

< 2023 CSR REPORT >



EDITORIAL

In a world facing difficult social, societal and environmental challenges, we are under a duty to act responsibly.

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At GROUPE IDEC, we have always attached great importance to reconciling economic growth with environmental performance, encouraging inclusion and giving equal levels of priority to our staff members' personal and professional fulfilment. Evolving in the world of construction, which

generates high levels of carbon emissions, it is all the more important for us to play a part in preserving our environment while encouraging equality between women and men, by backing innovation and undertaking mentoring and sponsoring actions for sports people.

Patrice LAFARGUE
President and Founder of
GROUPE IDEC



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CSR FOR GROUPE IDEC

4 MAJOR PILLARS

The CSR approach at GROUPE IDEC is structured around 4 major pillars that make up the base of our global approach as regards responsibility and sustainability. These commitments reflect our deep-seated conviction that the success of an enterprise is intrinsically linked to its ability to integrate practices that are ethical, environmentally friendly and socially responsible.

SHARING THE VALUES OF GROUPE IDEC

Promoting innovation to meet tomorrow's challenges and encourage a company culture that is based on transparency, trust and respect.

GENERALISING SUSTAINABLE CONSTRUCTION

Applying a logic of sustainability by executing projects that are virtuous from design to operation. Minimising our carbon footprint and preserving the planet's resources wherever possible.

IMPROVING THE WELL-BEING OF ALL

Taking steps to ensure the well-being of our staff members, by creating a fair, inclusive work environment, encouraging the professional development, health and well-being of all.

COMMITTING TO A SOCIETAL APPROACH

Generating positive impact on Society by investing in a variety of societal initiatives, and supporting social causes while encouraging our stakeholders to adopt that path.



CSR GOVERNANCE

STEERING COMMITTEE

A steering committee with varied profiles, sensitivities, functions, missions and professional activities is at the core of deployment for GROUPE IDEC's CSR approach. These women and men with complementary career paths are entrusted with the mission of determining the strategy, ensuring its implementation and organising monitoring of the approach at the level of the group and all its subsidiaries.



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CSR COMMITMENTS

PILLAR 1

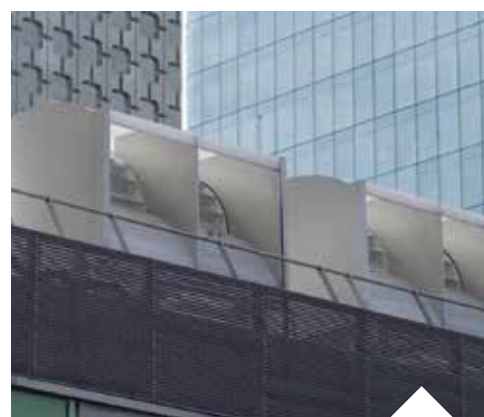
SHARING THE GROUP'S VALUES



COMMITMENT I

PROMOTING INNOVATION

Investment in hydrogen



Wind my roof



Gravithy

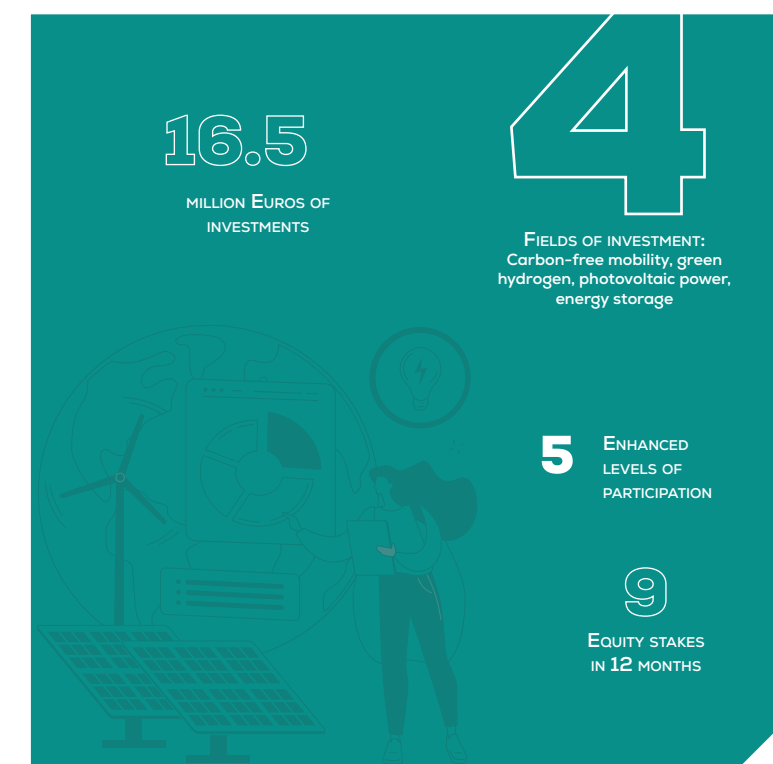
Heliup



Maritime freight entirely under the Amenos quality label



Aura Aero



At GROUPE IDEC, we consider innovation as the key driver that enables us to meet environmental challenges while generating long-term economic opportunities. This responsibility has led the Group to launch an investment fund to finance development of innovative start-ups centred on green energy sources & cutting carbon emissions.

In 2023, the Group invested 16.5 million Euros, mainly in 4 fields: photovoltaic power, carbon-free mobility, energy storage and green hydrogen.

Thus GROUPE IDEC has positioned itself as a catalyst for sustainable innovation, with the ambition of being a pioneer in the sector by creating an ecosystem that encourages exploration of new technologies.

GROUPE IDEC has bought into the capital of the Heliup start-up, which develops flexible, lightweight photovoltaic panels. This solution opens up possibilities for the Group's customers as to photovoltaic roofing on their existing buildings.

The Group has also bought into the capital of Arverne, which is specialised in geothermal drilling. This action enables us to promote

geothermal power solutions with enhanced control for your projects, thus responding to our "Generalising sustainable construction" pillar.

By developing a culture of responsible innovation, we aim to provide a more sustainable, prosperous future for our company, our stakeholders and the planet.

COMMITMENT 2

REINFORCING CUSTOMER VALUE



Signature of phase 4 of the Chiesi project



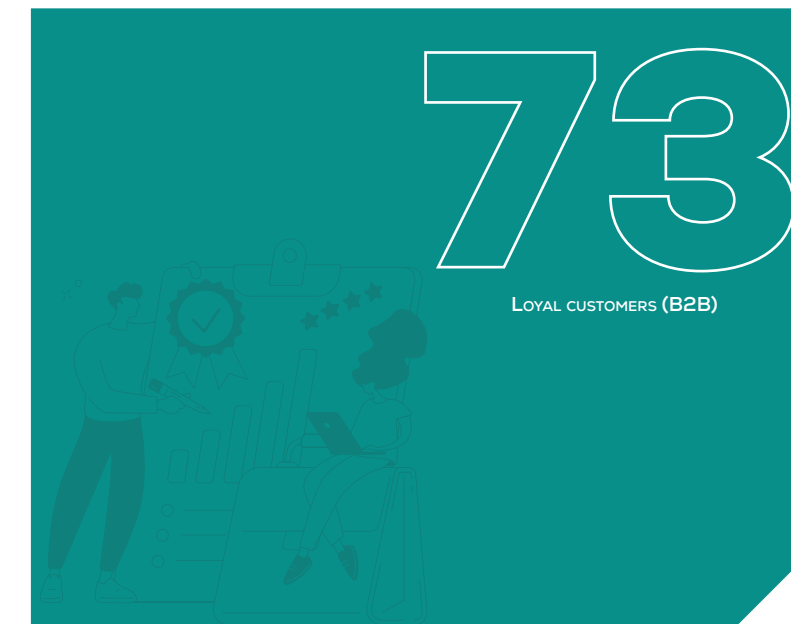
A new operation with ARGAN



Customer satisfaction questionnaire



End-of-year meal for the CARGAN project



At GROUPE IDEC, we believe in a company culture that is based on awareness, respect and commitment regarding our customers. That is why customer satisfaction and loyalty enhancement form an integral part of our CSR approach. These two elements are closely tied to our vision of the company and our commitment towards our customers, our staff and society as a whole.

Customer satisfaction reflects the quality of our services. By seeking excellence in everything we undertake, we do all in our power to meet our customers' expectations and requirements as fully as possible.

Enhancement of customer loyalty, for its part, constitutes an indicator as to the sturdiness of our relations with our customers. Indeed, we see them as long-term partners, and we seek to set up durable relations that are mutually beneficial.

To sum things up, we consider customer value as a source of inspiration for innovation, a way of responding to market evolutions and anticipating future needs with a common denominator: being worthy of our customers' trust.

2023 saw our first customer satisfaction questionnaire, deployed by IDEC SANTÉ. The procedure enables us to obtain feedback after delivery of a project, as to the customer's analysis of our strengths and weaknesses during the various phases of the operation.

The procedure will be taken up by other Group subsidiaries as from 2024.

3 projects that highlight our customer loyalty enhancement:

- Signature on 30/06/2023 of phase 4 of the Chiesi project in La Chaussée-Saint-Victor. This is the fourth project with the same customer over more than 15 years.
- Launch of the Bain de Bretagne project, the 15th project with the Argan land development company.
- The end-of-year meal for the Carrefour CARGAN project took place in Mondeville on 4/12/2023 with the customer and the firms involved. The project brings together 2 of our loyal customers with the ARGAN company and the CARREFOUR company, for which we are to execute the 6th project.

COMMITMENT 3 ENGAGEMENT WITH SPORT AND SPONSORSHIP



Uson Nevers Rugby



Raphaël BEAUGILLET



Emma CLAIR-DUMONT



IDEC SPORT Trimaran



Institut du Cerveau



CéKeDuBonheur

7

FIELDS OF SPORTS SUPPORTED
(SAILING, MOTOR VEHICLES, BASKETBALL, FOOTBALL, RUGBY, MOUNTAIN CLIMBING AND DISABLED SPORTS CYCLING)

2

ASSOCIATIONS SUPPORTED
(FONDATION DU SOUFFLE AND INSTITUT DU CERVEAU ET DE LA MOELLE ÉPINIÈRE)

Since GROUPE IDEC was set up, sport has been an integral part of our DNA. This impetus brings a unique state of mind that inspires our teams daily. In 2023, we played an active part in major events such as participation in THE ARCH with the IDEC SPORT maxi-trimaran (a sailing tour of Europe linking big towns such as Copenhagen, Athens, etc., to collect symbolically at each port of call the 100 solutions to accelerate the ecological transition), the Le Mans 24-hour race, or the Le Mans Classic. These events enabled us to strengthen our presence and enhance our

visibility in the field of sport, and also gather our staff around powerful values.

The Group widened the scope of its support to cover various sports disciplines, showing its commitment to diversity, respect and solidarity. As well as sailing and motor sports, the Group is also present in disabled cycling with Raphaël Beaugillet, amateur football, rugby, basketball or extreme challenges such as that set by Emma Clair Dumont, the 13th Frenchwoman to climb Mount Everest.

GROUPE IDEC is positioned as an active player in sponsorship, taking the form of major partnerships with organisations such as the Institut du Cerveau et de la Moelle épinière (ICM) since 2007 and the Fondation du Souffle. These partnerships reflect the group's attachment to social and health values, making an active contribution to scientific and medical research in the public health field.

2023 also saw the appearance, via deployment of the TeamStarter platform, a participative platform for joint projects, of actions backed by our employees and dovetailing in perfectly with GROUPE IDEC's commitments.

CSR COMMITMENTS

PILLAR 2

ACTING FOR RESPONSIBLE DEVELOPMENT



COMMITMENT 1 GENERALISING SUSTAINABLE CONSTRUCTION

Photovoltaic installation for the Maison de couture project



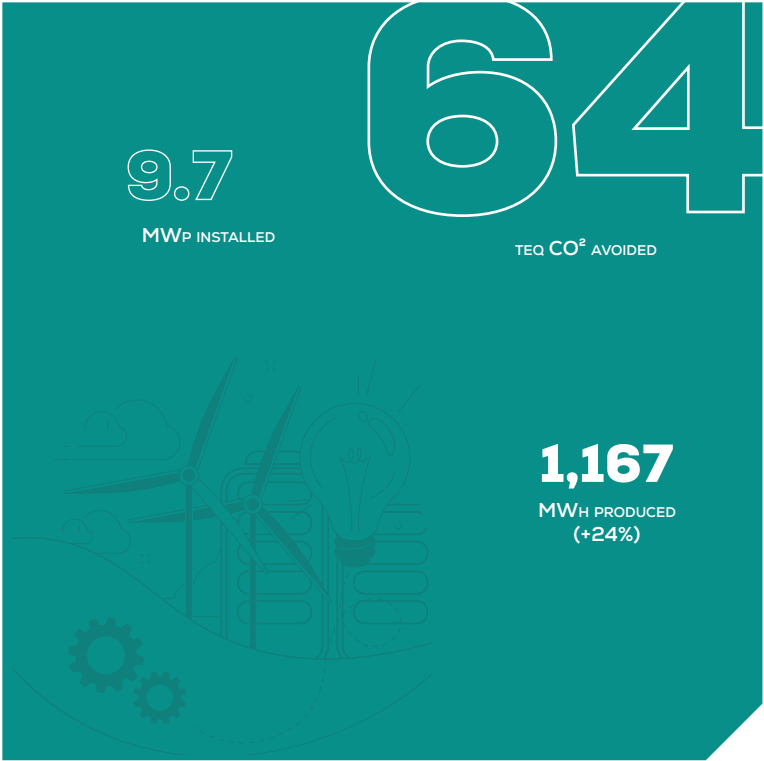
Photovoltaic shade for the Chiesi project



CEVA delivery



Putting the Signes photovoltaic installation into service by IDEC ENERGY



GROUPE IDEC takes many steps to design and put up buildings that meet the most stringent environmental standards. This includes certifications such as HQE (High Environmental Quality), BREEAM (Building Research Establishment Environmental Assessment Method), and LEED (Leadership in Energy and Environmental Design), whose purpose is to assess and certify environmental performance levels for buildings, and also themed quality labels such as the Biodiversity label or Osmoz (Quality of Life in the Workplace).

Three-quarters of the surface areas built by GROUPE IDEC in 2023 are covered by at least one environmental certification. Our objectives are hence to systematise environmental certifications for our operations, especially in the sectors of activity that apply them to the least extent, and also to obtain the highest marks for those certifications.

In 2023, in particular, GROUPE IDEC delivered to its customers CEVA, URGO or Maison de couture, projects that were really ambitious as regards their energy performance levels:



Photovoltaic shade



Photovoltaic installation with direct consumption and resale



Geothermal power on probes

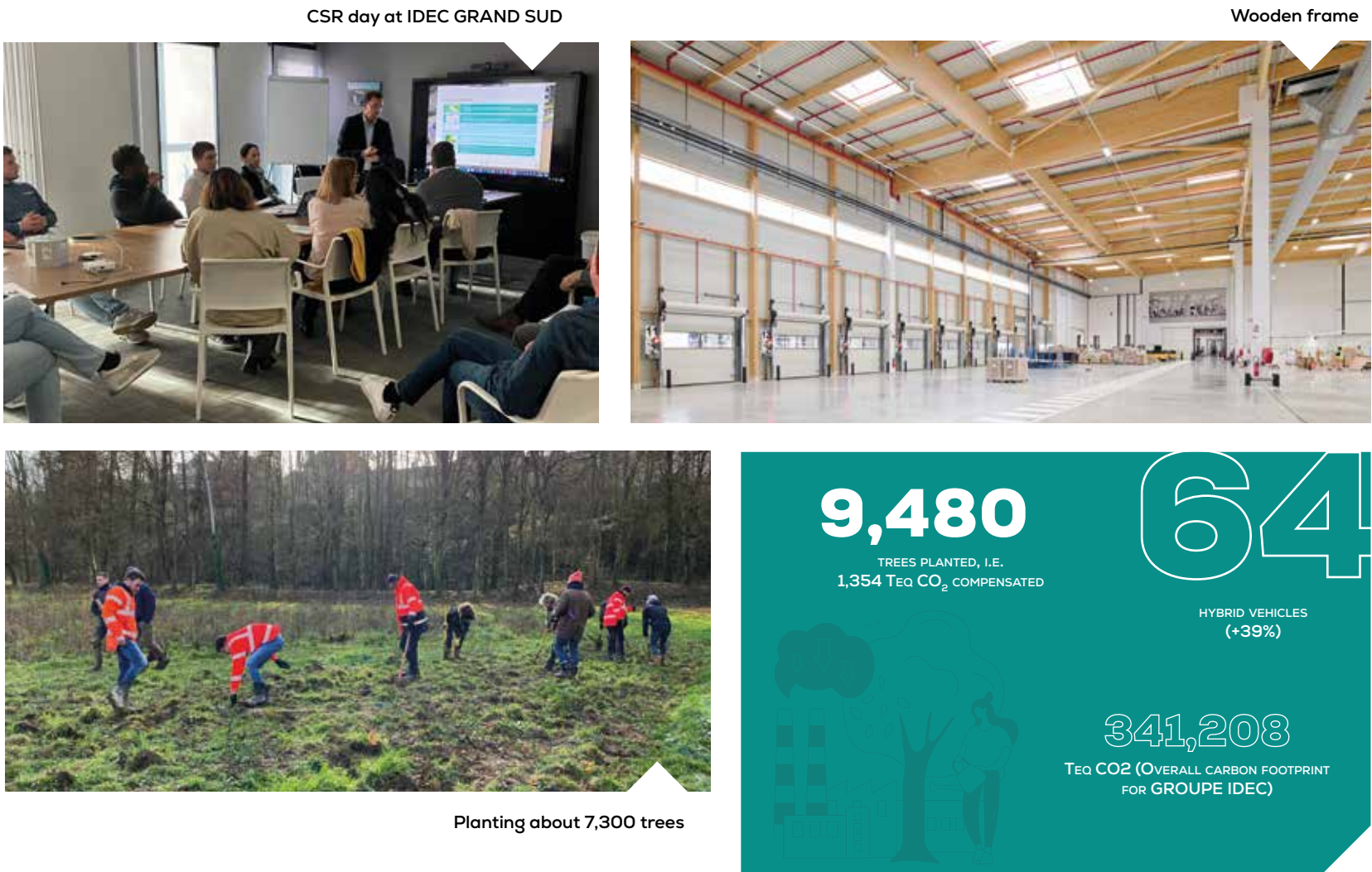
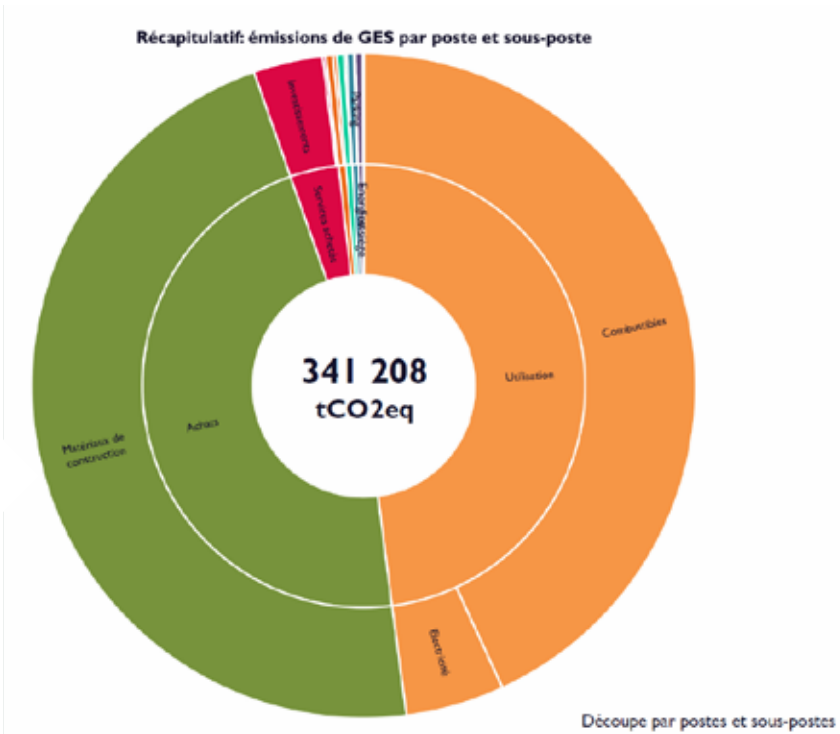
Enhancing the environmental performance levels of our constructions also includes reductions in energy consumption and production of energy from renewable sources. IDEC ENERGY plays a key part in greening our activities with production of energy from renewable sources, whether they are photovoltaic, wind power or geothermal sources.

Lastly, we execute technical installations at the service of the energy transition, which will produce green energy for the next few decades.

In 2023, IDEC ENERGY became a major producer of renewable energy, with 6 productive photovoltaic installations and 1,167 kWh produced, which represents the consumption of 249 households, and 64 Teq CO₂ avoided.

COMMITMENT 2 LIMITING OUR FOOTPRINT

The GROUPE IDEC carbon footprint assessment



Global warming is a major problem faced by humankind as a whole. Our planet is being disturbed, that cannot be denied, and humankind is responsible, as the scientists are unanimous in saying.

GROUPE IDEC is fully aware of its major contribution to global warming and its environmental footprint in the widest meaning of the term.

For several years now, we have taken many steps to limit that footprint by putting forward variants and environmental optimisations for our customers in our projects.

In 2023, we drew up our first GROUP carbon balance accompanied by the GREEN AFFAIR firm; it enables us to define our strategy to reduce our footprint and monitor the evolution of our carbon impact.

Our objectives are clear, costed and scheduled over the short term; we undertake to reduce our carbon footprint by 20% by 2030. To achieve that objective, we have implemented a large-scale “Low Carbon” plan based on:

- Training for our design offices,
- Systematic execution of carbon balances for our operations,
- Searching for innovative products,
- Integration of Low Carbon solutions in our projects

Use of biosourced materials and implementation of low-carbon concrete are the first elements that GROUPE IDEC is deploying to reduce the carbon footprint of its projects.

Carbon compensation is a solution to reduce our footprint. As part of construction of our CAMPUS BY GROUPE IDEC in Blois, 20% of the carbon footprint for the building is compensated by planting 7,300 trees in the *département*. With that compensation in mind, GROUPE IDEC sought to give priority to proximity and biodiversity; thus the objective of the planting is to develop local ecosystems over the long term.

The programme benefits from implementation of an ORE (Obligation Réelle Environnementale - Actual Environmental Obligation) that imposes protection of the replanted area for the next 99 years.

COMMITMENT 3 PRESERVING BIODIVERSITY

Insect hotel installed on the Campus by GROUPE IDEC



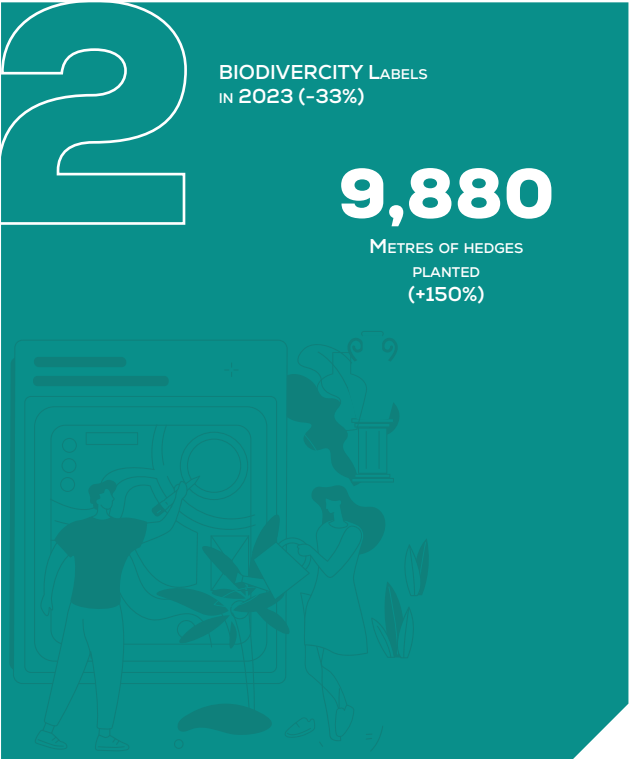
Flowering meadows on our logistics sites



Planting the first tree on the Campus



Nesting boxes for birds installed on our operations



Biodiversity is one of the pillars on which our modern civilisation has been built. It is the living tissue of our planet, of which we are part. It is at the core of our lives. Our activities are bound to have a major impact on ecological milieux and on the environment in the widest meaning of the term. For several years now, GROUPE IDEC has done all in its power to limit its ecological footprint by relying on the recommendations made by ecologists for our landscaping projects.

Environmental certifications concerning preservation of biodiversity vouch for correct inclusion of that aspect in our operations and we suggest that our customers could integrate the Biodiversity Label in their project. 8 construction projects have now been awarded the label or are in the course of being awarded it; 2 were granted the label in 2023.

Lastly, the Campus By GROUPE IDEC project has been awarded the Biodiversity label and we are aiming for the highest level of the Label. The major themes developed in the project are:

- > Enhancement of the existing Biodiversity
- > Creating a wet zone
- > Limiting light pollution
- > Reconnection between humans and nature

CSR COMMITMENTS

PILLAR 3



IMPROVING
THE
WELL-BEING
OF ALL

COMMITMENT 1

ATTRACTIVE WORKING ENVIRONMENT

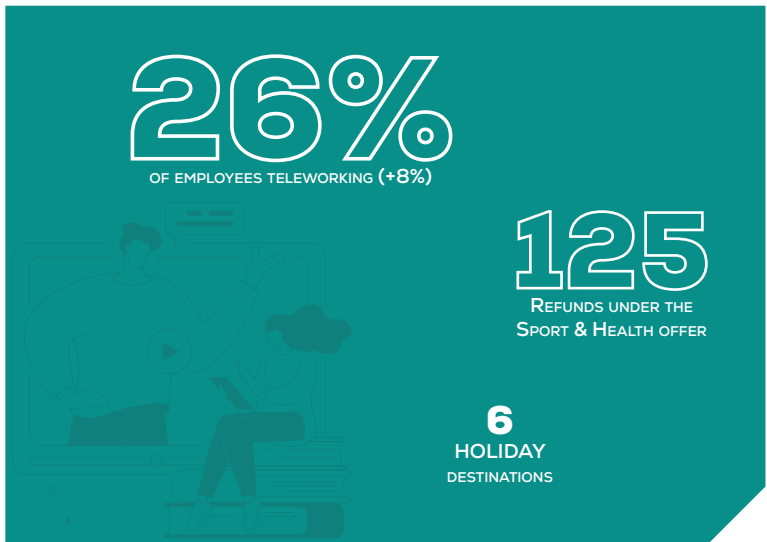
Taken together, these initiatives are aimed at creating a working environment in which the staff feel that they are accompanied and supported; that translates into enhanced satisfaction at work, greater productivity, and a better balance between professional life and personal life.



Attractive working area



Integration day for new arrivals



Sport and health offer

Quality of Life in the Workplace (QLW) is essential for staff well-being, company performance and achieving the CSR objectives. It is at the core of our CSR approach, thus enabling us to enhance staff loyalty, attract new staff and motivate our employees.

We are well aware of the fact that each individual is a precious component in our organisation and that their well-being, fulfilment and satisfaction at work constitute key elements of our overall success. This translates into GROUPE IDEC's determination to create an environment in which our staff feel fulfilled and are able to strike a balance between their professional life and their personal life.

On an internal basis, quality of life in the workplace covers numerous themes such as work areas, opportunities for development, physical and mental health, working conditions, etc. Promoting QLW is a means of reconciling the company interests with those of its employees. Our approach, in line with our values, fully mirrors our company culture and strengthens our commitment to ethical practices, thus creating a climate of trust with our stakeholders.

GROUPE IDEC has implemented several flagship actions to enhance the quality of life in the workplace for its staff.

HOLIDAYS OFFER

Proposing a selection of holiday locations for the Group's staff members, thus encouraging their relaxation and fulfilment outside their workplace. Saint-Tropez, Val Thorens, Tenerife, Tignes, Meribel, Saint-Raphaël

SPORT AND HEALTH OFFER

Encouraging sports activities at the company by refunding up to 100 Euros per year against the cost of sports subscriptions for each staff member, thus helping to enhance their physical and mental well-being.

INTEGRATION OF NEW ARRIVALS

Ensuring successful integration of new staff members via a tailor-made integration path consisting of meetings with business experts in our various subsidiaries and events to enhance cohesion.

ACCOMPANIMENT AT KEY MOMENTS OF LIFE

Offering bonuses for family events such as weddings or childbirth, and making exclusive special offers available to facilitate purchase of property or home insurance thanks to partnerships with financial institutions (CIC Ouest).

COMMITMENT 2 DEVELOPING TALENT



Safety training for the operational teams



Practical case for students taking the Degree by GROUPE IDEC



The GROUPE IDEC training plan is an essential tool to encourage staff development. It is aimed at accompanying staff in their professional evolution and providing them with opportunities for development, promotion and mobility within the company. This can take the form of training courses, opportunities for internal mobility, career interviews, and other initiatives aimed at supporting the employees' professional advancement.

In 2023, we implemented several actions to encourage training:

Dispensing regulatory training courses such as Health and Safety at Work (SST), electrical qualification, and staff safety and prevention. They are essential to guarantee the safety of all the staff members, by making sure that they possess the necessary skills to work in full safety and react in the event of an incident. Over and above the regulatory training courses, GROUPE IDEC provides specific professional training courses that are linked to the working activities of its staff members. The aim of these training courses is to enable the staff members to further enhance their skills in their field of expertise.

Furthermore, we are convinced that internal mobility provides enriching opportunities for our staff members, and also for the company as a whole. By encouraging mobility, we further development of skills, exchanges of expertise and building of diversified careers. We implement programmes and initiatives aimed at identifying and supporting career advancement for the staff members, thus facilitating their progress in the Group. This approach not only strengthens our staff members' commitment, it also helps to promote a dynamic, agile company culture.

Lastly, a campaign centred on individual and career interviews is carried out each year. It enables the staff members to talk about their performance levels, their objectives, their training needs and their career advancement with their immediate superiors. It provides an opportunity to set targets, identify training needs and monitor the progress made.

In 2023, GROUPE IDEC launched the SMART PROGRAMME centred on young staff members with considerable potential and giving them specific fast-track training to enable them to rapidly join the executives at GROUPE IDEC. The initial session launched in 2023 included 10 staff members.

COMMITMENT 3

REINFORCING THE COHESION OF THE TEAMS



Team karting at
CECIA



Canyoning day
IDEC HAUTES TECHNOLOGIES



Integration day for new
staff members at GROUPE IDEC



Biathlon for the staff members of
IDEC HAUTES TECHNOLOGIES



IDEC AGRO team cohesion



Group cohesion is based on essential values such as sharing, conviviality, trust and exchanges of ideas. These values are deeply rooted in the culture of GROUPE IDEC and they guide interactions between the staff members. They are essential to create an environment in which everyone feels in phase with the company objectives and shares a common vision.

Encouraging group cohesion also means encouraging staff members to create links, in order to strengthen their feeling of belonging. With this in mind, GROUPE IDEC organises various federating events throughout the year, especially participation in inter-company challenges, organisation of Team Building, seminars or finding out about motor racing with the Le Mans 24-hour race, the Le Mans Classic, and other convivial moments.

Moreover, the TEAMSTARTER set-up, initiated in 2022, plays an essential part in enhancing group cohesion and the staff members' levels of commitment. This collaborative, participative procedure covers the aspects of the environment, social interaction and quality of life in the workplace. The aim of TEAMSTARTER is to make staff members veritable actors of change in GROUPE IDEC. It encourages employees to take initiatives and make active contributions to implementation of the company's CSR strategy.

Taken together, these actions and initiatives are aimed at creating a work environment in which group cohesion is reinforced and the staff members feel integrated.

CSR COMMITMENTS

PILLAR 4



COMMITTING TO A SOCIETAL APPROACH

COMMITMENT 1

FAVOURING EQUALITY AT WORK

We are convinced that gender mixing is a source of richness for our company, as it encourages innovation and growth.

For 2023, the GROUPE IDEC holding company, with its 77 staff members, obtained a score of 78/100 for the women-men equality index, a score that merits our full attention to enhance its scope.



Promotion of gender mixing in GROUPE IDEC is a major issue. That is why we take every step to create a working environment in which everyone can find fulfilment, independently of their gender.

Our Professional Equality Index, assessed at 78/100, remains perfectible. Indeed, the Group is fully aware of the necessity of enhancing equality between women and men in GROUPE IDEC.

COVERING PROFESSIONAL ADVANCEMENT

Developing Equal Access: Promoting equal access to the opportunities for career promotion, making sure that gender is not a discriminating factor in decisions concerning promotion.

To further strengthen that commitment, a corrective action plan was drawn up for 2022-2023. The plan forms part of our CSR approach and it sets out details of the concrete measures aimed at enhancing gender equality in the company.

Under our corrective action plan, we have entered into four key commitments:

COVERING ACTUAL REMUNERATIONS

Reducing differences: Reducing differences in remunerations between women and men. This includes an in-depth assessment of our remuneration policies to ensure that they are fair and just.

Improving the women / men equality index



Equal access to training

WHEN TAKING ON STAFF

Increasing the numbers of Candidatures from the under-represented gender: Encouraging greater diversity among candidatures, in particular on the part of the under-represented gender, in the recruitment process. Ensuring that each person stands an equal chance of getting a job in GROUPE IDEC.

COVERING DEVELOPMENT OF SKILLS AND QUALIFICATIONS, AND ACCESS TO TRAINING

Re-balancing Equal Access to Training for the under-represented gender: Ensuring equal access to training, enabling all the employees, whatever their gender, to develop their skills and qualifications.



COMMITMENT 2

FACILITATING INSERTION OF YOUNG PEOPLE

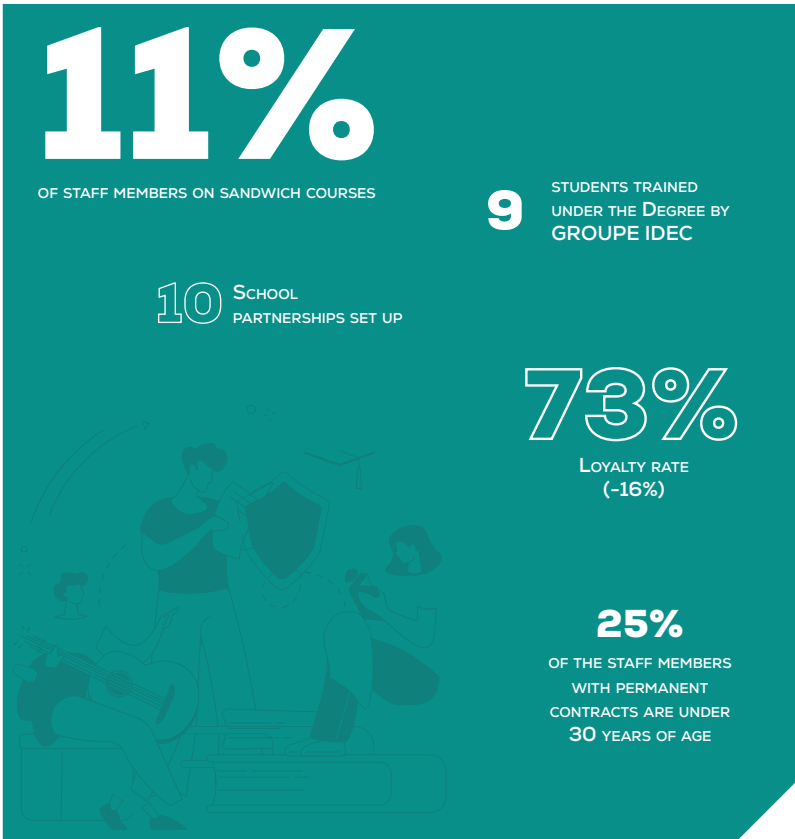
2023 IDEFI challenge



Schools/business relations



Integration of our young talents



In GROUPE IDEC, one of the key values of our CSR approach is insertion of young people in the company world. They make up 10% of our total staff numbers.

Indeed, we take many steps to accompany them in their career path. Our company is a field of apprenticeship, in which young people can put their skills into practice, find career fulfilment and contribute to the success of the projects. We are firmly convinced that young people constitute an essential resource for the future of our company. Thus the sandwich course and work experience programmes play a central part in our recruitment policy. We see these opportunities as powerful levers for training and recruiting the talents of tomorrow.

Our commitment to training for young people has strengthened over time. 2022 was marked by the launch of the Degree in Project & Works Management, BIM Option by GROUPE IDEC, recognised by the State. We are renewing the procedure for 2023/2024. The curriculum for this degree was designed in partnership with the CNAM & the CFA BTP for the Centre Val de Loire region. The vocation of the training is to contribute to development of the engineering division; providing a springboard for further studies enabling students to continue to make academic progress.

In 2023, we successfully trained 9 students under the programme. Last September, the Degree saw its second promotion, consisting of 10 new apprentices.

Lastly, other concrete actions were also deployed in favour of Young people this year:

SCHOOLS/BUSINESS RELATIONS

GROUPE IDEC relies considerably on young people to meet its ambitions as to evolution and growth. By establishing close ties with a number of schools (INSA in Rennes, Lycée GAUDIER BRZESKA, ENISE, IUT in Bourges, etc.), it contributes to training the talent that will make it possible to build tomorrow's real estate projects.

EMPLOYER BRAND

Developing our employer brand through active participation in forums such as ENISE (École Nationale d'Ingenieurs de Saint-Étienne) and by organising job datings, thus helping to make GROUPE IDEC better known in the outside world.

COMMITMENT 3

STRENGTHENING INTEGRATION OF DISABILITIES

Duoday to promote inclusion of disabled people



Our policy for the disabled is based on three interdependent pillars: recruiting, integrating, and keeping.

Firstly, we undertake to recruit disabled staff members, because we recognise the riches of diversity in our staff. Moreover, we attach great importance to integration of these staff members in our professional environment, by implementing accompanying measures and the necessary installations. Lastly, we make sure that the employees stay with us by encouraging a work environment that suits their needs.

In 2023, several major actions were deployed to promote inclusion of disabled people on an internal basis:

PARASPORTS

Providing support for the actors in the world of parasports, such as Raphaël Beaugilet, thus showing our determination to promote inclusion of disabled people in the sports world.

Indeed, we see disabilities as being fully compatible with the business world. This leads us to take all necessary steps to create an inclusive working environment in which the specific needs of each disabled staff member are taken into account.

To ensure efficient implementation of our policy for the disabled, a Disability Adviser has been appointed in GROUPE IDEC. That person plays a key part by coordinating actions, helping the disabled staff members and enhancing awareness throughout the company as to this crucial concern.

ERGONOMIC OPTIMISATION

Collaborating with our occupational medicine departments and with ergonomists to adapt workstations, thus providing a working environment that is suitable for the specific needs of our staff members.

Disability awareness day at IDEC AGRO



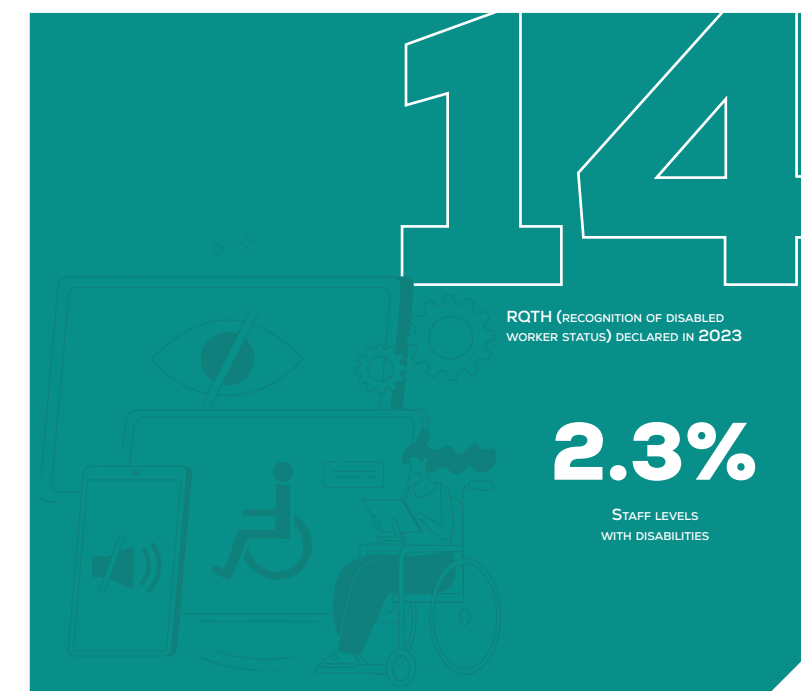
Disability awareness day at IDEC GRAND SUD

AWARENESS ENHANCEMENT

Organising events around the subject, in particular for the 2023 European Week for the Employment of People with Disabilities, placing a disability quiz at the disposal of the staff members to encourage participation, and relaying the AGEFIPH Activ'Box, a communication device providing access to videos, podcasts, testimonials and articles on disabilities linked to the business world. All these actions are aimed at enhancing awareness among our staff members concerning the question and doing away with any remaining stereotypes about disabilities.

INCLUSION & DIVERSITY

Achieving a representation of 3.16% of people with disabilities in our total staff numbers and setting an ambitious target of reaching 6% in the coming years to comply with the Obligation to Employ Workers with Disabilities (OETH)



ACTIVE ACCOMPANIMENT

Implementing an accompanying component centred on facilitating the procedures for recognition of disabilities and keeping the people concerned in work. Giving staff members a half-day off for the administrative procedures linked to recognition of their disabilities; the arrangement also provides for 3 paid hours per month for people entitled to Recognition of Disabled Worker Status (RQTH), to cover their medical appointments linked to their disability.



CONCLUSION

GROUPE IDEC confirms its commitment towards a responsible approach, built around four essential pillars. Promotion of innovation remains our core strategy, propelling our company as a force for change.

Generalisation of sustainable constructions remains a key concern, guiding our projects towards a reduction in our environmental impact. Enhancing the well-being of all is our priority, with initiatives centred on diversity, inclusion and health support for our staff members.

Our commitment to a societal approach further strengthens our responsibility towards the communities that we support, thus creating a positive impact that reaches beyond our activities.

Thus GROUPE IDEC, securely anchored on these four pillars, is positioned as a fully aware, innovative, socially responsible actor. Together, with our teams, partners and stakeholders, we are shaping a future in which innovation, sustainability, well-being and societal responsibility converge towards a Society that is more resilient for each of us.



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