by an occupational health and safety management system based on legal requirements and/or recognised standards or guidelines	100%	75%
Number of employee fatalities during the period resulting from work-related injuries and ill health	4	2
Number of fatalities of other workers working on the company's sites during the period resulting from work-related injuries and ill health	-	-
Number of cases of work-related injuries recorded for employees (validated by the relevant authorities)	4,163	4,354
Workplace accident frequency rate (per million hours worked)	29	35

### 4.3.8. Support for employees through social welfare schemes – S1.MDR-A and S1.MDR-P

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
<b>S1 – Social welfare schemes for temporary employees</b>	Support for employees, contribution to their well-being	n.a.	n.a.	n.a.

#### POLICY

Groupe CRIT is committed to supporting its permanent and temporary employees within the temporary staffing business through social welfare schemes, thereby contributing to their well-being. Dedicated teams are responsible for this matter across the various countries, and peer mentoring schemes are also in place in certain Group entities (in France or Spain). By its very nature, the temporary staffing business provides opportunities for underemployed groups.

#### MEASURES

##### Commitments towards employees

- **France:** the temporary employment France BU has implemented various actions including:
  - Social support,
  - Mentoring by employees for unemployed recent graduates or in support of so-called displaced persons,
  - Partnerships with non-profits such as Fonds d'Action Sociale du Travail Temporaire (FASTT) or Action Logement,
  - Working groups on the issue of vulnerable employees,
- **Spain:** CRIT Spain participates in mentoring initiatives. The Group supports its employees during difficult times. For example, following the floods in Valencia, CRIT Spain provided psychological support to permanent and temporary employees, granting them additional days of leave to help them recover and manage the situation.

In France, temporary employees can access the various social welfare schemes and assistance services provided by industry body FASTT (Fonds d'Action Sociale du Travail Temporaire). FASTT addresses peripheral barriers to employment (financial or social hardship of any kind, childcare, access to mobility, etc.), assists temporary employees who are victims of serious workplace accidents or are facing personal difficulties, and supports access to housing (guarantees, bank loans, etc.).

### 4.3.9. Incidents, complaints and severe human rights impacts – S1-17

Metrics relating to human rights incidents	Consolidated total	Consolidated total N-1
Number of incidents of discrimination (including harassment) during the reporting period.	15	5
Number of complaints filed through channels for people in the own workforce to raise concerns.	57	25
Number of complaints filed with the OECD National Contact Points for Multinational Enterprises during the period.	4	16
Total amount of fines, penalties and compensation for damages resulting from incidents of discrimination (including harassment and complaints filed).	-	62,500
Number of serious human rights incidents connected with the own workforce during the reporting period.	-	
Number of serious human rights incidents connected with the own workforce during the reporting period that are cases of non-compliance with the UN Guiding Principles and the OECD Guidelines for Multinational Enterprises.	-	
Total amount of fines, penalties and compensation paid during the period for serious human rights incidents related to the own workforce.	-	

There are several channels for recording human rights or discrimination incidents and complaints (including harassment). Most of the BUs have whistleblowing mechanisms accessible via a digital platform or a telephone helpline. In all BUs and in addition to the line management structure, the Human Resources departments provide a channel for reporting potential incidents. Incidents or complaints filed encompass all cases brought to light through the whistleblowing mechanisms or which have been the subject of an internal investigation. All reported complaints were analysed and closed without being classified as “substantiated incidents”. Actions have been carried out to support people who have been victims of incidents.

### 4.3.10. Policies and actions regarding Groupe CRIT's societal impact

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
<b>S3 - Societal impact</b>	Contribution to business activity in local areas	n.a.	n.a.	n.a.

#### POLICY

By its very nature, CRIT's temporary staffing business has a positive impact on business activity and local areas. CRIT attaches particular importance to maintaining a dense regional network in order to remain as close as possible to companies and their needs. Proximity is a core value for the Group, at a time when the major temporary staffing agencies are concentrating their operations on a smaller number of agencies. In France, the Group supports more than 10,000 companies of all sizes every month, giving them access to the right skills at the right time. The Group's diversification policy, as described in ESRS E1, helps to maximise CRIT's positive impact by allowing the company to expand its service offering into more sectors and regions.

#### MEASURES

##### Contributing to making local areas more inclusive

- **France:** in 2025, Groupe CRIT became a patron of the Public Interest Group (Groupement d'Intérêt Public) Les Entreprises S'engagent, thereby taking a leading role in the governance of this initiative aimed at overcoming barriers between private, public and non-profit stakeholders and enabling them to work together more effectively towards greater inclusion. At the same time, CRIT continues to be represented and highly active in all the local working groups and bodies of the Business Collective for a More Inclusive Economy (Collectif d'entreprises pour une économie plus inclusive), which brings together 38 large corporations to advance access to employment and training, access to goods and services, and inclusive procurement. CRIT's impact across all regions, particularly in disadvantaged urban districts (Quartiers prioritaires de la ville – QPV), is further illustrated by the commitments made under the PAQTE (Pacte Avec les Quartiers pour Toutes les Entreprises) framework.

- France (Airport services): Committed to preserving and passing on the heritage of air and space to younger and future generations, GEH has been a patron of the Musée de l'Air et de l'Espace at Le Bourget since September 2025.

CRIT has not set any Group-specific targets and does not disclose quantitative information for the MDR-T and MDR-M data points.

## 4.4. GOVERNANCE – Corporate governance disclosures – ESRS G1

### 4.4.1. Business conduct policies and actions – G1.GOV-1 and G1-1

The members of the BU executive committees and the Board of Directors have received training in matters relating to business conduct.

Groupe CRIT has adopted policies and implemented actions relating to material impacts, risks and opportunities on business conduct matters – see G1-MDR\_P.

The whistleblowing policy describes the procedures for handling incidents reported through this channel.

As the Group is subject to the Sapin II law, it is legally required to implement a mechanism to protect whistleblowers.

The Group is committed to abiding by applicable tax laws and regulations and to paying the taxes it owes in all countries where it operates.

### 4.4.2. Prevention and detection of corruption and bribery – G1-3 and G1-4

Anti-corruption policies are outlined in the individual BUs' codes of conduct and ethical codes. They are circulated to new permanent employees when they join the company (see G1-4).

Where available, anti-corruption training is predominantly delivered remotely (via videoconference or e-learning) during employee onboarding. Training programmes are based on the content of local codes of conduct/anti-corruption charters. They outline the major challenges related to corruption, together with the applicable internal procedures and rules.

The definition of at-risk functions is adapted locally by the BUs depending on the context. These essentially comprise managers, sales teams and buyers. For temporary employment in France, 91% of employees present at the end of 2025 had completed anti-corruption training.

The Group has not been convicted of non-compliance with anti-corruption or anti-money laundering laws.

### 4.4.3. Policies and actions relating to the management of material IROs – G1.MDR-P, G1.MDR-A

#### PROTECTION OF WHISTLEBLOWERS

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
<b>G1 – Protection of whistleblowers</b>	n.a.	Potentially negative impact on employees in the absence of a whistleblowing mechanism	n.a.	n.a.

THE GROUP HAS ESTABLISHED A MECHANISM ALLOWING EMPLOYEES TO ESCALATE COMPLAINTS OR ALERTS. THE WHISTLEBLOWING SYSTEM PROVIDES FOR PROTECTION OF WHISTLEBLOWERS.

#### CORRUPTION AND BRIBERY

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
<b>G1 – Anti-corruption</b>	n.a.	n.a.	Reputational risk potentially leading to loss of business, risk of fines	n.a.

#### POLICY

To prevent the risk of incidents and substantiated cases of corruption that could negatively impact the company's image, Groupe CRIT has adopted an Ethical Charter (adapted in each country) that highlights the importance of the prevention of corruption and influence peddling. The Group analyses all reported incidents related to business conduct, including incidents of corruption and bribery, but does not have a written procedure on this subject.

Groupe CRIT imposes restrictions on gifts and hospitality. Expense claims are subject to a formal procedure. All employees undertake not to offer or accept gifts, services or benefits that could influence their behaviour or that of their colleagues, clients or suppliers in the performance of their duties with respect to the company, with the aim of obtaining preferential treatment.

In accordance with the French Sapin 2 Act on transparency, anti-corruption and economic modernisation, in 2025 the Group continued its initiatives aimed at establishing a set of anti-corruption procedures. These procedures cover risk assessment, employee training and awareness, control measures and penalties. They are being introduced across the entire Group including all of its subsidiaries. Through the Code of Conduct, employees receive awareness training on the following subjects: bribery, gifts and invitations, financing of political parties, facilitation payments, conflicts of interest and various corruption scenarios relating to the business.

#### MEASURES

##### Raising employee awareness

In all entities, employees are informed of the Ethical Charter, Code of Conduct and/or Anti-Corruption Policy in force within the company. This information is provided either through training during the induction process or via another locally defined means. Each country has appointed a person responsible for overseeing the implementation and enforcement of anti-corruption measures.

## DATA SECURITY

Sustainability matter	Positive impacts	Negative impacts	Risks	Opportunities
<b>G1 - Data security</b>	n.a.		Risk of fines and reputational risks in n.a. the event of data breaches	

### POLICY

The protection of personal data and compliance with privacy regulations are major priorities for the Group. Within the scope of its activities and in accordance with the applicable legislation, the Group is committed to ensuring the protection, confidentiality and security of the personal data of its employees and clients.

To prevent any data incidents or breaches, the Group implements strict measures to ensure optimal protection of personal data. All Group entities have adopted the same approach, with concrete actions aimed at ensuring compliance and the security of the data processed. The Group is committed to communicating with complete transparency on how personal data is collected, processed and protected.

To this end, and in accordance with GDPR requirements, each Group entity has designated either a Data Protection Officer (DPO) or a Data Protection Manager (DPM) to oversee compliance with personal data protection regulations. They are tasked with ensuring the application of internal policies, advising on best practices and guaranteeing that the rights of data subjects are respected.

The Group ensures that all its entities implement secure data management practices, access management systems, data breach policies to manage and address information security emergencies, and regular training for employees.

This policy is implemented locally within each Groupe CRIT entity.

### MEASURES

#### Employee training

Groupe CRIT's BUs run a number of training initiatives on personal data management and cybersecurity. These internal information campaigns aim to raise employee awareness regarding points to consider when processing personal data.

- **Ireland:** data protection training was provided to all employees. In addition to this general training, specific sessions were organised for employees directly involved in handling personal data.
- **United Kingdom:** Cobalt also provided GDPR training to the relevant positions, updated policies and issued privacy notices both to candidates and to each employee during the recruitment and induction phases.

#### Risk audit

- **France (airport services):** between 2023 and 2024, the DPO undertook a comprehensive audit of the departments of the airport services business. The aim of this audit was to establish a risk matrix and to reinforce employees' awareness of the essential watchpoints in the processing of personal data. This concerned not only employees, but also candidates, business partners and prospects.

As air transport is considered an "essential and critical" service, GEH commissioned a cybersecurity audit in 2025. The aim was to draw up a roadmap to ensure compliance with the provisions of the European NIS2 Directive, which seeks to strengthen the cybersecurity and resilience of essential and critical services. In addition to the internal appointment of a Chief Information Security Officer (CISO), this compliance process involves treating cybersecurity as a strategic priority. It also requires the identification and implementation of risk management measures (IT and cyber), the rapid identification and notification of cybersecurity incidents and the flow-down of these requirements to subcontractors.

## 4.5. Vigilance plan

### 4.5.1. Introduction

In accordance with the French law of 27 March 2017 on the duty of vigilance of parent companies and contracting companies, Groupe CRIT has drawn up its own vigilance plan.

The plan takes into account the nature of the activities of each of the companies that make up the Group.

It is part of a structured sustainability approach described in this first CSRD report, and constitutes a key step in the company's compliance with European standards on sustainability and respect for human, social and environmental rights across all its activities.

Cross-functional working groups were set up to facilitate the practical development of the plan.

The groups were composed of members of executive management and experts from the QSE, procurement, human resources, performance and compliance, social development and legal departments.

The information gathered in the preparation of this Sustainability Statement was supplemented through the discussions and documentary analyses described in sections 4.1.8. and 4.1.10. of our 2025 Universal Registration Document.

### 4.5.2. Risk mapping: identification and assessment of risks generated by Groupe CRIT's activities

The Group has mapped the risks relating to the areas covered by the duty of vigilance law, namely human rights and fundamental freedoms, health, safety and security, and the environment.

The method used first consisted of listing all the issues relating to these themes on the basis of international benchmarks and guidelines such as Directive 2014/95/EU, the UN Global Compact and the standards of the International Labour Organization. This initial analysis was supplemented and restructured in accordance with the CSRD framework (see section 4.1.9. of our 2025 Universal Registration Document).

Based on these issues, the associated impacts, risks and opportunities were identified in relation to the activities of Group companies and their suppliers.

The IROs selected through a consultative process were then assessed with regard to their likelihood of occurrence and severity, taking into account the scale, scope and irremediable character of each matter.

This mapping of IROs was carried out across the Group's entire scope and major activities (temporary employment and airport services) in consultation with subsidiary management and the dedicated departments of each division, and covers all Environmental, Social and Governance matters.

### 4.5.3. Procedures for regularly assessing the status of subsidiaries, subcontractors and suppliers with whom a commercial relationship is maintained

The Group applies a policy of collaboration with its subsidiaries, suppliers and subcontractors. In drawing up this plan, the Group considered all of its subsidiaries, taking into account the different characteristics of its activities.

#### 4.5.3.1. Subsidiaries

##### CSR assessment questionnaire

CSR assessments are regularly carried out on subsidiaries in the context of commercial relations at the request of clients. These assessments enable the Group to take stock of non-financial issues and draw up a corrective action plan.

Each year, the Group undergoes an EcoVadis non-financial assessment of its two main business divisions: temporary employment and airport services. This assessment covers four areas of corporate social responsibility: social, environmental, responsible procurement and ethics.

##### Independent audits

In order to reduce its social and environmental risks and impacts and ensure regulatory compliance, the Group implements certified occupational health and safety and environmental management systems.

Since 2005, Groupe CRIT's main subsidiaries have been certified to ISO 9001, ISO 14001 and ISO 45001. The airport services activity is also ISAGO certified. These standards are awarded for a period of three years (two years for ISAGO) by an independent body following an audit; partial checks are then carried out each year by the same body to determine whether the certification should be maintained.

### 4.5.3.2. Suppliers and subcontractors

#### Evaluation during supplier selection

When a new supplier responds to a call for tenders, an evaluation process is carried out, either via public monitoring of CSR measures implemented by the supplier or via a questionnaire drawn up by the Group.

#### CSR questionnaire

CRIT has developed a questionnaire covering all social and environmental issues that allows buyers to assess CSR risk during supplier selection.

#### Evaluation of existing suppliers

Suppliers are regularly monitored and assessed with regard to their CSR commitments and actions. In the event of unsatisfactory results, corrective measures or improvements are jointly defined and planned with the supplier in a spirit of collaboration in order to improve these results.

### 4.5.4. Appropriate measures to mitigate risks or prevent serious harm

#### 4.5.4.1. Subsidiaries

##### Training and awareness-raising

In the temporary employment division, training is provided to all employees exposed to risks, and includes ethics, temporary employment legislation, diversity and non-discrimination.

In addition, the Group's Ethical Charter is distributed to raise employee awareness of the values promoted by the Group and the principles of individual behaviour based on respect for all.

#### 4.5.4.2. Suppliers and subcontractors

##### Rollout of Policy and a Responsible Procurement Policy and Charter

The Group has adopted a Responsible Procurement Policy and applies a Responsible Procurement Charter to all its strategic suppliers.

These documents set out the Group's commitments and expectations with regard to suppliers. Topics covered include human rights, working conditions, health and safety, the environment and business integrity.

Suppliers are asked to adhere to these principles and to apply them within their respective supply chains.

#### Audits

In the airport services division, the Group regularly conducts audits of its subcontractors on the basis of the ISO 9001, ISO 14001, ISO 45001 and ISAGO frameworks. These audits are supplemented by daily checks on the services provided and the submission of a monthly data report by the subcontractor (including training, workplace accidents, fuel consumption, and equipment maintenance and servicing).

These methodically conducted audits notably make it possible to assess suppliers' compliance with social and environmental standards and to draw up corrective action plans where necessary.

In the airport services division, the Ethical Charter is presented to permanent employees at meetings of the Social and Economic Committees on the following themes: respect for individual rights, business ethics, stakeholder relations and protection of the environment.

##### Inclusion of CSR clauses in contracts

The airport services division includes environmental and social clauses in its contracts with suppliers. Every year, suppliers are asked to provide their own indicators and action plan progress reports relating to the protection of the environment. They must also undertake to comply with the Ten Principles of the Global Compact, to which Groupe CRIT is a signatory, in the areas of human rights, international labour standards, the environment and anti-corruption.

## Audits

In its airport services business, the Group audits suppliers and subcontractors in order to:

- assess their compliance with the benchmark standards (ISO 9001, ISO 14001, ISO 45001, ISAGO, CEIV Pharma);
- ensure compliance with the provisions of the Quality, Safety and Environment Manual, the Administrative Procedures Manual and the Operational Procedures Manual;
- ensure compliance with current safety and security regulations;
- ensure compliance with the specific requirements of Groupe Europe Handling clients;
- assess the effectiveness of the safety management system.

The audit plan is drawn up for a three-year period during which all processes and subcontractors are audited.

Upon receipt of the audit report, the management of the supplier or subcontractor must analyse the findings, decide on corrective measures, designate the persons responsible for implementing these measures, add this information to the audit report and forward it to the audit manager by the set deadline.

The Quality, Safety and Environment team may be involved in the analysis and proposals for action. The team tracks progress on measures as they are implemented, and ensures their effectiveness.

### 4.5.5. Whistleblowing and reporting mechanism

A whistleblowing mechanism is available to Groupe CRIT's stakeholders, enabling them to report any breaches of the law, the

Group's Code of Conduct or its internal rules. Each report is investigated and handled by a dedicated team.

### 4.5.6. Monitoring and evaluation of the plan

A monitoring mechanism is in place to ensure that the measures set out in the vigilance plan are properly implemented and to assess their effectiveness:

- Annual internal review

- External audit
- Sharing of results with management

### 4.5.7. Integration into the management report and CSRD reporting

This Vigilance Plan is integrated into the sustainability statement presented in Chapter 4 of our Universal Registration Document, in accordance with applicable regulations.

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## 4.6. Appendix

Disclosure requirement and related data point	Metric	Applicable regulation(s)				Location in the document (page)
		SFDR	Pillar 3	Reference to benchmark regulation	European climate law	
ESRS 2 GOV-1	Board's gender diversity, paragraph 21(d)	☑	☐	☑	☐	137-139
ESRS 2 GOV-1	Percentage of board members who are independent, paragraph 21(e)	☐	☐	☑	☐	137-139
ESRS 2 GOV-4	Statement on due diligence, paragraph 30	☑	☐	☐	☐	140-141
ESRS 2 SBM-1	Involvement in activities related to fossil fuel activities, paragraph 40(d)(i)	☑	☑	☑	☐	<i>Not material</i>
ESRS 2 SBM-1	Involvement in activities related to chemical production, paragraph 40(d)(ii)	☑	☐	☑	☐	<i>Not material</i>
ESRS 2 SBM-1	Involvement in activities related to controversial weapons, paragraph 40(d)(iii)	☑	☐	☑	☐	<i>Not material</i>
ESRS 2 SBM-1	Involvement in activities related to the cultivation and production of tobacco, paragraph 40(d)(iv)	☐	☐	☑	☐	<i>Not material</i>
ESRS E1-1	Transition plan to reach climate neutrality by 2050, paragraph 14	☐	☐	☐	☑	158
ESRS E1-1	Undertakings excluded from Paris-aligned Benchmarks, paragraph 16(g)	☐	☑	☑	☐	158
ESRS E1-4	GHG emission reduction targets, paragraph 34	☑	☑	☑	☐	161-162
ESRS E1-5	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	☑	☐	☐	☐	163
ESRS E1-5	Energy consumption and mix, paragraph 37	☑	☐	☐	☐	163
ESRS E1-5	Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	☑	☐	☐	☐	163
ESRS E1-6	Gross Scopes 1, 2, 3 and total GHG emissions, paragraph 44	☑	☑	☑	☐	163-167
ESRS E1-6	Gross GHG emissions intensity, paragraphs 53 to 55	☑	☑	☑	☐	163-167
ESRS E1-7	GHG removals and carbon credits, paragraph 56	☐	☐	☐	☑	n/a
ESRS E1-9	Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66	☐	☐	☑	☐	n/a
ESRS E1-9	Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66(a)	☐	☑	☐	☐	n/a
ESRS E1-9	Location of significant assets at material physical risk, paragraph 66(c)	☐	☐	☐	☐	n/a
ESRS E1-9	Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67(c)	☐	☑	☐	☐	n/a
ESRS E1-9	Degree of exposure of the portfolio to climate-related opportunities, paragraph 69	☐	☐	☑	☐	n/a
ESRS E2-4	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	☑	☐	☐	☐	<i>Not material</i>
ESRS E3-1	Water and marine resources, paragraph 9	☑	☐	☐	☐	<i>Not material</i>
ESRS E3-1	Dedicated policy, paragraph 13	☑	☐	☐	☐	<i>Not material</i>
ESRS E3-1	Sustainable oceans and seas, paragraph 14	☑	☐	☐	☐	<i>Not material</i>
ESRS E3-4	Total water recycled and reused, paragraph 28(c)	☑	☐	☐	☐	<i>Not material</i>
ESRS E3-4	Total water consumption in m3 per net revenue on own operations, paragraph 29	☑	☐	☐	☐	<i>Not material</i>
ESRS 2 SBM-3 - E4	paragraph 16(a)(i)	☑	☐	☐	☐	<i>Not material</i>
ESRS 2 SBM-3 - E4	paragraph 16(b)	☑	☐	☐	☐	<i>Not material</i>
ESRS 2 SBM-3 - E4	paragraph 16(c)	☑	☐	☐	☐	<i>Not material</i>
ESRS E4-2	Sustainable land/agriculture practices or policies, paragraph 24(b)	☑	☐	☐	☐	<i>Not material</i>
ESRS E4-2	Sustainable oceans/seas practices or policies, paragraph 24(c)	☑	☐	☐	☐	<i>Not material</i>
ESRS E4-2	Policies to address deforestation, paragraph 24(d)	☑	☐	☐	☐	<i>Not material</i>

Disclosure requirement and related data point	Metric	Applicable regulation(s)				Location in the document (page)
		SFDR	Pillar 3	Reference to benchmark regulation	European climate law	
ESRS E5-5	Non-recycled waste, paragraph 37(d)	☑	☐	☐	☐	Not material
ESRS E5-5	Hazardous waste and radioactive waste, paragraph 39	☑	☐	☐	☐	Not material
ESRS 2 SBM-3 – S1	Risk of incidents of forced labour, paragraph 14(f)	☑	☐	☐	☐	170
ESRS 2 SBM-3 – S1	Risk of incidents of child labour, paragraph 14(g)	☑	☐	☐	☐	170
ESRS S1-1	Human rights policy commitments, paragraph 20	☑	☐	☐	☐	171-189
ESRS S1-1	Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 21	☐	☐	☑	☐	171-189
ESRS S1-1	Processes and measures for preventing trafficking in human beings, paragraph 22	☑	☐	☐	☐	171-189
ESRS S1-1	Workplace accident prevention policy or management system, paragraph 23	☑	☐	☐	☐	171-189
ESRS S1-3	Grievance/complaints handling mechanisms, paragraph 32(c)	☑	☐	☐	☐	171-189
ESRS S1-14	Number of fatalities and number and rate of work-related accidents, paragraph 88(b) and(c)	☑	☐	☑	☐	186
ESRS S1-14	Number of days lost to injuries, accidents, fatalities or illness, paragraph 88(e)	☑	☐	☐	☐	n/a
ESRS S1-16	Unadjusted gender pay gap, paragraph 97(a)	☑	☐	☑	☐	182
ESRS S1-16	Excessive CEO pay ratio, paragraph 97(b)	☑	☐	☐	☐	182
ESRS S1-17	Incidents of discrimination, paragraph 103(a)	☑	☐	☐	☐	188
ESRS S1-17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 104(a)	☑	☐	☑	☐	188
ESRS 2 SBM-3 – S2	Significant risk of child labour or forced labour in the value chain, paragraph 11(b)	☑	☐	☐	☐	Not material
ESRS S2-1	Human rights policy commitments, paragraph 17	☑	☐	☐	☐	Not material
ESRS S2-1	Policies related to value chain workers, paragraph 18	☑	☐	☐	☐	Not material
ESRS S2-1	Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 19	☑	☐	☑	☐	Not material
ESRS S2-1	Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 19	☐	☐	☑	☐	Not material
ESRS S2-4	Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	☑	☐	☐	☐	Not material
ESRS S3-1	Human rights policy commitments, paragraph 16	☑	☐	☐	☐	Not material
ESRS S3-1	Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines, paragraph 17	☑	☐	☑	☐	Not material
ESRS S3-4	Human rights issues and incidents, paragraph 36	☑	☐	☐	☐	Not material
ESRS S4-1	Policies related to consumers and end-users, paragraph 16	☑	☐	☐	☐	Not material
ESRS S4-1	Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	☑	☐	☑	☐	Not material
ESRS S4-4	Human rights issues and incidents, paragraph 35	☑	☐	☐	☐	Not material
ESRS G1-1	United Nations Convention against Corruption, paragraph 10(b)	☑	☐	☐	☐	190
ESRS G1-1	Protection of whistleblowers, paragraph 10(d)	☑	☐	☐	☐	190-191
ESRS G1-4	Fines for violation of anti-corruption and anti-bribery laws, paragraph 24(a)	☑	☐	☑	☐	190-191
ESRS G1-4	Standards of anti-corruption and anti-bribery, paragraph 24(b)	☑	☐	☐	☐	190-191

ESRS	Material disclosure requirement	Name	Page and section
<b>GENERAL DISCLOSURES</b>			
ESRS 2	BP-1	General basis for preparation of sustainability statements	4.1.1/134
ESRS 2	BP-2	Disclosures in relation to specific circumstances	4.1.2/135-136
ESRS 2	GOV-1	The role of the administrative, management and supervisory bodies	4.1.3/137-139
ESRS 2	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	4.1.4/139
ESRS 2	GOV-3	Integration of sustainability-related performance in incentive schemes	4.1.5/140
ESRS 2	GOV-4	Statement on due diligence	4.1.6/140-141
ESRS 2	GOV-5	Risk management and internal controls over sustainability reporting	4.1.6/140-141
ESRS 2	SBM-1	Strategy, business model and value chain	4.1.7/142-148
ESRS 2	SBM-2	Interests and views of stakeholders	4.1.8/149-150
ESRS 2	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	4.1.9/151-153
ESRS 2	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	4.1.10/154-155
ESRS 2	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	4.1.10/154-155 4.1.11/156
<b>CLIMATE CHANGE</b>			
E1	ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	4.1.5/140 4.2.1/158-159
E1	E1-1	Transition plan for climate change mitigation	4.2.1/136,158,170
E1	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	4.1.9/151-153
E1	ESRS 2 IRO-1	Description of the processes to identify and assess climate-related impacts, risks and opportunities	4.2.2/159-160
E1	E1-2	Policies related to climate change mitigation and adaptation	4.2.3/161-162
E1	E1-3	Actions and resources in relation to climate change policies	4.2.3/161-162
E1	E1-4	Targets related to climate change mitigation and adaptation	4.2.3/161-162
E1	E1-5	Energy consumption and mix	4.2.4/163
E1	E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	4.2.5/163-167
E1	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	n/a
E1	E1-8	Internal carbon pricing	n/a
E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	n/a
<b>OWN WORKFORCE</b>			
S1	ESRS 2 SBM-2	Interests and views of stakeholders	4.1.8/149-150
S1	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	4.3.1/170 4.1.9/151-153
S1	S1-1	Policies related to own workforce	4.3.2/171
S1	S1-2	Processes for engaging with own workers and workers' representatives about impacts	4.3.4/177-178
S1	S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	4.3.4/177-178

ESRS	Material disclosure requirement	Name	Page and section
S1	S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	4.3.2/171
S1	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	n/a
S1	S1-6	Characteristics of the undertaking's employees	4.3.3/172-176
S1	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	n/a
S1	S1-8	Collective bargaining coverage and social dialogue	4.3.4/177-178
S1	S1-9	Diversity metrics	4.3.5/179-182
S1	S1-10	Adequate wages	4.3.5/179-182
S1	S1-11	Social protection	n/a
S1	S1-12	Persons with disabilities	4.3.5/179-182
S1	S1-13	Training and skills development metrics	n/a
S1	S1-14	Health and safety metrics	4.3.7/185-186
S1	S1-15	Work-life balance metrics	n/a
S1	S1-16	Compensation metrics (pay gap and total compensation)	4.3.5/182
S1	S1-17	Incidents, complaints and severe human rights impacts	4.3.9/188
<b>GOVERNANCE</b>			
G1	ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	4.4.1/190
G1	ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	4.1.10/ 154-155
G1	G1-1	Corporate culture and business conduct policies	4.4.1/190
G1	G1-2	Management of relationships with suppliers	n/a
G1	G1-3	Prevention and detection of corruption and bribery	4.4.2/190 4.4.3/191
G1	G1-4	Incidents of corruption or bribery	4.4.2/190 4.4.3/191
G1	G1-5	Political influence and lobbying activities	n/a
G1	G1-6	Payment practices	n/a

# GROUPE CRIT

## Assurance report on sustainability reporting and on compliance with the disclosure requirements under Article 8 of Regulation (EU) 2020/852

(Year ended 31 December 2025)

To the General Meeting of

### **Groupe CRIT**

6 Rue Toulouse Lautrec  
75017 PARIS

This report is issued in our capacity as Statutory Auditor of Groupe CRIT. It covers the sustainability reporting and disclosures required under Article 8 of Regulation (EU) 2020/852 relating to the year ended 31 December 2025, which are included in the group management report and presented in Chapter 4 “Sustainability Statement” of the Universal Registration Document (hereinafter the “Sustainability Statement”).

Our work on these disclosures was performed in an evolving context characterised by uncertainties regarding the interpretation of the relevant texts and the development of market practices.

In accordance with Article L. 233-28-4 of the French Commercial Code (Code de commerce), Groupe CRIT is required to include the aforementioned disclosures in a separate section of the group management report.

These disclosures are intended to enable an understanding of the impacts of the group's activities on sustainability matters, as well as how these matters affect the development of the group's business, its results and its position. Sustainability matters encompass environmental, social and governance matters.

In accordance with paragraph II of Article L. 821-54 of the aforementioned Code, our responsibility is to perform the work necessary to issue a limited assurance opinion on:

- compliance with the requirements arising from the sustainability reporting standards adopted by the European Commission pursuant to Article 29b of Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter “ESRS” for European Sustainability Reporting Standards) of the process implemented by Groupe CRIT to determine the information to be disclosed, which includes, where the entity is subject thereto, the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code (Code du travail);

### Limitations of our engagement

As the objective of our engagement is to express limited assurance, the nature (selection of verification techniques), scope (extensiveness) and duration of our work are more limited than those required to obtain reasonable assurance.

- the compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including the ESRS; and
- compliance with the disclosure requirements provided for in Article 8 of Regulation (EU) 2020/852.

This engagement is performed in accordance with professional ethics rules, including independence requirements and the quality control rules prescribed by the French Commercial Code.

It is also governed by the guidelines of the French High Authority for Audit (Haute Autorité de l'Audit) regarding the “*Engagement for the assurance of sustainability reporting and the verification of compliance with the disclosure requirements under Article 8 of Regulation (EU) 2020/852*”.

In the three distinct sections of the report that follow, we present, for each area of our engagement, the nature of the verifications we performed, the conclusions we derived therefrom, and, in support of these conclusions, the matters that were subject to our particular attention and the procedures we implemented in respect of these matters. We draw your attention to the fact that we do not express a conclusion on these matters taken individually and that the procedures detailed below should be considered within the overall context of the formation of the conclusions issued on each of the three areas of our engagement.

Finally, where we deem it necessary to draw your attention to one or more items of sustainability information provided by Groupe CRIT in the group management report, we include an emphasis of matter paragraph.

This engagement does not involve guaranteeing the viability or quality of Groupe CRIT's management, nor providing an assessment – which would go beyond compliance with the ESRS disclosure requirements – of the relevance of Groupe CRIT's choices in terms of action plans, targets, policies, scenario analyses and transition plans.

Furthermore, it does not cover the entity's compliance with the legal and regulatory provisions relating to the vigilance plan published pursuant to Article L. 225-102-1 of the French Commercial Code.

In addition, as forward-looking information is inherently uncertain, actual future results will sometimes differ significantly from the forward-looking information presented in the group management report.

Our engagement does, however, enable us to express conclusions concerning the process for determining the sustainability information to be disclosed, the information itself and the information disclosed pursuant to Article 8 of Regulation

(EU) 2020/852, as to whether any errors, omissions or inconsistencies have been identified that are of such significance that they would be likely to influence the decisions that readers of the information subject to our verification might make.

Sustainability information and the information required under Article 8 of Regulation (EU) 2020/852 may be subject to inherent uncertainty arising from the state of scientific knowledge and the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates adopted for its preparation and presented in the group management report.

## Compliance of the process implemented by Groupe CRIT to determine the information to be disclosed with the requirements arising from the ESRS

### Nature of verifications performed

Our work consisted of verifying that:

- the process defined and implemented by Groupe CRIT enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters and to identify those material impacts, risks and opportunities that led to the disclosure of sustainability information in the Sustainability Statement, and
- the information provided on this process also complies with the ESRS.

### Conclusion of verifications performed

Based on the verifications we performed, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by Groupe CRIT with the ESRS.

### Matters subject to particular attention

We present below the matters that were subject to our particular attention regarding the compliance of the process implemented by Groupe CRIT to determine the information disclosed with the ESRS.

Information relating to how the entity updated its double materiality assessment is disclosed in sections 4.1.9 "Material impacts, risks and opportunities and their interaction with strategy and business model – SBM-3" and 4.1.10 "Description of the processes to identify and assess material impacts, risks and opportunities – IRO-1 and IRO-2".

Through interviews with management and sustainability experts, and by inspecting the available documentation, we gained an understanding of:

- the identification and assessment of internal and external factors that led to the modifications made to the double materiality assessment and to the actual and potential impacts, risks and opportunities identified by the entity;
- the changes made, compared with the previous financial year, to the list of actual or potential impacts (negative or positive), risks and opportunities ("IROs") identified by the entity;

Based on our professional judgement, our procedures also notably consisted of:

- exercising professional scepticism regarding the documentation of the analyses conducted by the entity, as well as the approach implemented by the latter to identify the internal and external factors to be considered;

- assessing the appropriateness of the internal and external factors considered by the entity in light of our knowledge of the entity;
- assessing the relevance of the changes made by the entity to the assessment of the actual and potential impacts, risks and opportunities identified, in light of:
  - our knowledge of the entity;
  - available sector analyses and competitive benchmarks that we deemed relevant;
- assessing, for changes affecting actual and potential impacts, risks and opportunities, the compliance of the impact materiality and financial materiality assessment process implemented by the entity (including the setting of thresholds) with the criteria defined by ESRS 1;
- assessing the appropriateness of the description provided in this respect in sections 4.1.9 "Material impacts, risks and opportunities and their interaction with strategy and business model – SBM-3" and 4.1.10 "Description of the processes to identify and assess material impacts, risks and opportunities – IRO-1 and IRO-2".

## **Compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including with the ESRS**

### **Nature of verifications performed**

Our work consisted of verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the information provided enables an understanding of the preparation and governance arrangements for the sustainability information included in the Sustainability Statement, including the methods for determining value chain information and the disclosure exemptions applied;
- the presentation of this information ensures that it is clear and comprehensible;

- the reporting boundary adopted by Groupe CRIT for these disclosures is appropriate; and
- on the basis of a selection founded on our analysis of the risks of non-compliance of the information provided and the expectations of its users, this information is free from material errors, omissions or inconsistencies, i.e. those likely to influence the judgement or decisions of the users of this information.

### **Conclusion of verifications performed**

Based on the verifications we performed, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including with the ESRS.

### **Emphasis of matter**

Without qualifying the conclusion expressed above, we draw your attention to the information set out in section 4.2.5 “Gross Scopes 1, 2, 3 and total GHG emissions – E1-6” of the Sustainability Statement, which details the methodology adopted to estimate greenhouse gas emissions and the reasons for excluding certain Scope 3 emission categories.

### **Matters subject to particular attention**

We present below the matters that were subject to our particular attention regarding the compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including with the ESRS.

#### **▪ Information provided in accordance with environmental standards (ESRS E1 to E5)**

Information disclosed under climate change (ESRS E1) is set out in section 4.2 “Environment – Information relating to climate change (ESRS E1)” of the Sustainability Statement.

We present below the matters that were subject to our particular attention regarding the compliance of this information with the ESRS.

Our work included:

- based on interviews conducted with management or relevant personnel, in particular the “Performance and Compliance” department, assessing whether the description of the policies, actions and targets implemented by the entity covers the following areas: climate change mitigation, climate change adaptation, energy efficiency, renewable energy or other relevant topics;
- assessing the appropriateness of the information presented in the notes to the environmental section of the sustainability information included in the group management report, and its overall consistency with our knowledge of the entity.

In respect of the information disclosed under the greenhouse gas emissions assessment set out in section 4.2.5 “Gross Scopes 1, 2, 3 and total GHG emissions – E1-6” of the Sustainability Statement:

- We obtained an understanding of the internal control and risk management procedures implemented by the entity aimed at ensuring the compliance of the information disclosed;

- We assessed the consistency of the reporting boundary considered for the greenhouse gas emissions assessment with the boundary of the consolidated financial statements and the upstream and downstream value chain;
- We obtained an understanding of the greenhouse gas inventory preparation protocol used by the entity to prepare the greenhouse gas emissions assessment and assessed its application on a selection of emission categories and sites for Scope 1 and Scope 2 emissions.
- Regarding Scope 3 emissions, we assessed:
  - the justification for the inclusions and exclusions of the various categories and the transparency of the information provided in this respect,
  - the information collection process,
- We assessed the appropriateness of the emission factors used and the calculation of the related conversions as well as the calculation and extrapolation assumptions, taking into account the inherent uncertainty arising from the state of scientific or economic knowledge and the quality of the external data used;
- We held discussions with management to understand the main changes in the activities that occurred during the financial year and which were likely to have an impact on the greenhouse gas emissions assessment;
- For physical data (such as energy consumption), we reconciled, on the basis of sampling, the underlying data used to draw up the greenhouse gas emission assessment with the supporting documents;

- We performed analytical procedures;
- With regard to the estimates used by the entity that we deemed to be material for the preparation of its greenhouse gas emissions assessment:
  - Through interviews with management, we gained an understanding of the calculation methodology for the

estimated data and the information sources on which these estimates are based;

- We assessed whether the methods were applied consistently or whether there were changes from the previous period and whether those changes are appropriate;
- We verified the arithmetical accuracy of the calculations used to prepare this information.

#### ▪ Information provided in accordance with social standards (ESRS S1 to S4)

With regard to the information provided in accordance with social standards (ESRS S1)

The information disclosed under own workforce (ESRS S1) is set out in section 4.3 "SOCIAL – Own workforce and affected communities (S1 and S3)" of the Sustainability Statement.

Our main procedures with regard to this information consisted of:

- on the basis of interviews conducted with management or the persons we deemed appropriate:
  - gaining an understanding of the collection and compilation process for processing qualitative and quantitative information aimed at disclosing material information in the sustainability statement;
  - reviewing the available underlying documentation;
  - performing procedures to verify the proper consolidation of this data;
  - assessing the appropriateness of the information presented in sections 4.3.3 "Description of the characteristics of Groupe CRIT's own workforce – S1-6", "Information regarding diversity, disability and gender equality – S1-9, S1-10, S1-12, S1-16, S1.MDR-P, S1.MDR-A" and "Information regarding health and safety – S1-14, S1.MDR-P and S1.MDR-A" of the Social section of the sustainability information included in the Sustainability Statement and its overall consistency with our knowledge of the entity.

We also:

- gained an understanding of the internal control and risk management procedures implemented by Groupe CRIT aimed at ensuring the compliance of the information disclosed, it being specified that we did not review the operating effectiveness of these controls;
- examined the geographical scope on which the information was prepared;
- assessed whether the methods and assumptions used by Groupe CRIT to determine the information disclosed are appropriate in light of ESRS S1 requirements;
- compared the information disclosed with items appearing in the consolidated financial statements, internal entity data related to accounting such as management accounts in particular and other publications relating to these matters that we might have identified;
- examined, on the basis of sampling, the supporting documents alongside the corresponding information;
- verified the arithmetical accuracy of the calculations used to prepare this information, where applicable, after the application of rounding rules.

#### Compliance with the disclosure requirements provided for in Article 8 of Regulation (EU) 2020/852

##### Nature of verifications performed

Our work consisted of verifying the process implemented by Groupe CRIT to determine the eligibility and alignment of the activities of the entities included in the consolidation.

It also consisted of verifying the information disclosed pursuant to Article 8 of Regulation (EU) 2020/852, which involves verifying:

- compliance with the presentation rules for this information that ensure that it is clear and comprehensible;
- on the basis of sampling, the absence of material errors, omissions or inconsistencies in the information disclosed that could influence the judgement or decisions of users of such information.

##### Conclusion of verifications performed

Based on the verifications we performed, we have not identified any material errors, omissions or inconsistencies regarding compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

##### Matters subject to particular attention

We have determined that no such matters were identified for inclusion in our report.

Neuilly-sur-Seine, 29 April 2026

The Statutory Auditors

PricewaterhouseCoopers Audit

Jérôme Mouazan

### Provisional Groupe Crit financial reporting schedule

Financial reporting	FY 2026
<b>Revenue</b>	
1 <sup>st</sup> quarter	29 April 2026 (after market close)
2 <sup>nd</sup> quarter	22 July 2026 (after market close)
3 <sup>rd</sup> quarter	28 October 2026 (after market close)
4 <sup>th</sup> quarter	27 January 2027 (after market close)
<b>H1 Results</b>	
Financial Press Release	22 september 2026 (after market close)
SFAF investors meeting	23 september 2026
<b>Annual Results</b>	
Financial Press Release	March 2027*
SFAF investors meeting	March 2027*
<b>Annual Shareholders' Meeting</b>	June 2027*
<b>Dividends</b>	July 2027*

(1) \* Provisional dates

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[www.groupe-crit.com](http://www.groupe-crit.com)

6, Toulouse Lautrec Street - 75017 PARIS  
Tel. : +33 1 49 18 55 55 - Fax : +33 1 49 18 55 00