

TIME TO ACT MAGAZINE

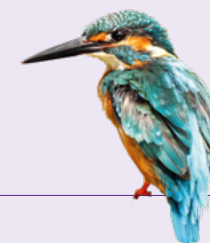
CONTRIBUTING
TO A BETTER WORLD,
ANTICIPATING TOMORROW,
TOGETHER



BIODIVERSITY



SUSTAINABLE DEVELOPMENT



OMNES
EDUCATION

2025-2026

CSRD journey: A REPORTING FRAMEWORK OR A LEADERSHIP OPPORTUNITY?

THE CSRD (CORPORATE SUSTAINABILITY REPORTING DIRECTIVE) IS A EUROPEAN DIRECTIVE THAT ALLOWS COMPANIES TO TAKE A COMPREHENSIVE VIEW OF THEIR ENVIRONMENTAL AND SOCIAL IMPACTS AND TO ANTICIPATE THE RISKS AND OPPORTUNITIES THAT CLIMATE CHANGE AND ITS SOCIAL CONSEQUENCES MAY REPRESENT FOR THEIR BUSINESS.

FOR LARGE COMPANIES, IT IS ALSO AN OBLIGATION OF TRANSPARENCY REGARDING THE POLICIES THEY PUT IN PLACE, BASED ON A COMMON REPORTING FRAMEWORK THAT MAKES IT POSSIBLE TO COMPARE THE EXTRA-FINANCIAL PERFORMANCE OF COMPANIES WITHIN THE SAME SECTOR OF ACTIVITY.

AN UNCERTAIN WORLD FACING A CLIMATE SITUATION THAT AFFECTS EVERY COMPANY

The objectives set by the Paris Agreement to limit global warming are not currently on track to be met — on the contrary, current trajectories show that the targeted thresholds are being significantly exceeded. The consequences are already visible: a multiplication of extreme climate events, rising sea levels, declining biodiversity, pressure on resources, population displacement and the worsening of inequalities.

In this context, companies must take up these issues for two reasons: **they have a responsibility regarding their environmental and social impacts, but also because their own long-term survival depends on it.** The most resilient organisations will be those able to identify their risks, anticipate transformations and adapt their models and activities starting today.

ANTICIPATING, RATHER THAN ENDURING

The OMNES Education Group has therefore chosen to anticipate by undertaking a voluntary approach, with a view to turning a future regulatory obligation into a concrete opportunity for progress, and by taking the lead on the transformations we identify as necessary within our sector of activity.

The CSRD was thus approached as a tool to better understand our impacts, identify our risks, reveal new opportunities and strengthen the Group's resilience over the long term. This approach made it possible to open up an unprecedented dialogue between business functions, broadly involving the teams (finance department, human resources, purchasing, general services, etc.) around a shared objective: **building a more sustainable, more resilient company that is better prepared for the challenges of tomorrow.**

WHAT THE CSRD COVERS

The directive is built on **10 main topics**:

Environment (E)

Climate Change, Pollution, Water, Biodiversity & Ecosystems, Resource Use & Circular Economy

Social (S)

Own Workforce, Workers in the Value Chain, Affected Communities, Consumers and End-Users

Governance (G)

Business Conduct

Each of the 10 topics comprises several sub-topics (37 sub-topics in total).

For example, the climate-change theme includes three sub-topics adaptation to climate change, mitigation of climate change, and energy.



WHAT MILESTONES HAVE BEEN REACHED?

1

DOUBLE MATERIALITY ANALYSIS

Looking at the company from two angles:

- The company's impact on its environment and on society (positive and negative impacts)
- The impact of environmental, social and governance issues on the company (risks and opportunities)

At OMNES Education, every topic was examined without exception, in order to bring to light issues that are sometimes less obvious, such as water management or biodiversity.

Assessing each impact, risk or opportunity (IRO):

using a qualification grid, defining a threshold above which IROs are considered priorities (material) and will be subject to steering and reporting.

(See results in the tables on the following pages.)

MATERIAL ISSUES: THOSE THAT DESERVE ALL OUR ATTENTION

Within the framework of the CSRD, an issue is considered material when it is deemed sufficiently important to require specific monitoring and reporting.

At OMNES Education, each impact, risk and opportunity was assessed, and those obtaining a score above **50/100** were considered material.

In other words: these are the issues identified as the most significant for the company, its stakeholders and its ability to develop sustainably.



2

GRAPHICAL REPRESENTATION

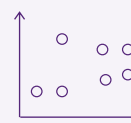
The double materiality matrix visualizes the level of importance of the various topics analysed under the CSRD.

Each topic is positioned along **two dimensions: impact materiality, reflecting the significance of its impacts on the environment and society; and financial materiality, representing the risks and opportunities it poses for the company.**

For each topic (ESRS), the values shown correspond to the highest levels of impact and financial materiality identified among the full set of associated impacts, risks, and opportunities (IROs).

This representation makes it possible to quickly identify the most significant issues for OMNES Education, as well as those requiring particular attention within the sustainability strategy and reporting.

(See matrix on page 13)



3

GAP ANALYSIS

This step is used to identify the indicators already available and those still to be produced. This work made it possible to establish a **concrete action plan**, tailored to each business function, to **organise the collection of the missing data.**



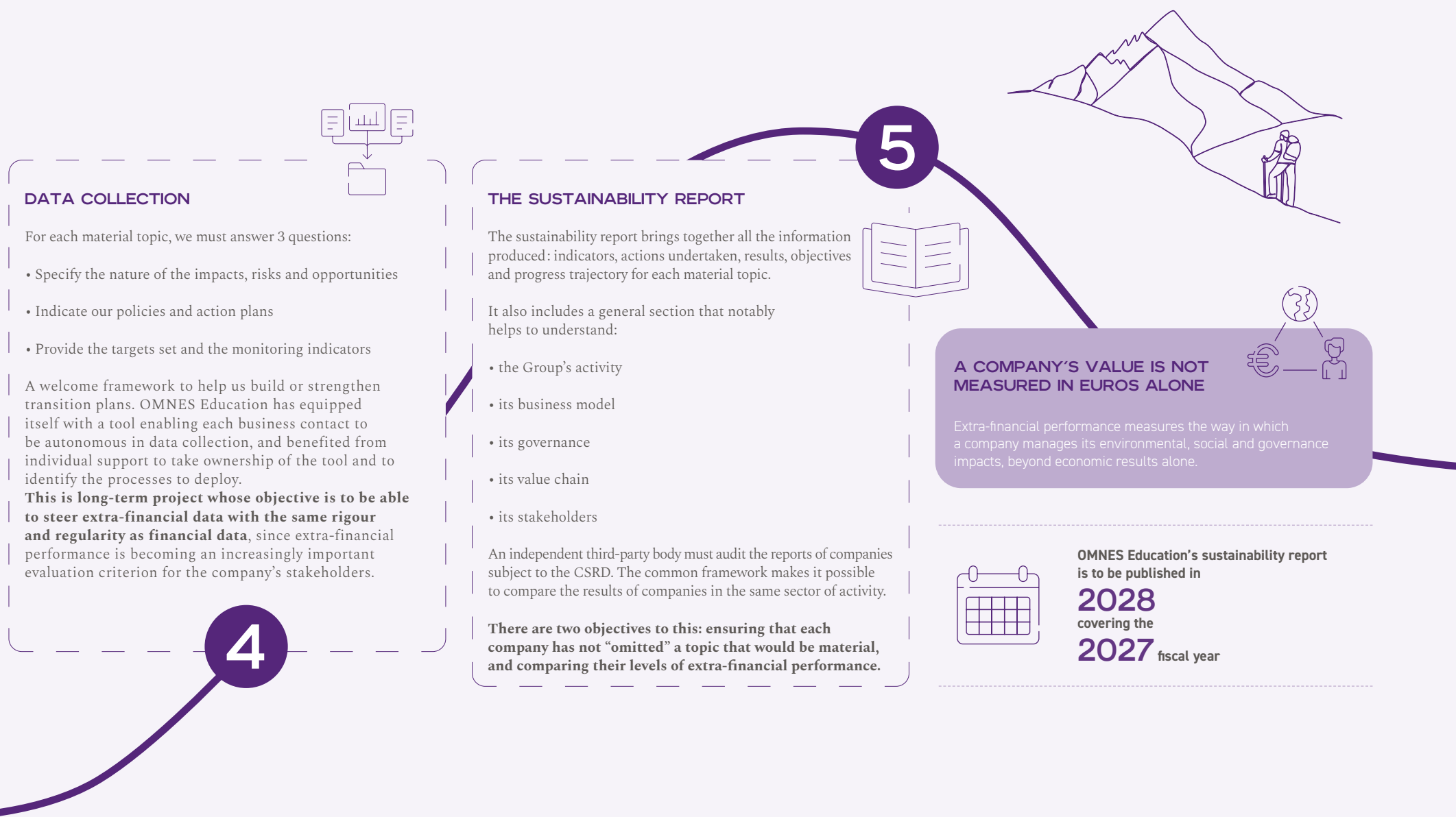
GREEN TAXONOMY ANALYSIS: ANOTHER WAY OF IDENTIFYING ONE'S RESILIENCE!

The EU taxonomy is a **classification system for a company's activities, used to identify those that can be considered "sustainable"** from an environmental standpoint. Its purpose is to support the climate objectives of the European Green Deal by encouraging investors to direct funds towards the most sustainable business models. The analysis of the OMNES Education Group's activities shows that **none of the economic activities carried out by the group falls within the scope of activities eligible for the European taxonomy.**

This result is consistent with the Group's activity: OMNES Education does not carry out industrial or heavily emitting activities directly targeted by the European taxonomy. Its impact lies above all in its societal role, through higher education, training and preparing students for the challenges of the transition.



WHAT MILESTONES HAVE BEEN REACHED?



WHO TOOK PART IN THE ADVENTURE?

A COLLECTIVE MOBILISATION

The CSRD initiative mobilised many employees, at every stage of the project.

The double materiality analysis relied on broad internal and external consultation, so as to leave no important topic aside.

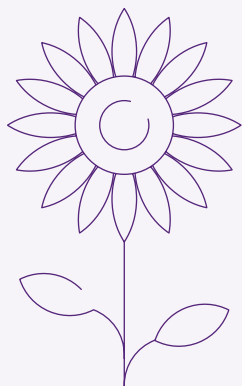
Data collection and steering, for its part, required the direct involvement of the relevant teams to produce, consolidate and ensure the reliability of the information over time.

This approach confirmed a strong conviction: sustainability is not the business of a single department, but is indeed a company-wide project.

THANK YOU!

We thank all the teams who contributed to this structuring, demanding and transformation-driving exercise.

The departments involved were: CSR, HR, Procurement, General Services / Real Estate, Finance, Legal, and Compliance / Ethics.



WHAT REALLY MATTERS FOR THE ORGANIZATION TO SUSTAIN?

MATERIAL ISSUES AT EACH STAGE OF THE ACTIVITY

The tables on the following pages summarise the IROs considered material during the double materiality analysis - that is, they describe what truly matters for our business to become more robust and sustainable in a complex, multi-crisis context.

To make the table easier to read and to help understand the value chain, the paragraph below explains what the upstream, operations and downstream categories used in the analysis cover:



1. UPSTREAM: preparation and structural design of educational services (and the organisation of the company)

Everything that is decided before teaching takes place (strategy, organisation, resources, etc.).

→ THIS IS WHERE THE MODEL AND OPERATING CONDITIONS ARE BUILT.



2. OPERATIONS: what happens day to day in the schools / offices

The actual activity of training and life on campus and in the office (teaching, campus life, employees' working conditions, etc.).

→ THIS IS THE CORE OF THE EDUCATIONAL SERVICE'S PRODUCTION: THE POINT WHERE VALUE IS CONCRETELY CREATED.

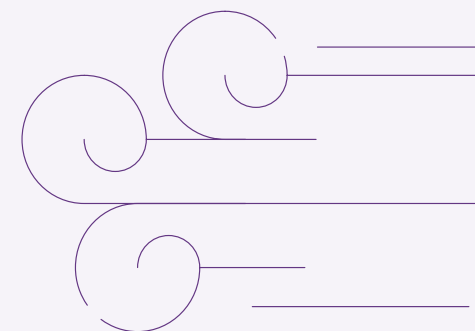
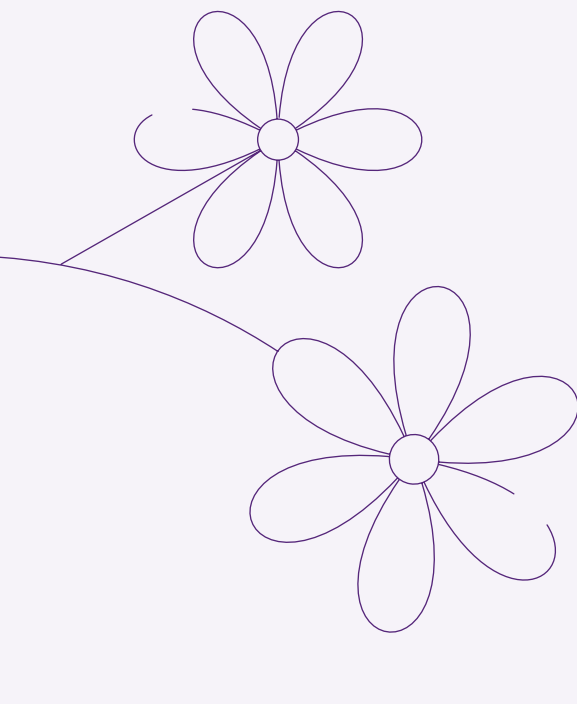


3. DOWNSTREAM: the effects OMNES Education produces externally

The effects and results of the group's activity once it has been carried out, notably outside the campus (professional integration, reputation of the schools / the Group, societal impacts, etc.).

→ THIS IS THE PHASE OF IMPACT AND EXTERNAL VALORISATION - THE PERCEIVED VALUE AND THE EFFECTS WITHIN SOCIETY.

Note: many topics are cross-cutting.



ESRS E1 - CLIMATE CHANGE

Impact, risk or opportunity	Value chain	Description	Action plan
ISSUE: ADAPTATION TO CLIMATE CHANGE			
		Research work by the 120 OMNES researchers oriented towards ESG, leading to increased knowledge in terms of adaptation.	Robust
		Cost of bringing buildings into compliance / renovating OMNES campuses	
ISSUE: MITIGATION OF CLIMATE CHANGE			
		Strong carbon footprint linked to student mobility, particularly internationally	Very robust
		Increase in greenhouse gas emissions linked to the group's growth objectives (marketing campaigns in particular)	
		Training students in ESG issues, responsible digital practices and the energy mix: raising awareness and building skills among OMNES students regarding the fight against climate change	
		Mobilising students alongside partner companies in order to develop concrete solutions on ESG topics	
		GHG emissions generated by OMNES activities (heating, air conditioning of buildings, lighting, mobility of OMNES staff) and by its value chain	
		Significant impact from digital technology: sub-optimal durability and use of electronic devices	
		Risk of regulatory non-compliance: reputational consequences and high administrative fines in the event of failure to meet obligations	
		CO ₂ emission reduction objectives may come into conflict with the group's growth objectives (marketing, acquisition, student mobility)	
ISSUE: ENERGY			
		Reduction in energy costs for the entire OMNES group and access to national support for energy-efficiency projects, such as grants from ADEME and the Eco-Energy Loan (PEE)	Very robust

● POSITIVE IMPACT ● NEGATIVE IMPACT ● OPPORTUNITY ● RISK | ■ UPSTREAM ■ OPERATIONS ■ DOWNSTREAM

ESRS E3 - WATER AND MARINE RESOURCES

Impact, risk or opportunity	Value chain	Description	Action plan
ISSUE: WATER CONSUMPTION			
●	□■□	Increased pressure on water resources for campuses located in water-stressed areas	Moderate
●	■□■	Presence of campuses in water-stressed areas (Abidjan, Barcelona, Seville, Toulouse, Marseille), which may lead to an increase in the price of water or a depreciation of the asset with a view to a sale	

ESRS E4 - BIODIVERSITÉ ET ÉCOSYSTÈMES

ISSUE: IMPACTS ON THE STATE OF SPECIES

●	■■□	Reintegration of biodiversity into infrastructure, generating preservation and regeneration of biodiversity (greening of campuses, insect habitats, vegetable gardens, etc.)	Robust
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ISSUE: IMPACTS ON THE EXTENT AND CONDITION OF ECOSYSTEMS

●	■■□	Degradation of natural habitats linked to the presence and construction of campuses and infrastructure	Robust
●	□■■	Training students and staff to build awareness and understanding of dependence on ecosystem services, and to adapt their behaviour	

ESRS E5 - RESOURCE USE AND CIRCULAR ECONOMY

ISSUE: WASTE

●	□■□	Production of waste on campuses and office waste (notably WEEE), with sorting monitoring and reporting still to be improved	Robust
●	■■■	Reputational risk in the event of inconsistency between the CSR approach put forward and the products shared during events (giveaways)	

● POSITIVE IMPACT ● NEGATIVE IMPACT ● OPPORTUNITY ● RISK | ■□□ UPSTREAM □■□ OPERATIONS □□■ DOWNSTREAM

ESRS S1 - OWN WORKFORCE

Impact, risk or opportunity	Value chain	Description	Action plan
ISSUE: WORKING CONDITIONS			
		Improving employee well-being through the adoption of good practices in terms of safety, health, internal mobility and promotion opportunities, generating a significant societal impact (quality of working life), and through awareness-raising and training	Very robust
		Endangering employee health (burnout, stress, psychosocial risks) linked to the group's growth (generating greater work intensity)	
		Sexual and gender-based violence, sexism, harassment and discrimination among OMNES staff	
		Good working conditions strengthening OMNES's reputation and employability: increased employee retention and reduced turnover (notably among teaching staff) and improved engagement	
		Possible departures of teaching staff and/or employees dissatisfied with their working conditions: loss of talent and skills	
		Cases of workplace accidents, illnesses and disputes generating costs (health & safety at work)	
		Social conflict, absenteeism, lack of engagement and lower teaching quality	
ISSUE: DIVERSITY			
		Lack of women on the executive committee (1 person out of 8) and lack of gender equality (pay, promotion, top management)	Very robust
		Job creation through the group's activity	
		Policy and actions for Diversity and Inclusion within the group (disability & LGBT+)	

 POSITIVE IMPACT
  NEGATIVE IMPACT
  OPPORTUNITY
  RISK
 |
  UPSTREAM
  OPERATIONS
  DOWNSTREAM

ESRS S3 - AFFECTED COMMUNITIES

Impact, risk or opportunity	Value chain	Description	Action plan
ISSUE: ECONOMIC, SOCIAL AND CULTURAL RIGHTS OF COMMUNITIES			
●	■□■	The presence of a local OMNES campus helps reduce the costs of access to higher education (less travel for students, less need for housing in other cities)	Robust
●	■□■	Creation of direct and indirect jobs in surrounding municipalities, which can help reduce unemployment and improve the standard of living of communities affected by OMNES's activity, and development of partnerships with local organisations: 10,000 partner companies at group level and local networks for connections with the campus	
●	■□■	Partnerships with local organisations and associations to implement actions on shared sustainable-development topics championed by OMNES Education (Time to Act strategy) and these organisations	
ISSUE: CIVIL AND POLITICAL RIGHTS OF COMMUNITIES			
●	■□■	OMNES Education's local roots represent a financial opportunity by strengthening the appeal of its campuses and programmes, through partnerships with local companies that facilitate access to internships, work-study placements and employment, and by contributing to the economic dynamism of territories – favourable to the establishment of new companies and to growth in the pool of students	Very robust

● POSITIVE IMPACT ● NEGATIVE IMPACT ● OPPORTUNITY ● RISK | ■□■ UPSTREAM ■□■ OPERATIONS □□■ DOWNSTREAM

ESRS S4 - CONSUMERS AND END-USERS

Impact, risk or opportunity	Value chain	Description	Action plan
ISSUE: IMPACTS RELATED TO INFORMATION ABOUT CONSUMERS AND/OR END-USERS			
		Securing students' personal data (GDPR compliance)	Very robust
		Risks of computer hacking via cyberattacks (theft of data belonging to students and their families)	
		Risk of data leaks / misuse of AI / cyberattack and impact on OMNES's reputation	
ISSUE: SAFETY OF CONSUMERS AND/OR END-USERS			
		Students' mental health generally fragile	Robust
		Reputational risk linked to students' (notably mental) health and to cases of assault / violence, particularly during events such as freshers' integration weekends	
ISSUE: SOCIAL INCLUSION OF CONSUMERS AND/OR END-USERS			
		Promoting diversity within the institution and strengthening social cohesion / citizenship	Very robust
		Strengthened social inclusion for students through easier access to higher education and employment thanks to work-study programmes and the presence of OMNES campuses in various medium-sized cities	
		Developing work-study programmes to 60% and promoting student inclusion: OMNES's appeal to students and the strengthening of its image	
		Establishing a presence in student hubs across the country and promoting inclusion: strengthening OMNES's reputation and group growth linked to additional enrolments	

● POSITIVE IMPACT ● NEGATIVE IMPACT ● OPPORTUNITY ● RISK | ■ □ □ UPSTREAM □ ■ □ OPERATIONS □ □ ■ DOWNSTREAM

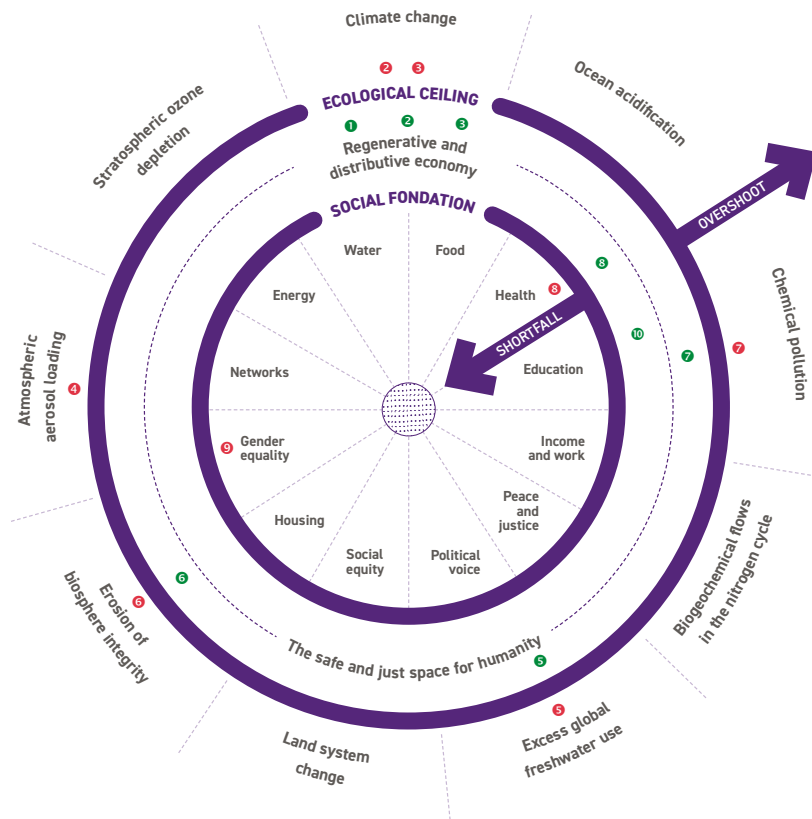
ESRS G1 - BUSINESS CONDUCT

Impact, risk or opportunity	Value chain	Description	Action plan
ISSUE: CORPORATE CULTURE			
		Collaborative corporate culture	Very robust
		Shareholder expectations with favourable orientations in terms of social and environmental commitment	
		Corporate culture, commitment and strong values, helping to strengthen the Group's brand image and attract new talent and students (strong promotional opportunity thanks to its large alumni network (200k) and student body (5k))	
ISSUE: PROTECTION OF WHISTLEBLOWERS			
		Risk in the event of an alert: negative media coverage and damage to OMNES's reputation	Very robust
ISSUE: POLITICAL ENGAGEMENT			
		Significant compliance and screening work for foreign students who are on sanctions lists / connected to individuals on such lists	Very robust
ISSUE: MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS, INCLUDING PAYMENT PRACTICES			
		Selecting committed and local suppliers wherever possible	Very robust
		Culture of transparency and ethics in supplier relationships, and encouragement of transparency and traceability of suppliers and their value chain	
		Poor supplier relationships: reputational harm, increased risk of disputes and financial losses	
		Risk of sanctions in the event of corruption: fines, additional legal and compliance costs, criminal liability of executives, and financial losses linked to reputation	
		Risk of financial dependence on OMNES's suppliers	
ISSUE: CORRUPTION AND BRIBERY			
		Promoting integrity among students and staff, and mandatory training for employees	Very robust
		Fines and penalties linked to conflicts of interest, particularly in the selection of external speakers	
		Legal risk linked to breaches of competition rules and misleading commercial practices	

● POSITIVE IMPACT ● NEGATIVE IMPACT ● OPPORTUNITY ● RISK | ■ □ □ UPSTREAM □ ■ □ OPERATIONS □ □ ■ DOWNSTREAM

MAPPINGS OF WHAT TRULY MATTERS

Positive and negative impacts of OMNES Education integrated into the Doughnut



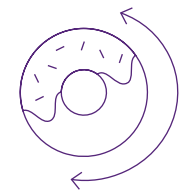
Environment

- 1 Adaptation – research activities
- 2 Mitigation – decarbonization pathway
- 2 Mitigation – training/engagement of students
- 2 Mitigation – emissions generated by our activities (IT, mobility, etc.)
- 3 Energy – renewable energy sources
- 3 Energy – increasing consumption linked to the group's growth
- 4 Air pollution – mainly generated by transport and travel (airplane, car)

- 5 Reuse of wastewater, reduction of consumption, and student awareness-raising
- 5 Consumption, particularly in water-stress areas (Africa, Spain, Southern France)
- 6 Biodiversity assessments on campuses and action plan, biodiversity charter, incubator for positive-impact projects
- 6 Construction of new campuses and infrastructures
- 7 Waste reduction and recovery plan
- 7 Waste generation and management not yet optimized

Social

- 8 Working conditions: QLWC scheme
- 8 Working conditions: psychosocial risks
- 9 Gender equality: pay equality, number of women on the executive committee
- 10 Quality education



Double materiality matrix



THE ADVENTURE CONTINUES: OMNES STRENGTHENS ITS SOCIETAL LEADERSHIP!

This exercise — which consists of reviewing all of the OMNES Education Group's activities through the lens of its impacts, risks and opportunities — made it possible to reinforce certain strategic priorities of the company and to identify real opportunities:

- **Training and research**, the Group's core business, appear more than ever as a central lever of transformation: they must help train generations of "Game Changers" and nourish concrete responses to social and environmental challenges. The transformation of educational content and the role of the research division are thus reinforced as strategic pillars.
- The CSRD also confirmed the material nature of **biodiversity**: even a higher-education player can have impacts and levers for action. Greened campuses, integrated into their environment, can thus contribute to mitigating climate change while offering spaces conducive to well-being and connection with nature, for example through the installation of habitats.
- **Water management**, particularly for campuses located in water-stressed areas, emerges as an issue to anticipate more closely, in order to better steer consumption and reduce the risks of pressure on the resource.
- **Mental health**, established as a national cause in France for the past two years, constitutes a particularly marked issue among students. Aware of this reality — clearly revealed during the DEAL workshop held in September 2025 — the OMNES Education Group wishes to make it a major priority. In its wake, the

quality of working life and conditions (QWL) of employees appears as its natural counterpart, underlining the importance of holistic well-being across the entire OMNES Education community.

Other priorities already identified were confirmed and reinforced by the CSRD analysis:

- ♦ **adaptation to climate change**, with concrete plans already under way on several campuses (Paris, Lyon, Bordeaux) aimed at strengthening the resilience and sobriety of infrastructure, particularly in terms of energy;
- ♦ **mitigation of climate change**, through reduced consumption and the energy sobriety of campuses;
- ♦ **equality, diversity and inclusion (EDI)**, including gender equality — an issue already structured but reaffirmed as essential in the materiality analysis;
- ♦ **cybersecurity, business ethics and GDPR compliance**, which constitute reinforced fundamentals in a context of increased digitalisation.

Finally, certain emerging topics are taking on a growing role, notably responsible artificial intelligence, which sits at the crossroads of several CSRD issues: energy sobriety, the environmental and societal impact of digital technology, protection of personal data, and requirements of ethics, diversity and inclusion in uses and algorithms.

The CSRD acts as a revealer and an accelerator: it makes it possible to structure a more integrated vision of the issues, consolidating existing priorities and broadening the scope of the Group's responsibilities in a world in transition.

From now on, the challenge is clear: to build or strengthen the transition plans associated with each material theme identified, monitor their implementation, and report on them in the sustainability report. These priorities will also help advance the Group's next CSR strategy, planned for 2027-28.

The next CSRD report will, for its part, constitute the first mandatory compliance exercise and will be published in 2028 for fiscal year 2027.

Our objective: to durably strengthen the resilience of OMNES Education and its capacity to develop in an uncertain and changing world.

THE DEAL WORKSHOP: THINKING ABOUT TRANSFORMATION DIFFERENTLY

The **DEAL** (Doughnut Economics Action Lab) workshop offers an approach to organisational transformation through CSR, founded on a **positive and lasting dynamic**, geared towards value creation and the transition.

Through a pedagogical and strategic framework, it makes it possible to rethink the company by identifying both its structural barriers and its levers for transformation, drawing on the notions of **planetary boundaries, social foundations** and a regenerative economy. Bringing together representatives from different business departments and several of the Group's schools, this workshop also constituted a space for **exchange and innovation**, fostering the emergence of concrete avenues for evolving the business model.





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